

# **MONTGOMERY COUNTY, TEXAS**

## **Monthly Unaudited Financial Report**



**For the 3 Months Ended  
December 31, 2007**



**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, 2007**

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Phyllis L. Martin  
County Auditor

**Montgomery County, Texas**  
**Office of the County Auditor**  
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Accounts Payable

Carol Stroud, Supervisor  
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Krissa Garner, Supervisor  
Budget/Financial Reporting

April 7, 2008

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, 2007 through December 31, 2007. 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, 2007**

	Total All Funds
<b><u>ASSETS:</u></b>	
Cash	\$ 57,249,791
Investments, at Fair Value	154,617,168
Restricted Cash	1,976,194
Receivables:	
Taxes (net)	5,564,962
Accounts (net)	1,185,596
Other Receivables	12,949,882
Due From Other Funds	50,781,418
Due From Other Governments	168,013
Inventory, at Cost	66,617
Prepaid Items	3,588,406
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 288,148,047</u></b>
<b><u>LIABILITIES AND FUND BALANCES:</u></b>	
Current Liabilities:	
Accounts Payable	\$ 8,896,450
Other Payables	5,140,656
Due to Other Funds	78,020,903
Due to Other Governments	6,849,957
Total liabilities	98,907,966
Fund Balances:	
Reserved	131,648,156
Unreserved	57,591,925
Total Fund Balances	189,240,081
<b><u>TOTAL LIABILITIES AND FUND BALANCES</u></b>	<b><u>\$ 288,148,047</u></b>



**MONTGOMERY COUNTY, TEXAS**  
**Statement of Changes in Fund Balance - All Funds**  
**For the Month Ended December 31, 2007**

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Fund</u>	<u>Capital Project Funds</u>	<u>Total All Funds</u>
Fund Balance, 12/1/2007	\$17,357,715	\$ 4,646,642	\$ 4,910,670	\$112,407,354	\$ 139,322,381
Revenues/Other Financing Sources	40,451,922	6,269,100	8,203,967	9,580,886	64,505,875
Expenditures/Other Financing Uses	(8,085,640)	(3,047,814)	(12,837)	(3,441,884)	(14,588,175)
Fund Balance, 12/31/2007	<u>\$49,723,997</u>	<u>\$ 7,867,928</u>	<u>\$13,101,800</u>	<u>\$118,546,356</u>	<u>\$ 189,240,081</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, 2007**

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<b><u>GENERAL ADMINISTRATION:</u></b>					
County Judge:	\$ 402,839	\$ 29,842	\$ 83,559	\$ 1,940	317,340
Human Resources:	368,034	23,145	70,947	371	296,716
Risk Management:	5,852,408	17,725	1,082,168	70,686	4,699,554
County Clerk:	2,487,173	174,880	506,065	8,764	1,972,344
Collections:	726,065	55,600	147,497	3,740	574,828
Veterans' Service	177,246	12,973	35,584	11	141,651
Communications/Information Service	3,671,366	209,265	742,923	65,924	2,862,519
Purchasing Agent	1,283,014	103,322	271,731	71	1,011,212
Records Management & Preservation	79,043	2,413	6,176	-	72,867
Worthless Checks Division	127,203	8,818	27,336	-	99,867
County-Wide	2,657,928	269,450	936,549	6,876	1,714,503
<b><u>TOTAL GENERAL ADM</u></b>	<b><u>17,832,319</u></b>	<b><u>907,433</u></b>	<b><u>3,910,535</u></b>	<b><u>158,383</u></b>	<b><u>13,763,401</u></b>
<b><u>JUDICIAL:</u></b>					
County Court No1	293,555	24,770	60,477	-	233,078
County Court No2	491,773	40,702	97,834	876	393,063
County Court No3	369,667	28,215	69,109	-	300,558
County Court No4	349,188	30,564	72,519	2,194	274,475
9 <sup>th</sup> District Court	396,206	31,817	75,298	156	320,752
410 <sup>th</sup> District Court	324,312	24,474	69,260	169	254,883
221 <sup>st</sup> District Court	308,344	23,466	65,372	331	242,641
284 <sup>th</sup> District Court	448,213	32,316	91,122	170	356,921
359 <sup>th</sup> District Court	277,435	19,498	52,307	41	225,087
418 <sup>th</sup> District Court	198,405	-	-	-	198,405
435 <sup>th</sup> District Court	18,753	-	-	-	18,753
Court Operations	4,981,000	302,656	809,311	1,654	4,170,035
Indigent Defense	208,405	16,424	46,284	-	162,121
Drug Court	422,259	29,867	76,745	5,300	340,214
District Attorney	5,496,080	445,548	1,190,745	10,648	4,294,687
District Clerk	2,818,684	166,683	494,009	8,267	2,316,408
Justice of Peace Pct 1	548,060	41,328	116,434	737	430,889
Justice of Peace Pct 2	395,939	26,568	80,470	494	314,975
Justice of Peace Pct 3	842,290	64,591	170,309	800	671,181
Justice of Peace Pct 4	719,033	51,595	145,248	2,964	570,821
Justice of Peace Pct 5	370,939	28,451	80,537	880	289,522
<b><u>TOTAL JUDICIAL</u></b>	<b><u>20,278,540</u></b>	<b><u>1,429,533</u></b>	<b><u>3,863,390</u></b>	<b><u>35,681</u></b>	<b><u>16,379,469</u></b>
<b><u>LEGAL:</u></b>					
County Attorney	2,007,618	153,172	433,724	254	1,573,640
Law Library	295,682	23,044	49,497	335	245,850
Alternate Dispute Resolution	178,055	14,101	39,439	-	138,616
<b><u>TOTAL LEGAL</u></b>	<b><u>2,481,355</u></b>	<b><u>190,317</u></b>	<b><u>522,660</u></b>	<b><u>589</u></b>	<b><u>1,958,106</u></b>

