MONTGOMERY COUNTY, TEXAS

Monthly Unaudited Financial Report

For the 4 Months Ended
January 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 January 31, 2010

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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 January 1, 2010 through January 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

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FINANCIAL STATEMENTS

(unaudited)

MONTGOMERY COUNTY, TEXAS
Consolidated Balance Sheet
For the 4 Months Ended January 31, 2010

		Total All Funds
ASSETS:		
Cash	$	97,125,233
Investments, at Fair Value		208,613,745
Restricted Cash		440,661
Receivables:		
Taxes (net)		5,802,339
Accounts (net)		1,362,051
Due From Other Funds		65,439,758
Due From Other Governments		2,946
Inventory, at Cost		85,034
Prepaid Items		1,210,901
TOTAL ASSETS	$	380,082,668
LIABILITIES AND FUND BALANCES:		
Current Liabilities:		
Accounts Payable	$	10,937,047
Other Payables		5,511,668
Due to Other Funds		121,277,336
Due to Other Governments		6,879,370
Deferred Revenue		(6,906,607)
Total liabilities		137,698,813
Fund Balances:		
Reserved		112,643,901
Unreserved		129,739,953
Total Fund Balances		242,383,854
TOTAL LIABILITIES AND FUND BALANCES	$	380,082,668

MONTGOMERY COUNTY, TEXAS
Statement of Changes in Fund Balance - All Funds
For the 4 Months Ended January 31, 2010

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total All Funds
Fund Balance, 1/1/2010	$ 69,109,728	$ 20,888,656	$ 24,063,557	$ 85,465,850	$ 199,527,791
Revenues/Other Financing Sources	47,643,029	8,542,421	8,545,880	4,312	64,735,641
Expenditures/Other Financing Uses	(12,025,459)	(4,418,422)	-	(5,435,697)	(21,879,578)
Fund Balance, 1/31/2010	$ 104,727,297	$ 25,012,656	$ 32,609,437	$ 80,034,464	$ 242,383,854

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BUDGET STATUS

(unaudited)

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 4 Months Ended January 31, 2010

	Adjusted Budget	Current Month Actual	Year-to-Date Actual	Encumbrances	Unexpended Budget
GENERAL ADMINISTRATION:					
County Judge:	$ 423,092	$ 33,258	$ 129,667	$ 2,934	290,491
Human Resources:	483,271	33,908	135,732	3,410	344,128
Risk Management:	6,891,036	147,517	1,429,189	3,975	5,457,871
County Clerk:	2,150,958	160,540	650,432	5,614	1,494,911
Collections:	854,593	60,042	254,520	8,251	591,822
Veterans' Service	187,028	14,560	59,152	157	127,718
Information Technology Services	4,958,280	449,829	1,597,725	340,226	3,020,328
Purchasing Agent	4,279,871	111,824	478,541	33,230	3,768,100
Records Management & Preservation	407,108	83,626	226,874	23,543	156,692
Worthless Checks Division	81,917	5,423	23,420	-	58,497
County-Wide	4,664,536	136,662	484,440	35,230	4,144,865
TOTAL GENERAL ADM	25,381,690	1,237,190	5,469,693	456,572	19,455,425
JUDICIAL:					
County Court No1	282,888	26,014	98,624	467	183,797
County Court No2	506,406	43,772	165,824	702	339,880
County Court No3	330,383	29,291	111,340	856	218,187
County Court No4	338,337	30,028	115,107	730	222,500
County Court No5	314,934	28,474	107,030	383	207,521
9th District Court	415,435	31,564	120,506	3,951	290,978
410th District Court	340,699	26,839	104,034	2,287	234,378
221st District Court	335,827	26,477	107,705	2,209	225,914
284th District Court	558,836	34,794	141,083	771	416,983
359th District Court	300,222	21,800	88,912	569	210,741
418th District Court	239,685	19,304	75,753	353	163,578
435th District Court	199,930	13,696	57,137	1,457	141,336
Court Operations	6,092,243	456,698	1,643,152	1,178	4,447,913
Indigent Defense	224,744	16,746	71,116	608	153,020
Drug Court	620,716	47,785	164,267	4,129	452,321
District Attorney	6,970,488	544,137	2,145,889	15,396	4,809,203
District Clerk	3,072,540	219,958	894,207	14,850	2,163,483
Justice of Peace Pct 1	572,192	42,856	179,114	1,135	391,944
Justice of Peace Pct 2	428,819	32,317	128,473	716	299,630
Justice of Peace Pct 3	876,276	65,351	272,861	3,378	600,037
Justice of Peace Pct 4	852,525	77,933	273,826	553	578,146
Justice of Peace Pct 5	404,187	29,921	120,184	3,581	280,423
TOTAL JUDICIAL	24,278,312	1,865,757	7,186,141	60,257	17,031,915
LEGAL:					
County Attorney	2,255,466	174,320	716,316	5,144	1,534,006
Law Library	348,885	30,757	69,569	15,316	264,000
Alternate Dispute Resolution	187,377	3,899	32,169	-	155,208
TOTAL LEGAL	2,791,728	208,975	818,053	20,460	1,953,215

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 4 Months Ended January 31, 2010

