

# **MONTGOMERY COUNTY, TEXAS**

## **Monthly Unaudited Financial Report**



**For the Month Ended  
October 31, 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 October 31, 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 October 1, 2008 through October 31, 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 October 31, 2008**

		<u>Total All Funds</u>
<b><u>ASSETS:</u></b>		
Cash	\$	24,477,714
Investments, at Fair Value		156,959,871
Restricted Cash		767,920
Receivables:		
Taxes (net)		5,933,245
Accounts (net)		1,279,372
<hr/>		
Due From Other Funds		30,252,491
Due From Other Governments		63,071
Inventory, at Cost		67,641
Prepaid Items		995,609
<b><u>TOTAL ASSETS</u></b>	<b><u>\$</u></b>	<b><u>220,796,934</u></b>
<b><u>LIABILITIES AND FUND BALANCES:</u></b>		
Current Liabilities:		
Accounts Payable	\$	19,996,930
Other Payables		5,097,992
Due to Other Funds		33,109,256
Due to Other Governments		6,727,496
Deferred Revenue		5,654,550
Total liabilities		<u>70,586,224</u>
Fund Balances:		
Reserved		112,137,467
Unreserved		38,073,243
Total Fund Balances		<u>150,210,710</u>
<b><u>TOTAL LIABILITIES AND FUND BALANCES</u></b>	<b><u>\$</u></b>	<b><u>220,796,934</u></b>



**MONTGOMERY COUNTY, TEXAS**  
**Statement of Changes in Fund Balance - All Funds**  
**For the Month Ended October 31, 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, 10/1/2008	\$ 25,847,632	\$ 22,669,716	\$ 4,561,190	\$ 109,016,095	\$ 162,094,633
Revenues/Other Financing Sources	(607,880)	(4,679,257)	712,426	54,427	(4,520,284)
Expenditures/Other Financing Uses	(6,433,269)	1,276,301	(100)	(2,206,571)	(7,363,639)
Fund Balance, 10/31/2008	<u>\$ 18,806,483</u>	<u>\$ 19,266,760</u>	<u>\$ 5,273,516</u>	<u>\$ 106,863,951</u>	<u>\$ 150,210,710</u>

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# **BUDGET STATUS**

(unaudited)

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Expenditures - All Departments**  
**Budget and Year-to-Date Actual for the Month Ended October 31, 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	\$ 20,978	\$ 20,978	\$ 300	407,004
Human Resources:	407,056	21,313	21,313	-	385,743
Risk Management:	5,633,897	1,134,926	1,134,926	6,082	4,492,889
County Clerk:	2,264,681	119,155	119,155	677	2,144,849
Collections:	826,152	42,903	42,903	2,850	780,399
Veterans' Service	199,506	11,501	11,501	6,294	181,711
Information Technology Services	4,544,500	349,148	349,148	438,385	3,756,967
Purchasing Agent	1,433,359	72,379	72,379	15	1,360,965
Records Management & Preservation	383,763	31,904	31,904	207	351,652
Worthless Checks Division	92,546	6,377	6,377	-	86,169
County-Wide	2,976,691	674,816	674,816	10,500	2,291,375
<b><u>TOTAL GENERAL ADM</u></b>	<b><u>19,190,433</u></b>	<b><u>2,485,400</u></b>	<b><u>2,485,400</u></b>	<b><u>465,310</u></b>	<b><u>16,239,723</u></b>
<b><u>JUDICIAL:</u></b>					
County Court No1	281,128	17,976	17,976	-	263,152
County Court No2	517,635	32,984	32,984	9,676	474,975
County Court No3	332,298	20,588	20,588	-	311,710
County Court No4	337,925	20,384	20,384	-	317,541
County Court No5	255,934	7,976	7,976	2,496	245,462
9 <sup>th</sup> District Court	424,361	20,440	20,440	1,163	402,758
410 <sup>th</sup> District Court	344,804	17,645	17,645	227	326,932
221 <sup>st</sup> District Court	332,493	17,645	17,645	-	314,848
284 <sup>th</sup> District Court	550,375	19,185	19,185	1,790	529,400
359 <sup>th</sup> District Court	309,411	14,939	14,939	-	294,472
418 <sup>th</sup> District Court	152,993	-	-	-	152,993
435 <sup>th</sup> District Court	174,795	8,716	8,716	2,304	163,775
Court Operations	5,996,700	324,173	324,173	2,445	5,670,082
Indigent Defense	220,248	11,574	11,574	-	208,674
Drug Court	623,962	13,142	13,142	2,775	608,045
District Attorney	6,515,226	310,131	310,131	5,965	6,199,130
District Clerk	3,035,124	160,771	160,771	6,783	2,867,570
Justice of Peace Pct 1	575,579	30,962	30,962	1,182	543,435
Justice of Peace Pct 2	428,761	21,940	21,940	-	406,821
Justice of Peace Pct 3	874,732	49,064	49,064	2,493	823,175
Justice of Peace Pct 4	776,038	43,289	43,289	298	732,451
Justice of Peace Pct 5	392,153	19,607	19,607	350	372,196
<b><u>TOTAL JUDICIAL</u></b>	<b><u>23,452,675</u></b>	<b><u>1,183,131</u></b>	<b><u>1,183,131</u></b>	<b><u>39,947</u></b>	<b><u>22,229,597</u></b>
<b><u>LEGAL:</u></b>					
County Attorney	2,218,376	115,300	115,300	327	2,102,749
Law Library	350,023	8,657	8,657	5,896	335,470
Alternate Dispute Resolution	191,333	8,574	8,574	-	182,759
<b><u>TOTAL LEGAL</u></b>	<b><u>2,759,732</u></b>	<b><u>132,531</u></b>	<b><u>132,531</u></b>	<b><u>6,223</u></b>	<b><u>2,620,978</u></b>

