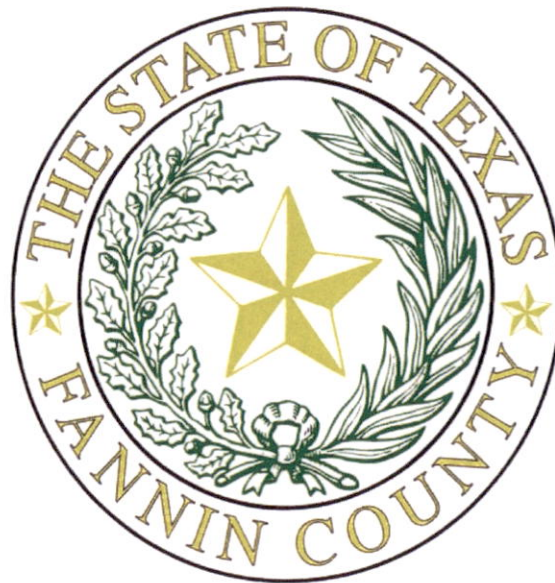


COUNTY AUDITOR'S REPORT

Treasurer's Office Audit

January 1, 2023 – December 31, 2023



March 14, 2024

Alicia Whipple

Fannin County Auditor

Julie Criswell

Fannin County Assistant Auditor

Internal Audits



OFFICE OF THE
COUNTY AUDITOR

101 E Sam Rayburn Dr, Suite 301

Bonham, Texas, 75418

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March 14, 2024

Honorable David Woodson
County Treasurer
101 E. Sam Rayburn Dr. Suite 302
Bonham, TX 75418

Honorable David Woodson:

Attached is the Internal Auditor's final report labeled Treasurer's Office Audit. The audit covered the period January 1, 2023 through December 31, 2023. The internal audit was performed from Feb 26, 2024 through March 8, 2024. In order to reduce paper usage, a hard copy will not be sent through in-house mail except to the auditee.

If you prefer that released reports be emailed to a different (or additional) recipient, please inform me of the name and the change will be made.

Respectfully,

Julie Criswell

Assistant Auditor, Internal Audits

Attachment: Annual Audit Report, Treasurer's Office Audit

Fannin County Auditor's Office mission is to provide responsible, progressive leadership by accomplishing the following:

- Comply with applicable law and regulations
- Safeguard and monitor the assets of the County utilizing sound fiscal policies
- Assess risk and establish and administer adequate internal controls
- Accurately record and report financial transactions of the County
- Ensure accurate and timely processing of amounts due to County employees and vendors
- Set an example of honesty, fairness, and professionalism for Fannin County government
- Provide services with integrity
- Work in partnership with all departments to resolve all issues of the County
- Strive to utilize the latest efficient and effective technology in the performance of tasks
- Provide technical support and training in the development, implementation, and maintenance of information systems
- Hold ourselves accountable to the citizens of the County at all times
- Be responsive to the elected officials and department heads of Fannin County

The objectives of this audit are to:

1. Ensure compliance with laws, regulations, contracts, policies, plans and procedures.
2. Evaluate internal controls over safeguarding of assets.
3. Reliability and integrity of the information.
4. Verification of accuracy and completeness of reporting.

The scope of the internal audit encompassed the financial records and administrative procedures related to the Treasurer's Office. The internal audit included, but not limited to, the books, accounts, investments, reports, education, bonds and records of the County Treasurer's Office.

As part of the procedures we:

- Reviewed compliance issues noted in the July 3, 2023 Treasurer's office audit.
 - Annual report required by Article IV of the County's Investment Policy
 - Monthly investment report does not include all information required by GC 2256.023
 - The County's Investment Policy is not in compliance with GC 2256.014
 - According to GC 2256.023 and Article IV – Investment Reports of the County's Investment Policy, a quarterly report should be submitted to the Commissioners' Court to include a summary statement of each pooled fund group that includes the following information:
 - beginning market value for the reporting period;
 - ending market value for the reporting period;
 - fully accrued interest for the reporting period.
 - Deposits continue to be made in compliance with LGC 113.022
- Collects all the money or other property it should have
 - Properly accounts for all receivables due to the county
 - It was noted in the July 3, 2023 internal audit report the following offices currently deposit collections with the Treasurer's office
 - Justice of the Peace, Precinct 1
 - Justice of the Peace, Precinct 2
 - Environmental Development Office
 - Pursues collection of all receivables
- Reviewed the Treasurer's bond to ensure compliance with GC 27.001
- Reviewed educational hours to ensure compliance with GC 27.005

- Reviewed a sample of daily deposits to ensure that amounts deposited agreed with the daily reports and were deposited on a timely basis in compliance with LGC 113.022.
- Observed the office and interviewed staff members for proper internal controls.
- Interview staff members to get an understanding of office's work environment.

BACKGROUND

The county treasurer is elected by the voters of each county for a term of four years and must maintain an office at the county seat (Tex. Const. Art. XVI, Sec.44; Local Government Code Chapter 83). Legislatively prescribed duties fall into three basic categories; receipt of funds, disbursement of funds, and accounting for funds in custody. The following compilation lists specific statutory responsibilities under these three general categories. A fourth category includes legislation qualifying the treasurer to serve and other miscellaneous statues.

EXAMINATION METHODOLOGY

Our work was based on applying sampling procedures to the office records and on verbal and written representations from the County Treasurer's office. Sampling relates to the examining, on a test basis, evidence supporting the amounts and disclosures in the financial records and statements. The use of sampling techniques would not necessarily disclose all matters in the office's financial statements, financial records, and financial controls that might be material weakness or misstatements. In regard to the written and verbal representations made by personnel from the County Treasurer's office, unless otherwise noted in this report, office management maintains that the assertions we relied upon in the examination were correct.

SUMMARY OF FINDINGS/RECOMMENDATIONS

A review of the County Treasurer's office from January 1, 2023 through December 31, 2023 revealed the findings listed below with recommendations:

Receipting and Depositing

In accordance to the Local Government Code, Title 4. Finances, Subtitle B. Management of County Money, Chapter 113, County Treasurer as Chief Custodian of Money, section 113.001:

“The county treasurer, as chief custodian of county funds, shall keep in a designated depository and shall account for all money belonging to the county.

Finding 1: During the field audit, it was observed that all money belonging to the county is received by the Treasurer. The Auditor's office prepares an excel spreadsheet recording all money received and notating the appropriate account the revenue should be allocated to. The Treasurer prepares a detailed deposit warrant upon receipt of money and funds are deposited to the bank in most instances the same day. In addition, all collection activities are recorded in the accounting system and a unique identifying receipt number is assigned. All supporting documentation, deposit warrant and deposit slips are forwarded to the Auditor's office to be reconciled and approved. The Treasurer and Auditor's office work together simultaneously to account for all money belonging to the county.

In accordance to the Local Government Code, Title 4. Finances, Subtitle B. County Finances, Chapter 113, Management of County Money, section 113.022, Time for Making Deposits:

“(a) A county officer or other person who receives money shall deposit the money with the county treasurer on or before the next regular business day after the date on which the money is received. If this deadline cannot be met, the officer or person must deposit the money, without exception, on or before the fifth business day after the day on which the money is received. However, in a county with fewer than 50,000 inhabitants, the commissioners court may extend the period during with funds must be deposited with the county treasurer, but the period may not exceed 15 days after the date the funds are received.”

Finding 2: Only the Justice of the Peace Precinct 1, Justice of the Peace Precinct 2 and Environmental Development offices are currently depositing physical collections to the Treasurer's office. The money collected is deposited at the bank the same day.

Finding 3: All remaining offices deposit collections in a separate bank account approved by the county. The offices then transfer money owed to the county by check for the reporting period. Supporting collection documentation is turned in consecutively when checks are received in the Auditor's office. Some offices are not meeting the required deadline mandated by the LGC, 113.022 resulting in noncompliance. The additional bank account, per office duplicates the Auditor's monthly bank reconciliations and accounting procedures.

Recommendation would be to have the Treasurer follow up with any offices not meeting the required deadline to deposit money. In an effort to streamline processes and eliminate additional liability, a long term goal to consider would be to work with each office to understand and plan where there is opportunity to work towards eliminating the need for the additional bank accounts. Collections would be deposited directly to the Treasurer and Auditor's office.

In accordance to the Local Government Code, Title 4. Finances, Subtitle B. County Finances, Chapter 113, Management of County Money, section 113.023, Deposit Warrants:

“(a) Except as provided by Subsection (c), each deposit made in the county treasury must be made on a deposit warrant. The deposit warrant authorizes the county treasurer to receive the amount stated in the warrant. The warrant must state the purpose for which the amount is received and the fund to which it is to be applied.

(b) The county treasurer shall keep the original deposit warrant. The county treasurer shall provide the county clerk or the county auditor with duplicate deposit warrants or a written report of all deposit warrants received that contains detailed information about each warrant. On the request of a person making a deposit, the county treasurer may provide a duplicate deposit warrant to the person. If the county has a county auditor, the auditor shall enter the amount in the auditor's books, charging the amount to the county treasurer and crediting the person who deposited the amount. The treasurer may receive money only through this procedure except as provided by Subsection (c).

Finding 4: It was observed on several occasions the Treasurer completes deposit warrants for all money processed through the office. After the deposit warrant is completed, the money collected for each account is recorded in the accounting system creating an electronic receipt. The unique receipt number associated to each transaction is recorded on the associated deposit warrant. The complete deposit warrants are taken to the County Clerk's office where they are signed off by the Chief Deputy and stamped by the County Clerk. The deposit warrants observed included the correct amount received, the purpose for which the amount is received and the fund to apply it to.

