

# **MONTGOMERY COUNTY, TEXAS**

## **Monthly Unaudited Financial Report**



**For the Month Ended  
November 30, 2014**



**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, 2014**

**TABLE OF CONTENTS**

---

	<b>Page</b>
County Auditor's Letter of Transmittal	i
<b><u>FINANCIAL STATEMENTS</u></b>	
Consolidated Balance Sheet, All Funds	2
Changes in Fund Balance, All Funds	3
Statement of Net Position - Internal Service Funds	4
Statement of Changes in Net Position - Internal Service Funds	5
<b><u>BUDGET STATUS</u></b>	
Schedule of Expenditures - All Departments - Budget and Year-to-Date Actual	8-11
<b><u>SCHEDULES</u></b>	
Transfers In and Out - By Fund	13
Schedule of Bond Indebtedness	14



**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

Angela H. Blocker  
1<sup>st</sup> Assistant County Auditor

March 25, 2015

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, 2014 through November 30, 2014. 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/mg

This page left blank intentionally.

# **FINANCIAL STATEMENTS**

(unaudited)

**MONTGOMERY COUNTY, TEXAS**  
**Consolidated Balance Sheet**  
**Governmental Funds**  
**For the Month Ended November 30, 2014**

	<u>Total Governmental Funds</u>
<b>Assets:</b>	
Cash	\$ 52,255,006
Investments, at Fair Value	143,630,027
Receivables:	
Taxes (net)	5,994,432
Accounts (net)	14,282
Due From Other Funds	59,562,101
Due From Other Governments	319,519
Loans Receivable	500,000
Prepaid Items	1,533,898
<b><u>Total Assets</u></b>	<b>263,809,265</b>
 <b><u>LIABILITIES AND FUND BALANCES:</u></b>	
Current Liabilities:	
Accounts Payable	3,311,751
Other Payables	1,585,643
Due to Other Funds	85,522,236
Due to Other Governments	10,300
Deferred Revenue	11,664,774
Total liabilities	102,094,704
Fund Balances:	
Reserved	87,508,549
Unreserved	74,206,012
Total Fund Balances	161,714,561
<b><u>TOTAL LIABILITIES AND FUND BALANCES</u></b>	<b>\$ 263,809,265</b>



**MONTGOMERY COUNTY, TEXAS**  
**Statement of Changes in Fund Balance - Governmental Funds**  
**For the Month Ended November 30, 2014**

	<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, 11/1/2014	\$ 76,896,711	\$ 36,562,070	\$ 22,056,835	\$ 32,390,354	\$ 167,905,970
Revenues/Other Financing Sources	\$ 9,415,303	\$ 2,593,350	\$ 1,199,362	\$ 1,303	\$ 13,209,318
Expenditures/Other Financing Uses	\$ (12,106,002)	\$ (5,232,405)	\$ (538)	\$ (2,061,782)	\$ (19,400,727)
Fund Balance, 11/30/2014	<u>\$ 74,206,012</u>	<u>\$ 33,923,015</u>	<u>\$ 23,255,659</u>	<u>\$ 30,329,875</u>	<u>\$ 161,714,561</u>

**MONTGOMERY COUNTY, TEXAS**  
**Statement of Net Position**  
**Internal Service Funds**  
**For the 2 Months Ended November 30, 2014**

	<u>Total Internal Service Funds</u>
<b>Assets:</b>	
Cash	\$ 130,180
Receivables:	
Accounts (net)	725,312
<hr/>	
Due From Other Funds	30,858,881
Capital Assets (net of accumulated depreciation):	
Buildings	854,431
Improvements	1,197
Equipment	87,159
Total assets	<u>32,657,160</u>
<b>Liabilities:</b>	
Current Liabilities:	
Accounts Payable	7,254
Other Payables	4,897,485
Due to General Fund	2,213,348
Due to Road & Bridge	250
Due to Wellness Clinic	2,258,850
Total liabilities	<u>9,377,186</u>
<b>Net Position:</b>	
Invested in capital assets	942,787
Unreserved	22,337,187
Total Net Position	<u>\$ 23,279,974</u>