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Expenditures - All Departments**  
**Budget and Year-to-Date Actual for the Month Ended October 31, 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	78,026	78,026	3,959	1,026,994
<b><u>FINANCIAL ADMINISTRATION:</u></b>					
County Auditor	1,541,307	80,330	80,330	1,954	1,459,023
County Treasurer	606,900	33,121	33,121	1,891	571,888
Tax Assessor-Collector	4,162,139	233,455	233,455	4,058	3,924,626
<b><u>TOTAL FINANCIAL ADM</u></b>	<b><u>6,310,346</u></b>	<b><u>346,906</u></b>	<b><u>346,906</u></b>	<b><u>7,903</u></b>	<b><u>5,955,537</u></b>
<b><u>PUBLIC FACILITIES:</u></b>					
Custodial Services	2,684,968	128,037	128,037	25,931	2,531,000
Building Maintenance	4,296,788	210,619	210,619	31,678	4,054,491
Jail	31,718,289	(1,016,756)	(1,016,756)	33,100	32,701,945
Civic Center	1,102,822	33,513	33,513	7,240	1,062,069
Parks	192,286	9,177	9,177	-	183,109
<b><u>TOTAL PUBLIC FACILITIES</u></b>	<b><u>39,995,153</u></b>	<b><u>(635,410)</u></b>	<b><u>(635,410)</u></b>	<b><u>97,949</u></b>	<b><u>40,532,614</u></b>
<b><u>PUBLIC SAFETY:</u></b>					
Fire Marshal	988,270	63,525	63,525	3,771	920,974
Constable Pct 1	2,949,521	161,376	161,376	12,033	2,776,112
Constable Pct 2	1,375,600	71,965	71,965	19,704	1,283,931
Constable Pct 3	2,310,561	123,541	123,541	1,311	2,185,709
Constable Pct 4	1,429,723	72,006	72,006	1,598	1,356,119
Constable Pct 5	1,948,694	112,005	112,005	1,282	1,835,407
Sheriff	32,010,518	1,430,947	1,430,947	104,595	30,474,976
Sheriff Commissary	105,080	19,535	19,535	-	85,545
Juvenile Services	7,489,896	320,364	320,363	13,454	7,156,079
Adult Services	35,984	348,389	348,389	-	(312,405)
Emergency Management	2,710,893	248,229	248,229	3,368	2,459,296
Department of Public Safety	95,121	5,366	5,366	-	89,755
Forfeitures	82,154	57,611	57,611	-	24,543
<b><u>TOTAL PUBLIC SAFETY</u></b>	<b><u>53,532,015</u></b>	<b><u>3,034,859</u></b>	<b><u>3,034,858</u></b>	<b><u>161,116</u></b>	<b><u>50,336,041</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	49,422	49,422	-	255,266
Environmental Health	2,033,707	108,761	108,761	4,182	1,920,764
Disaster Relief	-	(3,678,170)	(3,678,170)	162,683	3,515,487
<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 Month Ended October 31, 2008**