Disbursement of Money for Jury Service

In accordance to the Local Government Code, Title 4. Finances, Subtitle B. County Finances, Chapter 113, Disbursement of Money for Jury Service:

- (a) Notwithstanding any other provision of this subchapter or other law to the contrary, a county treasurer may disburse to a person who reports for jury service and discharges the person's duty the daily amount of reimbursement for jury service expenses set by the commissioners court under Section 61.001, Government Code, by:
- (1) using an electronic funds transfer system in accordance with Chapter 156;
 - (2) using a cash dispensing machine;
 - (3) issuing a debit card or a stored value card; or
 - (4) using any other method that the county treasurer and the commissioners' court determine is secure, accurate, and cost-effective and that is convenient for person who report for jury service.

- (b) A system or method of payment adopted by a county treasurer under Subsection (a) may be implemented only if it is approved by the commissioners' court and administered in accordance with the procedures established by the county auditor or by the chief financial officer of a county that does not have a county auditor.
- (c) A system or method of payment authorized by this section may be used in lieu of or in addition to the issuance of checks or orders for payment authorized under this subchapter.

Finding 5: A series of juror payment request worksheets were audited. The audit included a review of sixty-two jury requests for full payment and/or requests to donate jury pay. One discrepancy was found during the audit. The juror pay worksheet issue included a request to pay for 1 day and 4 days. It was difficult to determine which amount was owed. The corresponding paperwork provided by the district clerk included further details to help identify the correct amount to be paid. After discussing this finding with the Treasurer, the juror was immediately contacted and paperwork to correct the jury payment shortage was submitted.

Finding 6: It was observed during the internal audit the Treasurer has adequate controls in place to process juror payment requests. The request for payment is submitted to the Treasurer's office, after it has been reconciled the request to proceed with payment and corresponding paperwork is forwarded to the auditor's office. The actual checks are printed in the Auditor's office and then turned back into the Treasurer's office for review and mail.

Recommendation would be to have the treasurer contact the district clerk's office to clarify which amount is due when juror pay request worksheets include more than one payment amount owed. There were several instances when auditing the juror pay worksheets this occurred. In addition, it is recommended to review the highlighted jurors noted on the prospective jurors report and juror panel seating layout provided by the district clerk's office. These two documents aided in clarifying the actual jury payment owed. Overall, the treasurer does an efficient and effective job processing juror payment requests. Based on the amount of testing conducted during this segment the discrepancy noted was minimal (1.61%).

Bonds

In accordance to the Local Government Code, Chapter 83, County Treasurer, section 83.002, Bond:

- (a) The county treasurer, before beginning to perform the duties of office, must execute a bond with a surety company authorized to do business in this state as a surety. The bond must be:
 - (1) approved by the commissioners court;
 - (2) made payable to the county judge in an amount established by the commissioners court not to exceed one-half of one percent of the largest amount budgeted for general county maintenance and operations for any fiscal year of the county beginning during the term of office preceding the term for which the bond is to be given except that the amount may not be less than \$5,000 or more than \$500,000;and

Finding 7: The office is in compliance, a \$5,000 bond was verified for the County Treasurer, David Woodson and valid January 1, 2023 – Expires January 1, 2027.

Investment Training & Continued Education Requirements

In accordance to the Government Code, Chapter 2256, Public Funds Investment, section 2256.008, Investment Training; Local Governments:

“(a) Except as provided by Subsections (a-1), (b), (b-1), (e), and (f), the treasurer, the chief financial officer if the treasurer is not the chief financial officer, and the investment officer of a local government shall:

- (1) attend at least one training session from an independent source approved by the governing body of the local government or a designated investment committee advising the investment officer as provided for in the investment policy of the local government and containing at least 10 hours of instruction relating to the treasurer’s or officer’s responsibilities under this subchapter within 12 months after taking office or assuming duties; and

Finding 8: The office is in compliance, David Woodson, County Treasurer completed 20 hours of educational instruction during the 2014 New Treasurers’ Seminar December 15-18 prior to taking office. A minimum of 10 hours of instruction is required within 12 months of taking office.

- (2) attend an investment training session not less than once in a two-year period that begins on the first day of that local government’s fiscal year and consists of the two consecutive fiscal years after that date, and receive not less than 10 hours of instruction relating to investment responsibilities under this subchapter from an independent source approved by the governing body of the local government or a designated investment committee advising the investment officer as provided for in the investment policy of the local government.”

Finding 9: The County Treasurer, as the Investment Officer is in compliance with Government Code 2256.008. David Woodson, County Treasurer earned more than thirty-four investment training hours during 2015-2018, thirty-two investment hours were earned during 2019-2022, and five investment hours were earned in 2023. In 2024, the County Treasurer is required to earn an additional five investment hours to maintain compliance to the required ten hours in two consecutive fiscal years. Ongoing investment training is scheduled and booked for 2024. Mr. Woodson provided education certifications and detailed transcripts were provided by TAC for verification purposes.

Term	Year	Investment Training Dates	Conference Name	Training Hours	Required Investment Training Hours
Term 1	2015	April 20-23	43rd Annual County Treasurers' Continued Education	5	10
	2016	April 18-21	44th Annual County Treasurers' Continued Education	5	
	2017	April 17-20	45th Annual County Treasurers' Continued Education	5	10
	2018	February 13-16	2018 Basics of County Investments Course	14.75	
	2018	April 16-19	46th Annual County Treasurers' Continued Education	5	
<i>Total Investment Education Hours Earned</i>				34.75	20
Term 2	2019	April 15-18	47th Annual County Treasurers' Continued Education	5	10
		September 9-12	71st Annual County Treasurers' Association of Texas Conf	2	
	2020	September 21-24	72nd Annual County Treasurers' Association of Texas Conf	5	10
	2021	June 28-30	2021 Conference of the County Investment Academy	15	
	2022	April 18-21	50th Annual County Treasurers' Continuing Education Seminar	5	
<i>Total Investment Education Hours Earned</i>				32	20
Term 3	2023	April 17-20	51st Annual County Treasurers' Continuing Education Seminar	5	10
	2024			0	10
	2025			0	
	2026			0	
<i>Total Investment Education Hours Earned</i>				5	20
<i>Total Treasurer Investment Education Hours Earned for Time Period</i>				71.75	60

In accordance to the Fannin County Investment Policy, “The Investment Officer is required to submit the required continuing education hours as required by the Public Funds Investment Act to Commissioners’ Court as a matter of record.”

“(d) states that “not later than December 31 each year, each individual, association, business, organization, governmental entity, or other person that provides training under this section shall report to the comptroller

a list of the governmental entities for which the person provided required training under this section during that calendar year. An individual's reporting requirements under this subsection are satisfied by a report of the individual's employer or the sponsoring or organizing entity of a training program or seminar."

Finding 10: Although the required education and training were completed, the office did not submit to Commissioners' Court annually as a matter of record. In an effort to notify the public, a press release had been posted in the local paper and online in some instances but not consistently.

Recommendation would be to submit the completed investment training and continuing education certificates to commissioners' court once they are received so they can be made public record. All outstanding required education documentation is available and can be presented to commissioners' court to satisfy this finding.

Investment Reporting

Regular Reports

In accordance to the County's Investment Policy Article IV and Government Code Sec. 2256.023, not less than quarterly, the investment officer shall prepare and submit to the County Commissioners' Court a written report of investment transactions for all funds covered by this chapter for the preceding reporting period.

A. The report must:

- (1) Describe in detail the investment position of the entity on the date of the report;

Finding 11: The office does submit a monthly investment report but it does not include a detailed description of the investment position of the entity on the date of the report. After discussing this finding with the county treasurer, it was agreed that a written detailed description of the investment position would be added to the investment report. This modification will be submitted in the February 2024 Investment report.

- (2) Be prepared jointly by all investment officers of the entity;

Finding 12: The office is in compliance, the Treasurer prepares the monthly investment reports and is the only investment officer.

Finding 13: The Treasurer prepares an investment report which is presented monthly (instead of quarterly) and submitted to commissioners' court for review. It was noted the investment report does not include a signature from the Treasurer/Investment Officer. After reviewing this finding, the Treasurer has added a signature line to the investment report. This modification will be submitted in the February 2024 Investment report.

- (3) Contain a summary statement, prepared in compliance with generally accepted accounting principles, of each pooled fund group that states the:
 - a. Beginning market value for the reporting period;
 - b. Additions and changes to the market value during the period;
 - c. Ending market value for the period; and
 - d. Fully accrued interest for the reporting period;

Finding 14: The monthly investment report does not currently include a summary statement, beginning market value, additions and changes to the market value during the period; ending market value and fully accrued interest for the reporting period. This finding was also noted in the internal audit report submitted July 3, 2023. After discussing this finding with the County Treasurer, the requested information has been included and revisions to the monthly investment report will begin February 2024.

- (4) State the book value and market value of each separately invested asset at the beginning and end of the reporting period by the type of asset and fund type invested;

Finding 15: The monthly investment report does not include the book value and market value of each separate invested asset at the beginning and end of the reporting period. After discussing this finding with the County Treasurer, the requested information has been added to each monthly investment report beginning February 2024.

Annual Reports

In accordance to the County's Investment Policy Article IV, the County Investment Officer will prepare a written fiscal year report concerning the County's investment transactions for the preceding year and describing in detail the investment position of all of the funds for which the County has the investment authority and responsibility as of the date of the report.

Finding 16: The Investment Officer did not submit an annual investment report. This finding was also noted in the internal audit report submitted July 3, 2023. After discussing this finding with the County Treasurer, the requested Annual Investment Report for fiscal year 2023 has been prepared and available to submit to Commissioners' Court beginning February 2024. In addition, Year to Date Investment Comparison reports by month were prepared for 2023 & 2024 and available for review.

