

POTTER COUNTY TREASURER

JANUARY 2024 MONTHLY CASH REPORT



Commissioners' Court
February 26, 2024
Potter County Treasurer
Brooke Graves

MONTH OF JANUARY 2024

CASH REPORT

ACCOUNT:	BEGINNING BALANCE	ADD RECEIPTS	LESS DISBURSEMENT	BANK BALANCE	INVESTMENTS	FINAL FUND BALANCE
1) GENERAL OPERATING ACCOUNT:						
1.A. GENERAL FUND	9739225.64	27551067.26	8739840.00	28550452.90	30922231.69	59472684.59
1.B. LAW LIBRARY FUND	326033.78	9318.85	1489.00	333863.63	0.00	333863.63
1.C. COURT RECORDS MGMT FUND	56037.21	393.69	0.00	56430.90	0.00	56430.90
1.D. CC & DC TECHNOLOGY FUND	62078.89	430.51	0.00	62509.40	0.00	62509.40
1.E. COURTHOUSE SECURITY FUND	290908.44	7969.93	0.00	298878.37	0.00	298878.37
1.F. JUSTICE COURT TECHNOLOGY FUND	199134.07	1343.35	63.89	200413.53	0.00	200413.53
1.G. STATE COURT COSTS FUND	104043.84	57337.63	151870.49	9510.98	0.00	9510.98
1.H. JUSTICE CRT BLDG SECURITY FUND	52070.38	214.84	0.00	52285.22	0.00	52285.22
1.I. UNCLAIMED MONIES FUND	292094.92	0.00	0.00	292094.92	0.00	292094.92
1.J. CA FORFEITURE FUND	70448.36	280.26	942.98	69785.64	0.00	69785.64
1.K. CA PRETRIAL DIVERSION FUND	44103.70	1166.39	3839.30	41430.79	0.00	41430.79
1.L. DA PRETRIAL DIVERSION FUND	10235.25	41.28	0.00	10276.53	0.00	10276.53
1.M. HAVA GRANT FUNDS	-15.56	0.00	0.00	-15.56	0.00	-15.56
1.N. PANHANDLE AUTO THEFT UNIT FUND	-129286.43	5720.00	38355.04	-161921.47	0.00	-161921.47
1.O. OPIOID SETTLEMENT	116684.94	470.50	0.00	117155.44	0.00	117155.44
TOTAL GENERAL OPERATING ACCOUNT	11233797.43	27635754.49	8936400.70	29933151.22	30922231.69	60855382.91
2) PAYROLL FUND	0.00	2324172.75	2324172.75	0.00	0.00	0.00
3) BAIL BOND FUND	59740.10	0.00	0.00	59740.10	0.00	59740.10
4) JURY FUND	0.00	15766.00	15766.00	0.00	0.00	0.00
5) ELECTION FUND	438095.01	46301.59	0.00	484396.60	0.00	484396.60
6) DISTRICT CLERK REC MGMT FUND	236679.00	7461.92	0.00	244140.92	0.00	244140.92
7) COUNTY CLERK REC MGMT FUND	395070.15	9126.57	18494.20	385702.52	0.00	385702.52
8) VOTER REGISTRATION FUND	37031.51	183.55	0.00	37215.06	0.00	37215.06
9) INTEREST & SINKING ACCOUNT:						0.00
9.A. 2016 CERTIFICATES	2060896.31	58535.32	1253175.00	866256.63	0.00	866256.63
9.B. 2017 TAX NOTES	423033.16	536039.34	959072.50	0.00	0.00	0.00
9.C. 2019 CERTIFICATES	1009920.55	628214.12	942468.75	695665.92	0.00	695665.92
TOTAL INTEREST & SINKING ACCOUNT	3493850.02	1222788.78	3154716.25	1561922.55	0.00	1561922.55
10) EMPLOYEE INSURANCE FUND	4376485.67	602225.25	655379.93	4323330.99	38233.83	4361564.82
11) AGENCY FUND	307216.25	292265.61	288496.37	310985.49	0.00	310985.49
12) COUNTY ASSISTANT DISTRICT 1 FUND	10479843.47	528546.17	60962.38	10947427.26	0.00	10947427.26
13) CA HOT CHECK FUND	3768.05	18.00	248.10	3537.95	0.00	3537.95
14) CA FEDERAL FORFEITURE FUND	134304.95	665.71	0.00	134970.66	0.00	134970.66
15) CA RESTITUTION FUND	4845.42	0.00	0.00	4845.42	0.00	4845.42
16) DA HOT CHECK FUND	109221.72	539.53	569.86	109191.39	0.00	109191.39
17) DA PAYROLL FUND	2588.03	7500.00	2085.30	8002.73	0.00	8002.73
18) DA RESTITUTION FUND	1846.98	0.00	0.00	1846.98	0.00	1846.98
19) DA SEIZURE FUND	165172.88	3148.13	443.00	167878.01	0.00	167878.01
20) LAW ENFORCEMENT GRANTS FUND	21997.14	109.03	0.00	22106.17	0.00	22106.17
21) SHERIFF OFFICE FORFEITURE FUND	99013.12	490.78	0.00	99503.90	0.00	99503.90
22) SHERIFF FED FORFEITURE FUND	384818.61	24367.46	6624.54	402561.53	0.00	402561.53
23) CAPITAL PROJECTS FUND	1794635.44	8895.49	0.00	1803530.93	3341495.34	5145026.27
24) RETAINAGE FUND	2843729.14	14095.55	0.00	2857824.69	0.00	2857824.69
25) DISTRICT COURTS CONSTRUCTION FUND	78279.62	386.77	1030.00	77636.39	4078000.41	4155636.80
26) AMERICAN RESCUE PLAN ACT (ARPA)	28155.66	100219.34	90289.12	38085.88	15143884.01	15181969.89
27) INSURANCE CLAIMS ACCOUNT	0.00	256422.54	256422.54	0.00	0.00	0.00
28) LOCAL ASSISTANCE AND TRIBAL CONSISTENCY FUND	132192.76	655.24	0.00	132848.00	0.00	132848.00

