

MONTGOMERY COUNTY, TEXAS

Monthly Unaudited Financial Report



**For the 2 Months Ended
November 30, 2010**

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 November 30, 2010

TABLE OF CONTENTS

	Page
County Auditor's Letter of Transmittal	i
<u>FINANCIAL STATEMENTS</u>	
Consolidated Balance Sheet, All Funds	2
Changes in Fund Balance, All Funds	3
<u>BUDGET STATUS</u>	
Schedule of Expenditures - All Departments - Budget and Year-to-Date Actual	6-8
<u>SCHEDULES</u>	
Transfers In and Out - By Fund	10
Schedule of Bond Indebtedness	11



Montgomery County, Texas
Office of the County Auditor
501 North Thompson, Suite 205, Conroe, Texas 77301
P. O. Box 539, Conroe, Texas 77305

Phyllis L. Martin
County Auditor

Peggie Rushing
1st Assistant County Auditor

April 28, 2011

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 November 1, 2010 through November 30, 2010. 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/mb

FINANCIAL STATEMENTS

(unaudited)

MONTGOMERY COUNTY, TEXAS
Consolidated Balance Sheet
For the 2 Months Ended November 30, 2010

	Total All Funds
<u>ASSETS:</u>	
Cash	\$ 41,310,080
Investments, at Fair Value	120,684,098
Restricted Cash	1,887,285
Receivables:	
Taxes (net)	6,115,258
Accounts (net)	1,304,645
Due From Other Funds	48,228,304
Due From Other Governments	994
Inventory, at Cost	91,503
Prepaid Items	686,024
<u>TOTAL ASSETS</u>	<u>\$ 220,308,191</u>
 <u>LIABILITIES AND FUND BALANCES:</u>	
Current Liabilities:	
Accounts Payable	\$ 6,084,111
Other Payables	5,351,519
Due to Other Funds	53,275,435
Due to Other Governments	6,700,913
Deferred Revenue	6,643,976
Total liabilities	78,055,954
Fund Balances:	
Reserved	81,704,854
Unreserved	60,547,383
Total Fund Balances	142,252,237
<u>TOTAL LIABILITIES AND FUND BALANCES</u>	<u>\$ 220,308,191</u>

MONTGOMERY COUNTY, TEXAS
Statement of Changes in Fund Balance - All Funds
For the 2 Months Ended November 30, 2010

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Capital Project Funds</u>	<u>Internal Service Funds</u>	<u>Total All Funds</u>
Fund Balance, 11/01/2010	\$ 36,458,014	\$ 25,059,928	\$ 11,777,160	\$ 71,724,239	\$ 1,541,584	\$ 146,560,925
Revenues/Other Financing Sources	10,050,215	3,404,677	2,960,398	3,070	1,887,520	18,305,880
Expenditures/Other Financing Uses	(11,290,428)	(4,437,314)	(1,722,140)	(3,037,873)	(2,126,813)	(22,614,568)
Fund Balance, 11/30/2010	<u>\$ 35,217,801</u>	<u>\$ 24,027,291</u>	<u>\$ 13,015,418</u>	<u>\$ 68,689,436</u>	<u>\$ 1,302,291</u>	<u>\$ 142,252,237</u>

This page left blank intentionally.

BUDGET STATUS

(unaudited)

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the Month Ended November 30, 2010

Page 1 of 3

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>GENERAL ADMINISTRATION:</u>					
County Judge:	\$ 448,134	\$ 35,417	\$ 55,202	\$ 2,417	390,515
Human Resources:	553,876	41,231	64,049	214	489,613
Risk Management:	6,601,979	2,188,089	4,427,180	2,454	2,172,345
County Clerk:	2,230,997	160,299	268,904	1,603	1,960,490
Collections:	888,425	66,430	105,568	5,375	777,483
Veterans' Service	194,965	15,242	24,852	39	170,075
Information Technology Services	4,877,972	348,034	655,826	430,107	3,792,040
Purchasing Agent	4,672,981	323,097	416,403	1,620,370	2,636,208
Records Management & Preservation	491,845	32,867	45,593	29,740	416,512
Worthless Checks Division	85,530	5,230	8,725	-	76,806
County-Wide	6,192,144	(51,972)	20,143	15,272	6,156,729
<u>TOTAL GENERAL ADM</u>	<u>27,238,850</u>	<u>3,163,965</u>	<u>6,092,444</u>	<u>2,107,591</u>	<u>19,038,815</u>
<u>JUDICIAL:</u>					
County Court No1	303,058	8,722	25,578	604	276,876
County Court No2	547,186	27,517	55,571	978	490,637
County Court No3	348,776	11,738	29,509	270	318,997
County Court No4	355,405	12,555	31,831	-	323,574
County Court No5	346,412	11,219	29,142	193	317,077
9 th District Court	432,071	31,086	49,479	618	381,973
410 th District Court	350,892	28,935	45,360	1,364	304,168
221 st District Court	341,023	26,459	40,097	24	300,903
284 th District Court	586,779	35,403	56,059	-	530,720
359 th District Court	312,111	23,923	38,167	214	273,730
418 th District Court	282,671	21,813	34,662	18	247,990
435 th District Court	202,583	15,023	24,100	-	178,483
Court Operations	6,325,877	489,010	930,298	1,985	5,393,594
Indigent Defense	149,400	17,184	27,903	745	120,751
Drug Court	716,701	63,517	77,179	412	639,109
Office of Court Admin	281,392	2,089	2,089	2,752	276,551
District Attorney	7,776,017	657,682	1,009,005	10,464	6,756,548
District Clerk	3,175,598	234,071	388,401	25,858	2,761,339
Justice of Peace Pct 1	596,246	45,399	73,431	2,641	520,173
Justice of Peace Pct 2	443,352	33,326	55,246	290	387,816
Justice of Peace Pct 3	914,757	67,444	109,195	830	804,732
Justice of Peace Pct 4	857,491	61,169	101,017	2,443	754,030
Justice of Peace Pct 5	414,576	34,111	52,179	324	362,073
<u>TOTAL JUDICIAL</u>	<u>26,060,372</u>	<u>1,959,396</u>	<u>3,285,499</u>	<u>53,028</u>	<u>22,721,845</u>
<u>LEGAL:</u>					
County Attorney	2,381,817	185,981	300,309	1,342	2,080,166
Law Library	476,584	23,554	26,707	1,296	448,581
Alternate Dispute Resolution	189,285	27,925	27,925	-	161,360
<u>TOTAL LEGAL</u>	<u>3,047,686</u>	<u>237,460</u>	<u>354,940</u>	<u>2,638</u>	<u>2,690,108</u>

