

# **MONTGOMERY COUNTY, TEXAS**

## **Monthly Unaudited Financial Report**



**For the 3 Months Ended  
December 31, 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 December 31, 2010**

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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

May 5, 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 December 1, 2010 through December 31, 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 3 Months Ended December 31, 2010**

	Total All Funds
<b><u>ASSETS:</u></b>	
Cash	\$ 125,451,146
Investments, at Fair Value	160,655,965
Restricted Cash	1,715,400
Receivables:	
Taxes (net)	6,115,258
Accounts (net)	1,299,494
Due From Other Funds	68,764,216
Due From Other Governments	-
Inventory, at Cost	91,503
Prepaid Items	686,024
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 364,779,006</u></b>
 <b><u>LIABILITIES AND FUND BALANCES:</u></b>	
Current Liabilities:	
Accounts Payable	\$ 6,346,082
Other Payables	7,839,907
Due to Other Funds	158,790,801
Due to Other Governments	6,700,945
Deferred Revenue	(11,179,727)
Total liabilities	168,498,008
Fund Balances:	
Reserved	91,000,395
Unreserved	105,280,603
Total Fund Balances	196,280,998
<b><u>TOTAL LIABILITIES AND FUND BALANCES</u></b>	<b><u>\$ 364,779,006</u></b>



**MONTGOMERY COUNTY, TEXAS**  
**Statement of Changes in Fund Balance - All Funds**  
**For the 3 Months Ended December 31, 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, 12/01/2010	\$ 35,217,801	\$ 24,027,290	\$ 13,015,418	\$ 68,689,435	\$ 1,302,292	\$ 142,252,236
Revenues/Other Financing Sources	59,975,010	8,777,747	12,464,422	3,061	29,989	81,250,229
Expenditures/Other Financing Uses	(16,615,910)	(5,580,136)	-	(3,171,941)	(1,853,480)	(27,221,467)
Fund Balance, 12/31/2010	<u>\$ 78,576,901</u>	<u>\$ 27,224,901</u>	<u>\$ 25,479,840</u>	<u>\$ 65,520,555</u>	<u>\$ (521,199)</u>	<u>\$ 196,280,998</u>

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# **BUDGET STATUS**

(unaudited)

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Expenditures - All Departments**  
**Budget and Year-to-Date Actual for the 3 Months Ended December 31, 2010**

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	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<b><u>GENERAL ADMINISTRATION:</u></b>					
County Judge:	\$ 448,134	\$ 48,195	\$ 103,397	\$ 2,510	342,226
Human Resources:	553,876	54,727	118,776	217	434,884
Risk Management:	6,618,103	1,922,700	6,349,880	16,837	251,387
County Clerk:	2,230,997	218,192	487,096	1,548	1,742,353
Collections:	888,425	90,599	196,167	2,906	689,352
Veterans' Service	194,965	20,845	45,697	187	149,081
Information Technology Services	4,878,322	696,281	1,352,106	185,346	3,340,870
Purchasing Agent	4,700,322	257,173	673,576	296,273	3,730,473
Records Management & Preservation	491,845	44,501	90,094	44,560	357,191
Worthless Checks Division	85,530	7,539	16,264	-	69,267
County-Wide	6,192,144	304,719	324,862	25,572	5,841,710
<b><u>TOTAL GENERAL ADM</u></b>	<b><u>27,282,665</u></b>	<b><u>3,665,472</u></b>	<b><u>9,757,917</u></b>	<b><u>575,954</u></b>	<b><u>16,948,794</u></b>
<b><u>JUDICIAL:</u></b>					
County Court No1	303,058	39,758	65,336	234	237,488
County Court No2	547,186	65,281	120,852	764	425,570
County Court No3	348,776	43,705	73,214	455	275,107
County Court No4	355,405	44,445	76,276	1,277	277,852
County Court No5	346,412	41,995	71,137	4,068	271,207
9 <sup>th</sup> District Court	432,071	43,458	92,937	618	338,515
410 <sup>th</sup> District Court	350,892	36,982	82,343	55	268,494
221 <sup>st</sup> District Court	341,023	31,558	71,654	20	269,349
284 <sup>th</sup> District Court	586,779	51,194	107,253	973	478,552
359 <sup>th</sup> District Court	312,111	31,945	70,112	597	241,401
418 <sup>th</sup> District Court	282,671	27,993	62,655	2,437	217,578
435 <sup>th</sup> District Court	202,583	21,575	45,675	3,362	153,546
Court Operations	6,325,877	441,884	1,372,182	1,813	4,951,882
Indigent Defense	149,400	22,670	50,573	167	98,659
Drug Court	716,701	72,803	149,983	-	566,718
Office of Court Admin	281,392	10,435	12,524	1,390	267,479
District Attorney	7,776,017	845,756	1,854,761	22,821	5,898,435
District Clerk	3,175,598	337,584	725,984	26,350	2,423,264
Justice of Peace Pct 1	596,246	63,630	137,061	864	458,321
Justice of Peace Pct 2	443,352	46,081	101,327	60	341,965
Justice of Peace Pct 3	914,757	93,125	202,320	2,233	710,204
Justice of Peace Pct 4	862,949	110,356	211,373	1,181	650,394
Justice of Peace Pct 5	414,576	42,146	94,325	432	319,819
<b><u>TOTAL JUDICIAL</u></b>	<b><u>26,065,831</u></b>	<b><u>2,566,360</u></b>	<b><u>5,851,859</u></b>	<b><u>72,170</u></b>	<b><u>20,141,802</u></b>
<b><u>LEGAL:</u></b>					
County Attorney	2,381,817	257,875	558,184	2,528	1,821,105
Law Library	476,584	54,794	81,501	103,271	291,812
Alternate Dispute Resolution	189,285	-	27,925	-	161,360
<b><u>TOTAL LEGAL</u></b>	<b><u>3,047,686</u></b>	<b><u>312,669</u></b>	<b><u>667,609</u></b>	<b><u>105,799</u></b>	<b><u>2,274,278</u></b>