Investment Advisory Committee

In accordance to the County's Investment Policy Article III, Investment Responsibility and Control, section 1. Investment Advisory Committee:

"As stated in the county's investment policy, and Investment Advisory Committee shall be established and made up of four (4) members and a possibility of a fifth (5th) citizen member. The members being the County Judge, The County Treasurer/Investment Officer, County Auditor and one Commissioner alternating on an annual basis beginning with the precinct one Commissioner and followed by the Commissioners' of precinct 2,3, and 4 and then repeating.

It will be the responsibility of the committee to oversee the investment of the County's funds and those proprietary and fiduciary funds that Fannin County has the responsibility and authority to invest. The investment officer shall serve as Chair of the Investment Committee and the County Auditor to serve as secretary. "

Finding 17: Investment changes are currently decided among the Treasurer (Investment Committee Chair), County Auditor (Secretary) and the Assistant Auditor. The current changes are completed only on a need to pay bills for the county or when additional funds are available to earn additional interest in the General Fund Texpool account. The changes are communicated to commissioners' court when the request to pay bills is presented and/or when the investment report is presented. The investment advisory committee does not have a 5th member and the remaining investment committee has not met to discuss investment opportunities for a while.

Finding 18: Over ten million dollars is invested in Texpool as of February 2024. The county currently invests in Texpool vs Texpool Prime because there is additional risk with Texpool Prime. The 2022 Bond, which is the money for the County's new Justice Center is invested thru Legend Bank. There is also a small Money Market with Legend Bank. The county only invests in safe investments and investments that are liquid so money is available quickly. The additional investments are FDIC covered and funds can be accessed quickly as needed.

Recommendation would be to work towards adding a fifth member of the investment committee who is a qualified citizen with experience in investment management. The investment committee could meet more consistently to discuss investment opportunities in an effort to earn more revenue for the county. All investment changes would be presented to commissioners' court for approval.

Separation of Duties

One of the most important controls is to have proper separation of duties. No one person should authorize a transaction, record the transaction and have custody of the assets. Due to the office having no other employees, the Auditor's office handles many treasurer duties and responsibilities to ensure separation of duties and to maintain compliancy.

Finding 19: Due to the vast support the Auditor's office provides the County Treasurer there is no one person who authorizes a transaction, records the transaction and has custody of the assets. There is effective separation of duties in the Treasurer's office.

Finding 20: The Auditor's office handles the following Treasurer duties: reconciles monthly bank statements, posts & scans receipts (money collected), monitors bank account daily for deposits or discrepancies, prints ACH deposits

and provides supporting documentation for the Treasurer to process, prepares the quarterly court cost report, produces the monthly financial report for the Treasurer to present in Commissioners' Court.

Safeguarding of Assets

Safeguarding of assets has three basic components: 1) physical security of collections, 2) minimal exposure to loss, and 3) proper management of the collections.

Finding 21, 22 & 23: During the field visit, the internal auditor observed collection activities in the Treasurer's office. Collections were delivered to the office from the Auditor's office. The Auditor's office first hand counts the money, creates an excel spreadsheet outlining collections and revenue due to specific accounts and hand delivers to the Treasurer's office. The collections received in the Treasurer's office is hand counted again, recorded on a deposit warrant and a receipt is created in the accounting system. The system generated receipt includes a unique receipt number which is recorded on the deposit warrant. The physical money is stored in the office safe until deposited later at the bank in the afternoon. The internal auditor went to the bank with the Treasurer to witness the deposits and deposit slips received. After visiting the bank, the Treasurer brought the current days deposit warrants to be signed by the County Clerk and Chief Deputy. The completed and signed deposit warrants, deposit slips and corresponding collection documentation are packaged and turned into the Auditor's office at the end of day.

Physical Security of Collections: Controls are in place to ensure staff uses a lockable safe to safeguard collections in the office until deposited. The safe remains locked when not in use.

Minimal Exposure to Loss: Daily depositing is one of the best methods of minimizing exposure of collections to loss as well as providing the county with maximum benefit of the collections. The County Treasurer has a policy to make bank deposits daily as collections are received. The bank deposit slip, deposit warrant and supporting documentation are turned into the Auditor's Office to be reconciled and recorded.

Proper Management of Collections: The office has effective practices in place when handling collections for the office. Monies received are first collected in the Auditor's office. The money is counted, recorded and presented to the Treasurer for reconciliation and processing in the accounting system.

Recommendation would be to consistently review the supporting documentation included with each revenue collection. The documentation from each office supports all collection activities during the reporting period.

Completeness & Accuracy

A series of five Journal Entry Registers were audited. During the observation, the request to move money in the investment accounts is communicated to the treasurer verbally. The treasurer prepares a Texpool Transaction worksheet and submits the request via phone. Confirmation numbers, confirmation reports, bank statements and follow up account confirmation transaction reports are received via mail to ensure the request is legitimate.

Finding 24: No discrepancies were found in the review of the corresponding paper work to support the requests and movement of money in the investment accounts.

Recommendation would be to consider if verbally asked to move money in the investment accounts, request the public official or office to submit the request via email. The email can then be printed and attached to the corresponding paperwork.

Monthly Reports

Local Government Code, Section 114.001 (b) states that "monthly reports must be filed within five days after the last day of each month."

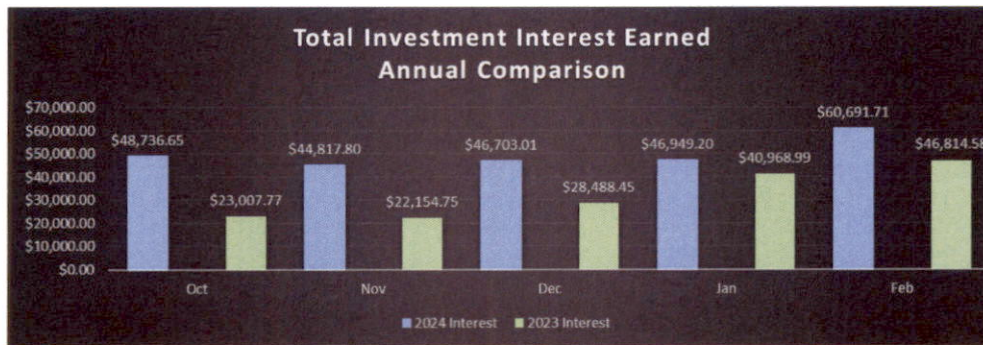
Finding 25: The County Treasurer's Financial Report is prepared by the Auditor's office and given to the Treasurer to present in commissioners' court.

A statistical analysis was performed on the return on interest paid to the county based on investment strategies for the fiscal year 2023 and 2024. The data for the analysis was obtained from the monthly investment reports. The date range used for the report was October 1, 2022 through February 28, 2023 compared to October 1, 2023 through February 29, 2024. When comparing total investment interest earned year to date for FY 2023 vs 2024, an additional \$86,464 earned in 2024. An increase of 53.6% YOY. The average investment interest earned per month in FY 2024 was \$49,579.67 compared to \$32,286.91 in FY 2023. February 2024 interest earned increased 29.64% /\$13,877.13 compared to February 2023. The Texpool investment interest contributed \$13,086.38 (94%) of this total increase in February 2024.



FANNIN COUNTY
February 2024-Investment Summary

TOTAL Investment Summary (Tex Pool + Bond + Operating Business Money Fund)														Totals
Fiscal Year 2024	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sept		
Beginning Market Value	\$18,206,071.05	\$17,204,807.70	\$17,249,625.50	\$17,396,328.31	\$17,443,277.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Ending Market Value	\$17,204,807.70	\$17,249,625.50	\$17,396,328.31	\$17,443,277.71	\$21,892,420.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Reporting Period Interest Earned	\$48,736.65	\$44,817.80	\$46,703.01	\$46,949.20	\$60,691.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$247,898.37
Fully Accrued Interest %	0.27%	0.26%	0.27%	0.27%	0.28%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.42%
Fiscal Year 2023	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sept		
Beginning Market Value	\$17,588,898.27	\$16,363,876.04	\$15,884,030.79	\$15,912,519.24	\$17,953,488.23	\$21,500,302.81	\$21,559,481.46	\$20,614,998.29	\$19,672,407.45	\$19,025,819.06	\$18,377,274.41	\$18,629,101.33		
Ending Market Value	\$16,561,876.04	\$15,884,030.79	\$15,912,519.24	\$17,953,488.23	\$21,500,302.81	\$21,559,481.46	\$20,614,998.29	\$19,672,407.45	\$19,025,819.06	\$19,577,274.41	\$18,629,101.33	\$18,206,071.05		
Reporting Period Interest Earned	\$23,007.77	\$22,154.75	\$28,488.45	\$40,968.99	\$46,834.58	\$59,178.65	\$55,516.83	\$37,409.16	\$53,211.61	\$51,655.35	\$51,826.92	\$49,772.45		\$540,009.51
Fully Accrued Interest %	0.13%	0.13%	0.18%	0.26%	0.26%	0.28%	0.26%	0.28%	0.27%	0.27%	0.28%	0.27%		2.86%
Annual Variance	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sept		Total Variance
Beginning Market Value	\$617,202.78	\$641,931.66	\$1,365,594.71	\$1,483,809.27	\$532,210.52									
Ending Market Value	\$642,931.66	\$1,365,594.71	\$1,483,809.27	\$532,210.52	\$192,117.45									
Reporting Period Interest Earned	\$25,728.88	\$22,663.05	\$18,214.56	\$5,980.21	\$13,877.13									\$86,463.83
Fully Accrued Interest %	0.14%	0.13%	0.09%	0.01%	0.09%									0.45%



