

MONTGOMERY COUNTY, TEXAS

Monthly Unaudited Financial Report



**For the Month Ended
April 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 April 30, 2009

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Montgomery County, Texas
Office of the County Auditor
301 North Thompson, Suite 202, Conroe, Texas 77301
P. O. Box 539, Conroe, Texas 77305

Phyllis L. Martin
County Auditor

Peggie Rushing
1st Assistant County Auditor

May 13, 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 April 1, 2009 through April 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

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FINANCIAL STATEMENTS

(unaudited)

MONTGOMERY COUNTY, TEXAS
Consolidated Balance Sheet
For the Month Ended April 30, 2009

		<u>Total All Funds</u>
<u>ASSETS:</u>		
Cash	\$	41,206,538
Investments, at Fair Value		165,644,913
Restricted Cash		440,624
Receivables:		
Taxes (net)		5,933,246
Accounts (net)		1,278,782
<hr/>		
Due From Other Funds		66,346,999
Due From Other Governments		63,071
Inventory, at Cost		67,642
Prepaid Items		995,609
<u>TOTAL ASSETS</u>	<u>\$</u>	<u>281,977,424</u>
<u>LIABILITIES AND FUND BALANCES:</u>		
Current Liabilities:		
Accounts Payable	\$	12,889,982
Other Payables		7,791,019
Due to Other Funds		78,214,895
Due to Other Governments		6,963,643
Deferred Revenue		6,171,500
Total liabilities		<u>112,031,039</u>
Fund Balances:		
Reserved		89,288,437
Unreserved		80,657,948
Total Fund Balances		<u>169,946,385</u>
<u>TOTAL LIABILITIES AND FUND BALANCES</u>	<u>\$</u>	<u>281,977,424</u>

MONTGOMERY COUNTY, TEXAS
Statement of Changes in Fund Balance - All Funds
For the Month Ended April 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, 4/1/2009	\$ 85,792,442	\$ 5,982,821	\$ 11,779,200	\$ 85,036,625	\$ 188,591,088
Revenues/Other Financing Sources	4,998,146	1,266,587	1,611,974	14,327	7,891,034
Expenditures/Other Financing Uses	(12,970,885)	(4,411,163)	(12,858)	(9,140,831)	(26,535,737)
Fund Balance, 4/30/2009	<u>\$ 77,819,703</u>	<u>\$ 2,838,245</u>	<u>\$ 13,378,316</u>	<u>\$ 75,910,121</u>	<u>\$ 169,946,385</u>

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BUDGET STATUS

(unaudited)

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 7 Months Ended April 30, 2009

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>GENERAL ADMINISTRATION:</u>					
County Judge:	\$ 433,718	\$ 32,049	\$ 229,337	\$ 300	204,081
Human Resources:	446,183	42,499	225,457	142	220,584
Risk Management:	5,693,701	24,463	1,459,400	5,856	4,228,445
County Clerk:	2,269,034	162,878	1,163,365	3,365	1,102,304
Collections:	826,886	59,532	439,572	3,208	384,106
Veterans' Service	199,506	15,485	113,533	-	85,973
Information Technology Services	5,094,937	331,100	2,269,932	756,243	2,068,762
Purchasing Agent	1,437,835	108,291	771,961	386	665,488
Records Management & Preservation	740,322	198,130	366,790	47,266	326,266
Worthless Checks Division	93,744	5,268	43,174	-	50,570
County-Wide	3,054,199	126,156	1,603,506	778	1,449,915
<u>TOTAL GENERAL ADM</u>	<u>20,290,065</u>	<u>1,105,851</u>	<u>8,686,027</u>	<u>817,544</u>	<u>10,786,494</u>
<u>JUDICIAL:</u>					
County Court No1	283,981	27,215	174,589	813	108,579
County Court No2	518,719	44,615	309,741	-	208,978
County Court No3	332,412	29,588	195,579	1,786	135,047
County Court No4	339,107	32,192	201,759	3,043	134,305
County Court No5	264,187	28,100	138,865	-	125,322
9 th District Court	403,813	31,084	213,705	892	189,216
410 th District Court	344,883	26,036	183,505	426	160,952
221 st District Court	332,493	25,265	177,542	212	154,739
284 th District Court	559,788	30,442	209,936	5,082	344,770
359 th District Court	308,350	22,515	157,517	2,274	148,559
418 th District Court	181,258	17,511	71,196	145	109,917
435 th District Court	186,164	15,370	104,656	28	81,480
Court Operations	5,996,700	461,831	3,023,734	1,642	2,971,324
Indigent Defense	220,248	17,414	121,730	4	98,514
Drug Court	628,550	40,933	248,281	615	379,654
District Attorney	6,680,753	514,411	3,379,356	107,815	3,193,582
District Clerk	3,054,671	240,190	1,567,623	12,471	1,474,577
Justice of Peace Pct 1	585,093	43,011	317,852	3,863	263,378
Justice of Peace Pct 2	435,494	31,639	231,700	-	203,794
Justice of Peace Pct 3	889,555	66,238	488,849	8,031	392,675
Justice of Peace Pct 4	776,983	60,403	428,703	263	348,017
Justice of Peace Pct 5	394,773	28,699	216,283	263	178,227
<u>TOTAL JUDICIAL</u>	<u>23,717,975</u>	<u>1,834,702</u>	<u>12,162,701</u>	<u>149,668</u>	<u>11,405,606</u>
<u>LEGAL:</u>					
County Attorney	2,219,650	176,969	1,210,240	3,793	1,005,617
Law Library	350,023	24,963	146,205	4,968	198,850
Alternate Dispute Resolution	191,333	10,173	83,592	-	107,741
<u>TOTAL LEGAL</u>	<u>2,761,006</u>	<u>212,105</u>	<u>1,440,037</u>	<u>8,761</u>	<u>1,312,208</u>

