

MONTGOMERY COUNTY, TEXAS

Monthly Unaudited Financial Report



**For the Month Ended
April 30, 2013**

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, 2013

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Montgomery County, Texas
Office of the County Auditor
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Phyllis L. Martin
County Auditor

Angela H. Blocker
1st Assistant County Auditor

May 23, 2013

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, 2013 through April 30, 2013. 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
Governmental Funds
For the Month Ended April 30, 2013

	<u>Total Governmental Funds</u>
Assets:	
Cash	\$ 55,517,504
Investments, at Fair Value	231,155,552
Restricted Cash	1,499
Receivables:	
Taxes (net)	6,485,915
Accounts (net)	46,519
<hr/>	
Due From Other Funds	204,481,848
Due From Other Governments	5,908
Inventory, at Cost	103,393
Prepaid Items	3,003,167
<u>Total Assets</u>	<u>500,801,305</u>
<u>LIABILITIES AND FUND BALANCES:</u>	
Current Liabilities:	
Accounts Payable	6,727,062
Other Payables	4,950
Due to Other Funds	243,767,051
Due to Other Governments	4,623,854
Deferred Revenue	10,977,439
Total liabilities	<u>266,100,356</u>
Fund Balances:	
Reserved	107,147,673
Unreserved	127,553,276
Total Fund Balances	<u>234,700,949</u>
<u>TOTAL LIABILITIES AND FUND BALANCES</u>	<u>\$ 500,801,305</u>

MONTGOMERY COUNTY, TEXAS
Statement of Changes in Fund Balance - Governmental Funds
For the Month Ended April 30, 2013

	<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, 4/01/2013	\$ 136,317,077	\$ 37,756,300	\$ 11,366,963	\$ 61,914,585	\$ 247,354,925
Revenues/Other Financing Sources	\$ 3,117,629	\$ 5,006,101	\$ 10	\$ 82	\$ 8,123,822
Expenditures/Other Financing Uses	\$ (11,881,430)	\$ (7,925,663)	\$ -	\$ (970,705)	\$ (20,777,798)
Fund Balance, 4/30/2013	<u>\$ 127,553,276</u>	<u>\$ 34,836,738</u>	<u>\$ 11,366,973</u>	<u>\$ 60,943,962</u>	<u>\$ 234,700,949</u>

MONTGOMERY COUNTY, TEXAS
Statement of Net Assets
Internal Service Funds
For the 7 Months Ended April 30, 2013

	<u>Total Internal Service Funds</u>
Assets:	
Cash	\$ 759,370
Receivables:	
Accounts (net)	393,622
<hr/>	
Due From Other Funds	18,077,051
Capital Assets (net of accumulated depreciation):	
Buildings	893,392
Improvements	1,676
Equipment	129,944
Total assets	<u>20,255,055</u>
Liabilities:	
Current Liabilities:	
Accounts Payable	(687,331)
Other Payables	3,921,659
Due to General Fund	1,702,074
Due to Road & Bridge	4,000
Due to Wellness Clinic	682,559
Total liabilities	<u>5,622,961</u>
Net assets:	
Net assets, invested in capital assets	1,025,012
Unreserved	13,607,082
Total net assets	<u>\$ 14,632,094</u>

MONTGOMERY COUNTY, TEXAS
Statement of Changes in Net Assets
Internal Service Funds
For the 7 Months Ended April 30, 2013

	<u>Total Internal Service Funds</u>
Current Operating Revenues:	
Fees	\$ 2,417,763
Miscellaneous	2,070
Total Operating Revenues	<u>2,419,833</u>
Current Operating Expenses:	
Supplies	1,506
Services	2,721,185
Total Operating Expenses	<u>2,722,691</u>
Nonoperating revenues (expenses)	
Interest Income	
Total nonoperating revenues (expenses)	
Change in net assets	(302,858)
Total net assets - April 1, 2013	14,934,952
Total net assets - April 30, 2013	<u><u>\$ 14,632,094</u></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, 2013