**TREASURER'S REPORT
ACCOUNT DESCRIPTIONS**

- 1) **General Operating Fund** - Account for the revenues and expenditures necessary to carry out basic governmental activities of the County such as general administration, prosecution, tax office, judicial, law enforcement, etc. Revenues are recorded by source (i.e., taxes, licenses, fines, fees, etc.). Interest Bearing Account. Appropriations are made from the fund annually. Expenditures are recorded first by function and then by department:
 - 1.A. **General Fund** expenditures are made primarily for current day-to-day operating expenses and operating equipment.
 - 1.B. **Law Library** accounts for the revenues derived from fees assessed in civil cases filed in County and District Courts. The revenues are to be used to provide and maintain a County Law Library.
 - 1.C. **Court Records Management** accounts for revenues from fees collected on criminal and civil court cases by the District and County Clerks. The revenues are to be used for specific records management projects for any office in the County.
 - 1.D. **County Clerk & District Clerk Technology** accounts for revenues derived from fees assessed in the courts (County Clerk and District Clerk) for convictions of misdemeanor offenses. Revenues are to be used to finance the purchase of technological enhancements for the clerks.
 - 1.E. **Courthouse Security** accounts for revenues derived from the courthouse security fees collected by the District and County Clerks and the Justices of Peace. The revenues are to be used to help fund security measures or services for buildings housing a court.
 - 1.F. **Justice Court Technology** accounts for revenues derived from fees assessed in the justice courts (Justices of the Peace) for convictions of misdemeanor offenses. Revenues are to be used to finance the purchase of technological enhancements for the justice courts.
 - 1.G. **State Court Cost (title changed from Special Account)** Agency Fund accounts for State court costs collected for the State of Texas and other governmental entities. Disbursements to the State are performed quarterly and account will indicate a zero balance.
 - 1.H. **Justice Court Building Security Fund** accounts for revenues derived from the security fees charged by the Justices of the Peace. The revenues are to be used for specific security projects for Justices of the Peace not housed in the courthouse.
 - 1.I. **Unclaimed money not claimed by various entities.**
 - 1.J. **CA Forfeiture Fund** accounts for the holding of seized funds that have been released from the County Attorney on closed cases.
 - 1.K. **CA Pretrial Diversion Fund** accounts for monies received from the County Attorney for the Pretrial Diversion Program.
 - 1.L. **DA Pretrial Diversion Fund** accounts for monies received from the District Attorney for the Pretrial Diversion Program.
 - 1.M. **HAVA Grant Funds** consists of 2020 HAVA Cares Act Grant and 2018 & 2020 HAVA Election Security Grant. The 2020 HAVA Cares Act Grant accounts for monies received from the Texas Secretary of State. These funds are to be used for additional election expenses due to the COVID-19 pandemic. The 2018 & 2020 HAVA Election Security Grant accounts for monies received from the Texas Secretary of State. These funds are to be used for upgrades and replacement of voting equipment and enhancements to cyber security for the election process.
 - 1.N. **Panhandle Auto Burglary and Theft Unit** accounts for monies received from the Department of Motor Vehicle. These monies are to be used to combat motor vehicle theft and burglary.
 - 1.O. **Opioid Settlement** accounts for monies to remediate the opioid crisis in this state by using efficient and cost-effective methods that are directed to regions experiencing opioid-related harms.
- 2) **Payroll Fund** Wash account for payroll. Funds transferred from General Fund.
- 3) **Bail Bond Security** Cash funds held as collateral for Allied Bail Bond Company.
- 4) **Jury Fund** Wash account for payment of Juror service.
- 5) **Election Fund** accounts for revenues from local political parties. The revenues are to be used to pay only those expenses related to elections.
