

MONTGOMERY COUNTY, TEXAS

Monthly Unaudited Financial Report



**For the 5 Months Ended
February 29, 2020**

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MONTGOMERY COUNTY, TEXAS
MONTHLY UNAUDITED FINANCIAL REPORT

Prepared by

THE MONTGOMERY COUNTY AUDITOR'S OFFICE
Rakesh Pandey, CPA
County Auditor

*Information is presented based on ledger balances and entries posted through April 6, 2020 for the month ended February 29, 2020.
This is unaudited information.*

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MONTGOMERY COUNTY, TEXAS
Unaudited Monthly Financial Report
As of February 29, 2020

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Montgomery County, Texas
Office of the County Auditor
501 North Thompson, Suite 205, Conroe, Texas 77301
P. O. Box 539, Conroe, Texas 77305

Rakesh Pandey, CPA
County Auditor

Angela H. Blocker
1st Assistant County Auditor

April 14, 2020

The Commissioners' Court
Montgomery County, Texas

Honorable Commissioners:

The unaudited and unadjusted Monthly Financial Report of Montgomery County, Texas and the Montgomery County Toll Road Authority is submitted herewith for the period from February 1, 2020 through February 29, 2020. This report was prepared by the County Auditor in compliance with Chapter 114 Section 023 of the Local Government Code.

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,

Rakesh Pandey
Montgomery County Auditor

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FINANCIAL STATEMENTS
(unaudited)

MONTGOMERY COUNTY, TEXAS
Consolidated Balance Sheet
Governmental Funds and Montgomery County Toll Road Authority Enterprise Fund
For the 5 Months Ended February 29, 2020

	Total Governmental Funds	Montgomery County Toll Road Authority	Total
Assets:			
Cash	\$ 297,927,018	\$ 25,083,092	\$ 323,010,110
Investments, at Fair Value	186,647,759	33,025,686	219,673,445
Receivables:			
Taxes (net)	6,906,837	-	6,906,837
Accounts (net)	9,843	-	9,843
Due From Other Funds	113,338,968	-	113,338,968
Due From Other Governments	106,864	-	106,864
Prepaid Items	834,967	-	834,967
Capital Assets, net of accumulated depreciation	-	93,323,207	93,323,207
<u>Total Assets</u>	<u>605,772,256</u>	<u>151,431,985</u>	<u>757,204,241</u>
 <u>LIABILITIES AND FUND BALANCES:</u>			
Current Liabilities:			
Accounts Payable	1,761,913	17	1,761,930
Other Payables	2,460,932	182,667	2,643,599
Due to Other Funds	104,252,992	29,416,615	133,669,607
Due to Other Governments	11,410	-	11,410
Deferred Revenue	10,333,844	-	10,333,844
Revenue Bonds Payable	-	87,680,000	87,680,000
Unamortized Premium on Bonds	-	7,510,104	7,510,104
Total liabilities	<u>118,821,091</u>	<u>124,789,403</u>	<u>243,610,494</u>
Fund Balances:			
Net investment in capital assets	-	93,323,207	93,323,207
Reserved	237,737,147	-	237,737,147
Unreserved	249,214,018	(66,680,625)	182,533,393
Total Fund Balances	<u>486,951,165</u>	<u>26,642,582</u>	<u>513,593,747</u>
<u>TOTAL LIABILITIES AND FUND BALANCES</u>	<u>\$ 605,772,256</u>	<u>\$ 151,431,985</u>	<u>\$ 757,204,241</u>

MONTGOMERY COUNTY, TEXAS
Statement of Changes in Fund Balance
Governmental Funds and Montgomery County Toll Road Authority Enterprise Fund
For the 5 Months Ended February 29, 2020

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Capital Project Funds</u>	<u>Montgomery County Toll Road Authority</u>	<u>Total All Funds</u>
Fund Balance, 02/1/2020	\$ 249,571,823	\$ 45,586,041	\$ 46,488,398	\$ 178,188,584	\$ 30,077,479	\$ 519,834,846
Revenues/Other Financing Sources	\$ 16,943,747	\$ 3,780,407	\$ 2,886,399	\$ 215,359	\$ 611,238	\$ 23,825,912
Expenditures/Other Financing Uses	\$ (17,301,552)	\$ (6,884,392)	\$ (25,052,658)	\$ (7,470,991)	\$ (4,046,135)	\$ (56,709,593)
Fund Balance, 02/29/2020	<u>\$ 249,214,018</u>	<u>\$ 42,482,056</u>	<u>\$ 24,322,139</u>	<u>\$ 170,932,952</u>	<u>\$ 26,642,582</u>	<u>\$ 513,593,747</u>