**MONTGOMERY COUNTY, TEXAS**  
**Statement of Changes in Net Position**  
**Internal Service Funds**  
**For the 2 Months Ended November 30, 2014**

	<u>Total Internal Service Funds</u>
<b>Current Operating Revenues:</b>	
Fees	\$ 2,128,028
Miscellaneous	2,690
Total Operating Revenues	<u>2,130,718</u>
<b>Current Operating Expenses:</b>	
Services	<u>1,147,894</u>
Total Operating Expenses	<u>1,147,894</u>
Change in net position	982,824
Total Net Position - November 1, 2014	22,297,150
<b>Total Net Position - November 30, 2014</b>	<u><u>\$ 23,279,974</u></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 2 Months Ended November 30, 2014**

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<b><u>GENERAL ADMINISTRATION:</u></b>					
County Judge	180,914	38,289	84,296	1,935	94,683
Human Resources	603,964	42,983	88,300	662	515,001
Risk Management	934,754	60,836	127,952	1,538	805,264
County Clerk	4,427,024	178,133	378,030	1,058	4,047,936
Collections	444,204	29,245	64,591	225	379,388
Veterans' Service	229,547	17,444	38,311	8	191,228
Information Technology Services	7,983,020	435,104	1,053,051	227,133	6,702,837
Purchasing Agent	2,271,705	157,220	322,755	50	1,948,900
Records Management & Preservation	554,983	93,239	109,530	5,789	439,665
Worthless Checks Division	77,064	4,302	9,164	-	67,900
County-Wide	10,451,198	77,000	4,487,409	3,140	5,960,649
<b><u>TOTAL GENERAL ADM</u></b>	<b><u>28,158,378</u></b>	<b><u>1,133,794</u></b>	<b><u>6,763,387</u></b>	<b><u>241,539</u></b>	<b><u>21,153,451</u></b>
<b><u>JUDICIAL:</u></b>					
County Court No1	475,198	34,785	74,219	616	400,362
County Court No2	795,857	59,782	121,274	118	674,466
County Court No3	727,174	56,261	113,772	727	612,675
County Court No4	493,682	36,512	78,261	35	415,386
County Court No5	475,888	34,940	74,695	42	401,151
9 <sup>th</sup> District Court	302,670	22,343	48,573	525	253,572
410 <sup>th</sup> District Court	373,825	27,611	58,720	851	314,254
221 <sup>st</sup> District Court	328,113	24,819	55,281	-	272,832
284 <sup>th</sup> District Court	788,748	53,260	114,998	649	673,101
359 <sup>th</sup> District Court	378,796	28,144	62,550	635	315,611
418 <sup>th</sup> District Court	594,924	44,105	90,707	1,864	502,353
435 <sup>th</sup> District Court	251,123	18,163	36,996	3,948	210,179
Court Operations	6,429,150	588,556	838,825	508	5,589,816
Indigent Defense	131,910	12,659	28,521	-	103,389
Managed Assigned Counsel	428,268	26,979	53,213	675	374,380
Drug Court	999,658	52,221	87,885	150	911,623
Office of Court Admin	438,890	28,079	57,003	333	381,554
District Attorney	9,821,408	730,480	1,505,521	10,040	8,305,846
District Clerk	3,559,136	252,742	554,137	2,062	3,002,937
Justice of Peace Pct 1	761,575	56,827	123,005	1,122	637,448
Justice of Peace Pct 2	492,732	35,750	78,864	-	413,868
Justice of Peace Pct 3	947,038	72,534	155,676	2,219	789,143
Justice of Peace Pct 4	842,384	62,590	135,889	3,528	702,967
Justice of Peace Pct 5	491,348	36,708	77,704	137	413,508
Court Technology County/District	22,999	271	271	155	22,573

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Expenditures - All Departments**  
**Budget and Year-to-Date Actual for the 2 Months Ended November 30, 2014**

