

MONTGOMERY COUNTY, TEXAS

Monthly Unaudited Financial Report



**For the Month Ended
January 31, 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 January 31, 2009

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Montgomery County, Texas
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Phyllis L. Martin
County Auditor

Peggie Rushing
1st Assistant County Auditor

March 17, 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 January 1, 2009 through January 31, 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 January 31, 2009

	<u>Total All Funds</u>
<u>ASSETS:</u>	
Cash	\$ 105,048,121
Investments, at Fair Value	201,643,792
Restricted Cash	563,131
Receivables:	
Taxes (net)	5,933,246
Accounts (net)	1,278,805
<hr/>	
Due From Other Funds	71,773,705
Due From Other Governments	63,071
Inventory, at Cost	67,641
Prepaid Items	995,609
<u>TOTAL ASSETS</u>	<u>\$ 387,367,121</u>
<u>LIABILITIES AND FUND BALANCES:</u>	
Current Liabilities:	
Accounts Payable	\$ 12,119,630
Other Payables	7,253,780
Due to Other Funds	145,588,902
Due to Other Governments	6,958,901
Deferred Revenue	(9,077,954)
Total liabilities	<u>162,843,259</u>
Fund Balances:	
Reserved	117,691,320
Unreserved	106,832,542
Total Fund Balances	<u>224,523,862</u>
<u>TOTAL LIABILITIES AND FUND BALANCES</u>	<u>\$ 387,367,121</u>

MONTGOMERY COUNTY, TEXAS
Statement of Changes in Fund Balance - All Funds
For the Month Ended January 31, 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, 1/1/2009	\$57,578,624	\$ 20,807,814	\$ 15,860,945	\$97,967,049	\$ 192,214,432
Revenues/Other Financing Sources	45,929,440	7,826,541	8,655,475	66,131	62,477,587
Expenditures/Other Financing Uses	(15,276,550)	(10,033,327)	(2,941)	(4,855,339)	(30,168,157)
Fund Balance, 1/31/2009	<u>\$88,231,514</u>	<u>\$ 18,601,028</u>	<u>\$ 24,513,479</u>	<u>\$93,177,841</u>	<u>\$ 224,523,862</u>

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BUDGET STATUS

(unaudited)

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 4 Months Ended January 31, 2009

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	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>GENERAL ADMINISTRATION:</u>					
County Judge:	\$ 433,282	\$ 47,347	\$ 129,684	\$ 3,172	300,426
Human Resources:	442,056	39,010	110,973	699	330,384
Risk Management:	5,658,080	154,566	1,354,624	655	4,302,801
County Clerk:	2,264,681	219,989	680,344	426	1,583,911
Collections:	826,152	79,057	244,592	6,797	574,763
Veterans' Service	199,506	20,804	67,424	2,727	129,355
Information Technology Services	4,538,946	392,956	1,399,181	607,858	2,531,907
Purchasing Agent	1,433,359	151,275	445,599	318	987,442
Records Management & Preservation	383,763	30,904	115,069	272	268,422
Worthless Checks Division	92,546	6,917	25,996	-	66,550
County-Wide	2,976,691	163,994	1,071,897	5,350	1,899,444
<u>TOTAL GENERAL ADM</u>	<u>19,249,062</u>	<u>1,306,819</u>	<u>5,645,383</u>	<u>628,274</u>	<u>12,975,405</u>
<u>JUDICIAL:</u>					
County Court No1	281,128	39,354	100,286	1,405	179,437
County Court No2	518,699	64,306	175,016	10,580	333,103
County Court No3	332,298	43,523	113,992	-	218,306
County Court No4	337,925	44,079	116,191	34	221,700
County Court No5	264,187	37,473	61,039	2,581	200,567
9 th District Court	424,361	42,781	123,807	3,048	297,506
410 th District Court	344,804	36,800	104,364	2,301	238,139
221 st District Court	332,493	35,216	102,511	24	229,958
284 th District Court	550,375	43,084	125,478	81	424,816
359 th District Court	309,411	31,101	89,820	3,595	215,996
418 th District Court	158,694	15,424	15,424	5,819	137,451
435 th District Court	185,137	18,649	59,683	4,046	121,408
Court Operations	5,996,700	488,740	1,550,416	3,433	4,442,851
Indigent Defense	220,248	25,406	70,815	301	149,132
Drug Court	624,292	44,251	130,026	325	493,941
District Attorney	6,562,503	670,448	1,885,555	14,503	4,662,445
District Clerk	3,035,124	306,110	892,880	8,308	2,133,936
Justice of Peace Pct 1	575,579	62,494	181,131	286	394,162
Justice of Peace Pct 2	434,801	45,986	131,617	4,515	298,669
Justice of Peace Pct 3	874,732	96,284	281,389	737	592,606
Justice of Peace Pct 4	776,843	81,439	244,767	2,116	529,960
Justice of Peace Pct 5	392,153	43,163	127,887	849	263,417
<u>TOTAL JUDICIAL</u>	<u>23,532,487</u>	<u>2,316,111</u>	<u>6,684,094</u>	<u>68,887</u>	<u>16,779,506</u>
<u>LEGAL:</u>					
County Attorney	2,218,376	243,493	698,117	3,975	1,516,284
Law Library	350,023	22,519	68,944	28,312	252,767
Alternate Dispute Resolution	191,333	24,493	54,822	-	136,511
<u>TOTAL LEGAL</u>	<u>2,759,732</u>	<u>290,505</u>	<u>821,883</u>	<u>32,287</u>	<u>1,905,562</u>

