

MONTGOMERY COUNTY, TEXAS

Monthly Unaudited Financial Report



**For the 3 Months Ended
December 31, 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 December 31, 2009

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Phyllis L. Martin
County Auditor

Peggie Rushing
1st Assistant County Auditor

May 10, 2010

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, 2009 through December 31, 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 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, 2009

	Total All Funds
<u>ASSETS:</u>	
Cash	\$ 90,521,528
Investments, at Fair Value	174,723,755
Restricted Cash	440,657
Receivables:	
Taxes (net)	5,802,339
Accounts (net)	1,362,442
<hr/>	
Due From Other Funds	63,120,037
Due From Other Governments	2,946
Inventory, at Cost	85,034
Prepaid Items	1,210,901
<u>TOTAL ASSETS</u>	\$ 337,269,639
<u>LIABILITIES AND FUND BALANCES:</u>	
Current Liabilities:	
Accounts Payable	\$ 11,185,873
Other Payables	6,224,872
Due to Other Funds	111,612,763
Due to Other Governments	7,129,261
Deferred Revenue	1,589,099
Total liabilities	137,741,868
Fund Balances:	
Reserved	109,529,407
Unreserved	89,998,364
Total Fund Balances	199,527,771
<u>TOTAL LIABILITIES AND FUND BALANCES</u>	\$ 337,269,639

MONTGOMERY COUNTY, TEXAS
Statement of Changes in Fund Balance - All Funds
For the 3 Months Ended December 31, 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, 12/1/2009	\$ 29,654,836	\$ 17,676,052	\$ 14,779,869	\$ 88,866,704	\$ 150,977,461
Revenues/Other Financing Sources	51,798,616	7,365,501	9,283,844	7,677	68,455,638
Expenditures/Other Financing Uses	(12,342,079)	(4,154,562)	(156)	(3,408,531)	(19,905,328)
Fund Balance, 12/31/2009	<u>\$ 69,111,373</u>	<u>\$ 20,886,991</u>	<u>\$ 24,063,557</u>	<u>\$ 85,465,850</u>	<u>\$ 199,527,771</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, 2009

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>GENERAL ADMINISTRATION:</u>					
County Judge:	\$ 426,558	\$ 44,853	\$ 96,409	\$ 621	329,528
Human Resources:	483,271	48,314	101,823	1,365	380,083
Risk Management:	6,879,351	127,650	1,281,672	5,627	5,592,052
County Clerk:	2,150,958	224,737	489,893	1,982	1,659,083
Collections:	854,593	91,087	194,477	1,884	658,232
Veterans' Service	187,028	19,945	44,592	-	142,436
Information Technology Services	4,958,388	647,500	1,147,895	268,208	3,542,285
Purchasing Agent	1,456,098	159,741	366,717	9,934	1,079,447
Records Management & Preservation	407,108	79,758	143,248	58,580	205,280
Worthless Checks Division	81,917	8,403	17,997	-	63,920
County-Wide	4,664,536	73,932	347,779	12,643	4,304,114
<u>TOTAL GENERAL ADM</u>	<u>22,549,806</u>	<u>1,525,920</u>	<u>4,232,502</u>	<u>360,844</u>	<u>17,956,460</u>
<u>JUDICIAL:</u>					
County Court No1	282,888	35,605	72,610	-	210,278
County Court No2	506,406	58,217	122,052	86	384,268
County Court No3	330,383	39,606	82,049	247	248,087
County Court No4	338,337	41,900	85,079	486	252,772
County Court No5	314,934	38,083	78,556	-	236,378
9 th District Court	415,435	41,047	88,942	1,859	324,634
410 th District Court	340,699	35,175	77,194	1,508	261,997
221 st District Court	335,827	39,370	81,227	3,334	251,266
284 th District Court	558,836	49,220	106,289	1,700	450,847
359 th District Court	300,222	31,011	67,111	505	232,606
418 th District Court	239,685	25,892	56,449	799	182,437
435 th District Court	199,930	20,611	43,441	1,117	155,372
Court Operations	6,092,243	377,915	1,186,454	1,752	4,904,037
Indigent Defense	224,744	26,403	54,370	1,138	169,236
Drug Court	620,376	55,596	116,481	275	503,620
District Attorney	6,953,844	750,160	1,601,752	20,664	5,331,428
District Clerk	3,066,540	305,554	674,248	14,609	2,377,683
Justice of Peace Pct 1	572,192	61,903	136,258	609	435,325
Justice of Peace Pct 2	428,819	44,223	96,156	422	332,241
Justice of Peace Pct 3	876,276	93,212	207,509	50	668,717
Justice of Peace Pct 4	852,525	81,057	195,893	2,022	654,610
Justice of Peace Pct 5	401,187	40,972	90,263	2,715	308,209
<u>TOTAL JUDICIAL</u>	<u>24,252,328</u>	<u>2,292,732</u>	<u>5,320,383</u>	<u>55,897</u>	<u>18,876,048</u>
<u>LEGAL:</u>					
County Attorney	2,255,466	242,146	541,996	1,348	1,712,122
Law Library	348,885	18,605	38,812	3,589	306,484
Alternate Dispute Resolution	187,377	11,225	28,270	-	159,107
<u>TOTAL LEGAL</u>	<u>2,791,728</u>	<u>271,976</u>	<u>609,078</u>	<u>4,937</u>	<u>2,177,713</u>