Page 2 of 4

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<b>JUDICIAL (cont'd):</b>					
Court Guardianship	1,200	-	-	-	1,200
Court Reporter Service Fund	143,310	9,080	15,889	704	126,717
Juvenile Case Manager	218,709	16,884	32,488	-	186,221
Justice Court Technology	11,520	4,034	4,641	2,195	4,685
<b><u>TOTAL JUDICIAL</u></b>	<b><u>31,704,235</u></b>	<b><u>2,426,847</u></b>	<b><u>4,679,307</u></b>	<b><u>33,683</u></b>	<b><u>26,991,246</u></b>
<b><u>LEGAL:</u></b>					
County Attorney	3,046,872	243,425	489,418	7,683	2,549,771
Law Library	381,680	38,161	63,046	8,407	310,226
Alternate Dispute Resolution	129,500	-	-	-	129,500
<b><u>TOTAL LEGAL</u></b>	<b><u>3,558,052</u></b>	<b><u>281,586</u></b>	<b><u>552,464</u></b>	<b><u>16,091</u></b>	<b><u>2,989,497</u></b>
<b><u>ELECTIONS:</u></b>					
<b><u>TOTAL ELECTIONS</u></b>	<b><u>1,168,488</u></b>	<b><u>230,549</u></b>	<b><u>387,482</u></b>	<b><u>5,174</u></b>	<b><u>775,832</u></b>
<b><u>FINANCIAL ADMINISTRATION:</u></b>					
County Auditor	2,205,530	157,666	331,767	9,500	1,864,263
County Treasurer	695,693	51,187	110,412	863	584,417
Tax Assessor-Collector	4,355,403	270,101	633,465	26,348	3,695,590
<b><u>TOTAL FINANCIAL ADM</u></b>	<b><u>7,256,626</u></b>	<b><u>478,954</u></b>	<b><u>1,075,644</u></b>	<b><u>36,711</u></b>	<b><u>6,144,270</u></b>
<b><u>PUBLIC FACILITIES:</u></b>					
Custodial Services	3,235,189	227,966	464,730	68,800	2,701,659
Building Maintenance	5,858,984	344,794	664,484	428,060	4,766,440
Precinct 3 Parks and Comm. Center	602,389	28,987	31,441	237	570,711
Jail	38,330,446	1,661,363	3,255,435	106,839	34,968,172
Civic Center	1,220,323	74,898	139,113	6,441	1,074,769
Magnolia Park	71,803	-	-	-	71,803
<b><u>TOTAL PUBLIC FACILITIES</u></b>	<b><u>49,319,134</u></b>	<b><u>2,338,007</u></b>	<b><u>4,555,203</u></b>	<b><u>610,377</u></b>	<b><u>44,153,554</u></b>
<b><u>PUBLIC SAFETY:</u></b>					
Fire Marshal	1,514,612	101,834	202,425	2,251	1,309,936
Constable Pct 1	3,542,056	276,999	555,675	14,804	2,971,577
Constable Pct 2	1,679,962	120,370	243,069	4,141	1,432,753
Constable Pct 3	3,083,787	251,923	506,515	13,683	2,563,589
Constable Pct 4	2,844,004	211,659	455,523	5,638	2,382,842
Constable Pct 5	2,320,178	172,310	357,593	6,009	1,956,576
Sheriff	45,831,171	3,356,516	6,624,528	260,685	38,945,958
Sheriff Commissary	426,978	26,249	14,382	-	412,596
Juvenile Services	8,162,329	611,549	1,150,010	17,877	6,994,441
Adult Services	504,129	22,826	52,212	1,358	450,559
Emergency Management	3,491,562	141,762	229,748	294,381	2,967,433
Department of Public Safety	103,913	7,919	16,721	-	87,192
Forfeitures	714,464	62,386	129,093	-	585,371
Courthouse Security	475,000	16,411	47,699	-	427,301
<b><u>TOTAL PUBLIC SAFETY</u></b>	<b><u>74,694,144</u></b>	<b><u>5,380,711</u></b>	<b><u>10,585,194</u></b>	<b><u>620,826</u></b>	<b><u>63,488,123</u></b>

