

POTTER COUNTY TREASURER

JANUARY, 2018 MONTHLY CASH REPORT



Commissioners' Court
February 26, 2018
Potter County Treasurer
Leann Jennings

MONTH OF JANUARY 2018

CASH REPORT

ACCOUNT:	BEGINNING	ADD RECEIPTS	LESS	BANK BALANCE	INVESTMENTS	FINAL FUND
	BALANCE		DISBURSEMENT			BALANCE
1) GENERAL OPERATING ACCOUNT:						
1.A. GENERAL FUND	11751780.75	22097847.92	16337721.26	17511907.41	27162483.12	44674390.53
1.B. LAW LIBRARY FUND	58042.19	5523.17	3882.12	59683.24	0.00	59683.24
1.C. COURT RECORDS MGMT FUND	70459.63	2941.48	4127.80	69273.31	0.00	69273.31
1.D. CC & DC TECHNOLOGY FUND	40974.49	343.80	0.00	41318.29	0.00	41318.29
1.E. COURTHOUSE SECURITY FUND	416889.51	3602.54	45437.05	375055.00	0.00	375055.00
1.F. GRAFFITI ERADICATION FUND	2520.02	0.53	0.00	2520.55	0.00	2520.55
1.G. CHILD ABUSE PREVENTION FUND	6524.09	58.55	0.00	6582.64	0.00	6582.64
1.H. JUSTICE COURT TECHNOLOGY FUND	165211.16	1068.30	193.56	166085.90	0.00	166085.90
1.I. INSURANCE LOSS FUND	0.00	0.00	0.00	0.00	0.00	0.00
1.J. STATE COURT COSTS FUND	144340.53	70925.65	210808.70	4457.48	0.00	4457.48
1.K. JUSTICE CRT BLDG SECURITY FUND	37311.61	238.53	0.00	37550.14	0.00	37550.14
1.L. UNCLAIMED MONIES FUND	212865.71	0.00	0.00	212865.71	0.00	212865.71
1.M. CA FORFEITURE FUND	135133.98	1383.14	1095.96	135421.16	0.00	135421.16
1.N. PANHANDLE AUTO THEFT UNIT FUND	-47527.92	5679.42	34633.44	-76481.94	0.00	-76481.94
TOTAL GENERAL OPERATING ACCOUNT	12994525.75	22189613.03	16637899.89	18546238.89	27162483.12	45708722.01
2) PAYROLL FUND	0.00	1782136.90	1782136.90	0.00	0.00	0.00
3) BAIL BOND FUND	32500.00	0.00	0.00	32500.00	0.00	32500.00
4) JURY FUND	0.00	7420.00	7420.00	0.00	0.00	0.00
5) ELECTION FUND	164673.01	212.09	0.00	164885.10	0.00	164885.10
6) DISTRICT CLERK REC MGMT FUND	205150.77	3158.81	3016.88	205292.70	0.00	205292.70
7) COUNTY CLERK REC MGMT FUND	339921.70	10069.95	14670.57	335321.08	0.00	335321.08
8) VOTER REGISTRATION FUND	30593.64	39.40	0.00	30633.04	0.00	30633.04
9) INTEREST & SINKING ACCOUNT:						0.00
9.A. 2012 REFUNDING BOND	2114506.23	406086.86	0.00	2520593.09	0.00	2520593.09
9.B. 2016 CERTIFICATES	288693.12	552016.85	1197175.00	-356465.03	0.00	-356465.03
9.C. 2017 TAX NOTES	33321.02	113739.74	254981.25	-107920.49	0.00	-107920.49
TOTAL INTEREST & SINKING ACCOUNT	2436520.37	1071843.45	1452156.25	2056207.57	0.00	2056207.57
10) EMPLOYEE INSURANCE FUND	721064.43	568358.18	421396.80	868025.81	542288.12	1410313.93
11) AGENCY FUND	457863.47	348149.87	386903.15	419110.19	0.00	419110.19
12) CA HOT CHECK FUND	83386.96	1162.12	2308.17	82240.91	0.00	82240.91
13) CA FEDERAL FORFEITURE FUND	411588.42	529.65	400.00	411718.07	0.00	411718.07
14) CA RESTITUTION FUND	62431.74	10438.06	20646.60	52223.20	0.00	52223.20
15) DA HOT CHECK FUND	122587.35	157.65	357.67	122387.33	0.00	122387.33
16) DA PAYROLL FUND	-619.75	7500.00	1678.46	5201.79	0.00	5201.79
17) DA RESTITUTION FUND	5720.86	12620.00	0.00	18340.86	0.00	18340.86
18) DA SEIZURE FUND	505048.11	16985.07	45422.71	476610.47	0.00	476610.47
19) LAW ENFORCEMENT GRANTS FUND	3551.13	4.57	0.00	3555.70	0.00	3555.70
20) SHERIFF OFFICE FORFEITURE FUND	48165.86	19800.49	28695.15	39271.20	0.00	39271.20
21) SHERIFF FED FORFEITURE FUND	155045.12	3884.73	1464.02	157465.83	0.00	157465.83
22) CAPITAL PROJECTS FUND	2410421.98	23205.34	20111.88	2413515.44	8661480.84	11074996.28
23) SHERIFF ADMIN CONSTRUCTION FUND	2239029.68	1503022.29	870161.86	2871890.11	3088821.86	5960711.97
23) RETAINAGE FUND	1173243.96	71358.37	0.00	1244602.33	0.00	1244602.33

