

# **MONTGOMERY COUNTY, TEXAS**

## **Monthly Unaudited Financial Report**



**For the 10 Months Ended  
July 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 July 31, 2007**

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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

August 13, 2007

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 July 1, 2007 through July 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 July 31, 2007**

		<u>Total All Funds</u>
<b><u>ASSETS:</u></b>		
Cash	\$	41,433,416
Investments, at Fair Value		183,496,613
Receivables:		
Taxes (net)		5,723,791
Accounts (net)		1,182,748
Due From Other Funds		41,636,714
Inventory, at Cost		71,186
Prepaid Items		1,816,228
<b><u>TOTAL ASSETS</u></b>	<b><u>\$</u></b>	<b><u>275,360,696</u></b>
 <b><u>LIABILITIES AND FUND BALANCES:</u></b>		
Current Liabilities:		
Accounts Payable	\$	8,966,677
Other Payables		842,822
Due to Other Funds		53,451,032
Due to Other Governments		6,205,000
Deferred Revenue		5,814,604
Total liabilities		<u>75,280,135</u>
Fund Balances:		
Reserved		153,637,404
Unreserved		46,443,157
Total Fund Balances		<u>200,080,561</u>
<b><u>TOTAL LIABILITIES AND FUND BALANCES</u></b>	<b><u>\$</u></b>	<b><u>275,360,696</u></b>



**MONTGOMERY COUNTY, TEXAS**  
**Statement of Changes in Fund Balance - All Funds**  
**For the Month Ended July 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, 7/1/2007	\$ 56,593,677	\$ (6,485,255)	\$ 8,836,312	\$ 148,089,369	\$ 207,034,103
Revenues/Other Financing Sources	4,188,875	3,724,623	130,745	1,036,366	9,080,609
Expenditures/Other Financing Uses	(7,309,093)	(4,269,670)	(14,048)	(4,441,340)	(16,034,151)
Fund Balance, 7/31/2007	<u>\$ 53,473,459</u>	<u>\$ (7,030,302)</u>	<u>\$ 8,953,009</u>	<u>\$ 144,684,395</u>	<u>\$ 200,080,561</u>

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# **BUDGET STATUS**

(unaudited)

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Expenditures - All Departments**  
**Budget and Year-to-Date Actual for the 10 Months Ended July 31, 2007**

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<b><u>GENERAL ADMINISTRATION:</u></b>					
County Judge:	\$ 362,378	\$ 27,189	\$ 272,809	\$ 400	89,169
Human Resources:	349,693	27,007	229,949	926	118,818
Risk Management:	5,148,021	67,012	1,726,617	10,228	3,411,176
County Clerk:	2,406,537	162,862	1,749,696	2,031	654,810
Collections:	642,357	46,634	485,672	7,767	148,918
Veterans' Service	144,182	11,026	113,972	153	30,057
Communications/Information Service	3,439,441	241,660	2,433,638	68,902	936,901
Purchasing Agent	1,254,345	96,475	958,495	4,873	290,977
Records Management & Preservation	87,743	2,458	4,764	-	82,979
Worthless Checks Division	121,868	7,808	89,598	-	32,270
County-Wide	2,332,262	10,132	2,274,809	171,659	(114,206)
<b><u>TOTAL GENERAL ADM</u></b>	<b><u>16,288,827</u></b>	<b><u>700,263</u></b>	<b><u>10,340,019</u></b>	<b><u>266,939</u></b>	<b><u>5,681,869</u></b>
<b><u>JUDICIAL:</u></b>					
County Court No1	281,360	25,465	218,034	-	63,326
County Court No2	420,053	36,850	331,777	-	88,276
County Court No3	320,402	27,655	229,435	3,410	87,557
County Court No4	290,858	27,574	238,342	2,520	49,996
9 <sup>th</sup> District Court	359,017	29,895	260,955	9,221	88,841
410 <sup>th</sup> District Court	315,202	21,942	243,601	1,709	69,892
221 <sup>st</sup> District Court	285,122	19,022	216,663	178	68,281
284 <sup>th</sup> District Court	447,497	30,422	318,606	521	128,370
359 <sup>th</sup> District Court	259,882	15,939	190,177	3,596	66,109
Court Operations	3,911,507	419,055	3,412,597	2,349	496,561
Indigent Defense	131,861	10,338	103,146	-	28,715
Drug Court	417,909	34,201	315,281	117	102,511
District Attorney	5,138,797	384,412	3,975,585	12,516	1,150,696
District Clerk	2,195,199	166,068	1,647,531	755	546,913
Justice of Peace Pct 1	515,842	39,807	403,116	6,219	106,507
Justice of Peace Pct 2	365,216	24,163	269,838	31	95,347
Justice of Peace Pct 3	761,442	59,989	579,461	785	181,196
Justice of Peace Pct 4	635,610	48,334	497,107	1,845	136,658
Justice of Peace Pct 5	351,694	27,894	271,955	801	78,938
<b><u>TOTAL JUDICIAL</u></b>	<b><u>17,404,470</u></b>	<b><u>1,449,025</u></b>	<b><u>13,723,207</u></b>	<b><u>46,573</u></b>	<b><u>3,634,690</u></b>
<b><u>LEGAL:</u></b>					
County Attorney	1,925,868	139,071	1,467,900	1,107	456,861
Law Library	286,684	26,281	147,426	523	138,735
Alternate Dispute Resolution	168,337	13,312	135,307	-	33,030
<b><u>TOTAL LEGAL</u></b>	<b><u>2,380,889</u></b>	<b><u>178,664</u></b>	<b><u>1,750,633</u></b>	<b><u>1,630</u></b>	<b><u>628,626</u></b>

