

# **MONTGOMERY COUNTY, TEXAS**

## **Monthly Unaudited Financial Report**



**For the 7 Months Ended  
April 30, 2010**



**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, 2010**

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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

June 14, 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 April 1, 2010 through April 30, 2010. 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/mb



# **FINANCIAL STATEMENTS**

(unaudited)

**MONTGOMERY COUNTY, TEXAS**  
**Consolidated Balance Sheet**  
**For the 7 Months Ended April 30, 2010**

	Total All Funds
<b><u>ASSETS:</u></b>	
Cash	\$ 54,775,679
Investments, at Fair Value	175,006,811
Restricted Cash	440,672
Receivables:	
Taxes (net)	5,802,339
Accounts (net)	1,362,252
<hr/>	
Due From Other Funds	50,484,657
Due From Other Governments	-
Inventory, at Cost	85,034
Prepaid Items	1,210,901
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 289,168,346</u></b>
<b><u>LIABILITIES AND FUND BALANCES:</u></b>	
Current Liabilities:	
Accounts Payable	\$ 12,258,575
Other Payables	4,938,983
Due to Other Funds	66,075,428
Due to Other Governments	6,157,830
Deferred Revenue	7,644,516
Total liabilities	<u>97,075,333</u>
Fund Balances:	
Reserved	74,905,140
Unreserved	117,187,874
Total Fund Balances	<u>192,093,013</u>
<b><u>TOTAL LIABILITIES AND FUND BALANCES</u></b>	<b><u>\$ 289,168,346</u></b>



**MONTGOMERY COUNTY, TEXAS**  
**Statement of Changes in Fund Balance - All Funds**  
**For the 7 Months Ended April 30, 2010**

	<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, 4/1/2010	\$ 101,054,462	\$ 22,982,235	\$ 18,512,947	\$ 63,312,568	\$ 205,862,211
Revenues/Other Financing Sources	6,723,796	1,661,754	232,714	2,669	8,620,932
Expenditures/Other Financing Uses	(11,067,590)	(4,166,781)	-	(7,155,758)	(22,390,130)
Fund Balance, 4/30/2010	<u>\$ 96,710,667</u>	<u>\$ 20,477,207</u>	<u>\$ 18,745,661</u>	<u>\$ 56,159,478</u>	<u>\$ 192,093,013</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, 2010**

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<b><u>GENERAL ADMINISTRATION:</u></b>					
County Judge:	\$ 433,204	\$ 34,262	\$ 236,821	\$ 1,000	195,383
Human Resources:	483,854	37,243	243,554	1,009	239,290
Risk Management:	6,905,504	73,421	1,597,660	8,279	5,299,565
County Clerk:	2,159,207	165,995	1,148,062	120	1,011,025
Collections:	856,528	62,468	452,578	2,167	401,783
Veterans' Service	187,542	15,344	103,911	54	83,577
Information Technology Services	5,052,519	266,575	2,441,960	408,550	2,202,009
Purchasing Agent	4,730,405	151,162	892,023	2,648	3,835,733
Records Management & Preservation	585,488	76,320	434,667	17,372	133,449
Worthless Checks Division	81,917	6,523	42,247	-	39,670
County-Wide	4,664,536	(824,375)	50,936	15,790	4,597,810
<b><u>TOTAL GENERAL ADM</u></b>	<b><u>26,140,703</u></b>	<b><u>64,938</u></b>	<b><u>7,644,420</u></b>	<b><u>456,989</u></b>	<b><u>18,039,293</u></b>
<b><u>JUDICIAL:</u></b>					
County Court No1	283,113	26,767	150,506	228	132,379
County Court No2	506,406	46,956	272,468	481	233,457
County Court No3	330,868	30,549	173,473	497	156,898
County Court No4	340,569	33,730	182,599	3,694	154,276
County Court No5	316,492	29,008	165,710	646	150,135
9 <sup>th</sup> District Court	417,226	32,973	215,189	1,410	200,627
410 <sup>th</sup> District Court	341,843	28,064	185,184	-	156,660
221 <sup>st</sup> District Court	336,216	23,936	183,891	94	152,231
284 <sup>th</sup> District Court	559,383	35,621	244,828	83	314,472
359 <sup>th</sup> District Court	301,299	24,174	157,192	68	144,039
418 <sup>th</sup> District Court	241,367	19,311	133,205	493	107,670
435 <sup>th</sup> District Court	216,879	15,714	121,072	1,571	94,236
Court Operations	6,092,243	505,506	3,172,361	1,348	2,918,534
Indigent Defense	224,745	17,212	123,643	1,530	99,572
Drug Court	624,058	59,341	330,133	1,229	292,697
District Attorney	7,013,247	521,754	3,765,602	5,913	3,241,732
District Clerk	3,078,131	246,516	1,600,054	13,441	1,464,636
Justice of Peace Pct 1	572,478	45,457	313,575	1,567	257,335
Justice of Peace Pct 2	429,911	33,666	226,843	357	202,711
Justice of Peace Pct 3	886,560	66,440	482,222	230	404,108
Justice of Peace Pct 4	852,809	77,595	475,171	1,371	376,268
Justice of Peace Pct 5	405,151	31,166	212,673	1,560	190,918
<b><u>TOTAL JUDICIAL</u></b>	<b><u>24,370,996</u></b>	<b><u>1,951,455</u></b>	<b><u>12,887,597</u></b>	<b><u>37,811</u></b>	<b><u>11,445,589</u></b>
<b><u>LEGAL:</u></b>					
County Attorney	2,259,661	176,673	1,243,848	9,833	1,005,980
Law Library	348,885	7,925	127,364	473	221,049
Alternate Dispute Resolution	187,377	3,998	44,004	-	143,373
<b><u>TOTAL LEGAL</u></b>	<b><u>2,795,923</u></b>	<b><u>188,595</u></b>	<b><u>1,415,216</u></b>	<b><u>10,306</u></b>	<b><u>1,370,401</u></b>