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Expenditures - All Departments**  
**Budget and Year-to-Date Actual for the 3 Months Ended December 31, 2007**

	<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>	1,446,049	76,243	368,930	39,686	1,037,433
<b><u>FINANCIAL ADMINISTRATION:</u></b>					
County Auditor	1,272,150	89,925	242,990	1,100	1,028,060
Budget Officer	340,389	27,301	72,061	-	268,328
County Treasurer	506,026	41,008	116,180	899	388,947
Tax Assessor-Collector	3,672,425	257,948	758,229	2,835	2,911,361
<b><u>TOTAL FINANCIAL ADM</u></b>	<b><u>5,790,990</u></b>	<b><u>416,182</u></b>	<b><u>1,189,460</u></b>	<b><u>4,834</u></b>	<b><u>4,596,696</u></b>
<b><u>PUBLIC FACILITIES:</u></b>					
Custodial Services	2,352,691	173,114	478,332	6,688	1,867,671
Building Maintenance	3,768,754	249,167	706,105	53,995	3,008,654
Jail	17,019,146	1,263,032	3,396,635	41,428	13,581,083
Civic Center	1,066,308	67,041	179,952	18,586	867,770
Parks	166,668	11,745	36,433	1,048	129,187
<b><u>TOTAL PUBLIC FACILITIES</u></b>	<b><u>24,373,567</u></b>	<b><u>1,764,099</u></b>	<b><u>4,797,457</u></b>	<b><u>121,745</u></b>	<b><u>19,454,365</u></b>
<b><u>PUBLIC SAFETY:</u></b>					
Fire Marshal	967,641	54,317	144,932	11,187	811,522
Constable Pct 1	2,612,314	218,843	600,085	9,768	2,002,461
Constable Pct 2	1,156,858	84,802	244,312	4,731	907,815
Constable Pct 3	2,210,840	164,502	455,083	3,927	1,751,830
Constable Pct 4	1,352,561	102,424	285,600	1,631	1,065,330
Constable Pct 5	1,956,156	148,338	421,551	2,055	1,532,550
Sheriff	26,990,068	1,902,539	5,392,077	396,497	21,201,494
Sheriff Commissary	105,080	18,571	61,231	-	43,849
Juvenile Services	6,983,014	448,809	1,251,812	25,449	5,705,753
Adult Services	41,272	390,947	1,070,926	250	(1,029,904)
Emergency Management	3,831,610	48,677	140,645	467,912	3,223,053
Department of Public Safety	89,892	6,977	19,613	-	70,279
Forfeitures	87,767	22,029	63,744	-	24,023
<b><u>TOTAL PUBLIC SAFETY</u></b>	<b><u>48,385,073</u></b>	<b><u>3,611,775</u></b>	<b><u>10,151,611</u></b>	<b><u>923,407</u></b>	<b><u>37,310,055</u></b>
<b><u>HEALTH AND WELFARE:</u></b>					
Vehicle Emission Program	-	-	-	-	-
Medical: Contract Services	90,000	-	15,000	-	75,000
Mental Health: Contract Services	287,688	-	55,310	1,251	231,127
Environmental Health	1,907,805	135,207	384,396	5,178	1,518,231
<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, 2007**