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Expenditures - All Departments**  
**Budget and Year-to-Date Actual for the 10 Months Ended July 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>	1,256,923	65,306	916,700	42,630	297,593
<b><u>FINANCIAL ADMINISTRATION:</u></b>					
County Auditor	1,103,754	77,604	816,366	3,735	283,653
Budget Officer	305,501	23,279	239,454	219	65,828
County Treasurer	465,829	36,580	366,202	2,498	97,129
Tax Assessor-Collector	3,413,569	250,796	2,532,983	532	880,054
<b><u>TOTAL FINANCIAL ADM</u></b>	<b><u>5,288,653</u></b>	<b><u>388,259</u></b>	<b><u>3,955,005</u></b>	<b><u>6,984</u></b>	<b><u>1,326,664</u></b>
<b><u>PUBLIC FACILITIES:</u></b>					
Custodial Services	2,291,522	161,868	1,709,647	58,045	523,830
Building Maintenance	3,040,328	236,788	2,445,215	94,228	500,885
Jail	16,756,834	1,135,509	12,486,520	293,540	3,976,774
Civic Center	955,014	88,029	742,456	54,593	157,965
Parks	115,565	7,338	82,965	448	32,152
<b><u>TOTAL PUBLIC FACILITIES</u></b>	<b><u>23,159,263</u></b>	<b><u>1,629,532</u></b>	<b><u>17,466,803</u></b>	<b><u>500,854</u></b>	<b><u>5,191,606</u></b>
<b><u>PUBLIC SAFETY:</u></b>					
Fire Marshal	726,739	49,519	524,787	367	201,585
Constable Pct 1	2,549,517	186,293	1,987,646	23,474	538,397
Constable Pct 2	1,072,754	81,333	834,133	8,956	229,665
Constable Pct 3	2,254,974	160,337	1,803,266	9,807	441,901
Constable Pct 4	1,295,776	89,045	982,546	2,976	310,254
Constable Pct 5	1,861,812	118,185	1,463,066	6,864	391,882
Sheriff	24,511,834	1,578,092	18,272,374	177,715	6,061,745
Sheriff Commissary	105,080	-	214,877	-	(109,797)
Juvenile Services	5,841,400	444,643	4,447,466	6,848	1,387,086
Adult Services	41,287	374,724	3,817,206	878	(3,776,797)
Emergency Management	2,556,351	78,006	1,108,818	158,154	1,289,379
Department of Public Safety	83,601	6,523	66,346	-	17,255
Forfeitures	82,163	-	196,495	-	(114,332)
<b><u>TOTAL PUBLIC SAFETY</u></b>	<b><u>42,983,288</u></b>	<b><u>3,166,700</u></b>	<b><u>35,719,026</u></b>	<b><u>396,039</u></b>	<b><u>6,868,223</u></b>
<b><u>HEALTH AND WELFARE:</u></b>					
Vehicle Emission Program	-	279,262	-	-	-
Medical: Contract Services	90,000	15,000	67,500	-	22,500
Mental Health: Contract Services	281,930	5,266	216,325	-	65,605
Environmental Health	1,744,718	142,670	1,315,637	1,985	427,096
<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 10 Months Ended July 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>HEALTH AND WELFARE: (cont'd)</u></b>					
Community Development Block Grant	7,526,619	1,521,867	2,785,107	77,930	4,663,582
Animal Control	812,543	61,091	612,465	9,926	190,152
Animal Shelter	806,813	60,384	524,734	8,784	273,295
Child Welfare	85,870	5,001	68,729	2,825	14,316
Welfare:					
Contract Services	933,199	118,073	873,657	-	59,542
<b><u>TOTAL HEALTH/WELFARE</u></b>	<b><u>12,281,692</u></b>	<b><u>2,208,614</u></b>	<b><u>6,464,154</u></b>	<b><u>101,450</u></b>	<b><u>5,716,088</u></b>
<b><u>CONSERVATION:</u></b>					
Extension Agent	464,816	34,170	358,225	-	106,591
Precinct 3 Recycling Center	338,873	32,478	228,938	1,599	108,336
<b><u>TOTAL CONSERVATION</u></b>	<b><u>803,689</u></b>	<b><u>66,648</u></b>	<b><u>587,163</u></b>	<b><u>1,599</u></b>	<b><u>214,927</u></b>
<b><u>CULTURE &amp; RECREATION:</u></b>					
Memorial Library	8,554,690	591,440	6,188,789	185,440	2,180,461
Heritage Museum	31,423	-	24,493	-	6,930
<b><u>TOTAL CULTURE &amp; RECREATION</u></b>	<b><u>8,586,113</u></b>	<b><u>591,440</u></b>	<b><u>6,213,282</u></b>	<b><u>185,440</u></b>	<b><u>2,187,391</u></b>
<b><u>PUBLIC TRANSPORTATION:</u></b>					
Airport	373,004	30,864	282,270	764	89,970
County Engineer	1,296,996	79,312	828,606	3,646	464,744
Commissioner Pct 1	4,494,354	321,723	3,373,874	107,191	1,013,289
Commissioner Pct 2	4,176,707	253,088	2,360,239	87,413	1,729,055
Commissioner Pct 3	4,540,139	260,997	2,221,031	669,643	1,649,465
Commissioner Pct 4	4,972,874	358,142	3,443,448	40,082	1,489,344
<b><u>TOTAL PUBLIC TRANSPORTATION</u></b>	<b><u>19,854,074</u></b>	<b><u>1,304,126</u></b>	<b><u>12,509,468</u></b>	<b><u>908,739</u></b>	<b><u>6,435,867</u></b>
<b><u>DEBT SERVICE:</u></b>					
Issuance Costs	608,939	12,698	640,928	-	(31,989)
Principal	5,365,000	-	5,065,000	-	300,000
Interest	13,733,362	1,350	7,216,518	-	6,516,844
<b><u>TOTAL DEBT SERVICE</u></b>	<b><u>19,707,301</u></b>	<b><u>14,048</u></b>	<b><u>12,922,446</u></b>	<b><u>-</u></b>	<b><u>6,784,855</u></b>
<b><u>MISCELLANEOUS:</u></b>					
<b><u>TOTAL MISCELLANEOUS</u></b>	<b><u>4,508,621</u></b>	<b><u>35,811</u></b>	<b><u>(2,738,992)</u></b>	<b><u>215,045</u></b>	<b><u>7,032,568</u></b>
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>\$ 174,503,803</u></b>	<b><u>\$11,798,436</u></b>	<b><u>\$ 119,828,914</u></b>	<b><u>\$ 2,673,922</u></b>	<b><u>\$ 52,000,967</u></b>