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 7 Months Ended April 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>	1,168,646	71,229	814,777	4,044	349,825
<u>FINANCIAL ADMINISTRATION:</u>					
County Auditor	1,560,216	109,542	757,731	519	801,966
County Treasurer	606,900	48,033	335,642	1,267	269,991
Tax Assessor-Collector	4,172,519	281,734	2,100,772	18,985	2,052,762
<u>TOTAL FINANCIAL ADM</u>	<u>6,339,635</u>	<u>439,309</u>	<u>3,194,145</u>	<u>20,771</u>	<u>3,124,719</u>
<u>PUBLIC FACILITIES:</u>					
Custodial Services	2,689,345	193,727	1,395,948	104,826	1,188,571
Building Maintenance	4,404,101	348,452	2,221,997	137,973	2,044,131
Jail	31,740,640	2,811,597	15,959,672	36,787	15,744,181
Civic Center	1,098,904	79,891	520,039	23,036	555,829
Parks	195,914	10,879	98,298	339	97,277
<u>TOTAL PUBLIC FACILITIES</u>	<u>40,128,904</u>	<u>3,444,546</u>	<u>20,195,954</u>	<u>302,961</u>	<u>19,629,989</u>
<u>PUBLIC SAFETY:</u>					
Fire Marshal	996,912	74,090	545,014	2,718	449,180
Constable Pct 1	2,961,320	277,898	1,674,752	23,475	1,263,093
Constable Pct 2	1,376,599	100,611	736,180	2,540	637,879
Constable Pct 3	2,343,758	171,603	1,236,435	5,227	1,102,096
Constable Pct 4	1,583,283	135,196	795,396	5,493	782,394
Constable Pct 5	1,967,514	156,783	1,106,239	12,182	849,093
Sheriff	32,604,140	2,644,539	17,501,972	235,370	14,866,798
Sheriff Commissary	105,080	-	77,946	-	27,134
Juvenile Services	7,653,996	586,932	3,724,098	61,950	3,867,948
Adult Services	35,984	354,959	2,649,601	-	(2,613,617)
Emergency Management	6,546,821	479,718	1,725,396	299,662	4,521,763
Department of Public Safety	95,121	7,424	52,542	-	42,579
Forfeitures	104,841	-	300,173	-	(195,332)
<u>TOTAL PUBLIC SAFETY</u>	<u>58,375,369</u>	<u>4,989,753</u>	<u>32,125,744</u>	<u>648,617</u>	<u>25,601,008</u>
<u>HEALTH AND WELFARE:</u>					
Vehicle Emission Program	1,295,908	-	1,295,908	-	-
Medical: Contract Services	90,000	7,500	52,500	-	37,500
Mental Health: Contract Services	304,688	56,512	205,444	-	99,244
Environmental Health	2,033,674	153,562	1,124,227	9,078	900,369
Disaster Relief	1,537,223	159,406	16,221,193	-	(14,683,970)
<u>HEALTH AND WELFARE: (cont'd)</u>					

