

# **POTTER COUNTY TREASURER**

**OCTOBER, 2021  
MONTHLY CASH REPORT**



**Commissioners' Court  
November 22, 2021  
Potter County Treasurer  
Leann Jennings**

## MONTH OF OCTOBER 2021

## CASH REPORT

ACCOUNT:	BEGINNING BALANCE	ADD RECEIPTS	LESS DISBURSEMENT	BANK BALANCE	INVESTMENTS	FINAL FUND BALANCE
<b>1) GENERAL OPERATING ACCOUNT:</b>						
1.A. GENERAL FUND	11425130.92	1670373.98	6330536.46	6764968.44	20880878.25	27645846.69
1.B. LAW LIBRARY FUND	191031.35	5012.77	2869.67	193174.45	0.00	193174.45
1.C. COURT RECORDS MGMT FUND	42029.35	1682.47	0.00	43711.82	0.00	43711.82
1.D. CC & DC TECHNOLOGY FUND	51096.86	429.36	0.00	51526.22	0.00	51526.22
1.E. COURTHOUSE SECURITY FUND	135536.94	4414.94	0.00	139951.88	0.00	139951.88
1.F. JUSTICE COURT TECHNOLOGY FUND	168485.89	804.68	297.38	168993.19	0.00	168993.19
1.G. STATE COURT COSTS FUND	155675.91	68021.60	220731.03	2966.48	0.00	2966.48
1.H. JUSTICE CRT BLDG SECURITY FUND	47541.92	28.65	0.00	47570.57	0.00	47570.57
1.I. UNCLAIMED MONIES FUND	263489.70	951.63	125.00	264316.33	0.00	264316.33
1.J. CA FORFEITURE FUND	196114.54	42.92	2284.11	193873.35	0.00	193873.35
1.K. CA PRETRIAL DIVERSION FUND	55690.53	2512.37	2319.84	55883.06	0.00	55883.06
1.L. DA PRETRIAL DIVERSION FUND	4908.82	901.30	0.00	5810.12	0.00	5810.12
1.M. HAVA GRANT FUNDS	61933.18	13.71	0.00	61946.89	0.00	61946.89
1.N. PANHANDLE AUTO THEFT UNIT FUND	-51574.13	1800.00	39467.48	-89241.61	0.00	-89241.61
1.O. SHERIFF CESF GRANT FUND	-28450.04	29250.00	9568.05	-8768.09	0.00	-8768.09
<b>TOTAL GENERAL OPERATING ACCOUNT</b>	<b>12718641.74</b>	<b>1786240.38</b>	<b>6608199.02</b>	<b>7896683.10</b>	<b>20880878.25</b>	<b>28777561.35</b>
2) PAYROLL FUND	0.00	1899451.81	1899451.81	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	7860.00	7860.00	0.00	0.00	0.00
5) ELECTION FUND	333645.25	53.02	0.00	333698.27	0.00	333698.27
6) DISTRICT CLERK REC MGMT FUND	212461.03	3462.12	2851.59	213071.56	0.00	213071.56
7) COUNTY CLERK REC MGMT FUND	317814.23	10061.40	0.00	327875.63	0.00	327875.63
8) VOTER REGISTRATION FUND	7360.70	1.17	0.00	7361.87	0.00	7361.87
9) INTEREST & SINKING ACCOUNT:						0.00
9.A. 2016 CERTIFICATES	2549965.22	2289.61	0.00	2552254.83	0.00	2552254.83
9.B. 2017 TAX NOTES	349924.45	3552.83	0.00	353477.28	0.00	353477.28
9.C. 2019 CERTIFICATES	785112.45	10261.06	0.00	795373.51	0.00	795373.51
<b>TOTAL INTEREST &amp; SINKING ACCOUNT</b>	<b>3685002.12</b>	<b>16103.50</b>	<b>0.00</b>	<b>3701105.62</b>	<b>0.00</b>	<b>3701105.62</b>
10) EMPLOYEE INSURANCE FUND	3649450.76	634133.20	647884.11	3635699.85	33472.11	3669171.96
11) AGENCY FUND	319624.11	296055.16	322832.64	292846.63	0.00	292846.63
12) COUNTY ASSISTANT DISTRICT 1 FUND	4655386.43	337062.70	13416.85	4979032.28	0.00	4979032.28
13) CA HOT CHECK FUND	34459.58	225.48	3804.64	30880.42	0.00	30880.42
14) CA FEDERAL FORFEITURE FUND	84577.78	13.38	0.00	84591.16	0.00	84591.16
15) CA RESTITUTION FUND	14034.42	1512.80	2190.25	13356.97	0.00	13356.97
16) DA HOT CHECK FUND	114404.85	18.16	181.77	114241.24	0.00	114241.24
17) DA PAYROLL FUND	419.36	0.00	1785.64	-1366.28	0.00	-1366.28
18) DA RESTITUTION FUND	13066.98	0.00	0.00	13066.98	0.00	13066.98
19) DA SEIZURE FUND	135959.24	21.60	0.00	135980.84	0.00	135980.84
20) LAW ENFORCEMENT GRANTS FUND	13740.29	1.39	12354.94	1386.74	0.00	1386.74
21) SHERIFF OFFICE FORFEITURE FUND	169687.56	26.59	6845.00	162869.15	0.00	162869.15
22) SHERIFF FED FORFEITURE FUND	194922.65	2115.53	1742.95	195295.23	0.00	195295.23
23) CAPITAL PROJECTS FUND	4286781.02	680.58	4581.03	4282880.57	9090738.09	13373618.66
24) RETAINAGE FUND	566472.60	130769.14	0.00	697241.74	0.00	697241.74
25) DISTRICT COURTS CONSTRUCTION FUN	2427672.02	5000841.25	2656184.91	4772328.36	32588228.96	37360557.32
26) AMERICAN RESCUE PLAN ACT (ARPA)	11408711.59	2266.11	0.00	11410977.70	0.00	11410977.70