**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. **Graffiti Eradication** accounts for revenues derived from state fines assessed.
 - 1.G. **Child Abuse Prevention** is a fund used only to fund child abuse prevention programs in the county where the court is located.
 - 1.H. **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.I. **Insurance Loss Fund** accounts for all insurance premium payments, except health insurance and worker's compensation. Claims are paid from accumulated premium payments, and claims exceeding certain limits that are paid by private insurance carriers.
 - 1.J. **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.K. **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.L. **Unclaimed money not claimed by various entities.**
 - 1.M. **CA Forfeiture Fund** accounts for the holding of seized funds that have been released from the County Attorney on closed cases.
 - 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.
- 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. **2012 Refunding Bonds** This Debt Service Fund accounts for the accumulation of resources for the payment of principal and interest on the Series 2012 General Obligation Refunding Bonds.
 - 9.B. **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.C. **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.
- 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 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.
- 13) **County Attorney Federal Forfeiture Fund** accounts for Federal assets seized with a percent given to the county, governed by the Department of Treasury.
- 14) **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.
- 15) **District Attorney Check Fund** accounts for collection fees on "insufficient funds" checks in a capacity of agent for the District Attorney.
- 16) **District Attorney Payroll Fund** accounts for payroll supplements received from the State of Texas.
- 17) **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.
- 18) **District Attorney Seizure Fund** accounts for the holding of seized funds from cases prior to the case being closed and funds released.
- 19) **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.
- 20) **PC Sheriff Office Forfeiture Fund** accounts for the seized funds that have been released from the County Sheriff Office Seizure Fund on closed cases.
- 21) **PC Sheriff Office Federal Forfeiture Fund** accounts for Federal assets seized with a percentage given to the county, governed by the Department of Treasury.
- 22) **Capital Projects 2003** accounts for monies for capital improvements.
- 23) **Sheriff Administration Construction Fund** accounts for monies used for the construction project.
- 24) **Retainage Fund** monies held until job completed.

POTTER COUNTY FUNDS ON DEPOSIT AT ANB

January 31, 2018

ACCOUNT:

Potter County Detention Center - Holding account for bonding	\$68,500.00
Potter County Bail Bond Security Fund - Deposits required by applicants for Bail Bond surety. Allied Bail Bond has \$12,500.00 cash collateral.	\$32,500.00
Potter County Detention Center Inmate Trust Fund - Trust account for Inmate monies	\$102,321.88
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	\$156,930.50
Caroline Woodburn Potter County District Clerk Registry Account - Courts Fund - bail, criminal, civil bonds, family member held till come of age	\$1,144,040.62
Caroline Woodburn Potter County District Clerk Registry Account - Child Support Holding Account	\$0.00
Potter County District Attorney Seizure Fund holding of seized funds from cases prior to the case being closed	\$483,701.67
Potter County District Attorney Payroll Fund payroll supplements received from the State of Texas	\$5,201.79
Potter County Payroll Fund - wash account, funds transferred from General Fund	\$3,648.71
Potter County Jury Fund - wash account for payment of Juror service	\$6,604.00
Potter County Agency Fund - monies received by the County Clerk, District Clerk, JP and SO in a capacity of agent for the County	\$386,882.89
Potter County Attorney Restitution - monies collected on "insufficient funds" for victim/entity	\$81,874.04
Potter County Tax Office Vehicle Tax Escrow	\$914.07
Potter County Tax Office Property Tax Escrow	\$109,931.55
Potter County Tax Office Credit Card Account	\$1,564,460.46
Potter County Tax Office Highway Fund - Motor Vehicle Acct. Includes percentage county retains from state work. All reimbursements of refunds pertaining to Motor Vehicle	\$581,786.10
Potter County DA Federal Forfeiture Fund - Assets seized by Feds with percentage given to county and governed by Dept. of Treasury	\$37,058.09
Potter County Victim Restitution Fund - monies collected by DA on "insufficient funds" for the victim/entity	\$18,356.98
Community Supervision and Corrections Department - wash acct for all court costs, fines & restitutions	\$142,623.56
Potter County Disbursement Account - wash acct for all cks pd thru the county	\$77,517.89
Community Supervision and Corrections Unclaimed Restitution - monies unable to reimburse thru CSCD acct. Submitted to St.Comptroller	\$0.00
Potter County Sheriffs Federal Forfeiture Fund - Assets seized by Feds with percentage given to county and governed by Dept. of Treasury	\$157,465.83
Community Supervision and Corrections Department Judicial Fund - monies received from probation fees and state funding	\$558,795.39

Potter County Insurance Account - payroll deductions, PRAD, claim reimbursements	\$868,025.81
Potter County Attorney Federal Forfeiture Fund - Assets seized by Feds with percentage given to county and governed by Dept of Treasury	\$411,718.07
Potter County Attorney Hot Check Fund - monies collected by CA on "insufficient funds" as agent for the County Attorney	\$82,240.91
Potter County District Attorney Hot Check Fund - monies collected by DA on "insufficient funds" as agent for the District Attorney	\$122,387.33
Potter County District Attorney Forfeiture Release - holding seized funds released by DA Forfeiture Fund on closed District Court cases	\$197,744.80
Potter County Juvenile Fund - \$5.00 Court fee, run thru Agency	\$28,439.57
Potter County Juvenile Probation State Fund - State grant money recv'd monthly	\$324,455.42
Potter County Detention Center Commissary Account - proceeds from sale of commissary items	\$514,016.61
Potter County Juvenile General Fund - county funding (county's contribution) quarterly	\$644,777.51
Potter County Juvenile IV-E Fund - Federal grant money	\$336,858.28
Potter County General Operating Account - revenues and expenditures to carry out basic governmental activities	\$18,555,851.15
Potter County Clerk Records Management - revenues derived from records mgmt and preservation fees collected by County Clerk	\$335,321.08
Potter County Election Fund - revenues from local political parties	\$164,885.10
Potter County Voter Registration Fund - allocation from State	\$30,633.04
Potter County Interest and Sinking Account - Debt Service Funds of accumulation of resources for pymt of principal and interest	\$2,056,207.57
District Attorney Crime Victim Fund - Juror donation checks	\$39,052.35
Potter County Capital Projects 2003 - expenses paid	\$2,403,459.56
Potter County Sheriff Administration Construction Fund-Expenses paid	\$2,871,890.11
Potter County Tax Office IRP - state reimbursement from truck trailer partial registration	\$20,446.52
Potter County Tax Payer ACH	\$49,897.94
Potter County Tax Office State & County Taxes - collection of taxes, court costs, misc. fees	\$3,785,205.43
Potter County District Clerk Records Mgmt & Preservation Fund revenues derived from records mgmt and preservation fees collected by District Clerk	205,292.70
Potter County Local Law Enforcement Block Grant - grant monies received from the Bureau of Justice Assistance	3,555.70
Potter County Sheriff's Office Forfeiture Fund release of seized funds from SO's Seizure Fund	39,271.20
Potter County Retainage Fund monies held until job completed	1,244,602.33
TOTAL FUNDS ON DEPOSIT	\$41,057,352.11