- 6) **District Clerk Records Management and Preservation Fund** accounts for revenues derived

from the records management and preservation fees collected by the District Clerk on all recorded documents.

- 7) **Records Management and Preservation Fund** accounts for revenues derived from the records management and preservation fees collected by the County Clerk on all recorded documents. The revenues are to be used for specific record preservation and automation projects by and for the County Clerk's Office.
- 8) **Voter Registration** accounts for the allocation from the State of Texas. The revenues are to be used to pay only those expenses related to voter registration.
- 9) **Interest & Sinking Account**
 - 9.A. **2016 Certificates of Obligation** This Debt Service Fund accounts for the accumulation of resources for the payment of principal and interest on the Series 2016 General Certificates of Obligation.
 - 9.B. **2017 Tax Notes** This Debt Service Fund accounts for the accumulation of resources for the payment of principal and interest on the Series 2017 Tax Notes.
 - 9.C. **2019 Certificates of Obligation** This Debt Service Fund accounts for the accumulation of resources for the payment of principal and interest on the Series 2019 General Certificates of Obligation.
- 10) **Insurance Account** accounts for insurance payroll deductions, Potter-Randall Appraisal District, claim reimbursements.
- 11) **Agency Fund** accounts for monies received by the County Clerk, District Clerk, Justices of the Peace, and Sheriff in a capacity of agent for the County, other counties, State of Texas, or individual.
- 12) **County Assistant District 1 Fund** accounts for the receipts and disbursements of the Potter County Assistance District #1. Revenues are derived mainly from sales tax. These funds are restricted by state statute.
- 13) **County Attorney Hot Check Fund** accounts for monies collected by the County Attorney on "insufficient funds" checks in a capacity of agent for the County Attorney.
- 14) **County Attorney Federal Forfeiture Fund** accounts for Federal assets seized with a percent given to the county, governed by the Department of Treasury.
- 15) **County Attorney Restitution Fund** accounts for monies collected by the County Attorney on "insufficient funds" checks in a capacity of agent for the victim/entity who received the "insufficient funds" check.
- 16) **District Attorney Check Fund** accounts for collection fees on "insufficient funds" checks in a capacity of agent for the District Attorney.
- 17) **District Attorney Payroll Fund** accounts for payroll supplements received from the State of Texas.
- 18) **District Attorney Restitution Fund** accounts for monies collected by the District Attorney on "insufficient funds" checks in a capacity of agent for the victim/entity who received the "insufficient funds" check.
- 19) **District Attorney Seizure Fund** accounts for the holding of seized funds from cases prior to the case being closed and funds released.
- 20) **Law Enforcement Block Grant Fund** accounts for the grant monies received from the Bureau of Justice Assistance. These monies are to be used to underwrite projects to reduce crime and improve public safety.
- 21) **PC Sheriff Office Forfeiture Fund** accounts for the seized funds that have been released from the County Sheriff Office Seizure Fund on closed cases.
- 22) **PC Sheriff Office Federal Forfeiture Fund** accounts for Federal assets seized with a percentage given to the county, governed by the Department of Treasury.
- 23) **Capital Projects 2003** accounts for monies for capital improvements.
- 24) **Retainage Fund** monies held until job completed.
- 25) **District Courts Construction Fund** accounts for monies used for the construction project.
- 26) **American Rescue Plan Act (ARPA)** The Coronavirus State and Local Fiscal Recovery Funds.
- 27) **Insurance Claims Account** Wash account for insurance claims.
- 28) **Local Assistance and Tribal Consistency Fund** Provides flexible support for eligible revenue sharing counties and eligible Tribal governments to meet their jurisdiction's needs.