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>GENERAL ADMINISTRATION:</u>					
County Judge:	554,598	43,228	296,768	8	257,822
Human Resources:	569,506	41,785	291,868	175	277,463
Risk Management:	856,708	71,104	407,145	2,610	446,953
County Clerk:	2,300,320	166,370	1,191,082	304	1,108,934
Collections:	495,582	34,564	206,378	632	288,572
Environmental Health/Alarm:	5,269	-	5,269	-	-
Veterans' Service	215,310	17,138	117,794	-	97,516
Information Technology Services	8,686,487	477,104	3,417,724	329,151	4,939,612
Purchasing Agent	2,232,426	142,388	1,161,613	1,300	1,069,513
Records Management & Preservation	391,313	17,036	204,178	3,053	184,082
Records Management District Clerk	67,572	3,152	34,969	-	32,603
Worthless Checks Division	70,857	3,971	29,107	-	41,750
County-Wide	9,162,377	83,340	5,097,408	1,608	4,063,361
<u>TOTAL GENERAL ADM</u>	<u>25,608,325</u>	<u>1,101,180</u>	<u>12,461,303</u>	<u>338,841</u>	<u>12,808,181</u>
<u>JUDICIAL:</u>					
County Court No1	438,796	32,881	232,073	82	206,641
County Court No2	740,334	55,338	387,824	1,755	350,755
County Court No3	635,192	50,151	301,035	289	333,868
County Court No4	448,655	34,300	239,970	298	208,387
County Court No5	425,280	32,115	224,336	1,516	199,428
9 th District Court	282,386	14,959	157,524	431	124,431
410 th District Court	378,230	27,461	200,963	228	177,039
221 st District Court	321,663	22,290	158,994	570	162,099
284 th District Court	704,163	57,593	350,057	415	353,691
359 th District Court	351,860	25,529	182,420	4,069	165,371
418 th District Court	541,433	40,190	286,259	234	254,940
435 th District Court	233,128	18,723	120,762	748	111,618
Court Operations	6,274,457	469,608	3,359,226	933	2,914,298
Indigent Defense	124,066	12,262	82,943	-	41,123
Managed Assigned Counsel	483,956	26,607	200,956	4,623	278,377
Drug Court	993,391	44,279	342,038	955	650,398
Office of Court Admin	426,682	18,605	122,961	26	303,695
District Attorney	8,842,345	673,287	4,779,854	12,789	4,049,702
District Clerk	3,347,507	233,970	1,740,216	14,602	1,592,689
Justice of Peace Pct 1	621,463	45,771	328,617	537	292,309
Justice of Peace Pct 2	471,270	33,667	225,173	441	245,656
Justice of Peace Pct 3	900,681	65,348	477,208	1,116	422,357
Justice of Peace Pct 4	795,077	60,743	428,524	1,575	364,978
Justice of Peace Pct 5	421,250	31,168	219,439	324	201,487
Courthouse Security	-	2,699	21,035	-	-
Court Technology County/District	4,056	673	1,321	26	2,709

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 7 Months Ended April 30, 2013

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
JUDICIAL (cont'd):					
Court Guardianship	-	800	800	-	(800)
Court Reporter Service Fund	126,851	13,716	75,366	2,079	49,406
Juvenile Case Manager	109,924	8,522	59,581	-	50,343
Justice Court Technology	38,059	16,800	37,735	-	324
<u>TOTAL JUDICIAL</u>	<u>29,478,099</u>	<u>2,166,683</u>	<u>15,322,854</u>	<u>50,635</u>	<u>14,104,610</u>
<u>LEGAL:</u>					
County Attorney	2,536,501	164,410	1,289,233	3,808	1,243,460
Law Library	407,636	34,999	191,033	601	216,002
Alternate Dispute Resolution	145,543	11,951	54,573		90,970
<u>TOTAL LEGAL</u>	<u>3,089,680</u>	<u>211,360</u>	<u>1,534,839</u>	<u>4,409</u>	<u>1,550,432</u>
<u>ELECTIONS:</u>					
<u>TOTAL ELECTIONS</u>	<u>1,150,348</u>	<u>82,019</u>	<u>1,060,717</u>	<u>6,096</u>	<u>83,535</u>
<u>FINANCIAL ADMINISTRATION:</u>					
County Auditor	1,889,610	135,139	931,662	1,623	956,325
County Treasurer	651,321	50,177	348,914	-	302,407
Tax Assessor-Collector	4,495,067	299,780	2,160,134	18,989	2,315,944
<u>TOTAL FINANCIAL ADM</u>	<u>7,035,998</u>	<u>485,096</u>	<u>3,440,710</u>	<u>20,612</u>	<u>3,574,676</u>
<u>PUBLIC FACILITIES:</u>					
Custodial Services	3,130,111	260,756	1,623,509	45,903	1,460,699
Building Maintenance	5,663,612	461,652	2,614,574	211,783	2,837,255
Jail	37,521,473	3,541,120	19,597,355	171,061	17,753,057
Civic Center	1,232,251	89,688	535,363	43,004	653,884
<u>TOTAL PUBLIC FACILITIES</u>	<u>47,547,447</u>	<u>4,353,216</u>	<u>24,370,801</u>	<u>471,751</u>	<u>22,704,895</u>
<u>PUBLIC SAFETY:</u>					
Fire Marshal	1,079,239	79,719	537,717	1,704	539,818
Constable Pct 1	3,219,273	240,267	1,795,183	16,005	1,408,085
Constable Pct 2	1,373,262	105,006	731,539	6,893	634,830
Constable Pct 3	2,715,520	202,964	1,414,959	7,536	1,293,025
Constable Pct 4	2,401,100	181,303	1,269,182	4,990	1,126,928
Constable Pct 5	2,096,530	152,922	1,103,885	86	992,559
Sheriff	38,255,732	2,945,992	20,841,837	307,163	17,106,732
Sheriff Commissary	83,000	63,043	324,746	-	(241,746)
Juvenile Services	7,903,052	539,453	3,830,975	7,997	4,064,080
Adult Services	6,959,016	909,988	2,776,016	2,272	4,180,728
Emergency Management	3,773,547	190,393	991,815	810,544	1,971,188
Department of Public Safety	103,199	7,458	52,118	-	51,081
Forfeitures	523,235	39,828	158,079	-	365,156
Records Management County	431,851	30,556	275,517	7,097	149,237
Courthouse Security	335,000	26,594	189,898	-	145,102
<u>TOTAL PUBLIC SAFETY</u>	<u>71,252,556</u>	<u>5,715,486</u>	<u>36,293,466</u>	<u>1,172,286</u>	<u>33,786,804</u>

