

# **MONTGOMERY COUNTY, TEXAS**

## **Monthly Unaudited Financial Report**



**For the 12 Months Ended  
September 30, 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 September 30, 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

October 19, 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 September 1, 2009 through September 30, 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 September 30, 2009**

	<u>Total All Funds</u>
<b><u>ASSETS:</u></b>	
Cash	\$ 30,789,191
Investments, at Fair Value	153,597,465
Restricted Cash	440,638
Receivables:	
Taxes (net)	5,933,246
Accounts (net)	1,285,483
Due From Other Funds	45,379,873
Due From Other Governments	5,865
Inventory, at Cost	67,641
Prepaid Items	225,239
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 237,724,641</u></b>
 <b><u>LIABILITIES AND FUND BALANCES:</u></b>	
Current Liabilities:	
Accounts Payable	\$ 8,420,828
Other Payables	7,430,960
Due to Other Funds	55,058,259
Due to Other Governments	7,236,611
Deferred Revenue	6,649,858
Total liabilities	84,796,516
Fund Balances:	
Reserved	104,178,748
Unreserved	48,749,377
Total Fund Balances	152,928,125
<b><u>TOTAL LIABILITIES AND FUND BALANCES</u></b>	<b><u>\$ 237,724,641</u></b>



**MONTGOMERY COUNTY, TEXAS**  
**Statement of Changes in Fund Balance - All Funds**  
**For the Month Ended September 30, 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, 9/1/2009	\$ 53,055,862	\$ 8,706,541	\$ 12,136,735	\$ 99,873,568	\$ 173,772,706
Revenues/Other Financing Sources	2,411,043	785,330	567,755	3,523	3,767,651
Expenditures/Other Financing Uses	(12,513,423)	(3,695,976)	(375,836)	(8,026,997)	(24,612,232)
Fund Balance, 9/30/2009	<u>\$ 42,953,482</u>	<u>\$ 5,795,895</u>	<u>\$ 12,328,654</u>	<u>\$ 91,850,094</u>	<u>\$ 152,928,125</u>

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# **BUDGET STATUS**

(unaudited)

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Expenditures - All Departments**  
**Budget and Year-to-Date Actual for the 12 Months Ended September 30, 2009**

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<b><u>GENERAL ADMINISTRATION:</u></b>					
County Judge:	\$ 438,718	\$ 30,931	\$ 405,750	\$ 461	32,507
Human Resources:	468,042	32,078	391,722	510	75,810
Risk Management:	5,742,873	35,763	1,855,975	1,975	3,884,923
County Clerk:	2,269,034	160,263	2,035,606	11,977	221,451
Collections:	836,129	65,236	775,829	3,361	56,939
Veterans' Service	199,506	14,144	192,920	1,216	5,370
Information Technology Services	5,084,478	307,123	4,256,982	620,294	207,202
Purchasing Agent	1,437,835	104,970	1,366,998	11,891	58,946
Records Management & Preservation	990,322	27,370	745,265	-	245,057
Worthless Checks Division	93,744	5,443	72,864	-	20,880
County-Wide	4,826,265	1,901,785	4,178,962	16,955	630,348
<b><u>TOTAL GENERAL ADM</u></b>	<b><u>22,386,946</u></b>	<b><u>2,685,106</u></b>	<b><u>16,278,873</u></b>	<b><u>668,640</u></b>	<b><u>5,439,433</u></b>
<b><u>JUDICIAL:</u></b>					
County Court No1	288,394	28,665	268,606	225	19,563
County Court No2	518,719	43,795	491,521	1,993	25,205
County Court No3	335,522	31,427	306,445	1,449	27,628
County Court No4	345,634	30,681	314,285	8,254	23,095
County Court No5	264,253	28,768	248,475	1,986	13,792
9 <sup>th</sup> District Court	405,991	29,124	378,123	2,630	25,238
410 <sup>th</sup> District Court	346,440	25,224	343,113	3,116	211
221 <sup>st</sup> District Court	332,493	25,251	312,102	214	20,177
284 <sup>th</sup> District Court	561,942	33,812	383,266	3,706	174,970
359 <sup>th</sup> District Court	308,763	21,876	277,425	1,948	29,390
418 <sup>th</sup> District Court	182,289	17,124	164,128	1,467	16,694
435 <sup>th</sup> District Court	213,687	17,007	179,927	21,674	12,086
Court Operations	5,996,700	202,782	4,968,835	2,127	1,025,738
Indigent Defense	220,248	16,509	212,748	494	7,006
Drug Court	629,480	47,651	482,945	1,139	145,396
District Attorney	6,752,267	547,112	6,323,666	6,240	422,361
District Clerk	3,054,921	221,412	2,785,159	897	268,865
Justice of Peace Pct 1	585,093	43,191	552,960	377	31,756
Justice of Peace Pct 2	435,494	30,299	385,258	1,134	49,102
Justice of Peace Pct 3	894,147	65,746	860,493	568	33,086
Justice of Peace Pct 4	778,783	55,173	746,705	1,052	31,026
Justice of Peace Pct 5	404,513	33,257	388,381	884	15,248
<b><u>TOTAL JUDICIAL</u></b>	<b><u>23,855,773</u></b>	<b><u>1,595,886</u></b>	<b><u>21,374,566</u></b>	<b><u>63,574</u></b>	<b><u>2,417,633</u></b>
<b><u>LEGAL:</u></b>					
County Attorney	2,219,650	167,938	2,116,925	4,409	98,316
Law Library	350,023	7,590	248,361	11,065	90,597
Alternate Dispute Resolution	191,333	10,192	138,731	-	52,602
<b><u>TOTAL LEGAL</u></b>	<b><u>2,761,006</u></b>	<b><u>185,720</u></b>	<b><u>2,504,017</u></b>	<b><u>15,474</u></b>	<b><u>241,515</u></b>

