

MONTGOMERY COUNTY, TEXAS

Monthly Unaudited Financial Report



**For the 1 Month Ended
October 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 October 31, 2009

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Phyllis L. Martin
County Auditor

Peggie Rushing
1st Assistant County Auditor

April 6, 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 October 1, 2009 through October 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 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/ab

FINANCIAL STATEMENTS

(unaudited)

MONTGOMERY COUNTY, TEXAS
Consolidated Balance Sheet
For the Month Ended October 31, 2009

		<u>Total All Funds</u>
<u>ASSETS:</u>		
Cash	\$	37,356,499
Investments, at Fair Value		139,228,142
Restricted Cash		440,649
Receivables:		
Taxes (net)		5,802,339
Accounts (net)		1,448,636
<hr/>		
Due From Other Funds		46,393,904
Due From Other Governments		6,415,758
Inventory, at Cost		85,034
Prepaid Items		1,210,901
<u>TOTAL ASSETS</u>	<u>\$</u>	<u>238,381,862</u>
<u>LIABILITIES AND FUND BALANCES:</u>		
Current Liabilities:		
Accounts Payable	\$	16,432,026
Other Payables		6,227,057
Due to Other Funds		45,500,103
Due to Other Governments		6,748,633
Deferred Revenue		7,148,702
Total liabilities		<u>82,056,521</u>
Fund Balances:		
Reserved		105,407,822
Unreserved		50,917,519
Total Fund Balances		<u>156,325,341</u>
<u>TOTAL LIABILITIES AND FUND BALANCES</u>	<u>\$</u>	<u>238,381,862</u>

MONTGOMERY COUNTY, TEXAS
Statement of Changes in Fund Balance - All Funds
For the Month Ended October 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, 10/1/2009	\$ 35,014,008	\$ 27,016,149	\$ 12,206,657	\$ 91,075,539	\$ 165,312,353
Revenues/Other Financing Sources	3,306,572	(5,049,505)	660,478	5,017	(1,077,438)
Expenditures/Other Financing Uses	(6,960,233)	(2,409,472)	(413)	1,460,544	(7,909,574)
Fund Balance, 10/31/2009	<u>\$ 31,360,347</u>	<u>\$ 19,557,172</u>	<u>\$ 12,866,722</u>	<u>\$ 92,541,100</u>	<u>\$ 156,325,341</u>

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BUDGET STATUS

(unaudited)