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Expenditures - All Departments**  
**Budget and Year-to-Date Actual for the 7 Months Ended April 30, 2010**

	<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>	1,218,733	95,802	851,326	15,915	351,493
<b><u>FINANCIAL ADMINISTRATION:</u></b>					
County Auditor	1,522,125	112,628	793,605	1,089	727,431
County Treasurer	607,665	46,171	331,288	1,029	275,349
Tax Assessor-Collector	4,191,328	326,573	2,141,921	10,397	2,039,010
<b><u>TOTAL FINANCIAL ADM</u></b>	<b><u>6,321,119</u></b>	<b><u>485,373</u></b>	<b><u>3,266,815</u></b>	<b><u>12,515</u></b>	<b><u>3,041,789</u></b>
<b><u>PUBLIC FACILITIES:</u></b>					
Custodial Services	2,750,690	226,027	1,450,496	45,046	1,255,148
Building Maintenance	5,114,640	385,407	2,269,970	83,208	2,761,461
Jail	38,772,011	3,563,096	16,595,514	681,911	21,494,586
Civic Center	1,080,593	89,651	533,860	15,084	531,649
Parks	179,378	10,498	93,378	2,597	83,402
<b><u>TOTAL PUBLIC FACILITIES</u></b>	<b><u>47,897,311</u></b>	<b><u>4,274,680</u></b>	<b><u>20,943,219</u></b>	<b><u>827,846</u></b>	<b><u>26,126,246</u></b>
<b><u>PUBLIC SAFETY:</u></b>					
Fire Marshal	963,220	73,594	489,788	4,511	468,921
Constable Pct 1	2,740,891	220,943	1,514,162	14,199	1,212,530
Constable Pct 2	1,329,953	104,572	735,317	2,975	591,662
Constable Pct 3	2,445,660	181,277	1,305,650	4,894	1,135,116
Constable Pct 4	1,890,023	129,218	965,274	5,947	918,802
Constable Pct 5	1,881,239	158,889	1,082,913	11,539	786,787
Sheriff	33,004,794	2,586,348	17,851,076	779,090	14,374,628
Sheriff Commissary	105,080	31,710	149,278	-	(44,198)
Juvenile Services	7,391,994	593,616	3,802,276	18,192	3,571,526
Adult Services	31,147	369,679	2,805,816	120	(2,774,789)
Emergency Management	7,245,484	40,480	2,001,726	506742.41	5,243,757
Department of Public Safety	95,594	7,653	52,893	-	42,701
Forfeitures	225,574	47,293	579,466	-	(353,892)
<b><u>TOTAL PUBLIC SAFETY</u></b>	<b><u>59,350,654</u></b>	<b><u>4,545,271</u></b>	<b><u>33,335,636</u></b>	<b><u>1,348,210</u></b>	<b><u>24,666,808</u></b>
<b><u>HEALTH AND WELFARE:</u></b>					
Vehicle Emission Program	1,535,588	-	1,389,616	-	145,972
Medical: Contract Services	90,000	7,500	52,500	-	37,500
Mental Health: Contract Services	429,688	2,051	111,345	-	318,343
Environmental Health	2,108,294	162,022	1,109,461	10,933	987,901
Disaster Relief	-	-	17,169	-	(17,169)
<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 7 Months Ended April 30, 2010**

