

MONTGOMERY COUNTY, TEXAS

Monthly Unaudited Financial Report



**For the 1 Month Ended
October 31, 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 October 31, 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 October 1, 2006 through October 31, 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 October 31, 2006

	<u>Total All Funds</u>
<u>ASSETS:</u>	
Cash	\$ 24,385,327
Investments, at Fair Value	139,384,069
Restricted Cash	244
Receivables:	
Taxes (net)	5,723,791
Accounts (net)	948,269
Inventory, at Cost	71,186
Prepaid Items	1,819,084
<u>TOTAL ASSETS</u>	<u>\$ 172,331,970</u>
 <u>LIABILITIES AND FUND BALANCES:</u>	
Current Liabilities:	
Accounts Payable	\$ 10,681,085
Other Payables	1,388,767
Due to Other Funds	3,170,013
Due to Other Governments	6,188,764
Deferred Revenue	5,319,964
Total liabilities	26,748,593
Fund Balances:	
Reserved	127,575,441
Unreserved	18,007,936
Total Fund Balances	145,583,377
<u>TOTAL LIABILITIES AND FUND BALANCES</u>	<u>\$ 172,331,970</u>

MONTGOMERY COUNTY, TEXAS
Statement of Changes in Fund Balance - All Funds
For the Month Ended October 31, 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, 10/1/2006	\$ 16,851,741	\$ 5,764,392	\$ 2,246,765	\$ 124,460,927	\$ 149,323,825
Revenues/Other Financing Sources	1,172,831	(961,961)	557,817	257,620	1,026,307
Expenditures/Other Financing Uses	(2,836,580)	(1,982,487)	-	52,312	(4,766,755)
Fund Balance, 10/31/2006	<u>\$ 15,187,992</u>	<u>\$ 2,819,944</u>	<u>\$ 2,804,582</u>	<u>\$ 124,770,859</u>	<u>\$ 145,583,377</u>

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BUDGET STATUS

(unaudited)

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 1 Month Ended October 31, 2006

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>GENERAL ADMINISTRATION:</u>					
County Judge:	\$ 347,242	\$ 21,658	\$ 21,658	\$ 18	325,566
Human Resources:	351,303	14,885	14,885	1,833	334,585
Risk Management:	5,054,793	103,264	103,264	334	4,951,195
County Clerk:	2,368,039	143,365	143,365	3,470	2,221,204
Collections:	628,273	34,807	34,807	8,645	584,821
Veterans' Service	141,472	9,073	9,073	-	132,399
Communications/Information Services	3,175,600	312,538	312,538	26,694	2,836,368
Purchasing Agent	1,180,434	66,420	66,420	270	1,113,744
Worthless Checks Division	121,868	6,872	6,872	-	114,996
County-Wide	2,278,934	498,137	498,137	11,809	1,768,988
<u>TOTAL GENERAL ADMINISTRATION</u>	<u>15,647,958</u>	<u>1,211,019</u>	<u>1,211,019</u>	<u>53,073</u>	<u>14,383,866</u>
<u>JUDICIAL:</u>					
County Court No1	276,747	13,912	13,912	70	262,765
County Court No2	412,586	21,898	21,898	1,164	389,524
County Court No3	283,040	12,363	12,363	632	270,045
County Court No4	283,329	13,234	13,234	88	270,007
9 th District Court	334,389	15,604	15,604	-	318,785
410 th District Court	278,202	17,299	17,299	1,593	259,310
221 st District Court	280,091	15,058	15,058	833	264,200
284 th District Court	442,936	24,727	24,727	298	417,911
359 th District Court	251,441	14,341	14,341	55	237,045
Court Operations	3,741,507	147,549	147,549	1,036	3,592,922
Indigent Defense	128,722	7,866	7,866	-	120,856
Drug Court	405,261	8,790	8,790	10	396,461
District Attorney	5,015,012	285,993	285,993	13,796	4,715,223
District Clerk	2,154,404	125,167	125,167	6,707	2,022,530
Justice of Peace Pct 1	487,450	28,843	28,843	72	458,535
Justice of Peace Pct 2	357,508	21,784	21,784	-	335,724
Justice of Peace Pct 3	733,600	43,060	43,060	2,215	688,325
Justice of Peace Pct 4	584,578	39,220	39,220	65	545,293
Justice of Peace Pct 5	340,161	19,267	19,267	410	320,484
<u>TOTAL JUDICIAL</u>	<u>16,790,964</u>	<u>875,975</u>	<u>875,975</u>	<u>29,044</u>	<u>15,885,945</u>
<u>LEGAL:</u>					
County Attorney	1,705,066	115,858	115,858	199	1,589,009
Law Library	286,684	8,602	8,602	209	277,873
Alternate Dispute Resolution	168,337	9,956	9,956	-	158,381
<u>TOTAL LEGAL</u>	<u>2,160,087</u>	<u>134,416</u>	<u>134,416</u>	<u>408</u>	<u>2,025,263</u>

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 1 Month Ended October 31, 2006

