

# **MONTGOMERY COUNTY, TEXAS**

## **Monthly Unaudited Financial Report**



**For the Month Ended  
December 31, 2008**



**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 December 31, 2008**

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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

March 9, 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 December 1, 2008 through December 31, 2008. 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 December 31, 2008**

		<u>Total All Funds</u>
<b><u>ASSETS:</u></b>		
Cash	\$	56,262,864
Investments, at Fair Value		152,312,907
Restricted Cash		563,006
Receivables:		
Taxes (net)		5,933,246
Accounts (net)		1,278,573
Due From Other Funds		53,704,590
Due From Other Governments		63,071
Inventory, at Cost		67,642
Prepaid Items		995,609
<b><u>TOTAL ASSETS</u></b>	<b><u>\$</u></b>	<b><u>271,181,508</u></b>
 <b><u>LIABILITIES AND FUND BALANCES:</u></b>		
Current Liabilities:		
Accounts Payable	\$	8,683,344
Other Payables		6,609,807
Due to Other Funds		71,548,728
Due to Other Governments		7,195,548
Deferred Revenue		(15,007,998)
Total liabilities		<u>79,029,429</u>
Fund Balances:		
Reserved		113,827,994
Unreserved		78,324,085
Total Fund Balances		<u>192,152,079</u>
<b><u>TOTAL LIABILITIES AND FUND BALANCES</u></b>	<b><u>\$</u></b>	<b><u>271,181,508</u></b>



**MONTGOMERY COUNTY, TEXAS**  
**Statement of Changes in Fund Balance - All Funds**  
**For the Month Ended December 31, 2008**

	<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, 12/1/2008	\$ 16,515,872	\$ 17,666,870	\$ 5,684,139	\$ 105,363,122	\$ 145,230,003
Revenues/Other Financing Sources	51,366,781	7,769,493	10,177,657	87,391	69,401,322
Expenditures/Other Financing Uses	(10,366,539)	(4,628,392)	(850)	(7,483,465)	(22,479,246)
Fund Balance, 12/31/2008	<u>\$ 57,516,114</u>	<u>\$ 20,807,971</u>	<u>\$ 15,860,946</u>	<u>\$ 97,967,048</u>	<u>\$ 192,152,079</u>

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# **BUDGET STATUS**

(unaudited)

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Expenditures - All Departments**  
**Budget and Year-to-Date Actual for the 3 Months Ended December 31, 2008**

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	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<b><u>GENERAL ADMINISTRATION:</u></b>					
County Judge:	\$ 428,282	\$ 30,985	\$ 82,338	\$ 1,730	344,214
Human Resources:	442,056	27,228	71,964	600	369,492
Risk Management:	5,656,104	37,713	1,200,057	71,914	4,384,133
County Clerk:	2,264,681	169,584	460,355	1,036	1,803,290
Collections:	826,152	66,248	165,534	1,043	659,575
Veterans' Service	199,506	14,745	46,620	2,138	150,748
Information Technology Services	4,536,684	350,225	1,006,226	566,944	2,963,514
Purchasing Agent	1,433,359	109,069	294,324	928	1,138,107
Records Management & Preservation	383,763	25,974	84,166	525	299,072
Worthless Checks Division	92,546	5,119	18,913	-	73,633
County-Wide	2,976,691	199,954	907,903	6,597	2,062,191
<b><u>TOTAL GENERAL ADM</u></b>	<b><u>19,239,824</u></b>	<b><u>1,036,844</u></b>	<b><u>4,338,400</u></b>	<b><u>653,455</u></b>	<b><u>14,247,969</u></b>
<b><u>JUDICIAL:</u></b>					
County Court No1	281,128	25,770	60,932	1,979	218,217
County Court No2	518,699	42,961	110,710	11,070	396,919
County Court No3	332,298	28,944	70,469	142	261,687
County Court No4	337,925	30,571	72,111	158	265,656
County Court No5	255,934	11,794	23,567	2,497	229,870
9 <sup>th</sup> District Court	424,361	30,625	81,026	275	343,060
410 <sup>th</sup> District Court	344,804	24,669	67,565	5,624	271,615
221 <sup>st</sup> District Court	332,493	24,874	67,296	598	264,599
284 <sup>th</sup> District Court	550,375	33,432	82,395	444	467,536
359 <sup>th</sup> District Court	309,411	22,341	58,719	1,301	249,391
418 <sup>th</sup> District Court	152,993	-	-	-	152,993
435 <sup>th</sup> District Court	185,137	19,955	41,034	2,027	142,076
Court Operations	5,996,700	464,379	1,061,676	1,300	4,933,724
Indigent Defense	220,248	17,336	45,409	411	174,428
Drug Court	624,052	37,005	85,775	983	537,294
District Attorney	6,537,914	433,258	1,214,449	19,397	5,304,068
District Clerk	3,035,124	214,995	586,770	11,079	2,437,275
Justice of Peace Pct 1	575,579	46,244	118,637	1,079	455,863
Justice of Peace Pct 2	434,801	32,051	85,631	4,173	344,997
Justice of Peace Pct 3	874,732	71,303	185,105	2,293	687,334
Justice of Peace Pct 4	776,843	61,216	163,328	1,586	611,929
Justice of Peace Pct 5	392,153	33,074	84,725	506	306,922
<b><u>TOTAL JUDICIAL</u></b>	<b><u>23,493,704</u></b>	<b><u>1,706,797</u></b>	<b><u>4,367,329</u></b>	<b><u>68,922</u></b>	<b><u>19,057,453</u></b>
<b><u>LEGAL:</u></b>					
County Attorney	2,218,376	166,412	436,508	2,590	1,779,278
Law Library	350,023	22,201	46,426	1,115	302,482
Alternate Dispute Resolution	191,333	11,565	30,329	-	161,004
<b><u>TOTAL LEGAL</u></b>	<b><u>2,759,732</u></b>	<b><u>200,178</u></b>	<b><u>513,263</u></b>	<b><u>3,705</u></b>	<b><u>2,242,764</u></b>