	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	13,310,717	425,625	2,195,103	158,825	10,956,789
Animal Control	861,405	62,758	427,629	765	433,011
Animal Shelter	1,579,869	153,451	879,696	22,217	677,956
Child Welfare	93,674	5,146	33,951	547	59,176
Welfare:					
Contract Services	976,731	241,683	735,048	-	241,683
<b><u>TOTAL HEALTH/WELFARE</u></b>	<b><u>20,985,966</u></b>	<b><u>1,060,236</u></b>	<b><u>6,951,519</u></b>	<b><u>193,286</u></b>	<b><u>13,841,161</u></b>
<b><u>CONSERVATION:</u></b>					
Extension Agent	534,893	43,747	292,614	2,763	239,516
Precinct 3 Recycling Center	390,729	29,865	207,296	-	183,433
<b><u>TOTAL CONSERVATION</u></b>	<b><u>925,622</u></b>	<b><u>73,612</u></b>	<b><u>499,909</u></b>	<b><u>2,763</u></b>	<b><u>422,949</u></b>
<b><u>CULTURE &amp; RECREATION:</u></b>					
Memorial Library	8,715,420	633,158	4,526,399	175,246	4,013,775
Historical Commissions	20,000	-	-	-	20,000
<b><u>TOTAL CULTURE &amp; RECREATION</u></b>	<b><u>8,735,420</u></b>	<b><u>633,158</u></b>	<b><u>4,526,399</u></b>	<b><u>175,246</u></b>	<b><u>4,033,775</u></b>
<b><u>PUBLIC TRANSPORTATION:</u></b>					
Airport	510,050	97,129	294,379	18,302	197,368
County Engineer	1,411,549	116,419	702,011	339	709,199
Commissioner Pct 1	5,537,274	404,569	2,495,026	99,170	2,943,078
Commissioner Pct 2	5,957,446	324,074	1,855,595	838,330	3,263,521
Commissioner Pct 3	8,150,810	400,742	3,096,586	1,018,037	4,036,187
Commissioner Pct 4	6,028,236	473,369	3,396,925	202,810	2,428,501
<b><u>TOTAL PUBLIC TRANSPORTATION</u></b>	<b><u>27,595,365</u></b>	<b><u>1,816,303</u></b>	<b><u>11,840,522</u></b>	<b><u>2,176,988</u></b>	<b><u>13,577,855</u></b>
<b><u>DEBT SERVICE:</u></b>					
Issuance Costs	204,210	-	1,080,833	-	(876,623)
Principal	7,916,900	-	6,857,641	-	1,059,259
Interest	18,514,072	-	9,999,433	-	8,514,639
<b><u>TOTAL DEBT SERVICE</u></b>	<b><u>26,635,182</u></b>	<b><u>-</u></b>	<b><u>17,937,907</u></b>	<b><u>-</u></b>	<b><u>8,697,275</u></b>
<b><u>MISCELLANEOUS:</u></b>					
<b><u>TOTAL MISCELLANEOUS</u></b>	<b><u>3,036,948</u></b>	<b><u>46,948</u></b>	<b><u>1,341,305</u></b>	<b><u>25,800</u></b>	<b><u>1,669,842</u></b>
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>\$ 256,009,941</u></b>	<b><u>\$ 15,236,372</u></b>	<b><u>\$ 123,441,788</u></b>	<b><u>\$ 5,283,674</u></b>	<b><u>\$ 127,284,479</u></b>

# **SCHEDULES**

(unaudited)

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Transfers In and Out by Fund**  
**For the 7 Months Ended April 30, 2010**

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



**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Bond Indebtedness**  
**As of April 30, 2010**

	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	6,120,000
Refunding Bonds, Series 2002B	3.00-4.50	2002	2011	510,000
Road Bonds, Series 2003A	5.00	2003	2026	12,595,000
Library Bonds, Series 2003B	2.00-4.75	2003	2026	8,515,000
Refunding Bonds, Series 2005	4.00-5.00	2005	2020	41,035,000
Road Bonds Fixed Rate, Series 2006A	3.75-5.00	2006	2027	46,850,000
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	11,825,000
Refunding Bonds, Series 2008	3.50-5.00	2008	2018	9,150,000
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
<b>Total Principal</b>				<u>376,055,960</u>
<b>TOTAL GENERAL OBLIGATION BONDS PAYABLE</b>				<u><u>376,055,960</u></u>
<b>CERTIFICATES OF OBLIGATION:</b>				
Series 2001	4.65	2001	2011	305,000
Series 2003	2.00-4.75	2003	2022	9,730,000
Series 2004	3.00-4.60	2004	2020	1,895,000
Series 2006	3.75-5.00	2006	2027	25,345,000
Series 2007	4.00-4.63	2008	2027	9,110,000
Series 2008	3.50-5.25	2008	2027	23,745,000
<b>TOTAL CERTIFICATES OF OBLIGATION</b>				<u>70,130,000</u>
<b>TOTAL BONDED DEBT</b>				<u><u>\$ 446,185,960</u></u>