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>ELECTIONS:</u>					
<u>TOTAL ELECTIONS</u>	859,139	66,973	66,973	90,721	701,445
<u>FINANCIAL ADMINISTRATION:</u>					
County Auditor	1,060,919	62,023	62,023	519	998,377
Budget Officer	297,655	18,178	18,178	-	279,477
County Treasurer	453,815	27,005	27,005	107	426,703
Tax Assessor-Collector	3,287,885	210,264	210,264	563	3,077,058
<u>TOTAL FINANCIAL ADMINISTRATION</u>	<u>5,100,274</u>	<u>317,470</u>	<u>317,470</u>	<u>1,189</u>	<u>4,781,615</u>
<u>PUBLIC FACILITIES:</u>					
Custodial Services	2,197,556	122,032	122,032	12,952	2,062,572
Building Maintenance	2,910,490	128,081	128,081	35,494	2,746,915
Jail	15,534,845	779,760	779,760	52,368	14,702,717
Civic Center	949,113	32,410	32,410	12,383	904,320
Parks	111,829	5,684	5,684	520	105,625
<u>TOTAL PUBLIC FACILITIES</u>	<u>21,703,833</u>	<u>1,067,967</u>	<u>1,067,967</u>	<u>113,717</u>	<u>20,522,149</u>
<u>PUBLIC SAFETY:</u>					
Fire Marshal	649,077	45,271	45,271	3,340	600,466
Constable Pct 1	2,448,116	150,657	150,657	6,557	2,290,902
Constable Pct 2	1,033,930	63,601	63,601	1,195	969,134
Constable Pct 3	2,485,644	156,504	156,504	6,027	2,323,113
Constable Pct 4	1,258,511	77,740	77,740	8,519	1,172,252
Constable Pct 5	1,818,247	115,777	115,777	7,179	1,695,291
Sheriff	22,573,395	1,173,314	1,173,314	408,769	20,991,312
Sheriff Commissary	105,080	39,558	39,558	-	65,522
Juvenile Services	5,600,206	323,266	323,266	19,320	5,257,620
Adult Services	41,287	282,726	282,726	885	(242,324)
Emergency Management	825,813	14,045	14,045	65	811,703
Department of Public Safety	81,720	5,214	5,214	-	76,506
Forfeitures	82,163	15,574	15,574	-	66,589
<u>TOTAL PUBLIC SAFETY</u>	<u>39,003,189</u>	<u>2,463,247</u>	<u>2,463,247</u>	<u>461,856</u>	<u>36,078,086</u>
<u>HEALTH AND WELFARE:</u>					
Vehicle Emission Program	-	(279,262)	(279,262)	-	279,262
Medical: Contract Services	90,000	-	-	-	90,000
Mental Health: Contract Services	221,930	50,702	50,702	-	171,228
Environmental Health	1,584,091	95,515	95,515	1,285	1,487,291
<u>HEALTH AND WELFARE: (cont'd)</u>					

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 1 Month Ended October 31, 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	106,302	106,302	155,741	7,133,274
Animal Control	770,831	47,845	47,845	1,071	721,915
Animal Shelter	484,843	30,703	30,703	6,006	448,134
Child Welfare	75,950	29,773	29,773	332	45,845
Welfare:					
Contract Services	923,199	191,105	191,105	-	732,094
<u>TOTAL HEALTH/WELFARE</u>	<u>11,546,161</u>	<u>272,683</u>	<u>272,683</u>	<u>164,435</u>	<u>11,109,043</u>
<u>CONSERVATION:</u>					
Extension Agent	452,486	25,259	25,259	-	427,227
Precinct 3 Recycling Center	242,287	14,538	14,538	-	227,749
<u>TOTAL CONSERVATION</u>	<u>694,773</u>	<u>39,797</u>	<u>39,797</u>	<u>-</u>	<u>654,976</u>
<u>CULTURE & RECREATION:</u>					
Memorial Library	8,012,690	524,322	524,322	127,510	7,360,858
Heritage Museum	9,000	2,423	2,423	-	6,577
<u>TOTAL CULTURE & RECREATION</u>	<u>8,021,690</u>	<u>526,745</u>	<u>526,745</u>	<u>127,510</u>	<u>7,367,435</u>
<u>PUBLIC TRANSPORTATION:</u>					
Airport	363,539	19,697	19,697	50	343,792
County Engineer	1,065,163	64,377	64,377	409	1,000,377
Commissioner Pct 1	3,759,784	198,476	198,476	344,960	3,216,348
Commissioner Pct 2	3,965,502	183,641	183,641	56,683	3,725,178
Commissioner Pct 3	3,852,060	138,878	138,878	78,696	3,634,486
Commissioner Pct 4	4,228,672	271,016	271,016	79,378	3,878,278
<u>TOTAL PUBLIC TRANSPORTATION</u>	<u>17,234,720</u>	<u>876,085</u>	<u>876,085</u>	<u>560,176</u>	<u>15,798,459</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>6,462,011</u>	<u>(3,064,084)</u>	<u>(3,064,084)</u>	<u>97,357</u>	<u>9,428,738</u>
<u>TOTAL EXPENDITURES</u>	<u>\$ 164,296,900</u>	<u>\$ 4,788,293</u>	<u>\$ 4,788,293</u>	<u>\$ 1,699,486</u>	<u>\$ 157,809,121</u>

SCHEDULES

(unaudited)

MONTGOMERY COUNTY, TEXAS
Schedule of Transfers In and Out by Fund
For the 1 Month Ended October 31, 2006

	Transfers In	Transfers Out
General Fund	\$ -	\$ 30,000
Jury	30,000	-
	\$ 30,000	\$ 30,000
TOTAL FINANCING USES	\$ 30,000	\$ 30,000

MONTGOMERY COUNTY, TEXAS
Schedule of Bond Indebtedness
As of October 31, 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