

MONTGOMERY COUNTY, TEXAS

Monthly Unaudited Financial Report



**For the 2 Months Ended
November 30, 2006**

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, 2006

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Montgomery County, Texas
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Phyllis L. Martin
County Auditor

Peggie Rushing
1st Assistant County Auditor

January 8, 2007

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, 2006 through November 30, 2006. 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 November 30, 2006

	<u>Total All Funds</u>
<u>ASSETS:</u>	
Cash	\$ 33,065,352
Investments, at Fair Value	131,407,163
Restricted Cash	244
Receivables:	
Taxes (net)	5,723,791
Accounts (net)	948,639
Inventory, at Cost	71,186
Prepaid Items	1,819,084
<u>TOTAL ASSETS</u>	<u>\$ 173,035,459</u>
<u>LIABILITIES AND FUND BALANCES:</u>	
Current Liabilities:	
Accounts Payable	\$ 12,207,803
Other Payables	1,893,750
Due to Other Funds	5,248,807
Due to Other Governments	5,807,982
Deferred Revenue	5,112,296
Total liabilities	<u>30,270,638</u>
Fund Balances:	
Reserved	126,418,847
Unreserved	16,345,974
Total Fund Balances	<u>142,764,821</u>
<u>TOTAL LIABILITIES AND FUND BALANCES</u>	<u>\$ 173,035,459</u>

MONTGOMERY COUNTY, TEXAS
Statement of Changes in Fund Balance - All Funds
For the Month Ended November 30, 2006

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Fund</u>	<u>Capital Project Funds</u>	<u>Total All Funds</u>
Fund Balance, 11/1/2006	\$ 15,187,991	\$ 2,819,944	\$ 2,804,582	\$ 124,770,859	\$ 145,583,376
Revenues/Other Financing Sources	6,671,222	2,752,507	791,178	496,387	10,711,294
Expenditures/Other Financing Uses	(8,545,630)	(2,540,060)	-	(2,444,159)	(13,529,849)
Fund Balance, 11/30/2006	<u>\$ 13,313,583</u>	<u>\$ 3,032,391</u>	<u>\$ 3,595,760</u>	<u>\$ 122,823,087</u>	<u>\$ 142,764,821</u>

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BUDGET STATUS

(unaudited)

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 2 Months Ended November 30, 2006

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>GENERAL ADMINISTRATION:</u>					
County Judge:	\$ 347,242	\$ 24,309	\$ 45,967	\$ 900	300,375
Human Resources:	351,303	22,376	37,261	213	313,829
Risk Management:	5,055,924	1,013,181	1,116,444	776	3,938,704
County Clerk:	2,368,039	172,585	315,949	8,140	2,043,950
Collections:	628,057	49,246	84,053	4,050	539,954
Veterans' Service	141,472	10,962	20,035	-	121,437
Communications/Information Services	3,175,600	233,979	546,517	45,972	2,583,111
Purchasing Agent	1,180,434	90,204	156,625	177	1,023,632
Worthless Checks Division	121,868	8,353	15,225	-	106,643
County-Wide	2,278,934	67,413	565,551	3,932	1,709,451
<u>TOTAL GENERAL ADMINISTRATION</u>	<u>15,648,873</u>	<u>1,692,608</u>	<u>2,903,627</u>	<u>64,160</u>	<u>12,681,086</u>
<u>JUDICIAL:</u>					
County Court No1	276,747	12,923	26,835	348	249,564
County Court No2	412,586	24,572	46,470	-	366,116
County Court No3	283,040	14,131	26,493	2,130	254,417
County Court No4	283,329	15,525	28,759	1,292	253,278
9 th District Court	334,698	23,854	39,459	3,211	292,028
410 th District Court	278,202	21,431	38,729	1,892	237,581
221 st District Court	280,091	21,429	36,488	811	242,792
284 th District Court	442,627	31,665	56,392	-	386,235
359 th District Court	251,441	19,271	33,611	187	217,643
Court Operations	3,741,507	287,378	434,926	2,150	3,304,431
Indigent Defense	128,722	10,216	18,083	418	110,221
Drug Court	409,164	28,129	36,919	88	372,157
District Attorney	5,015,012	415,807	701,801	13,601	4,299,610
District Clerk	2,154,404	159,077	284,243	4,579	1,865,582
Justice of Peace Pct 1	488,250	40,330	69,173	20	419,057
Justice of Peace Pct 2	357,508	27,667	49,451	157	307,900
Justice of Peace Pct 3	733,600	55,386	98,446	638	634,516
Justice of Peace Pct 4	584,578	49,870	89,091	705	494,782
Justice of Peace Pct 5	340,161	26,594	45,862	690	293,609
<u>TOTAL JUDICIAL</u>	<u>16,795,667</u>	<u>1,285,255</u>	<u>2,161,231</u>	<u>32,917</u>	<u>14,601,519</u>
<u>LEGAL:</u>					
County Attorney	1,705,066	141,590	257,447	1,378	1,446,241
Law Library	286,684	14,075	22,676	260	263,748
Alternate Dispute Resolution	168,337	13,301	23,256	-	145,081
<u>TOTAL LEGAL</u>	<u>2,160,087</u>	<u>168,966</u>	<u>303,379</u>	<u>1,638</u>	<u>1,855,070</u>

