

POTTER COUNTY TREASURER

DECEMBER 2025 MONTHLY CASH REPORT



**Commissioners' Court
January 26, 2026
Potter County Treasurer
Brooke Graves**

MONTH OF DECEMBER 2025

CASH REPORT

ACCOUNT:	BEGINNING BALANCE	ADD RECEIPTS	LESS DISBURSEMENT	BANK BALANCE	INVESTMENTS	FINAL FUND BALANCE
1) GENERAL OPERATING ACCOUNT:						
1.A. GENERAL FUND	2679255.22	12343654.32	14996937.49	25972.05	36183598.97	36209571.02
1.B. UNCLAIMED MONIES FUND	314880.96	0.00	0.00	314880.96	0.00	314880.96
1.C. OPIOID SETTLEMENT	321270.71	1456.75	0.00	322727.46	0.00	322727.46
1.D. LAW LIBRARY FUND	492722.80	7652.03	1643.00	498731.83	0.00	498731.83
1.E. MENTAL HEALTH - PROBLEM SOLVING COURT	-678.06	604.99	0.00	-73.07	0.00	-73.07
1.F. VETERAN'S TREATMENT COURT	-14448.48	0.00	4874.03	-19322.51	0.00	-19322.51
1.G. COURTHOUSE SECURITY FUND	467904.79	6993.97	0.00	474898.76	0.00	474898.76
1.H. JUSTICE CRT BLDG SECURITY FUND	58731.16	268.96	159.00	58841.12	0.00	58841.12
1.I. HAVA GRANT FUNDS	-15.56	0.00	0.00	-15.56	0.00	-15.56
1.J. COURT RECORDS MGMT FUND	66195.60	443.86	0.00	66639.46	0.00	66639.46
1.K. JUSTICE COURT TECHNOLOGY FUND	235648.27	2122.84	115.69	237655.42	0.00	237655.42
1.L. CC & DC TECHNOLOGY FUND	75580.05	537.96	0.00	76118.01	0.00	76118.01
1.M. CA FORFEITURE FUND	57812.75	259.87	500.25	57572.37	0.00	57572.37
1.N. CA PRETRIAL DIVERSION FUND	21261.61	2352.50	905.58	22708.53	0.00	22708.53
1.O. DA PRETRIAL DIVERSION FUND	12842.48	58.23	0.00	12900.71	0.00	12900.71
1.P. PANHANDLE AUTO THEFT UNIT FUND	-141434.14	2240.00	57635.13	-196829.27	0.00	-196829.27
1.Q. CATALYTIC CONVERTER GRANT FUND	-965294.66	9410.00	37.99	-955922.65	0.00	-955922.65
1.R. STATE COURT COSTS FUND	92490.27	59431.72	165.00	151756.99	0.00	151756.99
EMERGENCY OPERATIONS CENTER FUND	44782.20	203.06	0.00	44985.26	0.00	44985.26
TOTAL GENERAL OPERATING ACCOUNT	3819507.97	12437691.06	15062973.16	1194225.87	36183598.97	37377824.84
2) INSURANCE CLAIMS ACCOUNT	0.00	266447.24	266447.24	0.00	0.00	0.00
3) JURY FUND	0.00	13514.00	13514.00	0.00	0.00	0.00
4) PAYROLL FUND	0.00	2784665.37	2784665.37	0.00	0.00	0.00
5) COUNTY ASSISTANT DISTRICT 1 FUND	1717726.31	498181.58	2169297.39	46610.50	13748602.10	13795212.60
6) AMERICAN RESCUE PLAN ACT	69780.92	123.33	39056.00	30848.25	3481044.28	3511892.53
7) LOCAL ASSISTANCE AND TRIBAL CONSISTENCY FUND	145021.86	517.07	0.00	145538.93	0.00	145538.93
8) SB22 SHERIFF'S OFFICE	510254.33	895.34	39626.10	471523.57	0.00	471523.57
9) SB22 COUNTY ATTORNEY	264459.79	426.29	22938.02	241948.06	0.00	241948.06
10) SB22 DISTRICT ATTORNEY	381949.84	631.80	22065.42	360516.22	0.00	360516.22
11) COUNTY CLERK REC MGMT FUND	447059.13	8771.67	262.50	455568.30	0.00	455568.30
12) ELECTION FUND	555259.00	1979.76	0.00	557238.76	0.00	557238.76
13) VOTER REGISTRATION FUND	41376.73	147.53	0.00	41524.26	0.00	41524.26
14) DISTRICT CLERK REC MGMT FUND	362709.13	6069.81	0.00	368778.94	0.00	368778.94
15) CA HOT CHECK FUND	2086.09	6.94	254.63	1838.40	0.00	1838.40
16) CA FEDERAL FORFEITURE FUND	87678.66	1476.74	0.00	89155.40	0.00	89155.40
17) DA HOT CHECK FUND	101769.75	361.30	671.45	101459.60	0.00	101459.60
18) DA PAYROLL FUND	2813.45	0.00	2812.44	1.01	0.00	1.01
19) SHERIFF FED FORFEITURE FUND	698843.66	56444.31	8459.06	746828.91	0.00	746828.91
20) LAW ENFORCEMENT GRANTS FUND	36678.05	128.63	995.40	35811.28	0.00	35811.28
21) SHERIFF FORFEITURE FUND	105504.32	4907.11	0.00	110411.43	0.00	110411.43
22) INTEREST & SINKING ACCOUNT:						0.00
22.A. 2016 CERTIFICATES	2547223.12	31922.91	0.00	2579146.03	0.00	2579146.03
22.B. 2019 CERTIFICATES	1387923.15	34169.76	0.00	1422092.91	0.00	1422092.91
TOTAL INTEREST & SINKING ACCOUNT	3935146.27	66092.67	0.00	4001238.94	0.00	4001238.94
23) CAPITAL PROJECTS FUND	210558.69	750.74	0.00	211309.43	5758576.94	5969886.37
24) DISTRICT COURTS CONSTRUCTION FUND	10143.32	100082.80	92232.00	17994.12	2718059.17	2736053.29
25) INSURANCE FUND	2936377.02	663724.26	3126190.72	473910.56	2549326.94	3023237.50
26) STATE & COUNTY COLLECTION FUND	310001.34	320965.72	282839.57	348127.49	0.00	348127.49
27) BAIL BOND FUND	124740.10	0.00	17000.00	107740.10	0.00	107740.10
28) RETAINAGE FUND	318730.36	1136.43	0.00	319866.79	0.00	319866.79
29) CA RESTITUTION FUND	2014.27	0.00	0.00	2014.27	0.00	2014.27
30) DA RESTITUTION FUND	1846.98	0.00	0.00	1846.98	0.00	1846.98
31) DA SEIZURE FUND	218591.01	8038.12	25656.42	200972.71	0.00	200972.71