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 4 Months Ended January 31, 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>	1,119,222	84,988	604,705	863	513,654
<u>FINANCIAL ADMINISTRATION:</u>					
County Auditor	1,549,486	149,663	430,264	533	1,118,689
County Treasurer	606,900	65,909	191,746	4,639	410,515
Tax Assessor-Collector	4,162,139	407,066	1,246,768	18,586	2,896,785
<u>TOTAL FINANCIAL ADM</u>	<u>6,318,525</u>	<u>622,638</u>	<u>1,868,778</u>	<u>23,758</u>	<u>4,425,989</u>
<u>PUBLIC FACILITIES:</u>					
Custodial Services	2,684,968	279,221	765,606	78,352	1,841,010
Building Maintenance	4,314,892	418,120	1,198,814	46,957	3,069,121
Jail	31,718,289	3,011,328	4,785,044	158,122	26,775,123
Civic Center	1,097,654	110,120	277,918	18,638	801,098
Parks	192,198	17,976	52,558	4,585	135,055
<u>TOTAL PUBLIC FACILITIES</u>	<u>40,008,001</u>	<u>3,836,765</u>	<u>7,079,940</u>	<u>306,654</u>	<u>32,621,407</u>
<u>PUBLIC SAFETY:</u>					
Fire Marshal	988,270	110,285	309,209	13,613	665,448
Constable Pct 1	2,956,081	324,602	941,924	58,211	1,955,946
Constable Pct 2	1,375,600	151,748	430,226	5,709	939,665
Constable Pct 3	2,321,461	261,424	723,279	8,226	1,589,956
Constable Pct 4	1,455,972	154,025	435,582	4,716	1,015,674
Constable Pct 5	1,957,714	225,524	644,717	8,522	1,304,475
Sheriff	32,256,694	3,836,990	9,467,938	1,185,132	21,603,624
Sheriff Commissary	105,080	8,470	52,083	-	52,997
Juvenile Services	7,650,282	712,713	2,075,236	15,173	5,559,873
Adult Services	35,984	534,616	1,573,214	-	(1,537,230)
Emergency Management	3,022,254	844,912	1,153,147	219,302	1,649,805
Department of Public Safety	95,121	10,251	30,327	-	64,794
Forfeitures	82,154	3,475	168,516	-	(86,362)
<u>TOTAL PUBLIC SAFETY</u>	<u>54,302,667</u>	<u>7,179,035</u>	<u>18,005,398</u>	<u>1,518,604</u>	<u>34,778,665</u>
<u>HEALTH AND WELFARE:</u>					
Vehicle Emission Program	1,295,908	-	1,295,908	-	-
Medical: Contract Services	90,000	7,500	30,000	-	60,000
Mental Health: Contract Services	304,688	54,704	111,400	-	193,288
Environmental Health	2,033,707	226,709	650,711	9,167	1,373,829
Disaster Relief	-	6,169,021	2,927,011	2,045	(2,929,056)
<u>HEALTH AND WELFARE: (cont'd)</u>					

