

MONTGOMERY COUNTY, TEXAS

Monthly Unaudited Financial Report



**For the 9 Months Ended
June 30, 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 June 30, 2009

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Montgomery County, Texas
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Phyllis L. Martin
County Auditor

Peggie Rushing
1st Assistant County Auditor

July 16, 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 June 1, 2009 through June 30, 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

PLM/ab

FINANCIAL STATEMENTS

(unaudited)

MONTGOMERY COUNTY, TEXAS
Consolidated Balance Sheet
For the Month Ended June 30, 2009

	<u>Total All Funds</u>
<u>ASSETS:</u>	
Cash	\$ 25,392,593
Investments, at Fair Value	150,847,020
Restricted Cash	440,635
Receivables:	
Taxes (net)	5,933,246
Accounts (net)	1,282,932
<hr/>	
Due From Other Funds	68,915,530
Due From Other Governments	63,071
Inventory, at Cost	67,641
Prepaid Items	915,289
<u>TOTAL ASSETS</u>	<u>\$ 253,857,957</u>
<u>LIABILITIES AND FUND BALANCES:</u>	
Current Liabilities:	
Accounts Payable	\$ 8,477,090
Other Payables	7,945,803
Due to Other Funds	82,153,405
Due to Other Governments	7,205,023
Deferred Revenue	6,096,640
Total liabilities	<u>111,877,961</u>
Fund Balances:	
Reserved	79,424,008
Unreserved	62,555,988
Total Fund Balances	<u>141,979,996</u>
<u>TOTAL LIABILITIES AND FUND BALANCES</u>	<u>\$ 253,857,957</u>

MONTGOMERY COUNTY, TEXAS
Statement of Changes in Fund Balance - All Funds
For the Month Ended June 30, 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, 6/1/2009	\$ 73,062,136	\$ 963,247	\$ 13,536,955	\$ 71,975,016	\$ 159,537,354
Revenues/Other Financing Sources	3,499,586	1,050,493	166,212	15,218	4,731,509
Expenditures/Other Financing Uses	(11,402,845)	(4,616,629)	(25,927)	(6,243,466)	(22,288,867)
Fund Balance, 6/30/2009	<u>\$ 65,158,877</u>	<u>\$ (2,602,889)</u>	<u>\$ 13,677,240</u>	<u>\$ 65,746,768</u>	<u>\$ 141,979,996</u>

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BUDGET STATUS

(unaudited)

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 9 Months Ended June 30, 2009

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>GENERAL ADMINISTRATION:</u>					
County Judge:	\$ 438,718	\$ 32,341	\$ 293,956	\$ 2,922	141,840
Human Resources:	468,042	30,351	284,750	2,492	180,800
Risk Management:	5,707,103	127,564	1,617,231	22,547	4,067,325
County Clerk:	2,269,034	160,818	1,487,745	-	781,289
Collections:	836,129	62,248	561,136	2,678	272,315
Veterans' Service	199,506	14,750	142,977	194	56,335
Information Technology Services	5,086,038	424,309	3,193,050	739,480	1,153,508
Purchasing Agent	1,437,835	112,329	995,623	406	441,806
Records Management & Preservation	985,322	185,637	627,073	10,776	347,473
Worthless Checks Division	93,744	4,561	53,539	-	40,205
County-Wide	3,054,199	409,665	2,007,443	12,826	1,033,930
<u>TOTAL GENERAL ADM</u>	<u>20,575,670</u>	<u>1,564,573</u>	<u>11,264,523</u>	<u>794,321</u>	<u>8,516,826</u>
<u>JUDICIAL:</u>					
County Court No1	283,981	26,490	218,375	813	64,793
County Court No2	518,719	44,245	388,539	392	129,788
County Court No3	332,264	30,194	246,615	1,497	84,152
County Court No4	339,107	30,694	255,591	287	83,229
County Court No5	264,107	33,028	191,588	23	72,496
9 th District Court	404,711	30,062	276,308	2,128	126,275
410 th District Court	344,883	26,026	234,942	394	109,547
221 st District Court	332,493	24,867	227,476	-	105,017
284 th District Court	559,788	30,224	269,889	5,506	284,393
359 th District Court	308,763	22,025	201,947	1,575	105,241
418 th District Court	181,258	17,410	106,235	-	75,023
435 th District Court	186,532	13,278	131,511	-	55,021
Court Operations	5,996,700	363,981	3,899,285	3,896	2,093,519
Indigent Defense	220,248	17,170	155,761	4	64,483
Drug Court	628,940	43,361	335,808	497	292,635
District Attorney	6,713,501	516,943	4,465,280	34,637	2,213,584
District Clerk	3,054,671	232,894	2,024,296	19,460	1,010,915
Justice of Peace Pct 1	585,093	41,686	404,191	415	180,487
Justice of Peace Pct 2	435,494	24,970	285,580	95	149,819
Justice of Peace Pct 3	894,147	69,516	626,726	12,682	254,739
Justice of Peace Pct 4	776,983	60,091	549,298	1,705	225,980
Justice of Peace Pct 5	394,773	34,187	280,756	605	113,412
<u>TOTAL JUDICIAL</u>	<u>23,757,156</u>	<u>1,733,342</u>	<u>15,775,997</u>	<u>86,611</u>	<u>7,894,548</u>
<u>LEGAL:</u>					
County Attorney	2,219,650	159,778	1,542,442	7,185	670,023
Law Library	350,023	28,094	191,470	427	158,126
Alternate Dispute Resolution	191,333	10,192	103,978	-	87,355
<u>TOTAL LEGAL</u>	<u>2,761,006</u>	<u>198,064</u>	<u>1,837,890</u>	<u>7,612</u>	<u>915,504</u>