Tex Pool Investment Summary														Totals
Fiscal Year 2024	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sept		
Beginning Market Value	\$7,000,514.80	\$5,980,253.19	\$6,006,659.94	\$6,134,317.11	\$6,162,166.87									
Ending Market Value	\$5,980,253.19	\$6,006,659.94	\$6,134,317.11	\$6,162,166.87	\$10,993,422.95									\$12,238,450.84
Reporting Period Interest Earned	\$29,738.39	\$26,406.75	\$27,657.17	\$27,849.76	\$42,805.24									\$154,457.31
Fully Accrued Interest %	0.42%	0.44%	0.46%	0.45%	0.69%									2.48%
Fiscal Year 2023	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sept		
Beginning Market Value	\$6,407,353.58	\$5,372,206.87	\$4,686,463.37	\$4,702,004.50	\$6,724,395.72	\$10,254,114.58	\$10,294,289.95	\$9,311,319.17	\$8,369,593.54	\$7,704,263.00	\$7,236,728.51	\$7,269,332.82		
Ending Market Value	\$5,372,206.87	\$4,686,463.37	\$4,702,004.50	\$6,724,395.72	\$10,254,114.58	\$10,294,289.95	\$9,311,319.17	\$8,369,593.54	\$7,704,263.00	\$7,236,728.51	\$7,269,332.82	\$7,000,514.80		
Reporting Period Interest Earned	\$14,853.29	\$14,256.50	\$15,841.13	\$22,091.22	\$29,718.86	\$40,155.37	\$37,049.22	\$38,272.37	\$34,671.46	\$32,465.51	\$32,604.51	\$31,181.98		\$77,197.27
Fully Accrued Interest %	0.23%	0.27%	0.34%	0.47%	0.44%	0.39%	0.36%	0.41%	0.41%	0.42%	0.43%	0.43%		4.62%
Annual Variance	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sept		Total Variance
Beginning Market Value	\$535,161.22	\$608,046.92	\$1,320,196.57	\$1,432,012.61	\$562,228.85									
Ending Market Value	\$608,046.92	\$1,320,196.57	\$1,432,012.61	\$562,228.85	\$139,308.37									
Reporting Period Interest Earned	\$14,885.10	\$12,150.25	\$11,816.04	\$5,758.54	\$13,086.38									\$57,896.31
Fully Accrued Interest %	0.19%	0.18%	0.12%	-0.02%	0.25%									0.73%



2022 Bond Investment Summary													Totals
Fiscal Year 2024	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sept	
Beginning Market Value	\$11,075,419.64	\$11,094,247.90	\$11,112,499.37	\$11,131,390.76	\$11,150,314.24								\$0.00
Ending Market Value	\$11,094,247.90	\$11,112,499.37	\$11,131,390.76	\$11,150,314.24	\$11,168,045.87								\$172,802.73
Change +/-	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00								\$0.00
Reporting Period Interest Earned	\$18,828.26	\$18,251.47	\$18,891.39	\$18,923.48	\$17,731.63								\$18,828.26
Fully Accrued Interest %	0.17%	0.16%	0.17%	0.17%	0.16%								0.83%

Fiscal Year 2023	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sept	Totals
Beginning Market Value	\$11,052,669.87	\$11,060,786.05	\$11,068,647.22	\$11,081,237.45	\$11,100,095.65	\$11,117,138.96	\$11,136,037.58	\$11,154,357.54	\$11,173,330.12	\$11,191,701.68	\$11,210,727.45	\$11,229,765.78	\$11,249,765.78
Ending Market Value	\$11,060,786.05	\$11,068,647.22	\$11,081,237.45	\$11,100,095.65	\$11,117,138.96	\$11,136,037.58	\$11,154,357.54	\$11,173,330.12	\$11,191,701.68	\$11,210,727.45	\$11,229,765.78	\$11,249,765.78	\$11,270,419.64
Change +/-	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$172,802.73
Reporting Period Interest Earned	\$8,116.18	\$7,861.17	\$12,610.23	\$18,838.20	\$17,042.71	\$18,899.22	\$18,319.96	\$18,962.58	\$18,381.56	\$19,025.77	\$19,058.33	\$18,436.59	\$195,552.50
Fully Accrued Interest %	0.07%	0.07%	0.11%	0.17%	0.15%	0.17%	0.16%	0.17%	0.16%	0.17%	0.17%	0.16%	1.73%

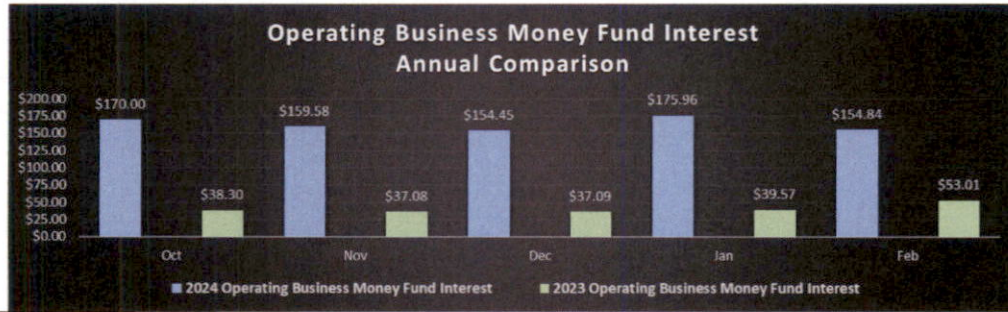
Annual Variance	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sept	Total Variance
Beginning Market Value	\$22,749.77	\$39,461.85	\$43,852.15	\$50,133.31	\$50,218.59								\$18,157.74
Ending Market Value	\$33,461.85	\$43,852.15	\$50,133.31	\$50,218.59	\$50,907.51								\$328,157.74
Reporting Period Interest Earned	\$10,712.08	\$10,390.30	\$6,381.16	\$85.39	\$688.92								\$0.00
Fully Accrued Interest %	0.10%	0.09%	0.06%	0.00%	0.03%								0.26%



Operating Business Money Fund Investment													Totals
Fiscal Year 2024	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sept	
Beginning Market Value	\$130,136.61	\$130,306.61	\$130,466.19	\$130,620.64	\$130,796.80								\$0.00
Ending Market Value	\$130,306.61	\$130,466.19	\$130,620.64	\$130,796.80	\$130,951.44								\$164.83
Change +/-	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00								\$0.00
Reporting Period Interest Earned	\$170.00	\$153.58	\$154.45	\$175.36	\$154.84								\$814.83
Fully Accrued Interest %	0.13%	0.12%	0.12%	0.13%	0.12%								0.62%

Fiscal Year 2023	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sept	Totals
Beginning Market Value	\$128,944.82	\$128,883.12	\$128,920.20	\$128,957.29	\$128,996.86	\$129,049.87	\$129,173.93	\$129,321.58	\$129,495.79	\$129,654.38	\$129,818.45	\$129,982.73	\$130,136.61
Ending Market Value	\$128,883.12	\$128,920.20	\$128,957.29	\$128,996.86	\$129,049.87	\$129,173.93	\$129,321.58	\$129,495.79	\$129,654.38	\$129,818.45	\$129,982.73	\$130,136.61	\$130,306.61
Change +/-	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Reporting Period Interest Earned	\$38.30	\$37.08	\$37.09	\$39.57	\$53.01	\$124.06	\$147.65	\$174.21	\$158.53	\$164.07	\$164.28	\$153.88	\$1,291.79
Fully Accrued Interest %	0.03%	0.03%	0.03%	0.03%	0.04%	0.10%	0.11%	0.13%	0.12%	0.13%	0.13%	0.12%	1.00%

Annual Variance	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sept	Total Variance
Beginning Market Value	\$1,291.79	\$1,423.45	\$1,545.99	\$1,663.35	\$1,799.74								\$609.78
Ending Market Value	\$1,423.45	\$1,545.99	\$1,663.35	\$1,799.74	\$1,901.57								\$1,291.79
Reporting Period Interest Earned	\$131.70	\$122.50	\$117.36	\$136.39	\$101.83								\$609.78
Fully Accrued Interest %	0.10%	0.09%	0.09%	0.10%	0.08%								0.46%