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 7 Months Ended April 30, 2013

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>HEALTH AND WELFARE:</u>					
Vehicle Emission Program	199,595	-	178,630	-	20,965
Forensic Services	1,303,619	72,148	512,710	14,715	776,194
Medical: Contract Services	90,000	7,500	52,500	-	37,500
Mental Health: Contract Services	318,525	58,638	170,058	-	148,467
Environmental Health	2,294,735	169,179	1,195,765	355	1,098,615
Mental Health Facility	13,179,219	2,011,548	7,126,509	-	6,052,710
FEMA Disaster Grants	-	-	-	-	-
Community Development	19,695,454	209,875	1,509,293	747,800	17,438,361
Animal Control	998,574	77,723	539,688	356	458,530
Animal Shelter	1,451,260	124,000	865,539	1,620	584,101
Child Welfare	117,451	4,847	31,164	674	85,613
Welfare:					
Contract Services	966,731	116,109	599,475	-	367,256
<u>TOTAL HEALTH/WELFARE</u>	<u>40,615,163</u>	<u>2,851,567</u>	<u>12,781,331</u>	<u>765,520</u>	<u>27,068,312</u>
<u>CONSERVATION:</u>					
Extension Agent	588,693	72,491	325,522	5,242	257,929
Precinct 3 Recycling Center	576,239	59,622	269,249	66	306,924
<u>TOTAL CONSERVATION</u>	<u>1,164,932</u>	<u>132,113</u>	<u>594,771</u>	<u>5,308</u>	<u>564,853</u>
<u>CULTURE & RECREATION:</u>					
Memorial Library	9,290,076	783,255	4,764,976	159,252	4,365,848
Historical Commissions	55,000	258	23,043	-	31,957
<u>TOTAL CULTURE & RECREATION</u>	<u>9,345,076</u>	<u>783,513</u>	<u>4,788,019</u>	<u>159,252</u>	<u>4,397,805</u>
<u>PUBLIC TRANSPORTATION:</u>					
Airport	1,211,847	45,825	339,496	44,664	827,687
County Engineer	1,669,807	111,145	796,185	759	872,863
Commissioner Pct 1	5,884,428	459,883	3,191,109	169,047	2,524,272
Commissioner Pct 2	8,841,554	359,216	2,927,306	41,511	5,872,737
Commissioner Pct 3	6,403,741	208,090	2,099,281	124,731	4,179,729
Commissioner Pct 4	7,729,339	545,462	2,944,103	59,825	4,725,411
<u>TOTAL PUBLIC TRANSPORTATION</u>	<u>31,740,716</u>	<u>1,729,621</u>	<u>12,297,480</u>	<u>440,537</u>	<u>19,002,699</u>
<u>DEBT SERVICE:</u>					
Issuance Costs	245,616	-	204,977	-	40,639
Principal	20,185,151	-	19,318,087	-	867,064
Interest	22,095,332	500	11,638,102	-	10,457,230
<u>TOTAL DEBT SERVICE</u>	<u>42,526,099</u>	<u>500</u>	<u>31,161,166</u>	<u>-</u>	<u>11,364,933</u>
<u>MISCELLANEOUS:</u>					
<u>TOTAL MISCELLANEOUS</u>	<u>757,110</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>757,110</u>
<u>TOTAL EXPENDITURES - GOVERNMENTAL FUNDS</u>	<u>311,311,550</u>	<u>19,612,354</u>	<u>156,107,457</u>	<u>3,435,247</u>	<u>151,768,846</u>

