

# **MONTGOMERY COUNTY, TEXAS**

## **Monthly Unaudited Financial Report**



**For the 12 Months Ended  
September 30, 2008**



**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 September 30, 2008**

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Phyllis L. Martin  
County Auditor

**Montgomery County, Texas**  
**Office of the County Auditor**  
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James Robey, Supervisor  
Accounts Payable

Carol Stroud, Supervisor  
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Krissa Garner, Supervisor  
Budget/Financial Reporting

October 21, 2008

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 September 1, 2008 through September 30, 2008. 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 September 30, 2008**

	Total All Funds
<b><u>ASSETS:</u></b>	
Cash	\$ 75,383,446
Investments, at Fair Value	183,106,570
Restricted Cash	817,459
Receivables:	
Taxes (net)	5,564,962
Accounts (net)	1,186,480
Due From Other Funds	46,353,953
Due From Other Governments	168,014
Inventory, at Cost	66,617
Prepaid Items	3,588,406
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 316,235,907</u></b>
 <b><u>LIABILITIES AND FUND BALANCES:</u></b>	
Current Liabilities:	
Accounts Payable	\$ 6,775,242
Other Payables	7,076,101
Due to Other Funds	106,932,169
Due to Other Governments	6,574,912
Deferred Revenue	6,071,897
Total liabilities	133,430,321
Fund Balances:	
Reserved	144,983,805
Unreserved	37,821,781
Total Fund Balances	182,805,586
<b><u>TOTAL LIABILITIES AND FUND BALANCES</u></b>	<b><u>\$ 316,235,907</u></b>



**MONTGOMERY COUNTY, TEXAS**  
**Statement of Changes in Fund Balance - All Funds**  
**For the Month Ended September 30, 2008**

	<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, 9/1/2008	\$49,086,978	\$ (1,458,249)	\$ 3,736,528	\$144,217,950	\$ 195,583,207
Revenues/Other Financing Sources	433,043	1,519,652	-	315,020	2,267,715
Expenditures/Other Financing Uses	(8,274,852)	(3,484,791)	(57,746)	(3,227,947)	(15,045,336)
Fund Balance, 9/30/2008	<u>\$41,245,169</u>	<u>\$ (3,423,388)</u>	<u>\$ 3,678,782</u>	<u>\$141,305,023</u>	<u>\$ 182,805,586</u>

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# **BUDGET STATUS**

(unaudited)

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Expenditures - All Departments**  
**Budget and Year-to-Date Actual for the 12 Months Ended September 30, 2008**

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	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<b><u>GENERAL ADMINISTRATION:</u></b>					
County Judge:	\$ 405,474	\$ 33,790	\$ 392,483	\$ 294	12,697
Human Resources:	354,654	25,780	332,106	1,299	21,249
Risk Management:	5,835,961	38,378	1,818,596	16,121	4,001,244
County Clerk:	2,015,020	155,241	1,946,369	5,676	62,975
Collections:	735,301	58,227	703,022	6,036	26,243
Veterans' Service	175,721	13,527	171,332	95	4,294
Information Technology Services	3,886,467	214,827	3,138,606	492,263	255,598
Purchasing Agent	1,350,745	109,163	1,316,535	4,430	29,780
Records Management & Preservation	527,539	33,437	495,906	17,524	14,109
Worthless Checks Division	127,203	8,341	118,460	-	8,743
County-Wide	2,772,615	101,505	2,560,669	17,586	194,360
<b><u>TOTAL GENERAL ADM</u></b>	<b><u>18,186,700</u></b>	<b><u>792,216</u></b>	<b><u>12,994,084</u></b>	<b><u>561,324</u></b>	<b><u>4,631,292</u></b>
<b><u>JUDICIAL:</u></b>					
County Court No1	295,357	25,065	257,591	450	37,316
County Court No2	494,743	41,284	456,373	-	38,370
County Court No3	372,862	35,195	304,338	974	67,550
County Court No4	350,592	30,813	310,740	1,224	38,628
9 <sup>th</sup> District Court	398,211	30,651	382,457	1,755	13,999
410 <sup>th</sup> District Court	326,020	23,839	308,332	5,199	12,489
221 <sup>st</sup> District Court	306,494	22,968	297,240	439	8,815
284 <sup>th</sup> District Court	427,356	25,703	426,541	236	579
359 <sup>th</sup> District Court	273,504	21,274	262,783	1,144	9,577
435 <sup>th</sup> District Court	16,978	7,461	10,183	-	6,795
Court Operations	4,989,766	192,446	3,901,335	234	1,088,197
Indigent Defense	209,915	15,590	202,897	729	6,289
Drug Court	436,169	28,410	399,855	214	36,100
District Attorney	5,565,017	402,736	5,412,128	23,426	129,463
District Clerk	2,445,466	188,248	2,363,760	17,999	63,707
Justice of Peace Pct 1	547,318	41,351	526,635	722	19,961
Justice of Peace Pct 2	384,691	29,251	362,602	9,354	12,735
Justice of Peace Pct 3	844,988	60,968	800,805	12,038	32,145
Justice of Peace Pct 4	736,336	57,865	718,004	783	17,549
Justice of Peace Pct 5	383,292	29,121	367,402	2,940	12,950
<b><u>TOTAL JUDICIAL</u></b>	<b><u>19,805,075</u></b>	<b><u>1,310,239</u></b>	<b><u>18,072,001</u></b>	<b><u>79,860</u></b>	<b><u>1,653,214</u></b>
<b><u>LEGAL:</u></b>					
County Attorney	2,040,711	150,054	1,961,833	821	78,057
Law Library	330,682	18,125	215,151	3,640	111,891
Alternate Dispute Resolution	178,055	14,085	177,920	-	135
<b><u>TOTAL LEGAL</u></b>	<b><u>2,549,448</u></b>	<b><u>182,264</u></b>	<b><u>2,354,904</u></b>	<b><u>4,461</u></b>	<b><u>190,083</u></b>