FANNIN COUNTY

Texpool General Fund-YTD Comparison
February 2024-Monthly Trend Summary

#	Month	Fund/Dept	Bank	Beginning Market Value	Change +/-	Total Interest	Ending Market Value	Fully Accrued Interest for the Reporting Period	Average Balance	
2024 -Texpool General Fund. (FY Period 10/01/2023 - 9/30/2024)										
	Oct 23	General Fund		\$5,810,167.74	-\$1,300,000.00	\$23,329.29	\$4,533,497.03	0.40%	\$5,104,468.68	
	Nov 23			\$4,533,497.03	\$0.00	\$20,018.41	\$4,553,515.44	0.44%	\$4,534,164.31	
	Dec 23			\$4,553,515.44	\$0.00	\$20,765.64	\$4,574,281.08	0.46%	\$4,555,525.02	
	Jan 24			\$4,574,281.08	\$0.00	\$20,767.13	\$4,595,048.21	0.45%	\$4,655,596.15	
	Feb 24			\$4,595,048.21	\$4,188,450.84	\$36,175.06	\$8,819,674.11	0.79%	\$8,726,524.02	
	Mar 24									
	Apr 24									
	May 24									
	June 24									
	July 24									
	Aug 24									
	Sept 24									
TOTALS					\$2,888,450.84	\$121,055.53		2.54%		
2023 -Texpool General Fund. (FY Period 10/01/2022 - 9/30/2023)										
	Oct 22	General Fund		\$5,556,861.79	-\$1,050,000.00	\$12,734.33	\$4,519,596.12	0.23%	\$5,068,562.90	
	Nov 22			\$4,519,596.12	-\$700,000.00	\$11,725.98	\$3,831,322.10	0.26%	\$3,959,986.99	
	Dec 22			\$3,831,322.10	\$0.00	\$12,950.51	\$3,844,272.61	0.34%	\$3,832,157.62	
	Jan 23			\$3,844,272.61	\$2,000,000.00	\$18,998.25	\$5,863,270.86	0.49%	\$5,328,756.42	
	Feb 23			\$5,863,270.86	\$3,500,000.00	\$26,746.73	\$9,390,017.59	0.46%	\$7,864,226.10	
	Mar 23			\$9,390,017.59	\$0.00	\$36,771.58	\$9,426,789.17	0.39%	\$9,391,203.77	
	Apr 23			\$9,426,789.17	-\$1,000,000.00	\$33,627.97	\$8,460,417.14	0.36%	\$8,530,151.97	
	May 23			\$8,460,417.14	-\$1,000,000.00	\$34,571.49	\$7,494,988.63	0.41%	\$8,138,951.70	
	June 23			\$7,494,988.63	-\$700,000.00	\$31,038.10	\$6,826,026.73	0.41%	\$7,472,689.90	
	July 23			\$6,826,026.73	-\$500,000.00	\$28,643.64	\$7,354,670.37	0.42%	\$6,585,015.23	
	Aug 23	\$6,354,670.37	\$0.00	\$28,630.31	\$6,383,300.68	0.45%	\$6,355,593.93			
	Sept 23	\$6,383,300.68	-\$600,000.00	\$26,867.06	\$5,810,167.74	0.42%	\$6,145,091.82			
TOTALS					-\$50,000.00	\$303,305.95		4.64%		
Year to Date Variance										
	Oct CY vs PY	General Fund Comparison		\$253,305.95	-\$250,000.00	\$10,594.96	\$13,900.91	0.17%	\$35,905.78	
	Nov CY vs PY			\$13,900.91	\$700,000.00	\$8,292.43	\$722,193.34	0.18%	\$574,177.32	
	Dec CY vs PY			\$722,193.34	\$0.00	\$7,815.13	\$730,008.47	0.12%	\$723,367.40	
	Jan CY vs PY			\$730,008.47	-\$2,000,000.00	\$1,768.88	-\$1,268,222.65	-0.04%	-\$673,160.27	
	Feb CY vs PY			-\$1,268,222.65	\$688,450.84	\$9,428.33	-\$570,343.48	0.33%	\$862,297.92	
	Mar CY vs PY									
	Apr CY vs PY									
	May CY vs PY									
	June CY vs PY									
	July CY vs PY									
	Aug CY vs PY									
	Sept CY vs PY									
TOTALS					-\$861,549.16	\$37,899.73		0.76%		
					Variance % YTD	45.58%		42.96%		



FANNIN COUNTY

Texpool R & B 1 Fund YTD Comparison

February 2024-Monthly Trend Summary

#	Month	Fund/Dept	Bank	Beginning Market Value	Change +/-	Total Interest	Ending Market Value	Fully Accrued Interest for the Reporting Period	Average Balance
2024 -Texpool R & B 1 (FY Period 10/01/2023 - 9/30/2024)									
	Oct 23	R&B 1		\$19,326.14	\$0.00	\$87.95	\$19,414.09	0.46%	\$19,328.98
	Nov 23			\$19,414.09	\$0.00	\$85.69	\$19,499.78	0.44%	\$19,416.95
	Dec 23			\$19,499.78	\$0.00	\$88.97	\$19,588.75	0.46%	\$19,508.39
	Jan 24			\$19,588.75	\$0.00	\$88.96	\$19,677.71	0.45%	\$19,591.62
	Feb 24			\$19,677.71	\$0.00	\$83.26	\$19,760.97	0.42%	\$19,680.58
	Mar 24								
	Apr 24								
	May 24								
	June 24								
	July 24								
	Aug 24								
	Sept 24								
TOTALS					\$0.00	\$434.83		2.23%	

#	Month	Fund/Dept	Bank	Beginning Market Value	Change +/-	Total Interest	Ending Market Value	Fully Accrued Interest for the Reporting Period	Average Balance
2023 -Texpool R & B 1 (FY Period 10/01/2022 - 9/30/2023)									
	Oct 22	R&B 1		\$18,470.25	\$0.00	\$46.01	\$18,516.26	0.25%	\$18,471.73
	Nov 22			\$18,516.26	\$0.00	\$54.98	\$18,571.24	0.30%	\$18,518.09
	Dec 22			\$18,571.24	\$0.00	\$62.72	\$18,633.96	0.34%	\$18,575.29
	Jan 23			\$18,633.96	\$0.00	\$67.19	\$18,701.15	0.36%	\$18,636.13
	Feb 23			\$18,701.15	\$0.00	\$64.55	\$18,765.70	0.35%	\$18,703.46
	Mar 23			\$18,765.70	\$0.00	\$73.50	\$18,839.20	0.39%	\$18,768.07
	Apr 23			\$18,839.20	\$0.00	\$74.30	\$18,913.50	0.39%	\$18,846.63
	May 23			\$18,913.50	\$0.00	\$80.33	\$18,993.83	0.42%	\$18,916.09
	June 23			\$18,993.83	\$0.00	\$78.89	\$19,072.72	0.42%	\$18,996.46
	July 23			\$19,072.72	\$0.00	\$82.99	\$19,155.71	0.44%	\$19,075.40
	Aug 23			\$19,155.71	\$0.00	\$86.25	\$19,241.96	0.45%	\$19,158.49
	Sept 23			\$19,241.96	\$0.00	\$84.18	\$19,326.14	0.44%	\$19,247.57
TOTALS					\$0.00	\$855.89		4.54%	

#	Month	Fund/Dept	Bank	Beginning Market Value	Change +/-	Total Interest	Ending Market Value	Fully Accrued Interest for the Reporting Period	Average Balance
Year to Date Variance									
	Oct CY vs PY	R&B 1		\$855.89	\$0.00	\$41.94	\$172.84	0.21%	\$5,068,562.90
	Nov CY vs PY			\$897.83	\$0.00	\$30.71	\$226.91	0.14%	\$3,959,986.99
	Dec CY vs PY			\$928.54	\$0.00	\$26.25	\$287.21	0.12%	\$3,832,157.62
	Jan CY vs PY			\$954.79	\$0.00	\$21.77	\$349.77	0.09%	\$5,328,756.42
	Feb CY vs PY			\$976.56	\$0.00	\$18.71	\$404.62	0.08%	\$7,864,226.10
	Mar CY vs PY								
	Apr CY vs PY								
	May CY vs PY								
	June CY vs PY								
	July CY vs PY								
	Aug CY vs PY								
	Sept CY vs PY								
TOTALS					\$0.00	\$139.38		0.64%	
					Variance % YTD	47.18%		40.29%	



FANNIN COUNTY

Texpool R & B 2 Fund YTD Comparison

February 2024-Monthly Trend Summary

#	Month	Fund/Dept	Bank	Beginning Market Value	Change +/-	Total Interest	Ending Market Value	Fully Accrued Interest for the Reporting Period	Average Balance	
2024 -Texpool R & B 2. (FY Period 10/01/2023 - 9/30/2024)										
	Oct 23	R&B 2		\$276,403.03	\$0.00	\$1,257.99	\$277,661.02	0.46%	\$276,443.61	
	Nov 23			\$277,661.02	\$0.00	\$1,226.06	\$278,887.08	0.44%	\$277,701.89	
	Dec 23			\$278,887.08	\$0.00	\$1,271.79	\$280,158.87	0.46%	\$279,010.16	
	Jan 24			\$280,158.87	\$0.00	\$1,271.87	\$281,430.74	0.45%	\$280,199.90	
	Feb 24			\$281,430.74	\$0.00	\$1,190.67	\$282,621.41	0.42%	\$281,471.80	
	Mar 24									
	Apr 24									
	May 24									
	June 24									
	July 24									
	Aug 24									
	Sept 24									
TOTALS					\$0.00	\$6,218.38	2.23%			
2023 -Texpool R & B 2. (FY Period 10/01/2022 - 9/30/2023)										
	Oct 22	R&B 2		\$264,160.39	\$0.00	\$658.16	\$264,818.55	0.25%	\$264,181.62	
	Nov 22			\$264,818.55	\$0.00	\$785.45	\$265,604.00	0.30%	\$264,844.75	
	Dec 22			\$265,604.49	\$0.00	\$897.83	\$266,502.32	0.34%	\$265,662.41	
	Jan 23			\$266,502.32	\$0.00	\$960.69	\$267,463.01	0.36%	\$266,533.31	
	Feb 23			\$267,463.01	\$0.00	\$923.16	\$268,386.17	0.35%	\$267,495.98	
	Mar 23			\$268,386.17	\$0.00	\$1,051.02	\$269,437.19	0.39%	\$268,420.07	
	Apr 23			\$269,437.19	\$0.00	\$1,062.67	\$270,499.86	0.39%	\$269,543.46	
	May 23			\$270,499.86	\$0.00	\$1,149.50	\$271,649.36	0.42%	\$270,536.94	
	June 23			\$271,649.36	\$0.00	\$1,128.53	\$272,777.89	0.42%	\$271,686.98	
	July 23			\$272,777.89	\$0.00	\$1,187.09	\$273,964.98	0.44%	\$272,816.18	
	Aug 23	\$273,964.98	\$0.00	\$1,234.32	\$275,199.30	0.45%	\$274,004.80			
	Sept 23	\$275,199.30	\$0.00	\$1,203.73	\$276,403.03	0.44%	\$275,279.55			
TOTALS					\$0.00	\$12,242.15	4.54%			
Year to Date Variance										
	Oct CY vs PY	R&B 2		\$12,242.64	\$0.00	\$599.83	\$12,842.47	0.21%	\$12,261.99	
	Nov CY vs PY			\$12,842.47	\$0.00	\$440.61	\$13,283.08	0.14%	\$12,857.14	
	Dec CY vs PY			\$13,282.59	\$0.00	\$373.96	\$13,656.55	0.12%	\$13,347.75	
	Jan CY vs PY			\$13,656.55	\$0.00	\$311.18	\$13,967.73	0.09%	\$13,666.59	
	Feb CY vs PY			\$13,967.73	\$0.00	\$267.51	\$14,235.24	0.08%	\$13,975.82	
	Mar CY vs PY									
	Apr CY vs PY									
	May CY vs PY									
	June CY vs PY									
	July CY vs PY									
	Aug CY vs PY									
	Sept CY vs PY									
TOTALS					\$0.00	\$1,993.09	0.64%			
					Variance % YTD	47.17%	40.29%			