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 3 Months Ended December 31, 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>	1,191,503	125,771	426,261	5,999	759,244
<u>FINANCIAL ADMINISTRATION:</u>					
County Auditor	1,519,939	153,726	343,162	1,212	1,175,565
County Treasurer	606,389	64,061	142,447	285	463,657
Tax Assessor-Collector	4,065,801	402,581	900,734	15,048	3,150,020
<u>TOTAL FINANCIAL ADM</u>	6,192,129	620,367	1,386,343	16,545	4,789,241
<u>PUBLIC FACILITIES:</u>					
Custodial Services	2,748,092	259,930	606,032	4,386	2,137,675
Building Maintenance	4,950,438	405,429	834,753	147,909	3,967,776
Jail	38,536,530	1,760,942	4,003,336	59,573	34,473,621
Civic Center	1,070,150	89,761	203,282	15,161	851,706
Parks	178,248	18,357	40,567	222	137,459
<u>TOTAL PUBLIC FACILITIES</u>	47,483,458	2,534,418	5,687,970	227,250	41,568,238
<u>PUBLIC SAFETY:</u>					
Fire Marshal	961,308	90,170	203,771	2,398	755,140
Constable Pct 1	2,728,005	299,592	653,633	6,866	2,067,507
Constable Pct 2	1,327,557	144,268	313,460	11,680	1,002,417
Constable Pct 3	2,435,415	262,341	560,531	3,269	1,871,615
Constable Pct 4	1,887,737	195,909	427,613	1,417	1,458,707
Constable Pct 5	1,873,043	217,946	472,377	4,378	1,396,288
Sheriff	31,542,410	3,071,995	7,164,238	552,671	23,825,500
Sheriff Commissary	105,080	27,038	54,968	-	50,112
Juvenile Services	7,381,541	726,288	1,600,822	29,923	5,750,796
Adult Services	31,147	545,079	1,275,091	289	(1,244,234)
Emergency Management	7,237,963	60,552	324,456	108,580	6,804,927
Department of Public Safety	95,594	10,200	22,704	-	72,890
Forfeitures	225,252	67,935	223,906	-	1,346
<u>TOTAL PUBLIC SAFETY</u>	57,832,052	5,719,314	13,297,569	721,472	43,813,011
<u>HEALTH AND WELFARE:</u>					
Vehicle Emission Program	1,389,616	-	1,102,291	-	287,325
Medical: Contract Services	90,000	7,500	22,500	-	67,500
Mental Health: Contract Services	429,688	1,416	53,860	572	375,256
Environmental Health	2,102,913	213,348	472,310	8,625	1,621,978
Disaster Relief	-	8,119	(51,512)	-	51,512
<u>HEALTH AND WELFARE: (cont'd)</u>					

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 3 Months Ended December 31, 2009