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 9 Months Ended June 30, 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>	1,238,505	70,908	982,078	19,496	236,931
<u>FINANCIAL ADMINISTRATION:</u>					
County Auditor	1,560,216	113,286	981,612	519	578,085
County Treasurer	606,900	46,037	429,422	361	177,117
Tax Assessor-Collector	4,172,519	303,991	2,688,422	23,608	1,460,489
<u>TOTAL FINANCIAL ADM</u>	<u>6,339,635</u>	<u>463,314</u>	<u>4,099,456</u>	<u>24,488</u>	<u>2,215,691</u>
<u>PUBLIC FACILITIES:</u>					
Custodial Services	2,689,345	205,150	1,844,701	17,917	826,727
Building Maintenance	4,404,317	304,959	2,891,404	103,062	1,409,851
Jail	31,686,540	3,381,066	23,494,424	54,103	8,138,013
Civic Center	1,098,904	78,164	685,217	19,422	394,265
Parks	195,914	16,320	127,402	3,205	65,307
<u>TOTAL PUBLIC FACILITIES</u>	<u>40,075,020</u>	<u>3,985,659</u>	<u>29,043,148</u>	<u>197,709</u>	<u>10,834,163</u>
<u>PUBLIC SAFETY:</u>					
Fire Marshal	996,764	76,294	692,402	1,377	302,985
Constable Pct 1	2,969,772	232,216	2,146,869	2,818	820,085
Constable Pct 2	1,376,599	102,472	939,452	2,112	435,035
Constable Pct 3	2,344,258	177,288	1,580,657	7,048	756,553
Constable Pct 4	1,599,480	121,464	1,047,715	4,049	547,716
Constable Pct 5	1,982,238	158,150	1,425,295	7,606	549,337
Sheriff	32,789,348	2,137,973	21,755,708	369,317	10,664,323
Sheriff Commissary	105,080	-	110,896	-	(5,816)
Juvenile Services	7,655,946	555,190	4,848,771	43,212	2,763,963
Adult Services	35,984	328,567	3,345,543	-	(3,309,559)
Emergency Management	6,546,821	142,795	1,991,051	170,791	4,384,979
Department of Public Safety	95,121	7,415	67,386	-	27,735
Forfeitures	82,154	845	386,317	-	(304,163)
<u>TOTAL PUBLIC SAFETY</u>	<u>58,579,565</u>	<u>4,040,669</u>	<u>40,338,062</u>	<u>608,330</u>	<u>17,633,173</u>
<u>HEALTH AND WELFARE:</u>					
Vehicle Emission Program	1,295,908	-	1,295,908	-	-
Medical: Contract Services	90,000	7,500	67,500	-	22,500
Mental Health: Contract Services	304,688	1,416	211,580	-	93,108
Environmental Health	2,033,674	154,864	1,433,602	8,065	592,007
Disaster Relief	1,537,223	74,038	17,727,974	-	(16,190,751)
<u>HEALTH AND WELFARE: (cont'd)</u>					

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 9 Months Ended June 30, 2009