	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	(158,506)	(158,506)	41,458	6,608,574
Animal Control	873,868	47,869	47,869	321	825,678
Animal Shelter	911,569	45,952	45,952	3,557	862,060
Child Welfare	97,667	(19)	(19)	4,094	93,592
Welfare:					
Contract Services	966,731	218,085	218,085	-	748,646
<b><u>TOTAL HEALTH/WELFARE</u></b>	<b><u>11,769,756</u></b>	<b><u>(3,366,606)</u></b>	<b><u>(3,366,606)</u></b>	<b><u>216,295</u></b>	<b><u>14,920,067</u></b>
<b><u>CONSERVATION:</u></b>					
Extension Agent	518,762	27,478	27,478	-	491,284
Precinct 3 Recycling Center	322,807	27,727	27,727	-	295,080
<b><u>TOTAL CONSERVATION</u></b>	<b><u>841,569</u></b>	<b><u>55,205</u></b>	<b><u>55,205</u></b>	<b><u>-</u></b>	<b><u>786,364</u></b>
<b><u>CULTURE &amp; RECREATION:</u></b>					
Memorial Library	8,439,357	524,990	524,990	76,520	7,837,847
Heritage Museum	10,500	-	-	-	10,500
<b><u>TOTAL CULTURE &amp; RECREATION</u></b>	<b><u>8,449,857</u></b>	<b><u>524,990</u></b>	<b><u>524,990</u></b>	<b><u>76,520</u></b>	<b><u>7,848,347</u></b>
<b><u>PUBLIC TRANSPORTATION:</u></b>					
Airport	418,178	19,752	19,752	2,587	395,839
County Engineer	1,248,391	61,435	61,435	27	1,186,929
Commissioner Pct 1	4,689,956	723,731	723,731	9,161	3,957,064
Commissioner Pct 2	5,079,097	150,849	150,849	13,882	4,914,366
Commissioner Pct 3	4,546,347	17,470	17,470	37,946	4,490,931
Commissioner Pct 4	5,225,870	328,608	328,608	243,814	4,653,448
<b><u>TOTAL PUBLIC TRANSPORTATION</u></b>	<b><u>21,207,839</u></b>	<b><u>1,301,845</u></b>	<b><u>1,301,845</u></b>	<b><u>307,417</u></b>	<b><u>19,598,577</u></b>
<b><u>DEBT SERVICE:</u></b>					
Issuance Costs	148,930	100	100	-	148,830
Principal	7,006,003	-	-	-	7,006,003
Interest	18,942,841	-	-	-	18,942,841
Payment to Escrow Agent - Refunding	-	-	-	-	-
<b><u>TOTAL DEBT SERVICE</u></b>	<b><u>26,097,774</u></b>	<b><u>100</u></b>	<b><u>100</u></b>	<b><u>-</u></b>	<b><u>26,097,674</u></b>
<b><u>MISCELLANEOUS:</u></b>					
<b><u>TOTAL MISCELLANEOUS</u></b>	<b><u>3,574,460</u></b>	<b><u>1,838</u></b>	<b><u>1,838</u></b>	<b><u>63</u></b>	<b><u>3,572,559</u></b>
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>\$ 218,290,588</u></b>	<b><u>\$ 5,142,815</u></b>	<b><u>\$ 5,142,814</u></b>	<b><u>\$ 1,382,702</u></b>	<b><u>\$ 211,765,072</u></b>

# **SCHEDULES**

(unaudited)

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Transfers In and Out by Fund**  
**For the Month Ended October 31, 2008**

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ -	\$ -
Attorney Administration	-	-
Jury	-	-
Road and Bridge	-	-
Memorial Library	-	-
Airport Maintenance	-	-
Certificates of Obligation, Series 2004	-	-
Library Construction		
County Jail		
Road Bonds Series 2002A	-	-
Road Bonds Series 2003A	-	-
Road Bonds Series 2004	-	-
<b>TOTAL FINANCING USES</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>



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