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Expenditures - All Departments**  
**Budget and Year-to-Date Actual for the 12 Months Ended September 30, 2008**

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<b><u>ELECTIONS:</u></b>					
<b><u>TOTAL ELECTIONS</u></b>	1,822,194	69,328	1,578,097	6,902	237,195
<b><u>FINANCIAL ADMINISTRATION:</u></b>					
County Auditor	1,433,933	102,812	1,196,298	5,706	231,929
Budget Officer	72,096	-	72,096	-	-
County Treasurer	557,350	42,761	542,567	654	14,129
Tax Assessor-Collector	3,615,661	280,105	3,400,482	13,262	201,917
<b><u>TOTAL FINANCIAL ADM</u></b>	5,679,040	425,678	5,211,443	19,622	447,975
<b><u>PUBLIC FACILITIES:</u></b>					
Custodial Services	2,339,740	172,181	2,268,293	18,284	53,163
Building Maintenance	3,809,836	295,032	3,641,727	32,665	135,444
Jail	17,123,922	1,248,356	15,761,969	256,439	1,105,514
Civic Center	1,062,154	84,350	954,666	21,822	85,666
Parks	172,817	12,853	164,421	1,161	7,235
<b><u>TOTAL PUBLIC FACILITIES</u></b>	24,508,469	1,812,772	22,791,076	330,371	1,387,022
<b><u>PUBLIC SAFETY:</u></b>					
Fire Marshal	860,214	78,383	843,101	8,067	9,046
Constable Pct 1	2,660,906	286,698	2,760,996	1,818	(101,908)
Constable Pct 2	1,202,816	110,090	1,192,753	1,377	8,686
Constable Pct 3	2,284,149	175,294	2,180,020	10,333	93,796
Constable Pct 4	1,318,294	123,560	1,326,809	335	(8,850)
Constable Pct 5	1,964,962	170,063	1,907,502	35,504	21,956
Sheriff	30,194,358	2,455,483	26,975,415	467,236	2,751,707
Sheriff Commissary	105,080	-	216,307	-	(111,227)
Juvenile Services	4,829,719	365,288	4,411,976	6,261	411,482
Adult Services	41,272	347,512	4,771,733	-	(4,730,461)
Emergency Management	3,890,454	92,687	1,079,398	972,829	1,838,227
Department of Public Safety	90,385	7,425	88,296	-	2,089
Forfeitures	87,767	-	406,221	-	(318,454)
<b><u>TOTAL PUBLIC SAFETY</u></b>	49,530,376	4,212,483	48,160,527	1,503,760	(133,911)
<b><u>HEALTH AND WELFARE:</u></b>					
Vehicle Emission Program	1,258,691	-	1,258,691	-	-
Medical: Contract Services	90,000	-	82,500	-	7,500
Mental Health: Contract Services	287,688	9,084	259,461	1,251	26,976
Environmental Health	1,890,975	146,664	1,835,591	5,736	49,648
Disaster Relief	-	139,680	139,680	353	(140,033)
<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 12 Months Ended September 30, 2008**