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 2 Months Ended November 30, 2010

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>ELECTIONS:</u>					
<u>TOTAL ELECTIONS</u>	1,091,041	223,553	279,790	14,868	796,383
<u>FINANCIAL ADMINISTRATION:</u>					
County Auditor	1,627,159	113,364	187,083	1,935	1,438,141
County Treasurer	635,724	48,965	78,497	5,728	551,500
Tax Assessor-Collector	4,388,033	321,261	530,567	961	3,856,505
<u>TOTAL FINANCIAL ADM</u>	6,650,917	483,590	796,146	8,624	5,846,147
<u>PUBLIC FACILITIES:</u>					
Custodial Services	2,939,450	242,387	376,351	46,041	2,517,058
Building Maintenance	5,678,321	339,815	578,749	134,131	4,965,440
Jail	38,147,389	1,387,098	2,136,227	21,568	35,989,594
Spring Creek Greenway Phase II	2,250,000	-	-	-	2,250,000
Civic Center	1,085,761	87,578	131,172	14,610	939,979
Parks	187,907	14,421	23,344	450	164,114
<u>TOTAL PUBLIC FACILITIES</u>	50,288,827	2,071,299	3,245,843	216,799	46,826,185
<u>PUBLIC SAFETY:</u>					
Fire Marshal	959,580	76,195	119,943	3,199	836,438
Constable Pct 1	2,824,442	219,634	361,203	33,259	2,429,980
Constable Pct 2	1,471,550	97,149	156,518	1,822	1,313,210
Constable Pct 3	2,567,264	190,525	313,165	12,587	2,241,512
Constable Pct 4	1,998,421	156,876	249,949	1,649	1,746,823
Constable Pct 5	2,093,030	155,595	256,622	6,325	1,830,084
Sheriff	33,452,466	2,328,061	3,930,016	122,331	29,400,118
Sheriff Commissary	83,000	32,679	44,803	-	38,197
Juvenile Services	7,534,672	545,257	860,721	45,480	6,628,472
Adult Services	31,103	374,778	741,662	120	(710,679)
Emergency Management	2,763,764	74,067	104,327	648,178	2,011,258
Department of Public Safety	100,565	7,771	12,891	-	87,673
Forfeitures	69,412	33,228	73,320	-	(3,908)
<u>TOTAL PUBLIC SAFETY</u>	55,949,269	4,291,815	7,225,141	874,949	47,849,179
<u>HEALTH AND WELFARE:</u>					
Vehicle Emission Program	237,234	29,380	29,380	-	207,854
Forensic Services	1,193,698	13,455	17,299	1,870	1,174,529
Medical: Contract Services	160,633	-	(51,756)	-	212,389
Mental Health: Contract Services	304,688	-	49,422	-	255,266
Environmental Health	2,161,418	164,679	266,666	4,786	1,889,966
Mental Health Facility	7,500,000	-	-	-	7,500,000
<u>HEALTH AND WELFARE: (cont'd)</u>					

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 2 Months Ended November 30, 2010