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Expenditures - All Departments**  
**Budget and Year-to-Date Actual for the 3 Months Ended December 31, 2008**

	<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>	1,108,979	160,045	519,718	4,606	584,655
<b><u>FINANCIAL ADMINISTRATION:</u></b>					
County Auditor	1,549,486	101,842	280,601	2,334	1,266,551
County Treasurer	606,900	46,251	125,836	2,724	478,340
Tax Assessor-Collector	4,162,139	324,811	839,702	10,892	3,311,545
<b><u>TOTAL FINANCIAL ADM</u></b>	<u>6,318,525</u>	<u>472,904</u>	<u>1,246,139</u>	<u>15,950</u>	<u>5,056,436</u>
<b><u>PUBLIC FACILITIES:</u></b>					
Custodial Services	2,684,968	185,190	486,385	74,145	2,124,438
Building Maintenance	4,309,310	333,466	780,694	63,696	3,464,920
Jail	31,718,289	1,591,783	1,773,716	46,738	29,897,835
Civic Center	1,102,822	61,932	167,798	18,673	916,351
Parks	192,286	13,215	34,581	-	157,705
<b><u>TOTAL PUBLIC FACILITIES</u></b>	<u>40,007,675</u>	<u>2,185,586</u>	<u>3,243,174</u>	<u>203,252</u>	<u>36,561,249</u>
<b><u>PUBLIC SAFETY:</u></b>					
Fire Marshal	988,270	69,401	198,925	9,455	779,890
Constable Pct 1	2,953,841	233,119	617,321	57,014	2,279,506
Constable Pct 2	1,375,600	104,872	278,478	8,263	1,088,859
Constable Pct 3	2,321,461	171,434	461,855	20,498	1,839,108
Constable Pct 4	1,429,723	104,063	281,557	1,411	1,146,755
Constable Pct 5	1,955,474	154,212	419,193	8,461	1,527,820
Sheriff	32,236,629	2,085,301	5,631,606	652,788	25,952,235
Sheriff Commissary	105,080	10,438	43,614	-	61,466
Juvenile Services	7,599,208	546,104	1,362,525	15,775	6,220,908
Adult Services	35,984	349,164	1,038,598	83	(1,002,697)
Emergency Management	3,010,521	30,956	308,235	207,291	2,494,995
Department of Public Safety	95,121	7,369	20,076	-	75,045
Forfeitures	82,154	29,830	149,330	-	(67,176)
<b><u>TOTAL PUBLIC SAFETY</u></b>	<u>54,189,066</u>	<u>3,896,263</u>	<u>10,811,313</u>	<u>981,039</u>	<u>42,396,714</u>
<b><u>HEALTH AND WELFARE:</u></b>					
Vehicle Emission Program	1,295,908	1,295,908	-	1,295,908	-
Medical: Contract Services	90,000	22,500	22,500	-	67,500
Mental Health: Contract Services	304,688	4,570	56,696	-	247,992
Environmental Health	2,033,707	158,135	424,002	4,220	1,605,485
Disaster Relief	-	390,511	(3,242,011)	36,381	3,205,630
<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 3 Months Ended December 31, 2008**