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	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<b><u>HEALTH AND WELFARE: (cont'd)</u></b>					
Community Development Block Grant	9,628,880	289,719	4,826,185	110,206	4,692,489
Animal Control	830,307	63,735	800,082	683	29,542
Animal Shelter	875,428	66,976	816,262	11,408	47,758
Child Welfare	106,702	8,225	54,432	451	51,819
Welfare:					
Contract Services	991,731	20,443	991,731	-	-
<b><u>TOTAL HEALTH/WELFARE</u></b>	<b><u>15,960,402</u></b>	<b><u>744,526</u></b>	<b><u>11,064,615</u></b>	<b><u>130,088</u></b>	<b><u>4,765,699</u></b>
<b><u>CONSERVATION:</u></b>					
Extension Agent	498,639	38,147	475,903	-	22,736
Precinct 3 Recycling Center	319,425	24,675	314,601	-	4,824
<b><u>TOTAL CONSERVATION</u></b>	<b><u>818,064</u></b>	<b><u>62,822</u></b>	<b><u>790,504</u></b>	<b><u>-</u></b>	<b><u>27,560</u></b>
<b><u>CULTURE &amp; RECREATION:</u></b>					
Memorial Library	7,518,253	534,898	7,147,942	111,019	259,292
Heritage Museum	19,000	1,615	17,100	-	1,900
<b><u>TOTAL CULTURE &amp; RECREATION</u></b>	<b><u>7,537,253</u></b>	<b><u>536,513</u></b>	<b><u>7,165,042</u></b>	<b><u>111,019</u></b>	<b><u>261,192</u></b>
<b><u>PUBLIC TRANSPORTATION:</u></b>					
Airport	384,191	28,669	354,920	6,048	23,223
County Engineer	1,086,256	85,480	1,058,192	2,489	25,575
Commissioner Pct 1	4,659,242	267,796	4,388,445	61,762	209,035
Commissioner Pct 2	5,531,451	239,114	4,150,675	42,524	1,338,252
Commissioner Pct 3	7,122,659	443,100	3,670,434	2,347,329	1,104,896
Commissioner Pct 4	5,495,241	326,149	4,573,696	84,791	836,754
<b><u>TOTAL PUBLIC TRANSPORTATION</u></b>	<b><u>24,279,040</u></b>	<b><u>1,390,308</u></b>	<b><u>18,196,362</u></b>	<b><u>2,544,943</u></b>	<b><u>3,537,735</u></b>
<b><u>DEBT SERVICE:</u></b>					
Issuance Costs	219,482	57,746	201,277	-	18,205
Principal	4,846,260	-	4,598,741	-	247,519
Interest	15,696,953	-	14,076,345	-	1,620,608
Payment to Escrow Agent - Refunding	10,211,444	-	10,211,444	-	-
<b><u>TOTAL DEBT SERVICE</u></b>	<b><u>30,974,139</u></b>	<b><u>57,746</u></b>	<b><u>29,087,807</u></b>	<b><u>-</u></b>	<b><u>1,886,332</u></b>
<b><u>MISCELLANEOUS:</u></b>					
<b><u>TOTAL MISCELLANEOUS</u></b>	<b><u>5,675,668</u></b>	<b><u>14,052</u></b>	<b><u>1,017,785</u></b>	<b><u>74,587</u></b>	<b><u>4,583,296</u></b>
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>\$ 207,325,868</u></b>	<b><u>\$ 11,610,947</u></b>	<b><u>\$ 178,484,247</u></b>	<b><u>\$ 5,366,937</u></b>	<b><u>\$ 23,474,684</u></b>

# **SCHEDULES**

(unaudited)

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Transfers In and Out by Fund**  
**For the 12 Months Ended September 30, 2008**

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 424	\$ 398,212
Attorney Administration	38,212	-
Forfeitures	-	424
Jury	360,000	-
Debt Service	14,465	-
Certificates of Obligation, Series 97A-98	-	14,465
<b>TOTAL FINANCING USES</b>	<b><u>\$ 413,101</u></b>	<b><u>\$ 413,101</u></b>



**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Bond Indebtedness**  
**As of September 30, 2008**

	Interest Rate (%)	Issue Date	Maturity Date	Balances Outstanding
<b>GENERAL OBLIGATION BONDS:</b>				
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	45,685,000
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	41,105,000
Lease Revenue Bonds, Series 2007	4.00-5.00	2007	2026	44,834,989
Road Bonds, Series 2008A	3.50-5.25	2008	2030	12,130,000
Refunding Bonds, Series 2008	3.50-5.00	2008	2018	9,855,000
<b>Total Principal</b>				295,204,989
Accretion of Cap Appreciation Bonds:				
Refunding, Series 1997	5.10-5.60	1997	2017	3,341,388
<b>Total Accretion</b>				3,341,388
<b>TOTAL GENERAL OBLIGATION BONDS PAYABLE</b>				298,546,377
<b>CERTIFICATES OF OBLIGATION:</b>				
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	4.00-4.625	2007	2027	9,260,000
Series 2008	3.50-5.25	2008	2027	23,790,000
<b>TOTAL CERTIFICATES OF OBLIGATION</b>				73,180,000
<b>TOTAL BONDED DEBT</b>				<b>\$ 371,726,377</b>