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>HEALTH AND WELFARE: (cont'd)</u>					
Community Development Block Grant	13,194,150	156,200	729,225	135,124	12,329,801
Animal Control	861,243	73,205	171,917	7,443	681,883
Animal Shelter	1,912,482	159,950	338,541	12,544	1,561,397
Child Welfare	93,474	6,384	12,120	3,414	77,940
Welfare:					
Contract Services	966,731	-	241,683	-	725,048
<u>TOTAL HEALTH/WELFARE</u>	<u>21,040,297</u>	<u>626,122</u>	<u>3,092,936</u>	<u>167,722</u>	<u>17,779,639</u>
<u>CONSERVATION:</u>					
Extension Agent	533,262	55,697	123,295	1,250	408,717
Precinct 3 Recycling Center	390,729	40,008	89,412	-	301,317
<u>TOTAL CONSERVATION</u>	<u>923,991</u>	<u>95,705</u>	<u>212,707</u>	<u>1,250</u>	<u>710,034</u>
<u>CULTURE & RECREATION:</u>					
Memorial Library	8,620,104	769,081	1,931,321	90,309	6,598,474
Heritage Museum	10,000	-	-	-	10,000
<u>TOTAL CULTURE & RECREATION</u>	<u>8,630,104</u>	<u>769,081</u>	<u>1,931,321</u>	<u>90,309</u>	<u>6,608,474</u>
<u>PUBLIC TRANSPORTATION:</u>					
Airport	508,793	42,666	93,233	48,167	367,393
County Engineer	1,284,873	139,956	289,904	395	994,575
Commissioner Pct 1	4,603,059	360,209	951,522	241,717	3,409,820
Commissioner Pct 2	4,873,690	284,760	696,795	921,274	3,255,621
Commissioner Pct 3	6,387,434	635,431	1,243,490	2,594,044	2,549,900
Commissioner Pct 4	5,025,514	429,354	1,244,076	25,734	3,755,703
<u>TOTAL PUBLIC TRANSPORTATION</u>	<u>22,683,363</u>	<u>1,892,376</u>	<u>4,519,019</u>	<u>3,831,332</u>	<u>14,333,012</u>
<u>DEBT SERVICE:</u>					
Issuance Costs	204,210	156	863	-	203,347
Principal	7,916,900	-	742,641	-	7,174,259
Interest	18,514,072	-	979,099	-	17,534,973
<u>TOTAL DEBT SERVICE</u>	<u>26,635,182</u>	<u>156</u>	<u>1,722,603</u>	<u>-</u>	<u>24,912,579</u>
<u>MISCELLANEOUS:</u>					
<u>TOTAL MISCELLANEOUS</u>	<u>2,976,179</u>	<u>22,858</u>	<u>960,739</u>	<u>33,277</u>	<u>1,982,163</u>
<u>TOTAL EXPENDITURES</u>	<u>\$ 245,182,119</u>	<u>\$ 16,496,797</u>	<u>\$ 43,399,429</u>	<u>\$ 5,516,833</u>	<u>\$ 196,265,857</u>

SCHEDULES

(unaudited)

MONTGOMERY COUNTY, TEXAS
Schedule of Transfers In and Out by Fund
For the 3 Months Ended December 31, 2009

	Transfers In	Transfers Out
General Fund	\$ -	\$ 1,721,740
MC Jail Financing Corp (340)	1,721,740	-
	1,721,740	-
TOTAL FINANCING USES	\$ 1,721,740	\$ 1,721,740

MONTGOMERY COUNTY, TEXAS
Schedule of Bond Indebtedness
As of December 31, 2009

	Interest Rate (%)	Issue Date	Maturity Date	Balances Outstanding
GENERAL OBLIGATION BONDS:				
Permanent Improvement, Series 2000	4.50-5.25	2000	2020	300,000
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	43,015,960
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
Pass Thru Toll Revenue and Limited Tax Bonds, Series 2009	3.00-5.00	2009	2032	56,190,000
Total Principal				<u>380,615,960</u>
TOTAL GENERAL OBLIGATION BONDS PAYABLE				<u><u>380,615,960</u></u>
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				<u>71,685,000</u>
TOTAL BONDED DEBT				<u><u>\$ 452,300,960</u></u>