**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. **Sheriff's Office CESF Grant Fund (Coronavirus Emergency Supplemental Funding)** accounts for monies received from the U.S. Department of Justice. These monies are to be used to prevent, prepare for, and respond to COVID-19.
- 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.

**POTTER COUNTY FUNDS ON DEPOSIT AT ANB****October 31, 2021****ACCOUNT:**

Potter County Host Court	\$10,836.07
Potter County Detention Center - Holding account for bonding	\$42,000.00
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	\$223,493.20
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	\$89,017.57
Stephnie Menke Potter County District Clerk Registry Account - Courts Fund - bail, criminal, civil bonds, family member held till come of age	\$1,928,911.24
Stephnie Menke Potter County District Clerk Registry Account - Child Support Holding Account	
Potter County District Attorney Seizure Fund holding of seized funds from cases prior to the case being closed	\$135,980.84
Potter County District Attorney Payroll Fund payroll supplements received from the State of Texas	\$419.36
Potter County Payroll Fund - wash account, funds transferred from General Fund	\$6,204.83
Potter County Jury Fund - wash account for payment of Juror service	\$5,264.00
Potter County Agency Fund - monies received by the County Clerk, District Clerk, JP and SO in a capacity of agent for the County	\$253,567.88
Potter County Attorney Restitution - monies collected on "insufficient funds" for victim/entity	\$23,878.03
Potter County Tax Office Vehicle Tax Escrow	\$857,448.10
Potter County Tax Office Property Tax Escrow	\$268,754.70
Potter County Tax Office Credit Card Account	\$373,186.94
Potter County Tax Office Highway Fund - Motor Vehicle Acct. Includes percentage county retains from state work. All reimbursements of refunds pertaining to Motor Vehicle	\$569,076.88
Potter County DA Federal Forfeiture Fund - Assets seized by Feds with percentage given to county and governed by Dept. of Treasury	\$45,103.04
Potter County Victim Restitution Fund - monies collected by DA on "insufficient funds" for the victim/entity	\$12,766.98
Community Supervision and Corrections Department - wash acct for all court costs, fines & restitutions	\$90,580.20
Potter County Disbursement Account - wash acct for all cks pd thru the county	\$531,240.70
Community Supervision and Corrections Unclaimed Restitution - monies unable to reimburse thru CSCD acct. Submitted to St.Comptroller	
Potter County Sheriffs Federal Forfeiture Fund - Assets seized by Feds with percentage given to county and governed by Dept. of Treasury	\$196,660.18
Community Supervision and Corrections Department Judicial Fund - monies received from probation fees and state funding	\$1,105,422.21
Potter County Insurance Account - payroll deductions, PRAD, claim reimbursements	\$3,635,699.85