FANNIN COUNTY

Texpool R & B 3 Fund YTD Comparison

February 2024-Monthly Trend Summary

#	Month	Fund/Dept	Bank	Beginning Market Value	Change +/-	Total Interest	Ending Market Value	Fully Accrued Interest for the Reporting Period	Average Balance
2024 -Texpool R & B 3. (FY Period 10/01/2023 - 9/30/2024)									
	Oct 23	R&B 3		\$625,477.44	\$0.00	\$2,846.79	\$628,324.23	0.46%	\$625,569.27
	Nov 23		\$628,324.23	\$0.00	\$2,774.46	\$631,098.69	0.44%	\$631,098.69	
	Dec 23		\$631,098.69	\$0.00	\$2,877.98	\$633,976.67	0.46%	\$631,377.20	
	Jan 24		\$633,976.67	\$0.00	\$2,878.24	\$636,854.91	0.45%	\$634,069.52	
	Feb 24		\$636,854.91	\$0.00	\$2,694.44	\$639,549.35	0.42%	\$636,947.82	
	Mar 24								
	Apr 24								
	May 24								
	June 24								
	July 24								
	Aug 24								
	Sept 24								
TOTALS					\$0.00	\$14,071.91		2.23%	
2023 -Texpool R & B 3. (FY Period 10/01/2022 - 9/30/2023)									
	Oct 22	R&B 3		\$310,641.44	\$0.00	\$773.96	\$311,415.40	0.25%	\$310,666.41
	Nov 22		\$311,415.40	\$0.00	\$924.27	\$312,339.67	0.30%	\$311,446.21	
	Dec 22		\$312,339.67	\$0.00	\$1,055.79	\$313,395.46	0.34%	\$312,407.79	
	Jan 23		\$313,395.46	\$0.00	\$1,129.70	\$314,525.16	0.36%	\$313,431.90	
	Feb 23		\$314,525.16	\$0.00	\$1,085.56	\$315,610.72	0.35%	\$314,563.93	
	Mar 23		\$315,610.72	\$0.00	\$1,235.94	\$316,846.66	0.39%	\$315,650.59	
	Apr 23		\$316,846.66	\$0.00	\$1,249.60	\$318,096.26	0.39%	\$316,971.62	
	May 23		\$318,096.26	\$0.00	\$1,351.78	\$319,448.04	0.42%	\$318,139.87	
	June 23		\$319,448.04	\$0.00	\$1,327.04	\$320,775.08	0.42%	\$319,492.27	
	July 23		\$320,775.08	\$0.00	\$1,395.95	\$322,171.03	0.44%	\$320,820.11	
	Aug 23		\$322,171.03	\$0.00	\$1,451.49	\$323,622.52	0.45%	\$322,217.85	
	Sept 23		\$323,622.52	\$300,000.00	\$1,854.92	\$625,477.44	0.57%	\$433,746.18	
TOTALS					\$300,000.00	\$14,836.00		4.67%	
Year to Date Variance									
	Oct CY vs PY	R&B 3		\$314,836.00	\$0.00	\$2,072.83	\$316,908.83	0.21%	\$314,902.86
	Nov CY vs PY		\$316,908.83	\$0.00	\$1,850.19	\$318,759.02	0.14%	\$319,652.48	
	Dec CY vs PY		\$318,759.02	\$0.00	\$1,822.19	\$320,581.21	0.12%	\$318,969.41	
	Jan CY vs PY		\$320,581.21	\$0.00	\$1,748.54	\$322,329.75	0.09%	\$320,637.62	
	Feb CY vs PY		\$322,329.75	\$0.00	\$1,608.88	\$323,938.63	0.08%	\$322,383.89	
	Mar CY vs PY								
	Apr CY vs PY								
	May CY vs PY								
	June CY vs PY								
	July CY vs PY								
	Aug CY vs PY								
	Sept CY vs PY								
TOTALS					\$0.00	\$9,102.63		0.64%	
					Variance % YTD	232.60%		40.28%	



FANNIN COUNTY

Texpool R & B 4 Fund YTD Comparison
February 2024-Monthly Trend Summary

#	Month	Fund/Dept	Bank	Beginning Market Value	Change +/-	Total Interest	Ending Market Value	Reporting Period	Average Balance	
2024 - Texpool R & B 4, (FY Period 10/01/2023 - 9/30/2024)										
	Oct 23			\$115,750.25	\$250,000.00	\$1,518.25	\$367,268.50	0.41%	\$341,605.68	
	Nov 23			\$367,268.50	\$0.00	\$1,621.73	\$368,890.23	0.44%	\$367,322.56	
	Dec 23			\$368,890.23	\$100,000.00	\$1,947.02	\$470,837.25	0.53%	\$631,377.20	
	Jan 24			\$470,837.25	\$0.00	\$2,137.58	\$472,974.83	0.45%	\$470,906.20	
	Feb 24			\$472,974.83	\$0.00	\$2,001.10	\$474,975.93	0.42%	\$473,043.83	
	Mar 24									
	Apr 24									
	May 24									
	June 24									
	July 24									
	Aug 24									
	Sept 24									
	TOTALS						\$350,000.00	\$9,225.68	2.26%	

#	Month	Fund/Dept	Bank	Beginning Market Value	Change +/-	Total Interest	Ending Market Value	Reporting Period	Average Balance	
2023 - Texpool R & B 4, (FY Period 10/01/2022 - 9/30/2023)										
	Oct 22			\$110,623.47	\$0.00	\$275.60	\$110,899.07	0.25%	\$110,632.36	
	Nov 22			\$110,899.07	\$0.00	\$329.13	\$111,228.20	0.30%	\$110,910.04	
	Dec 22			\$111,228.20	\$0.00	\$375.99	\$111,604.19	0.34%	\$111,252.46	
	Jan 23			\$111,604.19	\$0.00	\$402.31	\$112,006.50	0.36%	\$111,617.17	
	Feb 23			\$112,006.50	\$0.00	\$386.59	\$112,393.09	0.35%	\$112,020.31	
	Mar 23			\$112,393.09	\$0.00	\$440.14	\$112,833.23	0.39%	\$112,407.29	
	Apr 23			\$112,833.23	\$0.00	\$444.99	\$113,278.22	0.39%	\$112,877.73	
	May 23			\$113,278.22	\$0.00	\$481.35	\$113,759.57	0.42%	\$113,293.75	
	June 23			\$113,759.57	\$0.00	\$472.62	\$114,232.19	0.42%	\$113,775.32	
	July 23			\$114,232.19	\$0.00	\$497.10	\$114,729.29	0.44%	\$114,248.23	
	Aug 23			\$114,729.29	\$0.00	\$516.90	\$115,246.19	0.45%	\$114,745.96	
	Sept 23			\$115,246.19	\$0.00	\$504.06	\$115,750.25	0.44%	\$115,279.79	
	TOTALS						\$0.00	\$5,126.78	4.54%	

#	Month	Fund/Dept	Bank	Beginning Market Value	Change +/-	Total Interest	Ending Market Value	Reporting Period	Average Balance	
Year to Date Variance										
	Oct CY vs PY			\$5,126.78	\$250,000.00	\$1,242.65	\$256,369.43	0.16%	\$230,973.32	
	Nov CY vs PY			\$256,369.43	\$0.00	\$1,292.60	\$257,662.03	0.14%	\$256,412.52	
	Dec CY vs PY			\$257,662.03	\$100,000.00	\$1,571.03	\$359,233.06	0.19%	\$520,124.74	
	Jan CY vs PY			\$359,233.06	\$0.00	\$1,735.27	\$360,968.33	0.09%	\$359,289.03	
	Feb CY vs PY			\$360,968.33	\$0.00	\$1,614.51	\$362,582.84	0.08%	\$361,023.52	
	Mar CY vs PY									
	Apr CY vs PY									
	May CY vs PY									
	June CY vs PY									
	July CY vs PY									
	Aug CY vs PY									
	Sept CY vs PY									
	TOTALS						\$350,000.00	\$7,456.06	0.67%	
							Variance % YTD	421.34%	42.18%	



FANNIN COUNTY

Texpool CO-OP FUND YTD Comparison

February 2024-Monthly Trend Summary

#	Month	Fund/Dept	Bank	Beginning Market Value	Change +/-	Total Interest	Ending Market Value	Fully Accrued Interest for the Reporting Period	Average Balance
2024 -Texpool CO-OP. (FY Period 10/01/2023 - 9/30/2024)									
	Oct 23	CO-OP		\$20,256.84	\$0.00	\$92.23	\$20,349.07	0.46%	\$20,259.82
	Nov 23			\$20,349.07	\$0.00	\$89.86	\$20,438.93	0.44%	\$20,352.07
	Dec 23			\$20,438.93	\$0.00	\$93.16	\$20,532.09	0.46%	\$20,447.95
	Jan 24			\$20,532.09	\$0.00	\$93.29	\$20,625.38	0.45%	\$20,535.10
	Feb 24			\$20,625.38	\$0.00	\$87.25	\$20,712.63	0.42%	\$20,628.39
	Mar 24								
	Apr 24								
	May 24								
	June 24								
	July 24								
	Aug 24								
	Sept 24								
TOTALS					\$0.00	\$455.79		2.23%	