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 2 Months Ended November 30, 2006

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>ELECTIONS:</u>					
<u>TOTAL ELECTIONS</u>	859,139	184,294	251,267	79,868	528,004
<u>FINANCIAL ADMINISTRATION:</u>					
County Auditor	1,060,919	80,178	142,201	475	918,243
Budget Officer	297,655	23,057	41,236	71	256,348
County Treasurer	454,374	35,602	62,606	1,199	390,569
Tax Assessor-Collector	3,287,885	240,531	450,795	724	2,836,366
<u>TOTAL FINANCIAL ADMINISTRATION</u>	<u>5,100,833</u>	<u>379,368</u>	<u>696,838</u>	<u>2,469</u>	<u>4,401,526</u>
<u>PUBLIC FACILITIES:</u>					
Custodial Services	2,197,556	147,876	269,908	18,474	1,909,174
Building Maintenance	2,910,706	224,095	352,176	31,445	2,527,085
Jail	16,107,175	1,282,190	2,061,950	525,274	13,519,951
Civic Center	949,113	71,552	103,962	4,756	840,395
Parks	111,829	8,767	14,451	-	97,378
<u>TOTAL PUBLIC FACILITIES</u>	<u>22,276,379</u>	<u>1,734,480</u>	<u>2,802,447</u>	<u>579,949</u>	<u>18,893,983</u>
<u>PUBLIC SAFETY:</u>					
Fire Marshal	649,077	51,740	97,010	1,542	550,525
Constable Pct 1	2,450,056	191,824	342,480	2,974	2,104,602
Constable Pct 2	1,035,329	82,082	145,683	4,725	884,921
Constable Pct 3	2,485,644	192,685	349,189	9,501	2,126,954
Constable Pct 4	1,258,511	103,760	181,500	4,703	1,072,308
Constable Pct 5	1,818,517	144,430	260,207	10,063	1,548,247
Sheriff	22,579,537	1,817,857	2,991,171	202,098	19,386,268
Sheriff Commissary	105,080	12,081	51,639	-	53,441
Juvenile Services	5,600,296	447,911	771,177	12,706	4,816,413
Adult Services	41,287	370,987	653,712	885	(613,310)
Emergency Management	825,813	18,205	32,249	26,338	767,226
Department of Public Safety	81,720	6,453	11,667	-	70,053
Forfeitures	82,163	13,672	29,246	-	52,917
<u>TOTAL PUBLIC SAFETY</u>	<u>39,013,030</u>	<u>3,453,687</u>	<u>5,916,930</u>	<u>275,535</u>	<u>32,820,565</u>
<u>HEALTH AND WELFARE:</u>					
Vehicle Emission Program	-	-	(279,262)	-	279,262
Medical: Contract Services	90,000	15,000	15,000	-	75,000
Mental Health: Contract Services	221,930	6,167	56,869	-	165,061
Environmental Health	1,584,091	126,413	221,928	1,792	1,360,371
<u>HEALTH AND WELFARE: (cont'd)</u>					

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 2 Months Ended November 30, 2006

