

# **MONTGOMERY COUNTY, TEXAS**

## **Monthly Unaudited Financial Report**



**For the Month Ended  
November 30, 2008**



**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, 2008**

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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

March 2, 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 November 1, 2008 through November 30, 2008. 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 November 30, 2008**

	Total All Funds
<b><u>ASSETS:</u></b>	
Cash	\$ 22,729,851
Investments, at Fair Value	148,640,186
Restricted Cash	768,418
Receivables:	
Taxes (net)	5,933,246
Accounts (net)	1,278,283
Due From Other Funds	33,410,198
Due From Other Governments	63,071
Inventory, at Cost	67,641
Prepaid Items	995,609
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 213,886,503</u></b>
 <b><u>LIABILITIES AND FUND BALANCES:</u></b>	
Current Liabilities:	
Accounts Payable	\$ 11,657,277
Other Payables	6,598,865
Due to Other Funds	37,981,143
Due to Other Governments	6,729,140
Deferred Revenue	5,690,075
Total liabilities	68,656,500
Fund Balances:	
Reserved	111,047,260
Unreserved	34,182,743
Total Fund Balances	145,230,003
<b><u>TOTAL LIABILITIES AND FUND BALANCES</u></b>	<b><u>\$ 213,886,503</u></b>



**MONTGOMERY COUNTY, TEXAS**  
**Statement of Changes in Fund Balance - All Funds**  
**For the Month Ended November 30, 2008**

	<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, 11/1/2008	\$ 18,806,484	\$ 19,266,761	\$ 5,273,516	\$ 106,863,952	\$ 150,210,713
Revenues/Other Financing Sources	6,003,141	2,079,655	760,622	108,815	8,952,233
Expenditures/Other Financing Uses	(8,293,753)	(3,679,545)	(350,000)	(1,609,645)	(13,932,943)
Fund Balance, 11/30/2008	<u>\$ 16,515,872</u>	<u>\$ 17,666,871</u>	<u>\$ 5,684,138</u>	<u>\$ 105,363,122</u>	<u>\$ 145,230,003</u>

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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, 2008**

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	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<b><u>GENERAL ADMINISTRATION:</u></b>					
County Judge:	\$ 428,282	\$ 30,375	\$ 51,353	\$ 919	376,010
Human Resources:	412,056	23,423	44,736	1,370	365,950
Risk Management:	5,685,119	27,419	1,162,344	19,648	4,503,127
County Clerk:	2,264,681	171,616	290,771	4,318	1,969,592
Collections:	826,152	56,384	99,286	6,619	720,247
Veterans' Service	199,506	20,374	31,874	570	167,062
Information Technology Services	4,544,648	306,853	656,001	459,282	3,429,365
Purchasing Agent	1,433,359	112,876	185,256	350	1,247,753
Records Management & Preservation	383,763	26,287	58,192	2,576	322,995
Worthless Checks Division	92,546	7,416	13,793	-	78,753
County-Wide	2,976,691	33,133	707,949	10,417	2,258,325
<b><u>TOTAL GENERAL ADM</u></b>	<b><u>19,246,803</u></b>	<b><u>816,156</u></b>	<b><u>3,301,555</u></b>	<b><u>506,069</u></b>	<b><u>15,439,179</u></b>
<b><u>JUDICIAL:</u></b>					
County Court No1	281,128	17,187	35,163	711	245,254
County Court No2	517,635	34,765	67,749	9,677	440,209
County Court No3	332,298	20,937	41,525	-	290,773
County Court No4	337,925	21,156	41,540	-	296,385
County Court No5	255,934	3,797	11,773	2,497	241,664
9 <sup>th</sup> District Court	424,361	29,961	50,401	457	373,503
410 <sup>th</sup> District Court	344,804	25,251	42,896	3,815	298,093
221 <sup>st</sup> District Court	332,493	24,777	42,421	90	289,982
284 <sup>th</sup> District Court	550,375	29,777	48,962	434	500,979
359 <sup>th</sup> District Court	309,411	21,439	36,378	1,424	271,609
418 <sup>th</sup> District Court	152,993	-	-	-	152,993
435 <sup>th</sup> District Court	182,731	12,364	21,079	10,118	151,534
Court Operations	5,996,700	273,124	597,297	8,143	5,391,260
Indigent Defense	220,248	16,499	28,073	388	191,787
Drug Court	623,962	35,629	48,771	2,787	572,404
District Attorney	6,529,476	471,061	781,191	21,532	5,726,753
District Clerk	3,035,124	211,003	371,774	7,931	2,655,419
Justice of Peace Pct 1	575,579	41,431	72,393	3,110	500,076
Justice of Peace Pct 2	428,761	31,640	53,581	-	375,180
Justice of Peace Pct 3	874,732	64,738	113,802	3,901	757,029
Justice of Peace Pct 4	776,038	58,823	102,113	1,430	672,495
Justice of Peace Pct 5	392,153	32,043	51,651	1,534	338,968
<b><u>TOTAL JUDICIAL</u></b>	<b><u>23,474,861</u></b>	<b><u>1,477,402</u></b>	<b><u>2,660,533</u></b>	<b><u>79,979</u></b>	<b><u>20,734,349</u></b>
<b><u>LEGAL:</u></b>					
County Attorney	2,218,376	164,117	279,417	2,580	1,936,379
Law Library	350,023	15,568	24,225	2,452	323,346
Alternate Dispute Resolution	191,333	10,190	18,764	-	172,569
<b><u>TOTAL LEGAL</u></b>	<b><u>2,759,732</u></b>	<b><u>189,875</u></b>	<b><u>322,406</u></b>	<b><u>5,032</u></b>	<b><u>2,432,294</u></b>