MONTGOMERY COUNTY, TEXAS
Statement of Net Position
Internal Service Funds
For the 5 Months Ended February 29, 2020

	<u>Total Internal Service Funds</u>
Assets:	
Cash	\$ 2,968,551
Other Receivables	
Accounts (net)	686,715
Due From Other Funds	23,256,792
Prepaid Items	570,438
Capital Assets (net of accumulated depreciation):	
Buildings	757,030
Equipment	9,645
Total assets	28,249,171
 Liabilities:	
Current Liabilities:	
Other Payables	10,449,633
Due to General Fund	644,531
Due to Wellness Clinic	588,056
Total liabilities	11,682,220
 Net Position:	
Invested in capital assets	766,675
Unreserved	15,800,276
Total Net Position	\$ 16,566,951

MONTGOMERY COUNTY, TEXAS
Statement of Changes in Net Position
Internal Service Funds
For the 5 Months Ended February 29, 2020

	<u>Total Internal Service Funds</u>
Current Operating Revenues:	
Fees	\$ 2,918,458
Total Operating Revenues	<u>2,918,458</u>
Current Operating Expenses:	
Supplies	378
Services	3,107,865
Total Operating Expenses	<u>3,108,243</u>
Change in net position	(189,785)
Total Net Position - February 1, 2020	16,756,736
Total Net Position - February 29, 2020	<u><u>\$ 16,566,951</u></u>

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BUDGET STATUS
(unaudited)

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 5 Months Ended February 29, 2020

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	<u>Adjusted Budget</u>	<u>Current Month Actual</u>	<u>Year- to-Date Actual</u>	<u>Encumbrances</u>	<u>Unexpended Budget</u>
<u>GENERAL ADMINISTRATION:</u>					
County Judge	541,206	47,529	209,984	1,812	329,410
Human Resources	634,302	46,464	255,749	810	377,743
Risk Management	980,289	84,721	346,720	2,712	630,857
County Clerk	2,500,233	189,670	971,007	1,904	1,527,322
Collections	490,766	32,348	159,363	-	331,403
Veterans' Service	326,248	24,884	128,560	17	197,671
Information Technology Services	8,383,029	747,064	3,519,311	400,996	4,462,722
Purchasing Agent	1,179,272	90,190	465,693	294	713,285
Records Management & Preservation	5,478,928	115,613	422,615	4,172,522	883,791
Permits	518,928	34,284	193,454	25	325,449
Worthless Checks Division	32,355	2,525	12,994	-	19,361
County-Wide	13,068,985	44,736	8,274,304	24,178	4,770,503
<u>TOTAL GENERAL ADM</u>	<u>34,134,541</u>	<u>1,460,028</u>	<u>14,959,754</u>	<u>4,605,270</u>	<u>14,569,517</u>
<u>JUDICIAL:</u>					
County Court No1	533,338	40,311	208,559	265	324,514
County Court No2	928,893	73,224	364,947	168	563,778
County Court No3	843,986	63,726	333,533	386	510,067
County Court No4	541,102	41,387	212,652	-	328,450
County Court No5	521,357	39,566	202,296	277	318,784
9 th District Court	356,912	27,080	138,874	750	217,288
410 th District Court	499,478	37,617	195,790	-	303,688
221 st District Court	356,093	26,774	143,703	968	211,422
284 th District Court	752,041	57,512	293,863	43	458,135
359 th District Court	417,112	35,769	165,975	114	251,023
418 th District Court	663,986	49,920	254,575	-	409,411
435 th District Court	374,848	27,826	145,950	512	228,386
Court Operations	7,877,034	66,678	243,973	201	7,632,860
Indigent Defense	-	363,848	2,829,194	5,576	(2,834,770)
Drug Court	1,014,519	67,461	307,717	1,541	705,261
Office of Court Admin	734,526	49,894	273,877	23	460,626
District Attorney	12,792,511	1,013,688	4,975,408	58,954	7,758,149
District Clerk	3,775,470	275,313	1,454,728	25,935	2,294,807
Justice of Peace Pct 1	1,010,630	76,986	388,639	65	621,926
Justice of Peace Pct 2	711,184	55,513	259,939	89	451,156
Justice of Peace Pct 3	1,339,610	97,302	513,525	5,028	821,057
Justice of Peace Pct 4	1,098,888	73,183	399,838	204	698,846
Justice of Peace Pct 5	635,095	57,435	243,307	232	391,556
Judicial Technology	1,016,515	509,607	663,972	26,554	325,989
Court Technology County/District	19,052	371	4,982	226	13,844
Court Guardianship	30,000	1,240	16,589	-	13,411