# **SCHEDULES**

(unaudited)

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Transfers In and Out by Fund**  
**For the 10 Months Ended July 31, 2007**

	Transfers In	Transfers Out
General Fund	\$ 3,989,659	\$ 1,150,260
Jury	350,000	11,471
Road and Bridge	866,930	3,095,623
Memorial Library	140,967	-
Animal Shelter	151,577	-
Historical Commission	20,000	-
Alternate Dispute Resolution	200	-
Juvenile Probation	-	296
Airport Maintenance	11,061	7,426,314
Certificates of Obligation, Series 2006	-	273,226
Certificates of Obligation, Series 2004	7,426,314	380,361
Road Bonds Series 2002A	-	14,324
Road Bonds Series 2003A	-	472,653
Road Bonds Series 2004	149	284
Road Bonds Series 2006A	52,155	619,157
Road Bonds Series 2006B	434,957	-
<b>TOTAL FINANCING USES</b>	<b>\$ 13,443,969</b>	<b>\$ 13,443,969</b>



**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Bond Indebtedness**  
**As of July 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	8,025,607
Permanent Improvement, Series 2000	4.50-5.25	2000	2020	1,500,000
Road Bonds, Series 2002A	4.00-4.50	2002	2022	17,030,000
Refunding Bonds, Series 2002B	3.00-4.50	2002	2011	1,905,000
Road Bonds, Series 2003A	5.00	2003	2026	24,000,000
Library Bonds, Series 2003B	2.00-4.75	2003	2026	9,570,000
Road Bonds, Series 2004	5.50	2004	2026	10,205,000
Refunding Bonds, Series 2005	4.00-5.00	2005	2020	45,685,000
Road Bonds, Series 2006A	3.75-5.00	2006	2027	47,700,000
Road Bonds, Series 2006B	5.00	2006	2030	63,750,000
Refunding Bonds, Series 2007	4.00-5.50	2007	2026	41,950,000
<b>Total Principal</b>				<b>271,320,607</b>
Accretion of Cap Appreciation Bonds:				
Library & Refunding, Series 1992	6.60-6.80	1992	2006	1,132,551
Refunding, Series 1997	5.10-5.60	1997	2017	5,999,445
<b>Total Accretion</b>				<b>7,131,996</b>
<b>TOTAL GENERAL OBLIGATION BONDS PAYABLE</b>				<b>278,452,603</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	1,075,000
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
<b>TOTAL CERTIFICATES OF OBLIGATION</b>				<b>47,515,000</b>
<b>TOTAL BONDED DEBT</b>				<b>\$ 325,967,603</b>