	Adjusted Budget	Current Month Actual	Year-to-Date Actual	Encumbrances	Unexpended Budget
ELECTIONS:					
TOTAL ELECTIONS	1,206,264	74,412	500,673	11,173	694,418
FINANCIAL ADMINISTRATION:					
County Auditor	1,519,939	108,980	452,141	1,587	1,066,211
County Treasurer	606,389	44,693	187,140	2,983	416,266
Tax Assessor-Collector	4,065,801	310,008	1,210,741	13,106	2,841,954
TOTAL FINANCIAL ADM	6,192,129	463,681	1,850,023	17,675	4,324,431
PUBLIC FACILITIES:					
Custodial Services	2,748,092	193,193	799,224	43,505	1,905,363
Building Maintenance	4,953,547	261,494	1,096,248	184,817	3,672,483
Jail	38,535,978	2,992,695	6,996,031	147,562	31,392,386
Civic Center	1,068,525	71,274	274,556	24,892	769,077
Parks	178,248	13,339	53,906	1,284	123,058
TOTAL PUBLIC FACILITIES	47,484,390	3,531,995	9,219,965	402,059	37,862,367
PUBLIC SAFETY:					
Fire Marshal	961,308	64,259	268,029	4,729	688,549
Constable Pct 1	2,729,177	215,028	868,660	9,760	1,850,756
Constable Pct 2	1,327,557	101,309	414,769	13,526	899,263
Constable Pct 3	2,435,415	187,491	748,021	2,655	1,684,738
Constable Pct 4	1,882,987	138,336	565,949	4,314	1,312,724
Constable Pct 5	1,878,043	145,944	618,322	5,164	1,254,557
Sheriff	32,013,538	2,427,848	9,592,086	1,198,292	21,223,160
Sheriff Commissary	105,080	15,463	70,431	-	34,650
Juvenile Services	7,381,393	537,220	2,138,041	46,880	5,196,471
Adult Services	31,147	364,133	1,639,224	120	(1,608,197)
Emergency Management	7,245,677	502,522	826,978	673,619	5,745,079
Department of Public Safety	95,594	7,448	30,192	-	65,402
Forfeitures	225,252	85,220	309,125	-	(83,873)
TOTAL PUBLIC SAFETY	58,312,167	4,792,219	18,089,827	1,959,060	38,263,280
HEALTH AND WELFARE:					
Vehicle Emission Program	1,389,616	287,325	1,389,616	-	(0)
Medical: Contract Services	90,000	7,500	30,000	-	60,000
Mental Health: Contract Services	429,688	50,664	104,524	-	325,164
Environmental Health	2,102,913	155,264	627,574	9,392	1,465,947
Disaster Relief	-	68,681	17,169	-	(17,169)
HEALTH AND WELFARE: (cont'd)					

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 4 Months Ended January 31, 2010

	Adjusted Budget	Current Month Actual	Year-to-Date Actual	Encumbrances	Unexpended Budget
HEALTH AND WELFARE: (cont'd)					
Community Development Block Grant	13,194,150	778,415	1,507,640	157,642	11,528,868
Animal Control	861,243	55,498	227,415	7,627	626,201
Animal Shelter	1,444,192	114,867	453,408	24,638	966,146
Child Welfare	93,474	5,284	17,404	283	75,787
Welfare:					
Contract Services	966,731	241,683	483,366	-	483,366
TOTAL HEALTH/WELFARE	20,572,007	1,765,179	4,858,115	199,582	15,514,309
CONSERVATION:					
Extension Agent	533,262	38,501	161,796	2,681	368,785
Precinct 3 Recycling Center	390,729	28,987	118,399	-	272,330
TOTAL CONSERVATION	923,991	67,488	280,195	2,681	641,115
CULTURE & RECREATION:					
Memorial Library	8,620,104	634,542	2,565,863	117,220	5,937,021
Heritage Museum	10,000	-	-	-	10,000
TOTAL CULTURE & RECREATION	8,630,104	634,542	2,565,863	117,220	5,947,021
PUBLIC TRANSPORTATION:					
Airport	508,793	36,945	130,178	59,674	318,941
County Engineer	1,284,873	90,336	380,240	900	903,734
Commissioner Pct 1	4,603,059	490,303	1,441,825	37,622	3,123,612
Commissioner Pct 2	4,872,687	344,982	1,041,777	834,639	2,996,270
Commissioner Pct 3	6,462,413	439,377	1,682,866	2,288,815	2,490,731
Commissioner Pct 4	5,025,514	313,331	1,557,407	325,785	3,142,322
TOTAL PUBLIC TRANSPORTATION	22,757,337	1,715,275	6,234,293	3,547,435	12,975,609
DEBT SERVICE:					
Issuance Costs	204,210	-	863	-	203,347
Principal	7,916,900	-	742,641	-	7,174,259
Interest	18,514,072	-	979,099	-	17,534,973
TOTAL DEBT SERVICE	26,635,182	-	1,722,603	-	24,912,579
MISCELLANEOUS:					
TOTAL MISCELLANEOUS	2,945,413	87,269	1,048,008	152,007	1,745,398
TOTAL EXPENDITURES	**$ 248,110,715**	**$ 16,443,982**	**$ 59,843,453**	**$ 6,946,179**	**$ 181,321,083**

SCHEDULES

(unaudited)

MONTGOMERY COUNTY, TEXAS
Schedule of Transfers In and Out by Fund
For the 4 Months Ended January 31, 2010

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

MONTGOMERY COUNTY, TEXAS
Schedule of Bond Indebtedness
As of January 31, 2010

	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				380,615,960
TOTAL GENERAL OBLIGATION BONDS PAYABLE				380,615,960
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				71,685,000
TOTAL BONDED DEBT				**$ 452,300,960**