

MONTGOMERY COUNTY, TEXAS

Monthly Unaudited Financial Report



**For the 2 Months Ended
November 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 November 30, 2009

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Phyllis L. Martin
County Auditor

Peggie Rushing
1st Assistant County Auditor

April 6, 2010

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, 2009 through November 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 2 Months Ended November 30, 2009

		Total All Funds
<u>ASSETS:</u>		
Cash	\$	36,036,773
Investments, at Fair Value		137,552,129
Restricted Cash		440,654
Receivables:		
Taxes (net)		5,802,338
Accounts (net)		1,396,291
Due From Other Funds		45,700,137
Due From Other Governments		62,367
Inventory, at Cost		85,034
Prepaid Items		1,210,901
<u>TOTAL ASSETS</u>	<u>\$</u>	<u>228,286,624</u>
 <u>LIABILITIES AND FUND BALANCES:</u>		
Current Liabilities:		
Accounts Payable	\$	14,183,364
Other Payables		5,889,513
Due to Other Funds		51,112,912
Due to Other Governments		6,490,781
Deferred Revenue		(367,407)
Total liabilities		77,309,163
Fund Balances:		
Reserved		103,646,572
Unreserved		47,330,889
Total Fund Balances		150,977,461
<u>TOTAL LIABILITIES AND FUND BALANCES</u>	<u>\$</u>	<u>228,286,624</u>

MONTGOMERY COUNTY, TEXAS
Statement of Changes in Fund Balance - All Funds
For the 2 Months Ended November 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, 11/1/2009	\$ 31,360,347	\$ 19,557,172	\$ 12,866,722	\$ 92,541,100	\$ 156,325,341
Revenues/Other Financing Sources	11,981,884	1,963,710	3,635,180	7,887	17,588,661
Expenditures/Other Financing Uses	(13,687,395)	(3,844,829)	(1,722,034)	(3,682,283)	(22,936,541)
Fund Balance, 11/30/2009	<u>\$ 29,654,836</u>	<u>\$ 17,676,053</u>	<u>\$ 14,779,868</u>	<u>\$ 88,866,704</u>	<u>\$ 150,977,461</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, 2009

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	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>GENERAL ADMINISTRATION:</u>					
County Judge:	\$ 426,558	\$ 32,117	\$ 51,556	\$ 1,092	373,910
Human Resources:	483,271	31,247	53,510	2,710	427,051
Risk Management:	6,870,857	35,831	1,154,022	2,902	5,713,933
County Clerk:	2,150,958	151,450	265,156	2,561	1,883,241
Collections:	854,593	65,078	103,390	8,076	743,127
Veterans' Service	187,028	14,391	24,646	11	162,371
Information Technology Services	4,958,300	337,285	500,396	141,240	4,316,664
Purchasing Agent	1,456,098	131,169	206,975	10,171	1,238,952
Records Management & Preservation	407,108	29,458	63,490	70,119	273,499
Worthless Checks Division	81,917	5,682	9,594	-	72,323
County-Wide	4,664,536	146,854	273,846	11,343	4,379,347
<u>TOTAL GENERAL ADM</u>	<u>22,541,224</u>	<u>980,562</u>	<u>2,706,581</u>	<u>250,225</u>	<u>19,584,418</u>
<u>JUDICIAL:</u>					
County Court No1	282,888	20,356	37,005	-	245,883
County Court No2	506,406	35,870	63,835	174	442,397
County Court No3	330,383	23,208	42,443	197	287,743
County Court No4	338,337	23,675	43,179	2,441	292,717
County Court No5	314,934	22,010	40,473	853	273,608
9 th District Court	415,435	28,948	47,894	1,658	365,883
410 th District Court	340,699	24,555	42,019	1,870	296,810
221 st District Court	334,994	24,798	41,858	7,081	286,055
284 th District Court	558,836	34,278	57,069	-	501,767
359 th District Court	300,222	21,583	36,100	1,086	263,036
418 th District Court	239,685	18,269	30,558	15	209,112
435 th District Court	199,930	13,829	22,830	220	176,880
Court Operations	6,092,243	414,527	808,538	1,730	5,281,975
Indigent Defense	224,744	16,957	27,967	3,213	193,564
Drug Court	620,106	50,040	60,887	2,697	556,522
District Attorney	6,942,391	521,553	851,592	15,205	6,075,594
District Clerk	3,066,540	218,289	368,695	15,765	2,682,080
Justice of Peace Pct 1	572,192	45,252	74,355	2,336	495,501
Justice of Peace Pct 2	428,819	31,553	51,933	753	376,133
Justice of Peace Pct 3	876,276	67,403	114,298	903	761,075
Justice of Peace Pct 4	852,525	74,877	114,836	95	737,594
Justice of Peace Pct 5	401,187	30,682	49,290	391	351,506
<u>TOTAL JUDICIAL</u>	<u>24,239,772</u>	<u>1,762,512</u>	<u>3,027,654</u>	<u>58,683</u>	<u>21,153,435</u>
<u>LEGAL:</u>					
County Attorney	2,255,466	184,262	299,850	1,921	1,953,695
Law Library	348,885	20,283	20,207	7,866	320,812
Alternate Dispute Resolution	187,377	10,192	17,045	-	170,332
<u>TOTAL LEGAL</u>	<u>2,791,728</u>	<u>214,737</u>	<u>337,102</u>	<u>9,787</u>	<u>2,444,839</u>