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Expenditures - All Departments**

**Budget and Year-to-Date Actual for the 12 Months Ended September 30, 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>	1,255,207	68,100	1,250,627	16,892	(12,312)
<b><u>FINANCIAL ADMINISTRATION:</u></b>					
County Auditor	1,549,226	122,241	1,373,433	2,041	173,752
County Treasurer	605,775	44,997	588,832	1,934	15,009
Tax Assessor-Collector	4,172,519	312,425	3,711,084	1,265	460,170
<b><u>TOTAL FINANCIAL ADM</u></b>	<b>6,327,520</b>	<b>479,663</b>	<b>5,673,349</b>	<b>5,240</b>	<b>648,931</b>
<b><u>PUBLIC FACILITIES:</u></b>					
Custodial Services	2,689,345	199,933	2,512,981	28,242	148,122
Building Maintenance	4,398,889	259,005	3,962,313	14,651	421,925
Jail	31,876,215	3,027,514	32,214,890	371,058	(709,733)
Civic Center	1,098,904	82,832	957,914	26,689	114,301
Parks	200,214	13,886	188,649	4,796	6,769
<b><u>TOTAL PUBLIC FACILITIES</u></b>	<b>40,263,567</b>	<b>3,583,170</b>	<b>39,836,747</b>	<b>445,436</b>	<b>(18,616)</b>
<b><u>PUBLIC SAFETY:</u></b>					
Fire Marshal	996,764	66,540	930,012	924	65,828
Constable Pct 1	2,984,547	216,606	2,905,827	21,022	57,698
Constable Pct 2	1,376,599	98,784	1,278,327	3,468	94,804
Constable Pct 3	2,352,612	170,389	2,178,114	15,095	159,403
Constable Pct 4	1,612,982	129,501	1,484,279	3,767	124,936
Constable Pct 5	1,981,936	158,977	1,957,222	9,192	15,522
Sheriff	33,524,480	2,337,543	29,319,914	1,033,335	3,171,231
Sheriff Commissary	105,080	-	180,478	-	(75,398)
Juvenile Services	9,660,231	522,594	6,647,341	44,869	2,968,021
Adult Services	35,984	374,105	4,594,706	120	(4,558,842)
Emergency Management	6,554,357	151,522	2,349,866	859,054	3,345,437
Department of Public Safety	95,121	7,784	92,771	-	2,350
Forfeitures	82,154	-	668,844	-	(586,690)
<b><u>TOTAL PUBLIC SAFETY</u></b>	<b>61,362,847</b>	<b>4,234,345</b>	<b>54,587,701</b>	<b>1,990,846</b>	<b>4,784,300</b>
<b><u>HEALTH AND WELFARE:</u></b>					
Vehicle Emission Program	1,583,233	-	1,295,908	-	287,325
Medical: Contract Services	90,000	7,500	90,000	-	-
Mental Health: Contract Services	304,688	-	276,004	-	28,684
Environmental Health	2,033,674	150,871	1,970,040	12,323	51,311
Disaster Relief	1,537,223	3,850	19,198,803	-	(17,661,580)
<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 12 Months Ended September 30, 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	6,497,016	261,896	3,564,554	151,745	2,780,717
Animal Control	825,938	69,072	790,157	2,581	33,200
Animal Shelter	1,392,747	125,098	1,093,057	3,614	296,076
Child Welfare	97,667	7,403	72,158	-	25,509
Welfare:					
Contract Services	966,731	-	966,731	-	-