POTTER COUNTY FUNDS ON DEPOSIT AT ANB**January 31, 2024****ACCOUNT:**

Potter County Detention Center - Holding account for bonding	\$50,000.00
Potter County Bail Bond Security Fund - Deposits required by applicants for Bail Bond surety. Allied Bail Bond has \$12,500.00 cash collateral.	\$59,740.10
Potter County Detention Center Inmate Trust Fund - Trust account for Inmate monies	\$112,591.37
Julie Smith Special Account (Registry) Money held in legal custody for more than three days pending the results of legal proceedings related to: minors, incapacitated persons, interpleadings, judgments, cash bonds, cash bail bonds, eminent domain proceedings or any other funds tendered to the clerk for deposit into the registry of the court	\$276,459.69
Stephnie Menke Potter County District Clerk Registry Account - Courts Fund - bail, criminal, civil bonds, family member held till come of age	\$2,148,144.82
Potter County District Attorney Seizure Fund holding of seized funds from cases prior to the case being closed	\$167,878.01
Potter County District Attorney Payroll Fund payroll supplements received from the State of Texas	\$8,002.73
Potter County Payroll Fund - wash account, funds transferred from General Fund	\$6,603.35
Potter County Jury Fund - wash account for payment of Juror service	\$20,224.00
Potter County Agency Fund - monies received by the County Clerk, District Clerk, JP and SO in a capacity of agent for the County	\$258,989.39
Potter County Attorney Restitution - monies collected on "insufficient funds" for victim/entity	\$13,502.48
Potter County Tax Office Vehicle Tax Escrow	\$64,320.11
Potter County Tax Office Property Tax Escrow	\$0.00
Potter County Tax Office Credit Card Account	\$4,535,726.94
Potter County Tax Office Highway Fund - Motor Vehicle Acct. Includes percentage county retains from state work. All reimbursements of refunds pertaining to Motor Vehicle	\$460,427.57
Potter County DA Federal Forfeiture Fund - Assets seized by Feds with percentage given to county and governed by Dept. of Treasury	\$160,586.23
Potter County Victim Restitution Fund - monies collected by DA on "insufficient funds" for the victim/entity	\$1,546.98
Community Supervision and Corrections Department - wash acct for all court costs, fines & restitutions	\$74,063.38
Potter County Disbursement Account - wash acct for all cks pd thru the county	\$175,508.12
Potter County Sheriffs Federal Forfeiture Fund - Assets seized by Feds with percentage given to county and governed by Dept. of Treasury	\$380,086.53
Community Supervision and Corrections Department Judicial Fund - monies received from probation fees and state funding	\$1,897,810.28
Potter County Insurance Account - payroll deductions, PRAD, claim reimbursements	\$4,322,561.27
Potter County Insurance Claims Account	\$127,664.09
Potter County Attorney Federal Forfeiture Fund - Assets seized by Feds with percentage given to county and governed by Dept of Treasury	\$134,970.66