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Expenditures - All Departments**  
**Budget and Year-to-Date Actual for the 2 Months Ended November 30, 2008**

	<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>	1,108,979	281,646	359,672	4,732	744,575
<b><u>FINANCIAL ADMINISTRATION:</u></b>					
County Auditor	1,541,307	98,430	178,760	2,441	1,360,106
County Treasurer	606,900	44,465	79,585	2,591	524,724
Tax Assessor-Collector	4,162,139	281,436	514,891	13,037	3,634,211
<b><u>TOTAL FINANCIAL ADM</u></b>	<b><u>6,310,346</u></b>	<b><u>424,331</u></b>	<b><u>773,236</u></b>	<b><u>18,069</u></b>	<b><u>5,519,041</u></b>
<b><u>PUBLIC FACILITIES:</u></b>					
Custodial Services	2,684,968	173,157	301,194	39,107	2,344,667
Building Maintenance	4,296,788	236,610	447,228	68,270	3,781,290
Jail	31,718,289	1,198,689	181,932	85,547	31,450,810
Civic Center	1,102,822	72,354	105,867	9,384	987,571
Parks	192,286	12,190	21,367	767	170,152
<b><u>TOTAL PUBLIC FACILITIES</u></b>	<b><u>39,995,153</u></b>	<b><u>1,693,000</u></b>	<b><u>1,057,588</u></b>	<b><u>203,075</u></b>	<b><u>38,734,490</u></b>
<b><u>PUBLIC SAFETY:</u></b>					
Fire Marshal	988,270	66,000	129,525	10,190	848,555
Constable Pct 1	2,949,521	222,826	384,202	11,723	2,553,596
Constable Pct 2	1,375,600	101,640	173,605	2,991	1,199,004
Constable Pct 3	2,310,561	166,880	290,421	2,962	2,017,178
Constable Pct 4	1,429,723	105,488	177,495	200	1,252,028
Constable Pct 5	1,955,474	152,976	264,981	5,526	1,684,967
Sheriff	32,183,164	2,115,359	3,546,306	210,728	28,426,130
Sheriff Commissary	105,080	13,641	33,176	-	71,904
Juvenile Services	7,530,834	496,056	816,420	33,432	6,680,982
Adult Services	35,984	341,045	689,434	251	(653,701)
Emergency Management	3,010,521	29,049	277,280	22,745	2,710,496
Department of Public Safety	95,121	7,341	12,707	-	82,414
Forfeitures	82,154	61,889	119,500	-	(37,346)
<b><u>TOTAL PUBLIC SAFETY</u></b>	<b><u>54,052,007</u></b>	<b><u>3,880,190</u></b>	<b><u>6,915,052</u></b>	<b><u>300,748</u></b>	<b><u>46,836,207</u></b>
<b><u>HEALTH AND WELFARE:</u></b>					
Vehicle Emission Program	-	-	-	-	-
Medical: Contract Services	90,000	-	-	-	90,000
Mental Health: Contract Services	304,688	2,704	52,126	-	252,562
Environmental Health	2,033,707	157,106	265,866	5,277	1,762,564
Disaster Relief	-	45,649	(3,632,521)	242,766	3,389,755
<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 2 Months Ended November 30, 2008**