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Expenditures - All Departments**  
**Budget and Year-to-Date Actual for the 3 Months Ended December 31, 2010**

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<b><u>ELECTIONS:</u></b>					
<b><u>TOTAL ELECTIONS</u></b>	1,090,987	159,109	438,900	2,325	649,762
<b><u>FINANCIAL ADMINISTRATION:</u></b>					
County Auditor	1,627,759	153,053	340,136	3,616	1,284,008
County Treasurer	635,911	67,900	146,396	5,415	484,100
Tax Assessor-Collector	4,369,973	413,314	943,881	7,612	3,418,479
<b><u>TOTAL FINANCIAL ADM</u></b>	6,633,643	634,267	1,430,413	16,643	5,186,588
<b><u>PUBLIC FACILITIES:</u></b>					
Custodial Services	2,939,450	325,068	701,419	13,325	2,224,706
Building Maintenance	5,648,979	535,528	1,114,278	126,804	4,407,898
Jail	38,147,389	1,855,851	3,992,078	176,466	33,978,845
Spring Creek Greenway Phase II	2,250,000	-	-	-	2,250,000
Civic Center	1,085,761	88,438	219,610	11,726	854,425
Parks	187,907	19,001	42,345	2,917	142,645
<b><u>TOTAL PUBLIC FACILITIES</u></b>	50,259,486	2,823,886	6,069,729	331,238	43,858,519
<b><u>PUBLIC SAFETY:</u></b>					
Fire Marshal	959,580	108,870	228,813	1,947	728,821
Constable Pct 1	2,827,530	333,118	694,321	5,789	2,127,420
Constable Pct 2	1,471,550	139,159	295,677	10,848	1,165,024
Constable Pct 3	2,570,835	288,244	601,408	5,167	1,964,259
Constable Pct 4	1,998,421	222,269	472,218	1,546	1,524,657
Constable Pct 5	2,094,455	226,806	483,427	52,971	1,558,057
Sheriff	33,488,838	3,420,121	7,350,137	143,466	25,995,235
Sheriff Commissary	83,000	48,464	93,266	-	(10,266)
Juvenile Services	7,821,085	769,250	1,629,971	13,379	6,177,736
Adult Services	31,103	563,217	1,304,879	-	(1,273,776)
Emergency Management	7,461,676	1,320,823	1,425,151	1,913,776	4,122,749
Department of Public Safety	100,565	10,705	23,597	-	76,968
Forfeitures	69,412	65,181	138,501	-	(69,089)
<b><u>TOTAL PUBLIC SAFETY</u></b>	60,978,050	7,516,225	14,741,366	2,148,889	44,087,795
<b><u>HEALTH AND WELFARE:</u></b>					
Vehicle Emission Program	1,654,584	1,556,450	1,585,830	-	68,754
Forensic Services	1,193,698	65,765	83,064	789	1,109,845
Medical: Contract Services	160,633	15,000	(36,756)	-	197,389
Mental Health: Contract Services	304,688	6,581	56,003	-	248,685
Environmental Health	2,161,418	230,678	497,344	4,800	1,659,274
Mental Health Facility	7,500,000	-	-	-	7,500,000
<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 3 Months Ended December 31, 2010**