Potter County Attorney Hot Check Fund - monies collected by CA on "insufficient funds" as agent for the County Attorney	\$3,537.95
Potter County District Attorney Hot Check Fund - monies collected by DA on "insufficient funds" as agent for the District Attorney	\$109,191.39
Potter County District Attorney Forfeiture Release - holding seized funds released by DA Forfeiture Fund on closed District Court cases	\$166,713.83
Potter County Juvenile Fund - \$5.00 Court fee, run thru Agency	\$36,666.04
Potter County Juvenile Probation State Fund - State grant money recv'd monthly	\$380,211.41
Potter County Detention Center Commissary Account - proceeds from sale of commissary items	\$807,833.48
Potter County Juvenile General Fund - county funding (county's contribution) quarterly	\$2,365,785.08
Potter County Juvenile IV-E Fund - Federal grant money	\$250,069.64
Potter County General Operating Account - revenues and expenditures to carry out basic governmental activities	\$31,355,279.61
Potter County Clerk Records Management - revenues derived from records mgmt and preservation fees collected by County Clerk	\$385,702.52
Potter County Election Fund - revenues from local political parties	\$440,266.52
Potter County Voter Registration Fund - allocation from State	\$37,215.06
Potter County Interest and Sinking Account - Debt Service Funds of accumulation of resources for pymt of principal and interest	\$353,136.30
District Attorney Crime Victim Fund - Juror donation checks	\$44,639.17
Potter County Capital Projects 2003 - expenses paid	\$1,803,530.93
Potter County Tax Office IRP - state reimbursement from truck trailer partial registration	\$12,091.34
Potter County Tax Payer ACH	\$3,212.10
Distict Courts Construction Fund	\$77,636.39
Potter County Tax Office State & County Taxes - collection of taxes, court costs, misc. fees	\$17,001,788.41
Potter County District Clerk Records Mgmt & Preservation Fund revenues derived from records mgmt and preservation fees collected by District Clerk	244,140.92
Potter County Local Law Enforcement Block Grant - grant monies received from the Bureau of Justice Assistance	22,106.17
Potter County Sheriff's Office Forfeiture Fund release of seized funds from SO's Seizure Fund	99,503.90
Potter County Retainage Fund monies held until job completed	2,857,824.69
American Rescue Plan Act (ARPA) - The Coronavirus State and Local Fiscal Recovery Funds	38,085.88
Potter County Assistant District #1	10,947,427.26
Local Assistance and Tribal Consistency Fund (LATCF)	132,848.00
TOTAL FUNDS ON DEPOSIT	\$85,433,852.09