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	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	6,491,526	557,277	398,770	43,588	6,049,168
Animal Control	873,868	55,703	103,573	5,569	764,726
Animal Shelter	942,059	50,306	96,258	27,478	818,323
Child Welfare	97,667	3,566	3,547	275	93,845
Welfare:					
Contract Services	966,731	23,597	241,683	-	725,048
<b><u>TOTAL HEALTH/WELFARE</u></b>	<b><u>11,800,246</u></b>	<b><u>895,908</u></b>	<b><u>(2,470,698)</u></b>	<b><u>324,953</u></b>	<b><u>13,945,991</u></b>
<b><u>CONSERVATION:</u></b>					
Extension Agent	518,762	38,149	65,626	632	452,504
Precinct 3 Recycling Center	322,807	24,978	52,705	-	270,102
<b><u>TOTAL CONSERVATION</u></b>	<b><u>841,569</u></b>	<b><u>63,127</u></b>	<b><u>118,331</u></b>	<b><u>632</u></b>	<b><u>722,606</u></b>
<b><u>CULTURE &amp; RECREATION:</u></b>					
Memorial Library	8,474,357	571,288	1,096,277	128,763	7,249,317
Heritage Museum	10,500	-	-	-	10,500
<b><u>TOTAL CULTURE &amp; RECREATION</u></b>	<b><u>8,484,857</u></b>	<b><u>571,288</u></b>	<b><u>1,096,277</u></b>	<b><u>128,763</u></b>	<b><u>7,259,817</u></b>
<b><u>PUBLIC TRANSPORTATION:</u></b>					
Airport	418,178	28,733	48,485	729	368,964
County Engineer	1,248,391	87,664	149,099	27	1,099,265
Commissioner Pct 1	4,689,808	255,541	979,272	258,894	3,451,642
Commissioner Pct 2	5,079,097	227,917	378,766	41,606	4,658,725
Commissioner Pct 3	4,546,347	439,522	456,992	583,554	3,505,801
Commissioner Pct 4	5,225,870	629,981	958,589	266,539	4,000,742
<b><u>TOTAL PUBLIC TRANSPORTATION</u></b>	<b><u>21,207,691</u></b>	<b><u>1,669,358</u></b>	<b><u>2,971,203</u></b>	<b><u>1,151,349</u></b>	<b><u>17,085,139</u></b>
<b><u>DEBT SERVICE:</u></b>					
Issuance Costs	148,930	-	100	-	148,830
Principal	7,006,003	350,000	350,000	-	6,656,003
Interest	18,942,841	-	-	-	18,942,841
<b><u>TOTAL DEBT SERVICE</u></b>	<b><u>26,097,774</u></b>	<b><u>350,000</u></b>	<b><u>350,100</u></b>	<b><u>-</u></b>	<b><u>25,747,674</u></b>
<b><u>MISCELLANEOUS:</u></b>					
<b><u>TOTAL MISCELLANEOUS</u></b>	<b><u>3,574,460</u></b>	<b><u>63</u></b>	<b><u>1,901</u></b>	<b><u>26,225</u></b>	<b><u>3,546,334</u></b>
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>\$ 218,954,478</u></b>	<b><u>\$ 12,312,344</u></b>	<b><u>\$ 17,457,156</u></b>	<b><u>\$ 2,749,626</u></b>	<b><u>\$ 198,747,696</u></b>

# **SCHEDULES**

(unaudited)

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Transfers In and Out by Fund**  
**For the 2 Months Ended November 30, 2008**

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 23,212	\$ -
Attorney Administration	-	-
Forfeitures	-	23,212
Jury	-	-
Road and Bridge	-	-
Memorial Library	-	-
Animal Shelter	-	-
Historical Commission	-	-
Alternate Dispute Resolution	-	-
Juvenile Probation	-	-
Airport Maintenance	-	-
Debt Service	-	-
Certificates of Obligation, Series 2006	-	-
Certificates of Obligation, Series 2004	-	-
Certificates of Obligation, Series 97A-98	-	-
Road Bonds Series 2002A	-	-
Road Bonds Series 2003A	-	-
Road Bonds Series 2004	-	-
<b>TOTAL FINANCING USES</b>	<b><u>\$ 23,212</u></b>	<b><u>\$ 23,212</u></b>



**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Bond Indebtedness**  
**As of November 30, 2008**

	<u>Interest Rate (%)</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Balances Outstanding</u>
<b>GENERAL OBLIGATION BONDS:</b>				
Refunding Bonds, Series 1997	5.10-5.60	1997	2017	321,527
Permanent Improvement, Series 2000	4.50-5.25	2000	2020	600,000
Road Bonds, Series 2002A	4.00-4.50	2002	2022	6,360,000
Refunding Bonds, Series 2002B	3.00-4.50	2002	2011	1,460,000
Road Bonds, Series 2003A	5.00	2003	2026	12,595,000
Library Bonds, Series 2003B	2.00-4.75	2003	2026	9,230,000
Refunding Bonds, Series 2005	4.00-5.00	2005	2020	45,295,000
Road Bonds Fixed Rate, Series 2006A	3.75-5.00	2006	2027	47,600,000
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	44,834,989
Road Bonds, Series 2008A	3.50-5.00	2008	2030	12,130,000
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>330,231,516</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>330,480,690</b>
<b>CERTIFICATES OF OBLIGATION:</b>				
Series 1997A	4.10-6.00	1997	2015	95,000
Series 2001	4.65	2001	2011	880,000
Series 2003	2.00-4.75	2003	2022	10,845,000
Series 2004	3.00-4.60	2004	2020	2,190,000
Series 2006	3.75-5.00	2006	2027	26,120,000
Series 2007	4.00-4.63	2008	2027	9,260,000
Series 2008	3.50-5.25	2008	2027	23,790,000
<b>TOTAL CERTIFICATES OF OBLIGATION</b>				<b>73,180,000</b>
<b>TOTAL BONDED DEBT</b>				<b>\$ 403,660,690</b>