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Expenditures - All Departments**  
**Budget and Year-to-Date Actual for the 2 Months Ended November 30, 2014**

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<b><u>HEALTH AND WELFARE:</u></b>					
Vehicle Emission Program	222,977	177,477	222,977	-	-
Forensic Services	1,324,898	79,163	155,700	11,576	1,157,622
Medical: Contract Services	90,000	7,500	15,000	-	75,000
Mental Health: Contract Services	278,525	2,230	57,249	-	221,276
Environmental Health	2,403,804	183,118	379,635	12	2,024,157
Mental Health Facility	13,178,789	1,116,469	1,116,469	1,211	12,061,110
Community Development	6,039,984	502,987	558,457	548,169	4,933,358
Animal Control	1,101,549	69,885	197,851	882	902,817
Animal Shelter	1,591,328	123,164	300,573	-	1,290,755
Child Welfare	128,028	3,952	4,003	161	123,863
Welfare:					
Contract Services	999,231	168,305	249,808	-	749,423
<b><u>TOTAL HEALTH/WELFARE</u></b>	<b><u>27,359,113</u></b>	<b><u>2,434,248</u></b>	<b><u>3,257,722</u></b>	<b><u>562,011</u></b>	<b><u>23,539,380</u></b>
<b><u>CONSERVATION:</u></b>					
Extension Agent	630,881	44,153	99,004	3,407	528,470
Precinct 3 Recycling Center	658,815	27,702	53,579	18,252	586,984
<b><u>TOTAL CONSERVATION</u></b>	<b><u>1,289,696</u></b>	<b><u>71,855</u></b>	<b><u>152,583</u></b>	<b><u>21,659</u></b>	<b><u>1,115,454</u></b>
<b><u>CULTURE &amp; RECREATION:</u></b>					
Memorial Library	9,558,459	646,493	1,387,800	105,474	8,065,184
Historical Commissions	45,000	-	4,712	-	40,288
<b><u>TOTAL CULTURE &amp; RECREATION</u></b>	<b><u>9,603,459</u></b>	<b><u>646,493</u></b>	<b><u>1,392,512</u></b>	<b><u>105,474</u></b>	<b><u>8,105,472</u></b>
<b><u>PUBLIC TRANSPORTATION:</u></b>					
Airport	11,847,876	78,060	119,865	377,373	11,350,638
County Engineer	1,723,130	139,423	262,557	738	1,459,835
Commissioner Pct 1	7,584,023	462,949	872,367	117,165	6,594,491
Commissioner Pct 2	4,353,332	336,609	1,100,721	167,011	3,085,599
Commissioner Pct 3	9,288,648	440,089	791,568	574,381	7,922,699
Commissioner Pct 4	2,519,216	457,960	856,623	627,694	1,034,899
<b><u>TOTAL PUBLIC TRANSPORTATION</u></b>	<b><u>37,316,225</u></b>	<b><u>1,915,090</u></b>	<b><u>4,003,701</u></b>	<b><u>1,864,363</u></b>	<b><u>31,448,161</u></b>
<b><u>DEBT SERVICE:</u></b>					
Reserve for Fund Balance	8,000,000	-	-	-	8,000,000
Principal	20,805,000	-	-	-	20,805,000
Interest	18,584,201	538	538	-	18,583,664
<b><u>TOTAL DEBT SERVICE</u></b>	<b><u>47,389,201</u></b>	<b><u>538</u></b>	<b><u>538</u></b>	<b><u>-</u></b>	<b><u>47,388,664</u></b>
<b><u>MISCELLANEOUS:</u></b>					
<b><u>TOTAL MISCELLANEOUS</u></b>	<b><u>725,765</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>725,765</u></b>
<b><u>TOTAL EXPENDITURES - GOVERNMENTAL FUNDS</u></b>	<b><u>319,542,515</u></b>	<b><u>17,338,673</u></b>	<b><u>37,405,738</u></b>	<b><u>4,117,909</u></b>	<b><u>278,018,868</u></b>