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 4 Months Ended January 31, 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	112,424	1,163,664	16,428	5,311,434
Animal Control	873,868	86,128	255,139	4,053	614,676
Animal Shelter	992,589	98,900	282,866	12,090	697,633
Child Welfare	97,667	8,386	18,132	155	79,380
Welfare:					
Contract Services	966,731	180,355	422,037	-	544,694
<u>TOTAL HEALTH/WELFARE</u>	<u>13,146,684</u>	<u>6,944,127</u>	<u>7,156,868</u>	<u>43,938</u>	<u>5,945,878</u>
<u>CONSERVATION:</u>					
Extension Agent	518,762	56,061	161,702	206	356,854
Precinct 3 Recycling Center	322,807	35,929	112,479	-	210,328
<u>TOTAL CONSERVATION</u>	<u>841,569</u>	<u>91,990</u>	<u>274,181</u>	<u>206</u>	<u>567,182</u>
<u>CULTURE & RECREATION:</u>					
Memorial Library	8,586,153	872,884	2,589,495	114,804	5,881,854
Heritage Museum	10,500	-	-	-	10,500
<u>TOTAL CULTURE & RECREATION</u>	<u>8,596,653</u>	<u>872,884</u>	<u>2,589,495</u>	<u>114,804</u>	<u>5,892,354</u>
<u>PUBLIC TRANSPORTATION:</u>					
Airport	542,318	43,865	122,692	26,305	393,321
County Engineer	1,248,391	134,694	373,130	13	875,248
Commissioner Pct 1	5,243,906	491,480	1,793,617	32,484	3,417,805
Commissioner Pct 2	5,078,376	287,626	889,116	52,108	4,137,152
Commissioner Pct 3	4,534,632	326,446	1,547,265	2,252,596	734,771
Commissioner Pct 4	5,225,870	391,292	1,831,667	96,740	3,297,463
<u>TOTAL PUBLIC TRANSPORTATION</u>	<u>21,873,493</u>	<u>1,675,403</u>	<u>6,557,487</u>	<u>2,460,246</u>	<u>12,855,760</u>
<u>DEBT SERVICE:</u>					
Issuance Costs	148,930	-	100	-	148,830
Principal	7,006,003	-	350,000	-	6,656,003
Interest	18,942,841	2,941	3,790	-	18,939,051
<u>TOTAL DEBT SERVICE</u>	<u>26,097,774</u>	<u>2,941</u>	<u>353,890</u>	<u>-</u>	<u>25,743,884</u>
<u>MISCELLANEOUS:</u>					
<u>TOTAL MISCELLANEOUS</u>	<u>3,420,748</u>	<u>28,684</u>	<u>79,324</u>	<u>15,260</u>	<u>3,326,164</u>
<u>TOTAL EXPENDITURES</u>	<u>\$ 221,266,617</u>	<u>\$ 25,252,890</u>	<u>\$ 57,721,426</u>	<u>\$ 5,213,781</u>	<u>\$ 158,331,410</u>

SCHEDULES

(unaudited)

MONTGOMERY COUNTY, TEXAS
Schedule of Transfers In and Out by Fund
For the 4 Months Ended January 31, 2009

	Transfers In	Transfers Out
General Fund	\$ 31,649	\$ 60,000
Forfeitures	-	31,649
Jury	60,000	-
TOTAL FINANCING USES	\$ 91,649	\$ 91,649

MONTGOMERY COUNTY, TEXAS
Schedule of Bond Indebtedness
As of January 31, 2009

	<u>Interest Rate (%)</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Balances Outstanding</u>
GENERAL OBLIGATION BONDS:				
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
Total Principal				330,231,516
Accretion of Cap Appreciation Bonds:				
Refunding, Series 1997	5.10-5.60	1997	2017	249,174
Total Accretion				249,174
TOTAL GENERAL OBLIGATION BONDS PAYABLE				330,480,690
CERTIFICATES OF OBLIGATION:				
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
TOTAL CERTIFICATES OF OBLIGATION				73,180,000
TOTAL BONDED DEBT				\$ 403,660,690