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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	9,543,189	586,874	1,037,118	193,750	8,312,321
Animal Control	819,700	55,227	173,344	165	646,191
Animal Shelter	792,958	45,273	149,330	12,940	630,688
Child Welfare	105,267	703	2,183	-	103,084
Welfare:					
Contract Services	991,731	20,443	266,683	-	725,048
<b><u>TOTAL HEALTH/WELFARE</u></b>	<b><u>14,538,338</u></b>	<b><u>843,727</u></b>	<b><u>2,083,364</u></b>	<b><u>213,284</u></b>	<b><u>12,241,690</u></b>
<b><u>CONSERVATION:</u></b>					
Extension Agent	495,571	34,941	99,256	68	396,247
Precinct 3 Recycling Center	299,429	22,198	61,021	17,234	221,174
<b><u>TOTAL CONSERVATION</u></b>	<b><u>795,000</u></b>	<b><u>57,139</u></b>	<b><u>160,277</u></b>	<b><u>17,302</u></b>	<b><u>617,421</u></b>
<b><u>CULTURE &amp; RECREATION:</u></b>					
Memorial Library	7,731,436	527,544	1,548,342	94,071	6,089,023
Heritage Museum	9,000	-	-	2,140	6,860
<b><u>TOTAL CULTURE &amp; RECREATION</u></b>	<b><u>7,740,436</u></b>	<b><u>527,544</u></b>	<b><u>1,548,342</u></b>	<b><u>96,211</u></b>	<b><u>6,095,883</u></b>
<b><u>PUBLIC TRANSPORTATION:</u></b>					
Airport	392,771	25,216	67,129	1,730	323,912
County Engineer	1,148,637	76,991	227,794	342	920,501
Commissioner Pct 1	4,196,989	352,297	1,046,248	69,863	3,080,878
Commissioner Pct 2	4,949,984	279,800	811,574	23,489	4,114,921
Commissioner Pct 3	5,962,522	196,164	683,249	319,685	4,959,588
Commissioner Pct 4	4,745,084	271,030	994,397	60,911	3,689,776
<b><u>TOTAL PUBLIC TRANSPORTATION</u></b>	<b><u>21,395,987</u></b>	<b><u>1,201,498</u></b>	<b><u>3,830,391</u></b>	<b><u>476,020</u></b>	<b><u>17,089,576</u></b>
<b><u>DEBT SERVICE:</u></b>					
Issuance Costs	52,000	12,837	12,837	-	39,163
Principal	4,969,759	-	-	-	4,969,759
Interest	15,696,953	-	-	-	15,696,953
<b><u>TOTAL DEBT SERVICE</u></b>	<b><u>20,718,712</u></b>	<b><u>12,837</u></b>	<b><u>12,837</u></b>	<b><u>-</u></b>	<b><u>20,705,875</u></b>
<b><u>MISCELLANEOUS:</u></b>					
<b><u>TOTAL MISCELLANEOUS</u></b>	<b><u>1,790,071</u></b>	<b><u>48,019</u></b>	<b><u>176,046</u></b>	<b><u>134,323</u></b>	<b><u>1,479,702</u></b>
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>\$ 187,566,437</u></b>	<b><u>\$11,086,346</u></b>	<b><u>\$ 32,615,300</u></b>	<b><u>\$ 2,221,465</u></b>	<b><u>\$ 152,729,672</u></b>

# **SCHEDULES**

(unaudited)

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Transfers In and Out by Fund**  
**For the 3 Months Ended December 31, 2007**

	Transfers In	Transfers Out
General Fund	\$ 424	\$ 60,000
Forfeitures	-	424
Jury	60,000	-
<b>TOTAL FINANCING USES</b>	<b>\$ 60,424</b>	<b>\$ 60,424</b>



**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Bond Indebtedness**  
**As of December 31, 2007**

	Interest Rate (%)	Issue Date	Maturity Date	Balances Outstanding
<b>GENERAL OBLIGATION BONDS:</b>				
Refunding Bonds, Series 1997	5.10-5.60	1997	2017	4,117,478
Permanent Improvement, Series 2000	4.50-5.25	2000	2020	900,000
Road Bonds, Series 2002A	4.00-4.50	2002	2022	6,560,000
Refunding Bonds, Series 2002B	3.00-4.50	2002	2011	1,905,000
Road Bonds, Series 2003A	5.00	2003	2026	12,595,000
Library Bonds, Series 2003B	2.00-4.75	2003	2026	9,570,000
Refunding Bonds, Series 2005	4.00-5.00	2005	2020	45,685,000
Road Bonds Fixed Rate, Series 2006A	3.75-5.00	2006	2027	47,700,000
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
<b>Total Principal</b>				<b>279,112,467</b>
Accretion of Cap Appreciation Bonds:				
Refunding, Series 1997	5.10-5.60	1997	2017	3,341,388
<b>Total Accretion</b>				<b>3,341,388</b>
<b>TOTAL GENERAL OBLIGATION BONDS PAYABLE</b>				<b>282,453,855</b>
<b>CERTIFICATES OF OBLIGATION:</b>				
Series 1997A	4.10-6.00	1997	2015	5,370,000
Series 1998	4.60-6.50	1998	2018	220,000
Series 2001	4.65	2001	2011	1,145,000
Series 2003	2.00-4.75	2003	2022	11,375,000
Series 2004	3.00-4.60	2004	2020	2,330,000
Series 2006	3.75-5.00	2006	2027	26,220,000
Series 2007	4.00-4.625	2007	2027	9,260,000
<b>TOTAL CERTIFICATES OF OBLIGATION</b>				<b>55,920,000</b>
<b>TOTAL BONDED DEBT</b>				<b>\$ 338,373,855</b>