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 5 Months Ended February 29, 2020

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
JUDICIAL (cont'd):					
Court Reporter Service Fund	141,843	5,084	45,336	724	95,783
Juvenile Case Manager	377,192	24,469	123,717	-	253,475
Justice Court Technology	110,306	3,438	54,654	2,567	53,085
Veterans Treatment Court	164,952	11,667	55,795	1,198	107,959
TOTAL JUDICIAL	39,638,473	3,273,889	15,515,907	132,600	23,989,966
LEGAL:					
County Attorney	3,584,367	308,500	1,434,895	1,080	2,148,392
Law Library	296,491	30,989	114,494	14,926	167,071
Alternate Dispute Resolution	150,000	-	45,315	-	104,685
TOTAL LEGAL	4,030,858	339,489	1,594,704	16,006	2,420,148
ELECTIONS:					
TOTAL ELECTIONS	1,506,619	282,043	1,182,271	33,758	290,590
FINANCIAL ADMINISTRATION:					
County Auditor	2,147,112	158,630	816,361	309	1,330,442
Budget Office	335,947	25,014	127,774	73	208,100
Financial Technology	587,945	-	113,750	464,021	10,174
County Treasurer	735,728	57,068	292,822	28	442,878
Economic Development	2,390,174	-	-	-	2,390,174
Tax Assessor-Collector	4,854,116	335,712	1,769,630	3,428	3,081,058
TOTAL FINANCIAL ADM	11,051,022	576,424	3,120,337	467,859	7,462,826
PUBLIC FACILITIES:					
Custodial Services	3,438,714	242,727	1,201,122	39,903	2,197,689
Building Maintenance	6,192,245	534,970	2,342,883	96,674	3,752,688
Precinct 2 Parks and Comm. Center	125,028	8,347	53,838	658	70,532
Precinct 3 Parks and Comm. Center	874,530	59,137	311,392	1,033	562,105
Precinct 4 Parks and Comm. Center	1,056,859	81,060	423,546	16,873	616,440
Jail	27,733,210	2,069,160	10,446,973	38,916	17,247,321
Convention Center Complex	1,291,001	102,538	436,186	16,750	838,065
TOTAL PUBLIC FACILITIES	40,711,587	3,097,939	15,215,940	210,807	25,284,840
PUBLIC SAFETY:					
Fire Marshal	2,061,584	187,060	922,272	70,902	1,068,410
Constable Pct 1	5,457,019	388,001	1,973,075	352,506	3,131,438
Constable Pct 2	2,224,380	152,529	874,975	62,709	1,286,696
Constable Pct 3	6,486,499	538,617	2,604,176	166,144	3,716,179
Constable Pct 4	4,784,237	347,398	1,735,099	240,607	2,808,531
Constable Pct 5	4,847,524	414,342	1,878,344	86,568	2,882,612
Sheriff	67,790,217	5,054,339	25,613,704	2,606,321	39,570,192
Sheriff Commissary	1,786,147	12,307	467,140	-	1,319,007
Law Enforcement Technology	1,309,769	13,157	482,247	357,179	470,343
Juvenile Services	9,495,005	563,741	3,282,140	51,822	6,161,043
Adult Services	5,451,823	366,573	1,919,363	764	3,531,696
Emergency Management	6,504,951	973,317	1,644,517	593,899	4,266,535
Department of Public Safety	122,689	9,525	48,559	-	74,130
Forfeitures	1,322,443	27,177	391,689	23,643	907,111
Justice Court Building Security	37,381	-	11,905	4,016	21,460
Courthouse Security	370,000	35,036	122,128	21,040	226,832
TOTAL PUBLIC SAFETY	120,051,668	9,083,119	43,971,333	4,638,120	71,442,215

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 5 Months Ended February 29, 2020