Pledge Security Listing

January 31, 2024

ID	CUSIP	Description	Safeskeeping Location	Safeskeeping Receipt	Coupon	Maturity Date	Call Date	Moody	S&P	Fitch	ASC 370	Face Amount	Current Par	Current Book Value	Market Value	Gain/(Loss)	
		FHLMC (9/21 QTY CALL)			0.55	09/29/2025	03/29/2024	AAA	AA+	AAA	AFS	3,000,000.00	3,000,000.00	3,000,000.00	2,801,250.00	(198,750.00)	
		FHLMC (11/21 ANNUAL CALL)			0.70	11/24/2026	11/24/2024	AAA	AA+	AAA	AFS	5,000,000.00	5,000,000.00	4,997,017.44	4,509,550.00	(487,447.56)	
		FHMA (12/21 QTY CALL)			0.70	06/22/2026	03/22/2024	AAA	AA+	AAA	AFS	5,000,000.00	5,000,000.00	4,959,759.64	4,565,950.00	(433,808.04)	
		FHLB (1/21 1 X CALL)			0.88	12/29/2027	12/29/2027	AAA	AA+	AAA	AFS	5,000,000.00	5,000,000.00	5,000,000.00	4,367,300.00	(632,700.00)	
		FHLB (7/21 QTY CALL)			0.75	01/29/2027	04/29/2024	AAA	AA+	AAA	AFS	4,000,000.00	4,000,000.00	4,000,000.00	3,582,000.00	(418,000.00)	
		FHLB (10/21 QTY CALL)			0.58	01/28/2026	04/28/2024	AAA	AA+	AAA	AFS	5,000,000.00	5,000,000.00	5,000,000.00	4,622,650.00	(377,350.00)	
		FHLB (4/21 QTY CALL)			1.00	01/28/2028	04/28/2024	AAA	AA+	AAA	AFS	5,000,000.00	5,000,000.00	5,000,000.00	4,350,000.00	(650,000.00)	
		FHLB (8/21 QTY CALL)			0.65	08/04/2026	02/04/2024	AAA	AA+	AAA	AFS	5,000,000.00	5,000,000.00	5,000,000.00	4,544,050.00	(455,950.00)	
		WILLIAMSON CITY TX TAXA			0.64	02/15/2026		NR	AAA	AAA	AFS	5,000,000.00	5,000,000.00	5,000,000.00	4,628,900.00	(371,100.00)	
		FHLB (8/21 QTY CALL)			0.63	02/17/2026	02/17/2024	AAA	AA+	AAA	AFS	5,000,000.00	5,000,000.00	5,000,000.00	4,613,600.00	(386,400.00)	
		FHLB (9/21 QTY CALL)			0.85	02/17/2027	02/17/2024	AAA	AA+	AAA	AFS	5,000,000.00	5,000,000.00	5,000,000.00	4,490,500.00	(509,500.00)	
		FHLB (8/21 QTY CALL)			0.65	02/24/2026	02/24/2024	AAA	AA+	AAA	AFS	5,000,000.00	5,000,000.00	5,000,000.00	4,612,500.00	(387,500.00)	
		FFCB (3/22 CONT CALL)			1.10	03/02/2027	02/05/2024	AAA	AA+	AAA	AFS	5,000,000.00	5,000,000.00	4,996,718.88	4,501,250.00	(495,468.88)	
		JFR RA6121			2.00	10/01/2051		AAA	AA+	AAA	AFS	2,840,892	2,774,384.28	2,814,997.43	2,218,203.46	(596,793.97)	
		FHLB (3/22 QTY CALL)			1.60	12/17/2026	03/17/2024	AAA	AA+	AAA	AFS	5,000,000.00	5,000,000.00	5,000,000.00	4,611,800.00	(388,200.00)	
		FHLB (5/22 QTY CALL)			1.50	10/27/2026	03/27/2024	AAA	AA+	AAA	AFS	5,000,000.00	5,000,000.00	5,000,000.00	4,610,150.00	(389,850.00)	
		FHLB (3/22 QTY CALL)			1.15	12/10/2024	03/10/2024	AAA	AA+	AAA	AFS	5,000,000.00	5,000,000.00	5,000,000.00	4,831,800.00	(168,200.00)	
		FHLB (1/22 MONTHLY CALL)			1.00	06/28/2024	02/28/2024	AAA	AA+	AAA	AFS	8,450,000.00	8,450,000.00	8,450,000.00	8,293,675.00	(156,325.00)	
		US TREASURY NOTE			2.13	03/31/2024		AAA	AAA	AAA	AFS	10,000,000.00	10,021,905.47	10,021,905.47	9,942,200.00	(79,705.47)	
		FHLB (11/24 ANNUAL CALL)			5-40	11/20/2026	11/20/2024	AAA	AA+	AAA	AFS	10,000,000.00	10,000,000.00	10,000,000.00	10,001,100.00	1,100.00	
Total for Potter County												108,390,892	108,224,384.28	108,280,397.26	100,698,428.46	(7,581,968.80)	

Although the information in this report has been obtained from sources believed to be reliable, its accuracy cannot be guaranteed.