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

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	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>GENERAL ADMINISTRATION:</u>					
County Judge:	\$ 421,558	\$ 19,440	\$ 19,440	\$ 1,344	400,774
Human Resources:	483,271	22,262	22,262	370	460,639
Risk Management:	6,869,857	1,118,191	1,118,191	3,545	5,748,121
County Clerk:	2,150,958	113,706	113,706	1,712	2,035,540
Collections:	854,593	38,312	38,312	7,723	808,558
Veterans' Service	187,028	10,256	10,256	203	176,569
Information Technology Services	4,958,300	163,111	163,111	208,430	4,586,759
Purchasing Agent	1,456,098	75,806	75,806	24,607	1,355,685
Records Management & Preservation	361,294	34,032	34,032	27,592	299,670
Worthless Checks Division	81,917	3,912	3,912	-	78,005
County-Wide	4,664,536	126,993	126,993	7,388	4,530,155
<u>TOTAL GENERAL ADM</u>	<u>22,489,410</u>	<u>1,726,021</u>	<u>1,726,021</u>	<u>282,914</u>	<u>20,480,475</u>
<u>JUDICIAL:</u>					
County Court No1	282,888	16,649	16,649	452	265,787
County Court No2	506,406	27,965	27,965	254	478,187
County Court No3	330,383	19,235	19,235	55	311,093
County Court No4	338,337	19,504	19,504	1,929	316,904
County Court No5	314,934	18,463	18,463	-	296,471
9 th District Court	415,435	18,947	18,947	520	395,968
410 th District Court	339,821	17,464	17,464	1,830	320,527
221 st District Court	334,994	17,059	17,059	7,923	310,012
284 th District Court	558,836	22,791	22,791	71	535,974
359 th District Court	300,222	14,517	14,517	68	285,637
418 th District Court	239,685	12,288	12,288	724	226,673
435 th District Court	199,930	9,001	9,001	515	190,414
Court Operations	6,092,243	394,012	394,012	910	5,697,321
Indigent Defense	224,744	11,010	11,010	3,073	210,661
Drug Court	620,106	10,845	10,845	191	609,070
District Attorney	6,927,517	330,038	330,038	25,864	6,571,615
District Clerk	3,066,540	150,406	150,406	14,452	2,901,682
Justice of Peace Pct 1	570,484	29,103	29,103	751	540,630
Justice of Peace Pct 2	428,819	20,380	20,380	84	408,355
Justice of Peace Pct 3	876,276	46,895	46,895	810	828,571
Justice of Peace Pct 4	852,525	39,959	39,959	239	812,327
Justice of Peace Pct 5	401,187	18,609	18,609	1,120	381,458
<u>TOTAL JUDICIAL</u>	<u>24,222,312</u>	<u>1,265,140</u>	<u>1,265,140</u>	<u>61,835</u>	<u>22,895,337</u>
<u>LEGAL:</u>					
County Attorney	2,255,466	115,588	115,588	1,293	2,138,585
Law Library	348,885	(76)	(76)	631	348,330
Alternate Dispute Resolution	187,377	6,853	6,853	-	180,524
<u>TOTAL LEGAL</u>	<u>2,791,728</u>	<u>122,365</u>	<u>122,365</u>	<u>1,924</u>	<u>2,667,439</u>

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the Month Ended October 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>	1,066,353	61,529	61,529	21,284	983,540
<u>FINANCIAL ADMINISTRATION:</u>					
County Auditor	1,519,939	76,180	76,180	558	1,443,201
County Treasurer	606,389	33,207	33,207	715	572,467
Tax Assessor-Collector	4,012,801	189,177	189,177	28,189	3,795,435
<u>TOTAL FINANCIAL ADM</u>	6,139,129	298,564	298,564	29,462	5,811,103
<u>PUBLIC FACILITIES:</u>					
Custodial Services	2,748,123	134,132	134,132	21,119	2,592,872
Building Maintenance	4,950,407	173,667	173,667	45,169	4,731,571
Jail	38,469,938	817,507	817,507	1,546,130	36,106,301
Civic Center	1,070,150	43,727	43,727	11,195	1,015,228
Parks	176,748	8,256	8,256	843	167,649
<u>TOTAL PUBLIC FACILITIES</u>	47,415,366	1,177,289	1,177,289	1,624,456	44,613,621
<u>PUBLIC SAFETY:</u>					
Fire Marshal	961,308	45,179	45,179	3,142	912,987
Constable Pct 1	2,721,472	139,799	139,799	7,251	2,574,422
Constable Pct 2	1,327,557	67,646	67,646	892	1,259,019
Constable Pct 3	2,431,915	118,342	118,342	1,117	2,312,456
Constable Pct 4	1,702,282	88,858	88,859	2,385	1,611,038
Constable Pct 5	2,052,586	98,575	98,575	5,088	1,948,923
Sheriff	31,301,838	1,377,510	1,377,510	689,942	29,234,386
Sheriff Commissary	105,080	16,275	16,275	-	88,805
Juvenile Services	7,381,540	340,957	340,956	9,556	7,031,028
Adult Services	31,147	365,708	365,708	-	(334,561)
Emergency Management	4,354,623	141,433	141,433	5,045	4,208,145
Department of Public Safety	95,594	5,148	5,148	-	90,446
Forfeitures	225,252	91,066	91,066	-	134,186
<u>TOTAL PUBLIC SAFETY</u>	54,692,194	2,896,496	2,896,496	724,418	51,071,280
<u>HEALTH AND WELFARE:</u>					
Vehicle Emission Program	1,389,616	(287,325)	(287,325)	-	1,676,941
Medical: Contract Services	90,000	7,500	7,500	-	82,500
Mental Health: Contract Services	429,688	2,078	2,078	944	426,666
Environmental Health	2,102,913	104,503	104,503	146	1,998,264
Disaster Relief	-	(64,224)	(64,224)	-	64,224
<u>HEALTH AND WELFARE: (cont'd)</u>					