**TREASURER'S REPORT
ACCOUNT DESCRIPTIONS**

- 1) **General Operating Account** - 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. **Unclaimed Monies Fund** money not claimed by various entities.
 - 1.C. **Opioid Settlement** accounts for monies to remediate the opioid crisis in this state by using efficient and cost-effective methods that are directed to regions experiencing opioid-related harms.
 - 1.D. **Law Library Fund** 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.E. **Mental Health - Problem Solving Court** funds projects that seek to mobilize communities to implement innovative, collaborative efforts that bring systemwide improvements to the way the needs of adults with mental disabilities or illnesses are addressed.
 - 1.F. **Veteran's Treatment Court** for specialty court programs as well as the continuation of a training and technical assistance resource center.
 - 1.G. **Courthouse Security Fund** 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.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. **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.J. **Court Records Management Fund** 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.K. **Justice Court Technology Fund** 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.L. **County Clerk & District Clerk Technology Fund** 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.M. **CA Forfeiture Fund** accounts for the holding of seized funds that have been released from the County Attorney on closed cases.
 - 1.N. **CA Pretrial Diversion Fund** accounts for monies received from the County Attorney for the Pretrial Diversion Program.
 - 1.O. **DA Pretrial Diversion Fund** accounts for monies received from the District Attorney for the Pretrial Diversion Program.
 - 1.P. **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.Q. **Catalytic Converter Grant Fund** accounts for monies received from the Department of Motor Vehicle. These monies are to be used to combat catalytic converter theft.
 - 1.R. **State Court Costs 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.
- 2) **Insurance Claims Account** Wash account for insurance claims.
- 3) **Jury Fund** Wash account for payment of Juror service.
- 4) **Payroll Fund** Wash account for payroll. Funds transferred from General Fund.