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	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	6,491,526	652,469	1,051,240	47,982	5,392,304
Animal Control	873,868	65,439	169,012	492	704,364
Animal Shelter	967,459	87,708	183,966	9,514	773,979
Child Welfare	97,667	6,199	9,746	121	87,800
Welfare:					
Contract Services	966,731	-	241,683	-	725,048
<b><u>TOTAL HEALTH/WELFARE</u></b>	<b><u>13,121,554</u></b>	<b><u>2,683,439</u></b>	<b><u>(1,083,166)</u></b>	<b><u>1,394,618</u></b>	<b><u>12,810,102</u></b>
<b><u>CONSERVATION:</u></b>					
Extension Agent	518,762	40,015	105,641	1,202	411,919
Precinct 3 Recycling Center	322,807	23,845	76,550	-	246,257
<b><u>TOTAL CONSERVATION</u></b>	<b><u>841,569</u></b>	<b><u>63,860</u></b>	<b><u>182,191</u></b>	<b><u>1,202</u></b>	<b><u>658,176</u></b>
<b><u>CULTURE &amp; RECREATION:</u></b>					
Memorial Library	8,484,857	620,334	1,716,612	125,910	6,642,335
Heritage Museum	10,500	-	-	-	10,500
<b><u>TOTAL CULTURE &amp; RECREATION</u></b>	<b><u>8,495,357</u></b>	<b><u>620,334</u></b>	<b><u>1,716,612</u></b>	<b><u>125,910</u></b>	<b><u>6,652,835</u></b>
<b><u>PUBLIC TRANSPORTATION:</u></b>					
Airport	542,318	30,342	78,827	26,691	436,800
County Engineer	1,248,391	89,338	238,437	1,960	1,007,994
Commissioner Pct 1	5,244,433	322,865	1,302,136	220,996	3,721,301
Commissioner Pct 2	5,078,464	222,724	601,490	56,439	4,420,535
Commissioner Pct 3	4,536,080	763,827	1,220,819	91,496	3,223,765
Commissioner Pct 4	5,225,870	481,787	1,440,376	32,156	3,753,338
<b><u>TOTAL PUBLIC TRANSPORTATION</u></b>	<b><u>21,875,556</u></b>	<b><u>1,910,883</u></b>	<b><u>4,882,085</u></b>	<b><u>429,738</u></b>	<b><u>16,563,733</u></b>
<b><u>DEBT SERVICE:</u></b>					
Issuance Costs	148,930	-	100	-	148,830
Principal	7,006,003	-	350,000	-	6,656,003
Interest	18,942,841	850	850	-	18,941,991
<b><u>TOTAL DEBT SERVICE</u></b>	<b><u>26,097,774</u></b>	<b><u>850</u></b>	<b><u>350,950</u></b>	<b><u>-</u></b>	<b><u>25,746,824</u></b>
<b><u>MISCELLANEOUS:</u></b>					
<b><u>TOTAL MISCELLANEOUS</u></b>	<b><u>3,488,320</u></b>	<b><u>48,739</u></b>	<b><u>50,641</u></b>	<b><u>12,860</u></b>	<b><u>3,424,819</u></b>
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>\$ 221,037,635</u></b>	<b><u>\$ 14,986,722</u></b>	<b><u>\$ 31,138,649</u></b>	<b><u>\$ 3,895,257</u></b>	<b><u>\$ 186,003,729</u></b>

# **SCHEDULES**

(unaudited)

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Transfers In and Out by Fund**  
**For the 3 Months Ended December 31, 2008**

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 31,649	\$ -
Attorney Administration	-	-
Forfeitures	-	31,649
Jury	-	-
Road and Bridge	-	-
Memorial Library	-	-
Animal Shelter	-	-
Historical Commission	-	-
Alternate Dispute Resolution	-	-
Juvenile Probation	-	-
Airport Maintenance	-	-
Debt Service	-	-
Certificates of Obligation, Series 2006	-	-
Certificates of Obligation, Series 2004	-	-
Certificates of Obligation, Series 97A-98	-	-
Road Bonds Series 2002A	-	-
Road Bonds Series 2003A	-	-
Road Bonds Series 2004	-	-
<b>TOTAL FINANCING USES</b>	<b><u>\$ 31,649</u></b>	<b><u>\$ 31,649</u></b>



**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Bond Indebtedness**  
**As of December 31, 2008**

	Interest Rate (%)	Issue Date	Maturity Date	Balances Outstanding
<b>GENERAL OBLIGATION BONDS:</b>				
Refunding Bonds, Series 1997	5.10-5.60	1997	2017	321,527
Permanent Improvement, Series 2000	4.50-5.25	2000	2020	600,000
Road Bonds, Series 2002A	4.00-4.50	2002	2022	6,360,000
Refunding Bonds, Series 2002B	3.00-4.50	2002	2011	1,460,000
Road Bonds, Series 2003A	5.00	2003	2026	12,595,000
Library Bonds, Series 2003B	2.00-4.75	2003	2026	9,230,000
Refunding Bonds, Series 2005	4.00-5.00	2005	2020	45,295,000
Road Bonds Fixed Rate, Series 2006A	3.75-5.00	2006	2027	47,600,000
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	44,834,989
Road Bonds, Series 2008A	3.50-5.00	2008	2030	12,130,000
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>330,231,516</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>330,480,690</b>
<b>CERTIFICATES OF OBLIGATION:</b>				
Series 1997A	4.10-6.00	1997	2015	95,000
Series 2001	4.65	2001	2011	880,000
Series 2003	2.00-4.75	2003	2022	10,845,000
Series 2004	3.00-4.60	2004	2020	2,190,000
Series 2006	3.75-5.00	2006	2027	26,120,000
Series 2007	4.00-4.63	2008	2027	9,260,000
Series 2008	3.50-5.25	2008	2027	23,790,000
<b>TOTAL CERTIFICATES OF OBLIGATION</b>				<b>73,180,000</b>
<b>TOTAL BONDED DEBT</b>				<b>\$ 403,660,690</b>