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>HEALTH AND WELFARE: (cont'd)</u>					
Community Development Block Grant	14,616,879	340,921	416,600	250,698	13,949,580
Animal Control	794,683	58,755	123,332	537	670,814
Animal Shelter	1,402,345	167,534	244,953	38,659	1,118,733
Child Welfare	118,505	3,387	3,567	-	114,938
Welfare:					
Contract Services	999,031	-	249,758	-	749,273
<u>TOTAL HEALTH/WELFARE</u>	<u>29,489,113</u>	<u>778,111</u>	<u>1,349,221</u>	<u>296,550</u>	<u>27,843,342</u>
<u>CONSERVATION:</u>					
Extension Agent	578,924	35,792	59,111	6,512	513,300
Precinct 3 Recycling Center	528,403	27,092	44,486	37,052	446,865
<u>TOTAL CONSERVATION</u>	<u>1,107,327</u>	<u>62,884</u>	<u>103,598</u>	<u>43,563</u>	<u>960,165</u>
<u>CULTURE & RECREATION:</u>					
Memorial Library	8,781,945	681,958	1,146,819	132,364	7,502,762
Historical Commissions	40,000	-	-	-	40,000
<u>TOTAL CULTURE & RECREATION</u>	<u>8,821,945</u>	<u>681,958</u>	<u>1,146,819</u>	<u>132,364</u>	<u>7,542,762</u>
<u>PUBLIC TRANSPORTATION:</u>					
Airport	590,131	34,398	55,256	94,917	439,959
County Engineer	4,171,726	125,968	189,526	901	3,981,299
Commissioner Pct 1	5,314,074	473,526	750,350	105,079	4,458,644
Commissioner Pct 2	5,697,412	349,871	611,951	82,529	5,002,932
Commissioner Pct 3	10,358,179	346,923	808,965	135,508	9,413,706
Commissioner Pct 4	6,151,693	777,554	1,169,961	37,230	4,944,502
<u>TOTAL PUBLIC TRANSPORTATION</u>	<u>32,283,215</u>	<u>2,108,240</u>	<u>3,586,009</u>	<u>456,164</u>	<u>28,241,042</u>
<u>DEBT SERVICE:</u>					
Issuance Costs	-	(0)	250	-	(250)
Principal	11,316,548	776,246	776,246	-	10,540,302
Interest	20,977,764	945,894	945,894	-	20,031,870
<u>TOTAL DEBT SERVICE</u>	<u>32,294,312</u>	<u>1,722,140</u>	<u>1,722,390</u>	<u>-</u>	<u>30,571,922</u>
<u>MISCELLANEOUS:</u>					
<u>TOTAL MISCELLANEOUS</u>	<u>557,328</u>	<u>10,544</u>	<u>10,769</u>	<u>32,111</u>	<u>514,448</u>
<u>TOTAL EXPENDITURES</u>	<u>\$ 274,880,201</u>	<u>\$ 17,794,954</u>	<u>\$ 29,198,610</u>	<u>\$ 4,239,249</u>	<u>\$ 241,442,342</u>

SCHEDULES

(unaudited)

MONTGOMERY COUNTY, TEXAS
Schedule of Transfers In and Out by Fund
For the 2 Months Ended November 30, 2010

	Transfers In	Transfers Out
General Fund	\$ -	\$ 1,841,740
Jury	120,000	-
MC Jail Financing (440)	1,721,740	-
	\$ 1,841,740	\$ 1,841,740
TOTAL FINANCING USES		

MONTGOMERY COUNTY, TEXAS
Schedule of Bond Indebtedness
As of November 30, 2010

	<u>Interest Rate (%)</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Balances Outstanding</u>
GENERAL OBLIGATION BONDS:				
Road Bonds, Series 2002A	4.37-5.63	2002	2022	6,120,000
Refunding Bonds, Series 2002B	4.375	2002	2011	510,000
Road Bonds, Series 2003A	5.00	2003	2026	12,595,000
Library Bonds, Series 2003B	4.00-5.00	2003	2026	8,515,000
Refunding Bonds, Series 2005	5.00	2005	2020	41,035,000
Road Bonds Fixed Rate, Series 2006A	4.00-5.00	2006	2027	46,850,000
Road Bonds Adjustable Rate, Series 2006B	4.75	2006	2030	20,195,000
Refunding Bonds, Series 2007	4.00-5.50	2007	2026	41,495,000
Lease Revenue Bonds, Series 2007	4.475	2007	2026	41,480,455
Road Bonds, Series 2008A	3.50-5.25	2008	2030	11,825,000
Refunding Bonds, Series 2008	3.50-5.00	2008	2018	9,150,000
Road Bonds Adjustable Rate, Series 2008B	5.12-5.25	2008	2032	34,705,000
Tax Bonds, Series 2009	3.00-5.00	2009	2032	56,190,000
Refunding Bonds, Series 2010	4.00-5.00	2010	2030	43,380,000
Total Principal				<u>374,045,455</u>
TOTAL GENERAL OBLIGATION BONDS PAYABLE				<u><u>374,045,455</u></u>
CERTIFICATES OF OBLIGATION:				
Series 2001	4.65	2001	2011	305,000
Series 2003	2.00-4.75	2003	2022	9,730,000
Series 2004	3.00-4.60	2004	2020	1,895,000
Series 2006	3.75-5.00	2006	2027	25,345,000
Series 2007	4.00-4.63	2008	2027	9,110,000
Series 2008	3.50-5.25	2008	2027	23,745,000
Series 2010	3.00-5.40	2010	2039	32,450,000
TOTAL CERTIFICATES OF OBLIGATION				<u>102,580,000</u>
TOTAL BONDED DEBT				<u><u>\$ 476,625,455</u></u>