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 7 Months Ended April 30, 2013

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>INTERNAL SERVICE FUNDS</u>					
<u>GENERAL ADMINISTRATION:</u>					
Employee Health	19,297,000	2,203,787	11,036,222	-	8,260,778
Retiree Health	1,755,200	132,003	734,355	-	1,020,845
Optional Health	774,400	84,559	478,172	-	296,228
Cobra Coverage	51,700	3,251	23,366	-	28,334
Employee Life	122,000	20,537	82,105	-	39,895
Risk Mgt - Workers Comp	1,083,373	85,000	671,319	-	412,054
Risk Mgt-Prop/Casltly/Liab	900,000	16,339	995,211	692	(95,903)
Wellness Clinic	1,085,100	177,215	727,052	477	357,571
TOTAL GENERAL ADM	25,068,773	2,722,691	14,747,802	1,169	10,319,802
TOTAL INTERNAL SERVICE FUNDS	25,068,773	2,722,691	14,747,802	1,169	10,319,802

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SCHEDULES

(unaudited)

MONTGOMERY COUNTY, TEXAS
Schedule of Transfers In and Out by Fund
For the 7 Months Ended April 30, 2013

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 1,266,678	\$ 3,188,418
Jury	200,000	-
Mental Health Facility	-	1,266,678
Adult Probation - Supervision	-	6,500
Adult Probation - Case Reduction	1,000	-
Adult Probation - Mental Impairment	5,500	-
Debt Service	1,266,678	-
MC Jail Financing Corp (340)	1,721,740	-
TOTAL FINANCING USES	<u>\$ 4,461,596</u>	<u>\$ 4,461,596</u>

MONTGOMERY COUNTY, TEXAS
Schedule of Bond Indebtedness
As of April 30, 2013

	<u>Interest Rate (%)</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Balances Outstanding</u>
GENERAL OBLIGATION BONDS:				
Refunding Bonds, Series 2005	5.00	2005	2020	32,590,000
Road Bonds Fixed Rate, Series 2006A	4.00-5.00	2006	2027	45,525,000
Road Bonds Adjustable Rate, Series 2006B	4.75	2006	2030	20,195,000
Refunding Bonds, Series 2007	4.00-5.50	2007	2026	38,285,000
Road Bonds, Series 2008A	3.50-5.25	2008	2030	10,610,000
Refunding Bonds, Series 2008	3.50-5.00	2008	2018	5,900,000
Road Bonds Adjustable Rate, Series 2008B	5.12-5.25	2008	2032	34,705,000
Refunding Bonds, Series 2010	4.00-5.00	2010	2030	43,380,000
Refunding Bonds, Series 2012	2.00-5.00	2012	2026	30,400,000
TOTAL GENERAL OBLIGATION BONDS PAYABLE				261,590,000
REVENUE BONDS:				
Lease Revenue Bonds, Series 2007	4.475	2007	2026	38,197,854
Pass Thru Toll Revenue and Limited Tax Bonds, Series 2009	3.00-5.00	2009	2032	32,785,000
Toll Revenue Bonds, Series 2010	3.00-5.00	2011	2021	26,410,000
Pass Thru Toll Revenue and Limited Tax Bonds, Series 2012	3.00-5.00	2012	2023	15,880,000
TOTAL REVENUE BONDS PAYABLE				113,272,854
CERTIFICATES OF OBLIGATION:				
Series 2004	3.00-4.60	2004	2020	175,000
Series 2006	3.75-5.00	2006	2027	22,235,000
Series 2007	4.00-4.63	2008	2027	7,935,000
Series 2008	3.50-5.25	2008	2027	20,755,000
Series 2010	3.00-5.40	2010	2039	31,060,000
Series 2012	2.00-4.00	2012	2032	13,790,000
Series 2012A	2.00-5.00	2012	2023	13,350,000
TOTAL CERTIFICATES OF OBLIGATION				109,300,000
TOTAL BONDED DEBT				\$ 484,162,854