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>HEALTH AND WELFARE:</u>					
Forensic Services	2,245,138	182,128	827,759	25,516	1,391,863
Medical: Contract Services	90,000	7,500	37,500	-	52,500
Mental Health: Contract Services	221,525	54,208	108,204	-	113,321
Environmental Health	2,178,691	156,266	817,645	21,025	1,340,021
Mental Health Facility	15,256,015	1,291,303	5,145,946	1,293,725	8,816,344
FEMA Disaster Grants	8,759,519	9,191	9,191	396,301	8,354,027
Community Development	21,861,656	1,272,290	2,527,041	1,954,479	17,380,136
Animal Services	5,194,731	345,648	1,851,343	309,718	3,033,670
Animal Shelter	268,803	4,309	88,967	2,979	176,857
Child Welfare	107,539	1,425	17,702	462	89,375
Welfare:					
Contract Services	1,049,373	-	381,460	-	667,913
Precinct 4 EMCID Grant	4,948	-	4,948	-	-
Precinct 3 Vector Control Grant	79,750	-	-	48,223	31,527
<u>TOTAL HEALTH/WELFARE</u>	<u>57,317,688</u>	<u>3,324,268</u>	<u>11,817,706</u>	<u>4,052,428</u>	<u>41,447,554</u>
<u>CONSERVATION:</u>					
Extension Agent	770,409	57,294	283,166	958	486,285
Precinct 3 Recycling Center	859,838	55,979	333,631	11,636	514,571
Precinct 1 Recycling Center	418,077	33,585	155,287	444	262,346
<u>TOTAL CONSERVATION</u>	<u>2,048,324</u>	<u>146,858</u>	<u>772,084</u>	<u>13,038</u>	<u>1,263,202</u>
<u>CULTURE & RECREATION:</u>					
IT Library	111,738	-	46,142	29,300	36,296
Memorial Library	10,441,472	759,706	3,841,286	169,699	6,430,487
Historical Commissions	228,115	-	181,250	-	46,865
<u>TOTAL CULTURE & RECREATION</u>	<u>10,781,325</u>	<u>759,706</u>	<u>4,068,678</u>	<u>198,999</u>	<u>6,513,648</u>
<u>PUBLIC TRANSPORTATION:</u>					
Airport	9,153,085	53,618	340,665	16,561	8,795,859
IT Traffic Operations	1,232,561	85,179	440,635	-	791,926
County Engineer	2,407,298	131,970	662,227	15	1,745,056
Commissioner Pct 1	8,718,614	743,577	2,987,564	264,440	5,466,610
Commissioner Pct 2	8,943,383	616,117	3,747,585	523,487	4,672,311
Commissioner Pct 3	6,722,268	403,903	2,185,965	449,029	4,087,274
Commissioner Pct 4	9,574,047	571,610	2,873,509	280,296	6,420,242
<u>TOTAL PUBLIC TRANSPORTATION</u>	<u>46,751,256</u>	<u>2,605,974</u>	<u>13,238,150</u>	<u>1,533,828</u>	<u>31,979,278</u>
<u>DEBT SERVICE:</u>					
Principal	12,970,000	12,970,000	12,970,000	-	-
Interest	23,985,247	12,082,658	12,087,281	-	11,897,966
<u>TOTAL DEBT SERVICE</u>	<u>36,955,247</u>	<u>25,052,658</u>	<u>25,057,281</u>	<u>-</u>	<u>11,897,966</u>
<u>MISCELLANEOUS:</u>					
<u>TOTAL MISCELLANEOUS</u>	<u>807,658</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>807,658</u>
<u>TOTAL EXPENDITURES - GOVERNMENTAL FUNDS</u>	<u>405,786,266</u>	<u>50,002,395</u>	<u>150,514,145</u>	<u>15,902,713</u>	<u>239,369,408</u>

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 5 Months Ended February 29, 2020

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
INTERNAL SERVICE FUNDS					
GENERAL ADMINISTRATION:					
Employee Health	-	2,199,497	13,915,445	-	(13,915,445)
Retiree Health	-	255,051	1,543,809	-	(1,543,809)
Optional Health	-	321,731	761,498	-	(761,498)
Cobra Coverage	-	2,340	9,300	-	(9,300)
Employee Life	-	25,311	62,608	-	(62,608)
Risk Mgt - Workers Comp	-	68,506	450,690	7,280	(457,970)
Risk Mgt-Prop/Casltly/Liab	-	126,595	546,172	225,942	(772,114)
Wellness Clinic	-	109,213	588,055	98,318	(686,373)
TOTAL GENERAL ADM	-	3,108,244	17,877,577	331,540	(18,209,117)
TOTAL INTERNAL SERVICE FUNDS	-	3,108,244	17,877,577	331,540	(18,209,117)
ENTERPRISE FUNDS					
Montgomery County Toll Road Authority	37,659,883	4,046,135	12,552,826	13,600,495	11,506,562
TOTAL ENTERPRISE FUNDS	37,659,883	4,046,135	12,552,826	13,600,495	11,506,562

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SCHEDULES

(unaudited)

MONTGOMERY COUNTY, TEXAS
Schedule of Revenues and Expenses - Montgomery County Toll Road Authority
Budget and Year-to-Date Actual for the 5 Months Ended February 29, 2020