Potter County Attorney Federal Forfeiture Fund - Assets seized by Feds with percentage given to county and governed by Dept of Treasury	\$84,591.16
Potter County Attorney Hot Check Fund - monies collected by CA on "insufficient funds" as agent for the County Attorney	\$34,578.96
Potter County District Attorney Hot Check Fund - monies collected by DA on "insufficient funds" as agent for the District Attorney	\$114,241.24
Potter County District Attorney Forfeiture Release - holding seized funds released by DA Forfeiture Fund on closed District Court cases	\$46,432.68
Potter County Juvenile Fund - \$5.00 Court fee, run thru Agency	\$34,030.10
Potter County Juvenile Probation State Fund - State grant money recv'd monthly	\$27,130.52
Potter County Dentention Center Commissary Account - proceeds from sale of commissary items	\$291,410.74
Potter County Juvenile General Fund - county funding (county's contribution) quarterly	\$1,894,537.15
Potter County Juvenile IV-E Fund - Federal grant money	\$384,566.12
Potter County General Operating Account - revenues and expenditures to carry out basic governmental activities	\$7,882,443.26
Potter County Clerk Records Management - revenues derived from records mgmt and preservation fees collected by County Clerk	\$327,875.63
Potter County Election Fund - revenues from local political parties	\$333,698.27
Potter County Voter Registration Fund - allocation from State	\$7,361.87
Potter County Interest and Sinking Account - Debt Service Funds of accumulation of resources for pymt of principal and interest	\$3,701,105.62
District Attorney Crime Victim Fund - Juror donation checks	\$44,523.27
Potter County Capital Projects 2003 - expenses paid	\$4,282,880.57
Potter County Tax Office IRP - state reimbursement from truck trailer partial registration	\$154.65
Potter County Tax Payer ACH	\$0.03
Distict Courts Construction Fund	\$4,772,328.36
Potter County Tax Office State & County Taxes - collection of taxes, court costs, misc. fees	\$183,455.36
Potter County District Clerk Records Mgmt & Preservation Fund revenues derived from records mgmt and preservation fees collected by District Clerk	213,071.56
Potter County Local Law Enforcement Block Grant - grant monies received from the Bureau of Justice Assistance	1,386.74
Potter County Sheriff's Office Forfeiture Fund release of seized funds from SO's Seizure Fund	162,869.15
Potter County Retainage Fund monies held until job completed	696,824.74
American Rescue Plan Act (ARPA) - The Coronavirus State and Local Fiscal Recovery Funds	11,410,977.70
Potter County Assistant District #1	4,992,389.13
<b>TOTAL FUNDS ON DEPOSIT</b>	<b>\$52,390,117.48</b>