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>HEALTH AND WELFARE: (cont'd)</u>					
Community Development Block Grant	7,395,317	79,344	185,647	127,345	7,082,325
Animal Control	770,831	64,428	112,273	184	658,374
Animal Shelter	495,770	46,905	77,608	4,531	413,631
Child Welfare	75,950	3,047	32,820	181	42,949
Welfare:					
Contract Services	923,199	(19,847)	171,258	-	751,941
<u>TOTAL HEALTH/WELFARE</u>	<u>11,557,088</u>	<u>321,457</u>	<u>594,141</u>	<u>134,033</u>	<u>10,828,914</u>
<u>CONSERVATION:</u>					
Extension Agent	452,486	32,400	57,659	376	394,451
Precinct 3 Recycling Center	242,287	17,896	32,434	-	209,853
<u>TOTAL CONSERVATION</u>	<u>694,773</u>	<u>50,296</u>	<u>90,093</u>	<u>376</u>	<u>604,304</u>
<u>CULTURE & RECREATION:</u>					
Memorial Library	8,012,690	623,425	1,147,747	112,771	6,752,172
Heritage Museum	29,000	20,000	22,423	-	6,577
<u>TOTAL CULTURE & RECREATION</u>	<u>8,041,690</u>	<u>643,425</u>	<u>1,170,170</u>	<u>112,771</u>	<u>6,758,749</u>
<u>PUBLIC TRANSPORTATION:</u>					
Airport	363,539	26,496	46,193	926	316,420
County Engineer	1,065,163	82,947	147,323	1,135	916,705
Commissioner Pct 1	3,748,653	279,826	478,302	340,605	2,929,746
Commissioner Pct 2	3,961,307	246,020	429,661	44,464	3,487,182
Commissioner Pct 3	3,840,803	229,787	368,665	28,030	3,444,108
Commissioner Pct 4	4,228,682	252,861	523,877	42,550	3,662,255
<u>TOTAL PUBLIC TRANSPORTATION</u>	<u>17,208,147</u>	<u>1,117,937</u>	<u>1,994,021</u>	<u>457,710</u>	<u>14,756,416</u>
<u>DEBT SERVICE:</u>					
Issuance Costs	-	-	-	-	-
Principal	5,365,000	-	-	-	5,365,000
Interest	13,707,101	-	-	-	13,707,101
<u>TOTAL DEBT SERVICE</u>	<u>19,072,101</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,072,101</u>
<u>MISCELLANEOUS:</u>					
<u>TOTAL MISCELLANEOUS</u>	<u>6,473,482</u>	<u>23,919</u>	<u>(3,040,165)</u>	<u>90,000</u>	<u>9,423,647</u>
<u>TOTAL EXPENDITURES</u>	<u>\$ 164,901,289</u>	<u>\$ 11,055,692</u>	<u>\$ 15,843,979</u>	<u>\$ 1,831,426</u>	<u>\$ 147,225,884</u>

SCHEDULES

(unaudited)

MONTGOMERY COUNTY, TEXAS
Schedule of Transfers In and Out by Fund
For the 2 Months Ended November 30, 2006

	Transfers In	Transfers Out
General Fund	\$ -	\$ 60,000
Jury	60,000	-
	60,000	-
TOTAL FINANCING USES	\$ 60,000	\$ 60,000

MONTGOMERY COUNTY, TEXAS
Schedule of Bond Indebtedness
As of November 30, 2006

	Interest Rate (%)	Issue Date	Maturity Date	Balances Outstanding
GENERAL OBLIGATION BONDS:				
Refunding Bonds, Series 1997	5.10-5.60	1997	2017	9,210,607
Permanent Improvement, Series 2000	4.50-5.25	2000	2020	1,500,000
Road Bonds, Series 2002A	4.00-4.50	2002	2022	17,260,000
Refunding Bonds, Series 2002B	3.00-4.50	2002	2011	2,320,000
Road Bonds, Series 2003A	5.00	2003	2026	24,000,000
Library Bonds, Series 2003B	2.00-4.75	2003	2026	9,900,000
Road Bonds, Series 2004	5.50	2004	2026	10,205,000
Refunding Bonds, Series 2005	4.00-5.00	2005	2020	45,850,000
Road Bonds, Series 2006A	3.75-5.00	2006	2027	47,800,000
Road Bonds, Series 2006B	5.00	2006	2030	63,750,000
Total Principal				231,795,607
Accretion of Cap Appreciation Bonds:				
Library & Refunding, Series 1992	6.60-6.80	1992	2006	1,132,551
Refunding, Series 1997	5.10-5.60	1997	2017	5,999,445
Total Accretion				7,131,996
TOTAL GENERAL OBLIGATION BONDS PAYABLE				238,927,603
CERTIFICATES OF OBLIGATION:				
Series 1997	5.00-6.50	1997	2016	210,000
Series 1997A	4.10-6.00	1997	2015	6,140,000
Series 1998	4.60-6.50	1998	2018	2,095,000
Series 2001	4.65	2001	2011	1,400,000
Series 2003	2.00-4.75	2003	2022	11,525,000
Series 2004	3.00-4.60	2004	2020	2,465,000
Series 2006	3.75-5.00	2006	2027	26,320,000
TOTAL CERTIFICATES OF OBLIGATION				50,155,000
TOTAL BONDED DEBT				\$ 289,082,603