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments

Budget and Year-to-Date Actual for the 2 Months Ended November 30, 2009

	<u>Adjusted Budget</u>	<u>Current Month Actual</u>	<u>Year- to-Date Actual</u>	<u>Encumbrances</u>	<u>Unexpended Budget</u>
<u>ELECTIONS:</u>					
<u>TOTAL ELECTIONS</u>	1,176,088	238,961	300,490	19,332	856,266
<u>FINANCIAL ADMINISTRATION:</u>					
County Auditor	1,519,939	113,256	189,436	631	1,329,872
County Treasurer	606,389	45,180	78,387	801	527,201
Tax Assessor-Collector	4,012,801	308,975	498,153	4,189	3,510,459
<u>TOTAL FINANCIAL ADM</u>	6,139,129	467,411	765,976	5,621	5,367,532
<u>PUBLIC FACILITIES:</u>					
Custodial Services	2,748,092	211,969	346,102	5,332	2,396,658
Building Maintenance	4,950,438	255,656	429,323	185,915	4,335,200
Jail	38,536,530	1,424,887	2,242,393	826,554	35,467,583
Civic Center	1,070,150	69,795	113,522	13,481	943,147
Parks	176,748	13,955	22,210	608	153,930
<u>TOTAL PUBLIC FACILITIES</u>	47,481,958	1,976,262	3,153,550	1,031,890	43,296,518
<u>PUBLIC SAFETY:</u>					
Fire Marshal	961,308	68,422	113,602	1,376	846,330
Constable Pct 1	2,723,496	214,241	354,040	8,586	2,360,870
Constable Pct 2	1,327,557	101,546	169,192	10,036	1,148,329
Constable Pct 3	2,435,415	179,847	298,190	2,997	2,134,228
Constable Pct 4	1,883,737	142,846	231,704	1,253	1,650,780
Constable Pct 5	1,872,606	155,856	254,431	6,674	1,611,501
Sheriff	31,239,577	2,714,733	4,092,243	347,228	26,800,106
Sheriff Commissary	105,080	11,654	27,929	-	77,151
Juvenile Services	7,381,540	533,577	874,532	25,871	6,481,137
Adult Services	31,147	364,304	730,013	289	(699,155)
Emergency Management	4,354,623	122,471	263,903	71,611	4,019,109
Department of Public Safety	95,594	7,355	12,503	-	83,091
Forfeitures	225,252	64,904	155,970	-	69,282
<u>TOTAL PUBLIC SAFETY</u>	54,636,932	4,681,756	7,578,252	475,921	46,582,759
<u>HEALTH AND WELFARE:</u>					
Vehicle Emission Program	1,389,616	1,389,616	1,102,291	-	287,325
Medical: Contract Services	90,000	7,500	15,000	-	75,000
Mental Health: Contract Services	429,688	50,366	52,444	1,416	375,828
Environmental Health	2,102,913	154,460	258,962	10,551	1,833,400
Disaster Relief	-	4,594	(59,631)	-	59,631
<u>HEALTH AND WELFARE: (cont'd)</u>					