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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	14,616,879	579,458	996,058	227,280	13,393,540
Animal Control	794,683	116,772	240,104	199	554,380
Animal Shelter	1,460,360	189,784	434,737	32,892	992,731
Child Welfare	125,005	7,031	10,598	895	113,512
Welfare:					
Contract Services	999,031	2,500	252,258	-	746,773
<b><u>TOTAL HEALTH/WELFARE</u></b>	<b><u>30,970,978</u></b>	<b><u>2,770,019</u></b>	<b><u>4,119,240</u></b>	<b><u>266,854</u></b>	<b><u>26,584,884</u></b>
<b><u>CONSERVATION:</u></b>					
Extension Agent	579,374	60,504	119,616	52	459,706
Precinct 3 Recycling Center	528,403	73,295	117,782	987	409,634
<b><u>TOTAL CONSERVATION</u></b>	<b><u>1,107,777</u></b>	<b><u>133,800</u></b>	<b><u>237,397</u></b>	<b><u>1,039</u></b>	<b><u>869,340</u></b>
<b><u>CULTURE &amp; RECREATION:</u></b>					
Memorial Library	8,896,545	809,716	1,956,535	211,914	6,728,096
Historical Commissions	40,000	-	-	-	40,000
<b><u>TOTAL CULTURE &amp; RECREATION</u></b>	<b><u>8,936,545</u></b>	<b><u>809,716</u></b>	<b><u>1,956,535</u></b>	<b><u>211,914</u></b>	<b><u>6,768,096</u></b>
<b><u>PUBLIC TRANSPORTATION:</u></b>					
Airport	640,131	46,689	101,945	106,001	432,185
County Engineer	3,106,758	179,465	368,991	1,496,321	1,241,445
Commissioner Pct 1	5,348,010	484,392	1,234,742	249,940	3,863,328
Commissioner Pct 2	5,697,412	482,694	1,094,645	69,273	4,533,493
Commissioner Pct 3	10,356,302	857,162	1,706,127	1,973,799	6,676,376
Commissioner Pct 4	6,168,986	480,797	1,650,758	25,369	4,492,860
<b><u>TOTAL PUBLIC TRANSPORTATION</u></b>	<b><u>31,317,600</u></b>	<b><u>2,531,199</u></b>	<b><u>6,157,208</u></b>	<b><u>3,920,704</u></b>	<b><u>21,239,687</u></b>
<b><u>DEBT SERVICE:</u></b>					
Issuance Costs	-	-	250	-	(250)
Principal	11,316,548	-	776,246	-	10,540,302
Interest	20,977,764	-	945,894	-	20,031,870
<b><u>TOTAL DEBT SERVICE</u></b>	<b><u>32,294,312</u></b>	<b><u>-</u></b>	<b><u>1,722,390</u></b>	<b><u>-</u></b>	<b><u>30,571,922</u></b>
<b><u>MISCELLANEOUS:</u></b>					
<b><u>TOTAL MISCELLANEOUS</u></b>	<b><u>525,774</u></b>	<b><u>98,266</u></b>	<b><u>109,035</u></b>	<b><u>42,641</u></b>	<b><u>374,099</u></b>
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>\$ 280,511,334</u></b>	<b><u>\$ 24,020,988</u></b>	<b><u>\$ 53,259,598</u></b>	<b><u>\$ 7,696,169</u></b>	<b><u>\$ 219,555,566</u></b>

# **SCHEDULES**

(unaudited)

**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Transfers In and Out by Fund**  
**For the 3 Months Ended December 31, 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
<b>TOTAL FINANCING USES</b>		



**MONTGOMERY COUNTY, TEXAS**  
**Schedule of Bond Indebtedness**  
**As of December 31, 2010**

	<u>Interest Rate (%)</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Balances Outstanding</u>
<b>GENERAL OBLIGATION BONDS:</b>				
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
Pass Thru Toll Revenue and Limited 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
<b>Total Principal</b>				374,045,455
<b>TOTAL GENERAL OBLIGATION BONDS PAYABLE</b>				374,045,455
<b>CERTIFICATES OF OBLIGATION:</b>				
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
<b>TOTAL CERTIFICATES OF OBLIGATION</b>				102,580,000
<b>TOTAL BONDED DEBT</b>				<b>\$ 476,625,455</b>