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 7 Months Ended April 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	6,491,526	81,285	1,652,419	29,751	4,809,356
Animal Control	872,022	68,850	456,131	508	415,383
Animal Shelter	1,105,146	97,388	558,405	4,626	542,115
Child Welfare	97,667	6,858	35,846	238	61,583
Welfare:					
Contract Services	966,731	180,355	663,720	-	303,011
<u>TOTAL HEALTH/WELFARE</u>	<u>14,794,585</u>	<u>811,716</u>	<u>22,265,793</u>	<u>44,201</u>	<u>(7,515,409)</u>
<u>CONSERVATION:</u>					
Extension Agent	519,913	41,970	289,066	3,693	227,154
Precinct 3 Recycling Center	322,807	27,016	191,922	-	130,885
<u>TOTAL CONSERVATION</u>	<u>842,720</u>	<u>68,986</u>	<u>480,988</u>	<u>3,693</u>	<u>358,039</u>
<u>CULTURE & RECREATION:</u>					
Memorial Library	8,635,541	740,887	4,600,155	75,555	3,959,831
Heritage Museum	10,500	3,000	6,305	-	4,195
<u>TOTAL CULTURE & RECREATION</u>	<u>8,646,041</u>	<u>743,887</u>	<u>4,606,460</u>	<u>75,555</u>	<u>3,964,026</u>
<u>PUBLIC TRANSPORTATION:</u>					
Airport	556,686	31,738	250,414	19,943	286,329
County Engineer	1,248,818	88,058	641,087	311	607,420
Commissioner Pct 1	5,522,051	466,697	2,760,651	28,211	2,733,189
Commissioner Pct 2	5,929,987	709,213	1,815,274	12,592	4,102,121
Commissioner Pct 3	7,734,705	303,650	2,254,747	2,236,216	3,243,742
Commissioner Pct 4	6,001,838	582,557	2,753,045	177,418	3,071,375
<u>TOTAL PUBLIC TRANSPORTATION</u>	<u>26,994,085</u>	<u>2,181,913</u>	<u>10,475,218</u>	<u>2,474,691</u>	<u>14,044,176</u>
<u>DEBT SERVICE:</u>					
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
<u>TOTAL DEBT SERVICE</u>	<u>26,097,774</u>	<u>12,858</u>	<u>15,187,503</u>	<u>-</u>	<u>10,910,271</u>
<u>MISCELLANEOUS:</u>					
<u>TOTAL MISCELLANEOUS</u>	<u>3,323,386</u>	<u>64,870</u>	<u>151,870</u>	<u>35,216</u>	<u>3,136,300</u>
<u>TOTAL EXPENDITURES</u>	<u>\$ 233,480,191</u>	<u>\$ 15,981,725</u>	<u>\$ 131,787,217</u>	<u>\$ 4,585,722</u>	<u>\$ 97,107,252</u>

SCHEDULES

(unaudited)

MONTGOMERY COUNTY, TEXAS
Schedule of Transfers In and Out by Fund
For the 7 Months Ended April 30, 2009

	Transfers In	Transfers Out
General Fund	\$ 997,177	\$ 1,533,183
Forfeitures	-	24,751
Jury	180,000	-
MC Jail Financing Corp	1,353,183	-
MC Jail Financing	-	972,426
	-	-
TOTAL FINANCING USES	\$ 2,530,360	\$ 2,530,360

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

	Interest Rate (%)	Issue Date	Maturity Date	Balances Outstanding
GENERAL OBLIGATION BONDS:				
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	44,484,989
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
Total Principal				<u>326,194,989</u>
Accretion of Cap Appreciation Bonds:				
Refunding, Series 1997	5.10-5.60	1997	2017	249,174
Total Accretion				<u>249,174</u>
TOTAL GENERAL OBLIGATION BONDS PAYABLE				<u>326,444,163</u>
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				<u>71,685,000</u>
TOTAL BONDED DEBT				<u><u>\$ 398,129,163</u></u>