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 2 Months Ended November 30, 2009

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>HEALTH AND WELFARE: (cont'd)</u>					
Community Development Block Grant	13,194,150	211,561	573,025	145,089	12,476,036
Animal Control	861,243	57,556	98,712	5,913	756,618
Animal Shelter	1,870,291	119,817	178,591	16,793	1,674,907
Child Welfare	93,474	4,972	5,736	567	87,171
Welfare:					
Contract Services	966,731	-	241,683	-	725,048
<u>TOTAL HEALTH/WELFARE</u>	<u>20,998,106</u>	<u>2,000,442</u>	<u>2,466,813</u>	<u>180,329</u>	<u>18,350,964</u>
<u>CONSERVATION:</u>					
Extension Agent	533,262	41,234	67,598	1,871	463,793
Precinct 3 Recycling Center	390,729	29,018	49,404	-	341,325
<u>TOTAL CONSERVATION</u>	<u>923,991</u>	<u>70,252</u>	<u>117,002</u>	<u>1,871</u>	<u>805,118</u>
<u>CULTURE & RECREATION:</u>					
Memorial Library	8,499,879	650,369	1,162,240	49,143	7,288,496
Heritage Museum	10,000	-	-	-	10,000
<u>TOTAL CULTURE & RECREATION</u>	<u>8,509,879</u>	<u>650,369</u>	<u>1,162,240</u>	<u>49,143</u>	<u>7,298,496</u>
<u>PUBLIC TRANSPORTATION:</u>					
Airport	508,793	29,329	50,568	1,741	456,484
County Engineer	1,284,873	93,231	149,947	418	1,134,508
Commissioner Pct 1	4,607,228	416,502	591,313	73,856	3,942,059
Commissioner Pct 2	4,873,690	226,917	412,035	819,334	3,642,321
Commissioner Pct 3	6,388,793	506,133	608,060	712,098	5,068,635
Commissioner Pct 4	5,023,749	584,031	814,721	57,130	4,151,898
<u>TOTAL PUBLIC TRANSPORTATION</u>	<u>22,687,126</u>	<u>1,856,143</u>	<u>2,626,644</u>	<u>1,664,577</u>	<u>18,395,905</u>
<u>DEBT SERVICE:</u>					
Issuance Costs	204,210	294	706	-	203,504
Principal	7,916,900	742,641	742,641	-	7,174,259
Interest	18,514,072	979,099	979,099	-	17,534,973
<u>TOTAL DEBT SERVICE</u>	<u>26,635,182</u>	<u>1,722,034</u>	<u>1,722,446</u>	<u>-</u>	<u>24,912,736</u>
<u>MISCELLANEOUS:</u>					
<u>TOTAL MISCELLANEOUS</u>	<u>2,987,632</u>	<u>911,076</u>	<u>937,881</u>	<u>27,726</u>	<u>2,022,025</u>
<u>TOTAL EXPENDITURES</u>	<u>\$ 241,748,747</u>	<u>\$ 17,532,517</u>	<u>\$ 26,902,631</u>	<u>\$ 3,775,105</u>	<u>\$ 211,071,011</u>

SCHEDULES

(unaudited)

MONTGOMERY COUNTY, TEXAS
Schedule of Transfers In and Out by Fund
For the 2 Months Ended November 30, 2009

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ -	\$ 1,721,740
MC Jail Financing Corp (340)	1,721,740	-
TOTAL FINANCING USES	\$ 1,721,740	\$ 1,721,740

MONTGOMERY COUNTY, TEXAS
Schedule of Bond Indebtedness
As of November 30, 2009

	Interest Rate (%)	Issue Date	Maturity Date	Balances Outstanding
GENERAL OBLIGATION BONDS:				
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	43,015,960
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
Pass Thru Toll Revenue and Limited Tax Bonds, Series 2009	3.00-5.00	2009	2032	56,190,000
Total Principal				380,615,960
TOTAL GENERAL OBLIGATION BONDS PAYABLE				380,615,960
CERTIFICATES OF OBLIGATION:				
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
TOTAL CERTIFICATES OF OBLIGATION				71,685,000
TOTAL BONDED DEBT				\$ 452,300,960