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the Month Ended October 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	361,464	361,464	119,280	12,713,406
Animal Control	861,243	41,157	41,157	5,433	814,653
Animal Shelter	1,841,681	58,774	58,774	16,854	1,766,053
Child Welfare	93,474	764	764	2,839	89,871
Welfare:					
Contract Services	966,731	241,683	241,683	-	725,048
<u>TOTAL HEALTH/WELFARE</u>	<u>20,969,496</u>	<u>466,374</u>	<u>466,374</u>	<u>145,496</u>	<u>20,357,626</u>
<u>CONSERVATION:</u>					
Extension Agent	533,262	26,364	26,364	1,466	505,432
Precinct 3 Recycling Center	390,729	20,386	20,386	-	370,343
<u>TOTAL CONSERVATION</u>	<u>923,991</u>	<u>46,750</u>	<u>46,750</u>	<u>1,466</u>	<u>875,775</u>
<u>CULTURE & RECREATION:</u>					
Memorial Library	8,387,538	511,871	511,871	35,156	7,840,511
Heritage Museum	10,000	-	-	-	10,000
<u>TOTAL CULTURE & RECREATION</u>	<u>8,397,538</u>	<u>511,871</u>	<u>511,871</u>	<u>35,156</u>	<u>7,850,511</u>
<u>PUBLIC TRANSPORTATION:</u>					
Airport	458,793	21,238	21,238	2,779	434,776
County Engineer	1,284,873	56,716	56,715	654	1,227,504
Commissioner Pct 1	4,607,228	174,811	174,810	97,985	4,334,433
Commissioner Pct 2	4,873,690	185,117	185,118	12,776	4,675,796
Commissioner Pct 3	6,396,624	101,926	101,926	297,774	5,996,924
Commissioner Pct 4	5,023,749	230,691	230,691	145,671	4,647,387
<u>TOTAL PUBLIC TRANSPORTATION</u>	<u>22,644,957</u>	<u>770,499</u>	<u>770,498</u>	<u>557,639</u>	<u>21,316,820</u>
<u>DEBT SERVICE:</u>					
Issuance Costs	204,210	413	413	-	203,797
Principal	7,916,900	-	-	-	7,916,900
Interest	18,514,072	-	-	-	18,514,072
<u>TOTAL DEBT SERVICE</u>	<u>26,635,182</u>	<u>413</u>	<u>413</u>	<u>-</u>	<u>26,634,769</u>
<u>MISCELLANEOUS:</u>					
<u>TOTAL MISCELLANEOUS</u>	<u>3,008,505</u>	<u>26,805</u>	<u>26,805</u>	<u>25,458</u>	<u>2,956,242</u>
<u>TOTAL EXPENDITURES</u>	<u>\$ 241,396,161</u>	<u>\$ 9,370,116</u>	<u>\$ 9,370,115</u>	<u>\$ 3,511,508</u>	<u>\$ 228,514,538</u>

SCHEDULES

(unaudited)

MONTGOMERY COUNTY, TEXAS
Schedule of Transfers In and Out by Fund
For the Month Ended October 31, 2009

	Transfers In	Transfers Out
General Fund	\$ -	\$ -
TOTAL FINANCING USES	\$ -	\$ -

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

	<u>Interest</u> Rate (%)	<u>Issue</u> Date	<u>Maturity</u> Date	<u>Balances</u> <u>Outstanding</u>
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	43,758,601
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				381,358,601
TOTAL GENERAL OBLIGATION BONDS PAYABLE				381,358,601
 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				\$ 453,043,601