#	Month	Fund/Dept	Bank	Beginning Market Value	Change +/-	Total Interest	Ending Market Value	Fully Accrued Interest for the Reporting Period	Average Balance
2023 -Texpool CO-OP. (FY Period 10/01/2022 - 9/30/2023)									
	Oct 22	CO-OP		\$19,359.55	\$0.00	\$48.22	\$19,407.77	0.25%	\$19,361.11
	Nov 22			\$19,407.77	\$0.00	\$57.64	\$19,465.41	0.30%	\$19,409.69
	Dec 22			\$19,465.41	\$0.00	\$65.85	\$19,531.26	0.34%	\$19,469.66
	Jan 23			\$19,531.03	\$0.00	\$70.37	\$19,601.63	0.36%	\$19,533.53
	Feb 23			\$19,601.63	\$0.00	\$67.67	\$19,669.30	0.35%	\$19,604.05
	Mar 23			\$19,669.30	\$0.00	\$77.00	\$19,746.30	0.39%	\$19,671.78
	Apr 23			\$19,746.30	\$0.00	\$77.85	\$19,824.15	0.39%	\$19,754.09
	May 23			\$19,824.15	\$0.00	\$84.29	\$19,908.44	0.43%	\$19,826.87
	June 23			\$19,908.44	\$0.00	\$82.70	\$19,991.14	0.42%	\$19,911.20
	July 23			\$19,991.14	\$0.00	\$86.99	\$20,078.13	0.44%	\$19,993.95
	Aug 23	\$20,078.13	\$0.00	\$90.51	\$20,168.64	0.45%	\$20,081.05		
	Sept 23	\$20,168.64	\$0.00	\$88.20	\$20,256.84	0.44%	\$20,174.52		
TOTALS					\$0.00	\$897.29		4.54%	

#	Month	Fund/Dept	Bank	Beginning Market Value	Change +/-	Total Interest	Ending Market Value	Fully Accrued Interest for the Reporting Period	Average Balance
Year to Date Variance									
	Oct CY vs PY	CO-OP		\$897.29	\$0.00	\$44.01	\$941.30	0.21%	\$898.71
	Nov CY vs PY			\$941.30	\$0.00	\$32.22	\$973.52	0.14%	\$942.38
	Dec CY vs PY			\$973.52	\$0.00	\$27.31	\$1,000.83	0.12%	\$978.29
	Jan CY vs PY			\$1,001.06	\$0.00	\$22.92	\$1,023.75	0.09%	\$1,001.57
	Feb CY vs PY			\$1,023.75	\$0.00	\$19.58	\$1,043.33	0.08%	\$1,024.34
	Mar CY vs PY								
	Apr CY vs PY								
	May CY vs PY								
	June CY vs PY								
	July CY vs PY								
	Aug CY vs PY								
	Sept CY vs PY								
TOTALS					\$0.00	\$146.04		0.64%	
Variance % YTD						47.15%		40.27%	



FANNIN COUNTY

Texpool Right of Way Fund YTD Comparison

February 2024-Monthly Trend Summary									
#	Month	Fund/Dept	Bank	Beginning Market Value	Change +/-	Total Interest	Ending Market Value	Fully Accrued Interest for the Reporting Period	Average Balance
2024 -Texpool Right of Way Fund . (FY Period 10/01/2023 - 9/30/2024)									
	Oct 23	Right of Way		\$89,485.13	\$0.00	\$407.26	\$89,892.39	0.45%	\$89,498.27
	Nov 23			\$89,892.39	\$0.00	\$396.92	\$90,289.31	0.44%	\$89,905.62
	Dec 23			\$90,289.31	\$0.00	\$411.79	\$90,701.10	0.46%	\$90,329.16
	Jan 24			\$90,701.10	\$0.00	\$411.80	\$91,112.90	0.45%	\$90,714.38
	Feb 24			\$91,112.90	\$0.00	\$385.48	\$91,498.38	0.42%	\$91,126.19
	Mar 24								
	Apr 24								
	May 24								
	June 24								
	July 24								
	Aug 24								
	Sept 24								
TOTALS					\$0.00	\$2,013.25		2.23%	
#	Month	Fund/Dept	Bank	Beginning Market Value	Change +/-	Total Interest	Ending Market Value	Fully Accrued Interest for the Reporting Period	Average Balance
2023 -Texpool Right of Way Fund . (FY Period 10/01/2022 - 9/30/2023)									
	Oct 22	Right of Way		\$85,521.68	\$0.00	\$213.08	\$85,734.76	0.25%	\$85,528.55
	Nov 22			\$85,734.76	\$0.00	\$254.47	\$85,989.23	0.30%	\$85,743.24
	Dec 22			\$85,989.23	\$0.00	\$290.68	\$86,279.91	0.34%	\$86,007.98
	Jan 23			\$86,279.91	\$0.00	\$310.99	\$86,590.90	0.36%	\$86,289.94
	Feb 23			\$86,590.90	\$0.00	\$298.84	\$86,889.74	0.35%	\$86,601.57
	Mar 23			\$86,889.74	\$0.00	\$340.23	\$87,229.97	0.39%	\$86,900.72
	Apr 23			\$87,229.40	\$0.00	\$344.02	\$87,573.99	0.39%	\$87,264.37
	May 23			\$87,573.99	\$0.00	\$372.14	\$87,946.13	0.42%	\$87,585.99
	June 23			\$87,946.13	\$0.00	\$365.36	\$88,311.49	0.42%	\$87,958.31
	July 23			\$88,311.49	\$0.00	\$384.30	\$88,695.79	0.43%	\$88,323.89
	Aug 23	\$88,695.79	\$0.00	\$399.61	\$89,095.40	0.45%	\$88,708.68		
	Sept 23	\$89,095.40	\$0.00	\$389.73	\$89,485.13	0.44%	\$89,121.38		
TOTALS					\$0.00	\$3,963.45		4.53%	
#	Month	Fund/Dept	Bank	Beginning Market Value	Change +/-	Total Interest	Ending Market Value	Fully Accrued Interest for the Reporting Period	Average Balance
Year to Date Variance									
	Oct CY vs PY	Right of Way		\$3,963.45	\$0.00	\$194.18	\$4,157.63	0.20%	\$3,969.72
	Nov CY vs PY			\$4,157.63	\$0.00	\$142.45	\$4,300.08	0.14%	\$4,162.38
	Dec CY vs PY			\$4,300.08	\$0.00	\$121.11	\$4,421.19	0.12%	\$4,321.18
	Jan CY vs PY			\$4,421.19	\$0.00	\$100.81	\$4,522.00	0.09%	\$4,424.44
	Feb CY vs PY			\$4,522.00	\$0.00	\$86.64	\$4,608.64	0.08%	\$4,524.62
	Mar CY vs PY								
	Apr CY vs PY								
	May CY vs PY								
	June CY vs PY								
	July CY vs PY								
	Aug CY vs PY								
	Sept CY vs PY								
TOTALS					\$0.00	\$645.19		0.64%	



FANNIN COUNTY

Texpool Statzler Fund YTD Comparison

February 2024-Monthly Trend Summary

#	Month	Fund/Dept	Bank	Beginning Market Value	Change +/-	Total Interest	Ending Market Value	Fully Accrued Interest for the Reporting Period	Average Balance
2024 -Texpool Statzler Fund - (FY Period 10/01/2023 - 9/30/2024)									
	Oct 23	Statzler		\$43,648.23	\$0.00	\$198.63	\$43,846.86	0.45%	\$43,654.64
	Nov 23			\$43,846.86	\$0.00	\$193.62	\$44,040.48	0.44%	\$43,853.31
	Dec 23			\$44,040.48	\$0.00	\$200.82	\$44,241.30	0.46%	\$44,059.91
	Jan 24			\$44,241.30	\$0.00	\$200.89	\$44,442.19	0.45%	\$44,247.78
	Feb 24			\$44,442.19	\$0.00	\$187.98	\$44,630.17	0.42%	\$44,448.67
	Mar 24								
	Apr 24								
	May 24								
	June 24								
	July 24								
	Aug 24								
	Sept 24								
TOTALS					\$0.00	\$981.94		2.23%	
2023 -Texpool Statzler Fund - (FY Period 10/01/2022 - 9/30/2023)									
	Oct 22	Statzler		\$41,715.01	\$0.00	\$103.93	\$41,818.94	0.25%	\$41,718.36
	Nov 22			\$41,818.94	\$0.00	\$124.09	\$41,943.03	0.30%	\$41,823.08
	Dec 22			\$41,943.03	\$0.00	\$141.76	\$42,084.79	0.34%	\$41,952.18
	Jan 23			\$42,084.79	\$0.00	\$151.72	\$42,236.51	0.36%	\$42,089.68
	Feb 23			\$42,236.51	\$0.00	\$145.76	\$42,382.27	0.35%	\$42,241.72
	Mar 23			\$42,382.27	\$0.00	\$165.96	\$42,548.23	0.39%	\$42,387.62
	Apr 23			\$42,548.23	\$0.00	\$167.82	\$42,716.05	0.39%	\$42,565.01
	May 23			\$42,716.05	\$0.00	\$181.49	\$42,897.54	0.42%	\$42,721.90
	June 23			\$42,897.54	\$0.00	\$178.22	\$43,075.76	0.42%	\$42,903.48
	July 23			\$43,075.76	\$0.00	\$187.45	\$43,263.21	0.44%	\$43,081.81
	Aug 23			\$43,263.21	\$0.00	\$194.92	\$43,458.13	0.45%	\$43,269.50
	Sept 23			\$43,458.13	\$0.00	\$190.10	\$43,648.23	0.44%	\$43,470.80
TOTALS					\$0.00	\$1,933.22		4.54%	
Year to Date Variance									
	Oct CY vs PY	Statzler		\$1,933.22	\$0.00	\$94.70	\$2,027.92	0.20%	\$1,936.28
	Nov CY vs PY			\$2,027.92	\$0.00	\$69.53	\$2,097.45	0.14%	\$2,030.23
	Dec CY vs PY			\$2,097.45	\$0.00	\$59.06	\$2,156.51	0.12%	\$2,107.73
	Jan CY vs PY			\$2,156.51	\$0.00	\$49.17	\$2,205.68	0.09%	\$2,158.10
	Feb CY vs PY			\$2,205.68	\$0.00	\$42.22	\$2,247.90	0.08%	\$2,206.95
	Mar CY vs PY								
	Apr CY vs PY								
	May CY vs PY								
	June CY vs PY								
	July CY vs PY								
	Aug CY vs PY								
	Sept CY vs PY								
TOTALS					\$0.00	\$314.68		0.64%	