<b><u>TOTAL HEALTH/WELFARE</u></b>	<b><u>15,328,917</u></b>	<b><u>625,690</u></b>	<b><u>29,317,412</u></b>	<b><u>170,263</u></b>	<b><u>(14,158,758)</u></b>
<b><u>CONSERVATION:</u></b>					
Extension Agent	531,899	40,195	515,627	200	16,072
Precinct 3 Recycling Center	327,036	28,444	338,663	-	(11,627)
<b><u>TOTAL CONSERVATION</u></b>	<b><u>858,935</u></b>	<b><u>68,639</u></b>	<b><u>854,290</u></b>	<b><u>200</u></b>	<b><u>4,445</u></b>
<b><u>CULTURE &amp; RECREATION:</u></b>					
Memorial Library	8,644,865	607,192	7,989,055	141,677	514,133
Heritage Museum	10,500	1,195	10,500	-	-
<b><u>TOTAL CULTURE &amp; RECREATION</u></b>	<b><u>8,655,365</u></b>	<b><u>608,387</u></b>	<b><u>7,999,555</u></b>	<b><u>141,677</u></b>	<b><u>514,133</u></b>
<b><u>PUBLIC TRANSPORTATION:</u></b>					
Airport	569,109	63,643	510,592	22,080	36,437
County Engineer	1,323,305	95,426	1,162,025	706	160,574
Commissioner Pct 1	5,528,952	432,145	4,691,331	62,070	775,551
Commissioner Pct 2	5,914,256	466,335	3,923,901	1,040,396	949,959
Commissioner Pct 3	7,591,771	416,591	4,240,472	2,076,935	1,274,364
Commissioner Pct 4	6,395,008	550,805	5,471,585	166,105	757,318
<b><u>TOTAL PUBLIC TRANSPORTATION</u></b>	<b><u>27,322,401</u></b>	<b><u>2,024,945</u></b>	<b><u>19,999,906</u></b>	<b><u>3,368,292</u></b>	<b><u>3,954,203</u></b>
<b><u>DEBT SERVICE:</u></b>					
Issuance Costs	148,930	375,014	510,257	-	(361,327)
Principal	6,755,003	-	6,557,917	-	197,086
Interest	19,245,007	822	18,544,789	-	700,218
<b><u>TOTAL DEBT SERVICE</u></b>	<b><u>26,148,940</u></b>	<b><u>375,836</u></b>	<b><u>25,612,963</u></b>	<b><u>-</u></b>	<b><u>535,977</u></b>
<b><u>MISCELLANEOUS:</u></b>					
<b><u>TOTAL MISCELLANEOUS</u></b>	<b><u>2,963,462</u></b>	<b><u>49,746</u></b>	<b><u>430,087</u></b>	<b><u>62,189</u></b>	<b><u>2,471,186</u></b>
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>\$ 239,490,886</u></b>	<b><u>\$ 16,585,233</u></b>	<b><u>\$ 225,720,093</u></b>	<b><u>\$ 6,948,723</u></b>	<b><u>\$ 6,822,070</u></b>

# **SCHEDULES**

(unaudited)

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Transfers In and Out by Fund**  
**For the 12 Months Ended September 30, 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
<b>TOTAL FINANCING USES</b>	<b><u>\$ 4,333,947</u></b>	<b><u>\$ 4,333,947</u></b>



**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Bond Indebtedness**  
**As of September 30, 2009**

	Interest Rate (%)	Issue Date	Maturity Date	Balances Outstanding
<b>GENERAL OBLIGATION BONDS:</b>				
Permanent Improvement, Series 2000	4.50-5.25	2000	2020	300,000
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>325,168,600</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>325,417,774</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>\$ 397,102,774</b>