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>HEALTH AND WELFARE: (cont'd)</u>					
Community Development Block Grant	6,491,550	1,212,529	2,918,341	113,042	3,460,167
Animal Control	872,022	61,761	578,244	1,573	292,205
Animal Shelter	1,158,231	90,994	722,685	18,859	416,687
Child Welfare	97,667	5,749	50,463	-	47,204
Welfare:					
Contract Services	966,731	-	725,048	-	241,683
<u>TOTAL HEALTH/WELFARE</u>	<u>14,847,694</u>	<u>1,608,851</u>	<u>25,731,345</u>	<u>141,539</u>	<u>(11,025,190)</u>
<u>CONSERVATION:</u>					
Extension Agent	519,899	40,437	373,215	200	146,484
Precinct 3 Recycling Center	326,236	29,225	238,270	-	87,966
<u>TOTAL CONSERVATION</u>	<u>846,135</u>	<u>69,662</u>	<u>611,485</u>	<u>200</u>	<u>234,450</u>
<u>CULTURE & RECREATION:</u>					
Memorial Library	8,641,541	613,178	5,809,726	144,167	2,687,648
Heritage Museum	10,500	-	9,305	-	1,195
<u>TOTAL CULTURE & RECREATION</u>	<u>8,652,041</u>	<u>613,178</u>	<u>5,819,031</u>	<u>144,167</u>	<u>2,688,843</u>
<u>PUBLIC TRANSPORTATION:</u>					
Airport	556,598	36,552	322,816	19,066	214,716
County Engineer	1,323,305	101,809	837,609	1,875	483,821
Commissioner Pct 1	5,517,345	342,375	3,390,888	58,949	2,067,508
Commissioner Pct 2	5,914,451	366,945	2,476,080	20,752	3,417,619
Commissioner Pct 3	7,802,900	345,689	2,956,886	2,305,755	2,540,259
Commissioner Pct 4	5,987,942	416,221	3,830,083	78,181	2,079,678
<u>TOTAL PUBLIC TRANSPORTATION</u>	<u>27,102,541</u>	<u>1,609,591</u>	<u>13,814,362</u>	<u>2,484,578</u>	<u>10,803,601</u>
<u>DEBT SERVICE:</u>					
Issuance Costs	148,930	25,927	117,625	-	31,305
Principal	6,755,003	-	6,257,917	-	497,086
Interest	19,193,841	-	10,565,525	-	8,628,316
<u>TOTAL DEBT SERVICE</u>	<u>26,097,774</u>	<u>25,927</u>	<u>16,941,067</u>	<u>-</u>	<u>9,156,707</u>
<u>MISCELLANEOUS:</u>					
<u>TOTAL MISCELLANEOUS</u>	<u>3,201,026</u>	<u>61,665</u>	<u>267,193</u>	<u>8,745</u>	<u>2,925,088</u>
<u>TOTAL EXPENDITURES</u>	<u>\$ 234,073,768</u>	<u>\$ 16,045,403</u>	<u>\$ 166,525,637</u>	<u>\$ 4,517,796</u>	<u>\$ 63,030,335</u>

SCHEDULES

(unaudited)

MONTGOMERY COUNTY, TEXAS
Schedule of Transfers In and Out by Fund
For the 9 Months Ended June 30, 2009

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 1,014,024	\$ 3,254,923
Forfeitures	-	41,598
Jury	180,000	-
MC Jail Financing Corp	3,074,923	-
MC Jail Financing	-	972,426
TOTAL FINANCING USES	<u>\$ 4,268,947</u>	<u>\$ 4,268,947</u>

MONTGOMERY COUNTY, TEXAS
Schedule of Bond Indebtedness
As of June 30, 2009

	Interest Rate (%)	Issue Date	Maturity Date	Balances Outstanding
GENERAL OBLIGATION BONDS:				
Permanent Improvement, Series 2000	4.50-5.25	2000	2020	600,000
Road Bonds, Series 2002A	4.00-4.50	2002	2022	6,330,000
Refunding Bonds, Series 2002B	3.00-4.50	2002	2011	995,000
Road Bonds, Series 2003A	5.00	2003	2026	12,595,000
Library Bonds, Series 2003B	2.00-4.75	2003	2026	8,880,000
Refunding Bonds, Series 2005	4.00-5.00	2005	2020	43,225,000
Road Bonds Fixed Rate, Series 2006A	3.75-5.00	2006	2027	47,250,000
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	43,758,600
Road Bonds, Series 2008A	3.50-5.00	2008	2030	12,030,000
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				325,468,600
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				325,717,774
CERTIFICATES OF OBLIGATION:				
Series 2001	4.65	2001	2011	600,000
Series 2003	2.00-4.75	2003	2022	10,295,000
Series 2004	3.00-4.60	2004	2020	2,045,000
Series 2006	3.75-5.00	2006	2027	25,745,000
Series 2007	4.00-4.63	2008	2027	9,210,000
Series 2008	3.50-5.25	2008	2027	23,790,000
TOTAL CERTIFICATES OF OBLIGATION				71,685,000
TOTAL BONDED DEBT				\$ 397,402,774