Pledge Security Listing

January 31, 2018

ID	CUSIP	Description	Safekeeping Location	Safekeeping Receipt	Coupon	Maturity Date	Call Date	Moody	S&P	Fitch	ASC 320	Face Amount	Current Par	Current Book Value	Market Value	Gain(Loss)
Potter County																
1262	912828VQ0	US TREASURY NOTE	Federal Rese	0	1.38	07/31/2018		AAA	AA+	AAA	AFS	1,000,000	1,000,000.00	1,001,572.21	998,760.00	(2,812.21)
1303	3134G8V00	FHLMC(12/16 1 X CALL)	Frost Bank	0	1.20	12/28/2018		AAA	AA+	AAA	AFS	5,000,000	5,000,000.00	5,000,000.00	4,978,450.00	(21,550.00)
1307	3134G9X51	FHLMC (1/17 QTLY CALL)	Frost Bank	0	1.00	07/27/2018	04/27/2018	AAA	AA+	AAA	AFS	5,000,000	5,000,000.00	4,998,584.42	4,996,950.00	(1,634.42)
1311	3134GAAF0	FHLMC (11/16 QTLY CALL)	Frost Bank	0	1.30	08/23/2019	03/05/2018	AAA	AA+	AAA	AFS	5,000,000	5,000,000.00	5,000,000.00	4,917,750.00	(82,250.00)
1317	3135G0R21	FNMA (4/17 QTLY CALL)	Frost Bank	0	1.30	10/28/2019	04/28/2018	AAA	AA+	AAA	AFS	5,000,000	5,000,000.00	5,000,000.00	4,904,750.00	(95,250.00)
1319	3134GARMB	FHLMC (4/17 QTLY CALL)	Frost Bank	0	1.00	10/11/2018	04/11/2018	AAA	AA+	AAA	AFS	3,000,000	3,000,000.00	2,998,735.36	2,997,300.00	(1,435.36)
1320	3134GAMV3	FHLMC (9/17 1 X CALL)	Frost Bank	0	1.00	09/28/2018		AAA	AA+	AAA	AFS	5,000,000	5,000,000.00	5,000,057.98	4,982,000.00	(18,057.98)
1321	3135G0K20	FNMA (1/17 QTLY CALL)	Frost Bank	0	1.25	04/26/2019	04/26/2018	AAA	AA+	AAA	AFS	5,000,000	5,000,000.00	5,000,000.00	4,999,950.00	(50.00)
1323	3133EGG79	FFCB (2/17 CONT CALL)	Frost Bank	0	1.49	05/03/2021	02/05/2018	AAA	AA+	AAA	AFS	5,000,000	5,000,000.00	4,991,796.65	4,817,250.00	(174,546.65)
1342	912828UFS	US TREASURY NOTE	Frost Bank	0	1.13	12/31/2019		AAA	AA+	AAA	AFS	5,000,000	5,000,000.00	4,964,850.00	4,915,750.00	(49,100.00)
1349	3134G8PB2	FHLMC (5/18 1 X CALL)	Frost Bank	0	1.70	05/22/2020	05/22/2018	AAA	AA+	AAA	AFS	1,000,000	1,000,000.00	1,000,000.00	981,260.00	(18,740.00)
1351	912828RE2	US TREASURY NOTE	Frost Bank	0	1.50	08/31/2018		AAA	AA+	AAA	AFS	5,000,000	5,000,000.00	5,007,508.61	4,991,850.00	(15,658.61)
1553	3130AQLQ5	FHLB (4/18 QTLY CALL)			2.00	04/30/2021	04/30/2018	AAA	AA+	AAA	AFS	5,000,000	5,000,000.00	5,000,000.00	4,899,550.00	(100,450.00)
1554	3133EHNS8	FFCB (11/18 CONT CALL)			2.14	11/01/2021	11/01/2018	AAA	AA+	AAA	AFS	5,000,000	5,000,000.00	5,000,000.00	4,927,500.00	(72,500.00)
Total for Potter County												60,000,000	60,000,000.00	59,963,105.23	59,309,070.00	(654,035.23)