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
Revenue:					
249 Toll Project	-	217,610	27,849	-	(27,849)
249 Toll Operations	5,272,250	376,097	376,097	-	4,896,153
242 Toll Project	-	6,331	29,101	-	(29,101)
Debt Service SH 249	-	11,200	590	-	(590)
Total Revenue	5,272,250	611,238	433,637	-	4,838,613
Expenses:					
249 Toll Project	32,297,958	4,012,402	12,474,312	13,600,495	6,223,151
249 Toll Operations	2,809,780	33,716	33,716	-	2,776,064
Wetlands Mitigation	87,300	-	-	-	87,300
242 Toll Project	2,375	17	44,798	-	(42,423)
Debt Service SH 249	2,462,470	-	-	-	2,462,470
Total Expenses	37,659,883	4,046,135	12,552,826	13,600,495	11,506,562

MONTGOMERY COUNTY, TEXAS
Schedule of Transfers In and Out by Fund
For the 5 Months Ended February 29, 2020

	Transfers In	Transfers Out
General Fund	\$ -	\$ 100,000
Jury	100,000	-
Debt Service	\$ 210,644	\$ -
Certificates of Obligation, Series 2012A	-	210,644
TOTAL FINANCING USES	\$ 310,644	\$ 310,644

MONTGOMERY COUNTY, TEXAS
Schedule of Bond Indebtedness
As of February 29, 2020

	<u>Interest Rate (%)</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Balances Outstanding</u>
GENERAL OBLIGATION BONDS:				
Refunding Bonds, Series 2012	2.00-5.00	2012	2026	18,830,000
Refunding Bonds, Series 2014	1.75-2.27	2014	2020	-
Refunding Bonds, Series 2014A	5.00	2014	2025	57,865,000
Refunding Bonds, Series 2016	4.25-5.25	2016	2032	58,925,000
Road Bonds, Series 2016	4.25-5.25	2016	2041	52,405,000
Refunding Bonds, Series 2016A	3.00-5.00	2016	2030	46,220,000
Road Bonds, Series 2016A	4.00-5.00	2016	2042	70,660,000
Road Bonds, Series 2018	4.00-5.00	2018	2043	43,395,000
Refunding Bonds, Series 2018	4.00	2018	2030	26,965,000
Road Bonds, Series 2018B	4.00-5.00	2018	2043	88,510,000
TOTAL GENERAL OBLIGATION BONDS PAYABLE				<u>463,775,000</u>
CERTIFICATES OF OBLIGATION:				
Series 2010	3.00-5.40	2010	2039	23,395,000
Series 2012	2.00-4.00	2012	2032	10,965,000
Series 2012A	2.00-5.00	2012	2023	11,245,000
TOTAL CERTIFICATES OF OBLIGATION				<u>45,605,000</u>
TOTAL BONDED DEBT				<u>\$ 509,380,000</u>

MONTGOMERY COUNTY TOLL ROAD AUTHORITY
Schedule of Bond Indebtedness
As of February 29, 2020

	<u>Interest Rate (%)</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Balances Outstanding</u>
REVENUE BONDS:				
Senior Lien Toll Revenue Bonds, Series 2018	5.00	2018	2048	87,680,000
TOTAL REVENUE BONDS PAYABLE				<u>87,680,000</u>
 TOTAL BONDED DEBT				 <u>\$ 87,680,000</u>

Reconciliation of Cash and Investment Balances
 County General Ledger to Statement of Balances
 For the 5 Months Ended February 29, 2020

	<u>Cash</u>	<u>Investment</u>
General Ledger Balance	323,010,110	219,673,445
Additions		
Accounts Classified as Investments for Treasurer but Cash for County		9,300,230
Agency Accounts controlled by Treasurer	3,097,952	
Interfund Paybacks for Special Revenue Funds	40	
Subtractions:		
Attorney Administration Fund	(9,486)	
Sheriff Forfeitures Fund	(2,530,952)	
Elections Service Contract Fund	(916,504)	
Sheriff Commissary Fund	(1,059,557)	
Accounts Classified as Investments for Treasurer but Cash for County	(9,300,230)	
Agency Accounts		
Cash on Hand (various funds)	(34,180)	
Deposits in Transit credit cards	(4,761)	
Accounts not handled by Treasurer		
SIT Escrow	(366,305)	
County Attorney Discretionary	(136,738)	
District Attorney State	(10,962)	
	<u>311,738,427</u>	<u>228,973,675</u>
Statement of Balances	311,738,427	228,973,678
Variance	-	(3)

Variance exists due to rounding of amounts