FANNIN COUNTY

2022 Bond YTD Comparison

February 2024-Monthly Trend Summary								
#	Month	Fund/Dept	Bank	Beginning Market Value	Change +/-	Total Interest	Ending Market Value	Fully Accrued Interest for the Reporting Period
2024 -2022 Bond . (FY Period 10/01/2023 - 9/30/2024)								
	Oct 23			\$11,075,419.64	\$0.00	\$18,828.26	\$11,094,247.90	0.17%
	Nov 23			\$11,094,247.90	\$0.00	\$18,251.47	\$11,112,499.37	0.16%
	Dec 23			\$11,112,499.37	\$0.00	\$18,891.39	\$11,131,390.76	0.17%
	Jan 24			\$11,131,390.76	\$0.00	\$18,923.48	\$11,150,314.24	0.17%
	Feb 24			\$11,150,314.24	\$0.00	\$17,731.63	\$11,168,045.87	0.16%
	Mar 24	Bond						
	Apr 24							
	May 24							
	June 24							
	July 24							
	Aug 24							
	Sept 24							
TOTALS					\$0.00	\$92,626.23		0.83%
#	Month	Fund/Dept	Bank	Beginning Market Value	Change +/-	Total Interest	Ending Market Value	Fully Accrued Interest for the Reporting Period
2023 -2022 Bond . (FY Period 10/01/2022 - 9/30/2023)								
	Oct 22			\$11,052,669.87	\$0.00	\$8,116.18	\$11,060,786.05	0.07%
	Nov 22			\$11,060,786.05	\$0.00	\$7,861.17	\$11,068,647.22	0.07%
	Dec 22			\$11,068,647.22	\$0.00	\$12,610.23	\$11,081,257.45	0.11%
	Jan 23			\$11,081,257.45	\$0.00	\$18,838.20	\$11,100,095.65	0.17%
	Feb 23			\$11,100,095.65	\$0.00	\$17,042.71	\$11,117,138.36	0.15%
	Mar 23	Bond		\$11,117,138.36	\$0.00	\$18,899.22	\$11,136,037.58	0.17%
	Apr 23			\$11,136,037.58	\$0.00	\$18,319.96	\$11,154,357.54	0.16%
	May 23			\$11,154,357.54	\$0.00	\$18,962.58	\$11,173,320.12	0.17%
	June 23			\$11,173,320.12	\$0.00	\$18,381.56	\$11,191,701.68	0.16%
	July 23			\$11,191,701.68	\$0.00	\$19,025.77	\$11,210,727.45	0.17%
	Aug 23			\$11,210,727.45	\$0.00	\$19,058.33	\$11,229,785.78	0.17%
	Sept 23			\$11,229,785.78	-\$172,802.73	\$18,436.59	\$11,075,419.64	0.16%
TOTALS					-\$172,802.73	\$195,552.50		1.76%
#	Month	Fund/Dept	Bank	Beginning Market Value	Change +/-	Total Interest	Ending Market Value	Fully Accrued Interest for the Reporting Period
Year to Date Variance								
	Oct CY vs PY			\$22,749.77	\$0.00	\$10,712.08	\$33,461.85	0.10%
	Nov CY vs PY			\$33,461.85	\$0.00	\$10,390.30	\$43,852.15	0.09%
	Dec CY vs PY			\$43,852.15	\$0.00	\$6,281.16	\$50,133.31	0.06%
	Jan CY vs PY			\$50,133.31	\$0.00	\$85.28	\$50,218.59	0.00%
	Feb CY vs PY	Bond		\$50,218.59	\$0.00	\$688.92	\$50,907.51	0.01%
	Mar CY vs PY							
	Apr CY vs PY							
	May CY vs PY							
	June CY vs PY							
	July CY vs PY							
	Aug CY vs PY							
	Sept CY vs PY							
TOTALS					\$0.00	\$28,157.74		0.25%
Variance % YTD						43.68%		43.23%



FANNIN COUNTY

Operating Business Money Fund YTD Comparison

February 2024-Monthly Trend Summary

#	Month	Fund/Dept	Bank	Beginning Market Value	Change +/-	Total Interest	Ending Market Value	Fully Accrued Interest for the Reporting Period
2024 -Operating Business Fund . (FY Period 10/01/2023 - 9/30/2024)								
	Oct 23	Operating Business Money Fund		\$130,136.61	\$0.00	\$170.00	\$130,306.61	0.13%
	Nov 23			\$130,306.61	\$0.00	\$159.58	\$130,466.19	0.12%
	Dec 23			\$130,466.19	\$0.00	\$154.45	\$130,620.64	0.12%
	Jan 24			\$130,620.64	\$0.00	\$175.96	\$130,796.60	0.13%
	Feb 24			\$130,796.60	\$0.00	\$154.84	\$130,951.44	0.12%
	Mar 24							
	Apr 24							
	May 24							
	June 24							
	July 24							
	Aug 24							
	Sept 24							
TOTALS					\$0.00	\$814.83		0.62%
2023 -Operating Business Fund. (FY Period 10/01/2022 - 9/30/2023)								
	Oct 22	Operating Business Money Fund		\$128,844.82	\$0.00	\$38.30	\$128,883.12	0.03%
	Nov 22			\$128,883.12	\$0.00	\$37.08	\$128,920.20	0.03%
	Dec 22			\$128,920.20	\$0.00	\$37.09	\$128,957.29	0.03%
	Jan 23			\$128,957.29	\$0.00	\$39.57	\$128,996.86	0.03%
	Feb 23			\$128,996.86	\$0.00	\$53.01	\$129,049.87	0.04%
	Mar 23			\$129,049.87	\$0.00	\$124.06	\$129,173.93	0.10%
	Apr 23			\$129,173.93	\$0.00	\$147.65	\$129,321.58	0.11%
	May 23			\$129,321.58	\$0.00	\$174.21	\$129,495.79	0.13%
	June 23			\$129,495.79	\$0.00	\$158.59	\$129,654.38	0.12%
	July 23			\$129,654.38	\$0.00	\$164.07	\$129,818.45	0.13%
	Aug 23			\$129,818.45	\$0.00	\$164.28	\$129,982.73	0.13%
	Sept 23			\$129,982.73	\$0.00	\$153.88	\$130,136.61	0.12%
TOTALS					\$1,291.79			1.00%
Year to Date Variance								
	Oct CY vs PY	Operating Business Money Fund		\$1,291.79	\$0.00	\$131.70	\$1,423.49	0.10%
	Nov CY vs PY			\$1,423.49	\$0.00	\$122.50	\$1,545.99	0.09%
	Dec CY vs PY			\$1,545.99	\$0.00	\$117.36	\$1,663.35	0.09%
	Jan CY vs PY			\$1,663.35	\$0.00	\$136.39	\$1,799.74	0.10%
	Feb CY vs PY			\$1,799.74	\$0.00	\$101.83	\$1,901.57	0.08%
	Mar CY vs PY							
	Apr CY vs PY							
	May CY vs PY							
	June CY vs PY							
	July CY vs PY							
	Aug CY vs PY							
	Sept CY vs PY							
TOTALS					\$0.00	\$609.78		0.47%
					Variance % YTD	297.38%		292.63%

CLOSING

This information is intended solely for the use of the Fannin County Treasurer and the Commissioners' Court. We greatly appreciate the cooperation received from David Woodson and the Auditor's office during this examination. The treasurer's daily operations consist of a collaboration of job duties performed by both the treasurer and the auditor's office. The daily job functions completed by the treasurer were observed to be consistent, accurate and efficient. During the scope of the audit, the investment reports were reviewed and revised to include the appropriate information outlined in the county investment policy and public funds investment act. The discrepancies were discussed with the Treasurer and remedied. February 2024, the needed revisions were added to the monthly investment report and the new annual investment report will be presented in commissioners' court.

Since there was over 21 million dollars invested during the audit, a deeper dive of statistical analysis was conducted to monitor the amount of interest earned based on the amount of money in each investment account. No issues were identified, the statistical analysis showed additional interest earned in all areas due to the health of the market. There is an opportunity to meet more frequently with key members of the investment committee (outlined in the county investment policy) to discuss additional investment opportunities.

Please feel free to contact us if you have any questions regarding this report.