**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Expenditures - All Departments**  
**Budget and Year-to-Date Actual for the 2 Months Ended November 30, 2014**

Page 4 of 4

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<b>INTERNAL SERVICE FUNDS</b>					
<b>GENERAL ADMINISTRATION:</b>					
Employee Health	-	947,050	3,225,310	-	(3,225,310)
Retiree Health	-	41,484	209,452	-	(209,452)
Optional Health	-	48,964	111,409	-	(111,409)
Cobra Coverage	-	1,925	4,353	-	(4,353)
Employee Life	-	-	21,317	-	(21,317)
Risk Mgt - Workers Comp	445,000	95,000	373,967	-	71,033
Risk Mgt-Prop/Casltly/Liab	1,230,000	13,398	778,101	10,242	441,657
Wellness Clinic	-	74	184,362	-	(184,362)
<b>TOTAL GENERAL ADM</b>	<b>1,675,000</b>	<b>1,147,894</b>	<b>4,908,271</b>	<b>10,242</b>	<b>(3,243,513)</b>
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>1,675,000</b>	<b>1,147,894</b>	<b>4,908,271</b>	<b>10,242</b>	<b>(3,243,513)</b>

This page left blank intentionally.

# **SCHEDULES**

(unaudited)

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Transfers In and Out by Fund**  
**For the 2 Months Ended November 30, 2014**

	<u>Transfers In</u>	<u>Transfers Out</u>
<b>TOTAL FINANCING USES</b>	\$ -	\$ -

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Bond Indebtedness**  
**As of November 30, 2014**

	<u>Interest Rate (%)</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Balances Outstanding</u>
<b>GENERAL OBLIGATION BONDS:</b>				
Refunding Bonds, Series 2005	5.00	2005	2020	3,005,000
Road Bonds Fixed Rate, Series 2006A	4.00-5.00	2006	2027	955,000
Road Bonds Adjustable Rate, Series 2006B	4.75	2006	2030	20,195,000
Refunding Bonds, Series 2007	4.00-5.50	2007	2026	36,865,000
Road Bonds, Series 2008A	3.50-5.25	2008	2030	4,355,000
Refunding Bonds, Series 2008	3.50-5.00	2008	2018	4,545,000
Road Bonds Adjustable Rate, Series 2008B	5.12-5.25	2008	2032	34,705,000
Refunding Bonds, Series 2010	4.00-5.00	2010	2030	43,380,000
Refunding Bonds, Series 2012	2.00-5.00	2012	2026	28,800,000
Refunding Bonds, Series 2014	1.75-2.27	2014	2020	28,250,000
Refunding Bonds, Series 2014A	5.00	2014	2025	73,510,000
<b>TOTAL GENERAL OBLIGATION BONDS PAYABLE</b>				<u>278,565,000</u>
<b>REVENUE BONDS:</b>				
Toll Revenue Bonds, Series 2009	3.00-5.00	2009	2032	28,860,000
Toll Revenue Bonds, Series 2010	3.00-5.00	2011	2021	23,255,000
Pass Thru Toll Revenue and Limited Tax Bonds, Series 2012	3.00-5.00	2012	2023	15,880,000
<b>TOTAL REVENUE BONDS PAYABLE</b>				<u>67,995,000</u>
<b>CERTIFICATES OF OBLIGATION:</b>				
Series 2006	3.75-5.00	2006	2027	1,325,000
Series 2007	4.00-4.63	2008	2027	5,385,000
Series 2008	3.50-5.25	2008	2027	10,475,000
Series 2010	3.00-5.40	2010	2039	30,330,000
Series 2012	2.00-4.00	2012	2032	13,915,000
Series 2012A	2.00-5.00	2012	2023	13,125,000
<b>TOTAL CERTIFICATES OF OBLIGATION</b>				<u>74,555,000</u>
<b>TOTAL BONDED DEBT</b>				<u><u>\$ 421,115,000</u></u>