# Pledge Security Listing

October 31, 2021

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)
								AAA	AA+	AAA	AFS	11,060,151	74,886.96	74,569.11	86,401.87	11,832.76
		FN #576856	Frost Bank	0	7.00	02/01/2031		AAA	AA+	AAA	AFS	1,148,265	227,061.30	240,118.16	245,243.84	5,125.68
		GZ #AG8897	Frost Bank	0	4.00	02/20/2044		AAA	AA+	AAA	AFS	5,000,000	5,000,000.00	4,999,878.17	5,010,482.65	10,604.48
		FEDERAL FARM CREDIT BAN	Frost Bank		2.11	12/15/2021		AAA	AA+	AAA	AFS	4,500,000	4,197,24.68	425,564.69	437,913.99	12,349.30
		FN #AL1831	Frost Bank		3.50	05/01/2027		AAA	AA+	AAA	AFS	2,107,635	203,671.94	206,106.03	212,137.54	6,031.51
		FN #AL1870	Frost Bank		3.50	05/01/2027		AAA	AA+	AAA	AFS	3,300,000	456,269.25	457,639.68	471,921.16	14,281.48
		FN #AL2654	Frost Bank		3.00	11/01/2027		AAA	AA+	AAA	AFS	3,550,000	546,889.57	529,220.46	546,860.63	17,640.17
		FHR 4150 EC	Frost Bank		1.50	01/15/2028		AAA	AA+	AAA	AFS	2,500,000	323,900.18	324,965.52	335,723.04	10,757.52
		FG #G14752	Frost Bank		3.00	05/01/2028		AAA	AA+	AAA	AFS	1,000,000	1,000,000.00	1,096,736.30	1,135,741.12	39,004.82
		DEL VALLE TX ISD REF	Frost Bank		4.00	06/15/2030	06/15/2027	AAA	AAA	AAA	AFS	1,000,000	1,000,000.00	1,050,785.52	1,068,401.88	17,616.36
		CANYON TX ISD REF	Frost Bank		4.50	02/15/2031	02/15/2024	AAA	AAA	AAA	AFS	3,025,000	249,008.65	259,629.34	270,615.23	11,985.89
		FG #C91377	Frost Bank		4.50	06/01/2031		AAA	AA+	AAA	AFS	2,500,000	333,873.08	342,944.03	358,784.94	15,840.91
		FN #MA0977	Frost Bank		4.00	02/01/2032		AAA	AA+	AAA	AFS	960,000	960,000.00	1,005,717.54	1,099,331.00	93,613.46
		TEXAS CITY TX ISD SCH B	Frost Bank		4.00	08/15/2035	08/15/2028	AAA	AAA	AAA	AFS	3,000,000	316,025.08	311,698.24	323,126.17	11,427.93
		GNR 2010-99 TX	Frost Bank		2.50	08/16/2040		AAA	AA+	AAA	AFS	2,000,000	2,000,000.00	2,136,601.44	2,248,933.94	112,332.50
		SOCORRO TX INDEP SCH DI			5.00	08/15/2024		AAA	AAA	AAA	AFS	3,000,000	3,000,000.00	3,000,000.00	2,917,384.86	(82,615.14)
		FHLMC (9/21 QTY CALL)			0.55	09/29/2025	12/29/2021	AAA	AA+	AAA	AFS	2,000,000	2,000,000.00	1,944,549.98	1,938,260.00	(6,289.98)
		AMARILLO TX ISD TAXABLE			0.00	02/01/2025		AAA	AAA	AAA	AFS	625,000	625,000.00	625,000.00	625,331.25	331.25
		ARGYLE TX ISD TAXABLE			0.32	08/15/2022		AAA	AAA	AAA	AFS	5,000,000	5,000,000.00	5,000,000.00	4,855,630.25	(144,369.75)
		FHLMC (3/21 QTY CALL)			0.70	12/30/2025	12/30/2021	AAA	AA+	AAA	AFS	5,000,000	5,000,000.00	4,999,565.04	4,811,225.85	(188,339.19)
		FNMA (12/21 QTY CALL)			0.88	06/22/2026	12/21/2021	AAA	AA+	AAA	AFS	5,000,000	5,000,000.00	5,000,000.00	4,794,098.00	(205,902.00)
		FHLB (3/21 1 X CALL)			1.10	03/03/2027	12/29/2027	AAA	AA+	AAA	AFS	5,000,000	5,000,000.00	4,994,401.63	4,957,300.00	(37,101.63)
		FFCB (3/22 CONT CALL)			4.00	02/15/2025	03/03/2022	NR	AA+	AA+	AFS	965,000	965,000.00	1,059,510.00	1,055,565.25	(3,944.75)
		AMARILLO TX JNR CLG TAX			3.65	01/07/2031	01/07/2022	AAA	AA+	AAA	AFS	5,500,000	5,500,000.00	5,535,276.78	5,534,278.81	(997.98)
		FHLB (1/22 QTY CALL)			1.30	12/15/2027	11/05/2021	AAA	AA+	AAA	AFS	5,000,000	5,000,000.00	5,000,000.00	4,974,385.55	(25,614.45)
		FFCB (9/21 CONT CALL)			2.00	07/01/2051		AAA	AA+	AAA	AFS	3,684,270	3,660,146.43	3,709,916.19	3,607,461.22	(102,454.97)
		#FR RA5538			0.80	08/26/2025	11/26/2021	AAA	AA+	AAA	AFS	5,000,000	5,000,000.00	5,000,000.00	4,915,585.75	(84,414.25)
		FHLB (11/21 QTY CALL)														
<b>Total for Patter County</b>												<b>59,329,393.85</b>	<b>58,861,457.12</b>	<b>58,838,125.79</b>	<b>(491,268.07)</b>	

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