- 5) **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.
- 6) **American Rescue Plan Act** The Coronavirus State and Local Fiscal Recovery Funds.
- 7) **Local Assistance and Tribal Consistency Fund** Provides flexible support for eligible revenue sharing counties and eligible Tribal governments to meet their jurisdiction's needs.
- 8) **SB22 Sheriff's Office** Provides financial assistance to ensure professional law enforcement and legal representation of the people's interests throughout the state.
- 9) **SB22 County Attorney** Provides financial assistance to ensure professional law enforcement and legal representation of the people's interests throughout the state.
- 10) **SB22 District Attorney** Provides financial assistance to ensure professional law enforcement and legal representation of the people's interests throughout the state.
- 11) **County Clerk Records Management 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.
- 12) **Election Fund** accounts for revenues from local political parties. The revenues are to be used to pay only those expenses related to elections.
- 13) **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.
- 14) **District Clerk Records Management Fund** accounts for revenues derived from the records management and preservation fees collected by the District Clerk on all recorded documents.
- 15) **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.
- 16) **County Attorney Federal Forfeiture Fund** accounts for Federal assets seized with a percent given to the county, governed by the Department of Treasury.
- 17) **District Attorney Hot Check Fund** accounts for collection fees on "insufficient funds" checks in a capacity of agent for the District Attorney.
- 18) **District Attorney Payroll Fund** accounts for payroll supplements received from the State of Texas.
- 19) **Sheriff Federal Forfeiture Fund** accounts for Federal assets seized with a percentage given to the county, governed by the Department of Treasury.
- 20) **Law Enforcement Grants 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) **Sheriff Forfeiture Fund** accounts for the seized funds that have been released from the County Sheriff Office Seizure Fund on closed cases.
- 22) **Interest & Sinking Account**
 - 22.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.
 - 22.B. **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.
- 23) **Capital Projects 2003** accounts for monies for capital improvements.
- 24) **District Courts Construction Fund** accounts for monies used for the construction project.
- 25) **Insurance Fund** accounts for insurance payroll deductions and claim reimbursements.
- 26) **State and County Collection 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.
- 27) **Bail Bond Fund** Cash funds held as collateral for Bail Bond companies.
- 28) **Retainage Fund** monies held until job completed.
- 29) **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.
- 30) **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.
- 31) **District Attorney Seizure Fund** accounts for the holding of seized funds from cases prior to the case being closed and funds released.

POTTER COUNTY FUNDS ON DEPOSIT AT ANB

December 31-2025

ACCOUNT:

Potter County Detention Center - Holding account for bonding	\$116,500.00
Potter County Bail Bond Security Fund - Deposits required by applicants for Bail Bond surety. Allied Bail Bond has \$12,500.00 cash collateral.	\$107,740.10
Potter County Detention Center Inmate Trust Fund - Trust account for Inmate monies	\$161,272.00
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	\$255,187.47
Stephnie Menke Potter County District Clerk Registry Account - Courts Fund - bail, criminal, civil bonds, family member held till come of age	\$1,686,552.52
Potter County District Attorney Seizure Fund holding of seized funds from cases prior to the case being closed	\$200,972.71
Potter County District Attorney Payroll Fund payroll supplements received from the State of Texas	\$1.01
Potter County Payroll Fund - wash account, funds transferred from General Fund	\$5,767.68
Potter County Jury Fund - wash account for payment of Juror service	\$11,804.00
Potter County Agency Fund - monies received by the County Clerk, District Clerk, JP and SO in a capacity of agent for the County	\$307,666.83
Potter County Attorney Restitution - monies collected on "insufficient funds" for victim/entity	\$2,064.27
Potter County Tax Office Vehicle Tax Escrow	\$1,033,683.47
Potter County Tax Office Property Tax Escrow	\$0.00
Potter County Tax Office Credit Card Account	\$3,082,824.84
Potter County Tax Office Highway Fund - Motor Vehicle Acct. Includes percentage county retains from state work. All reimbursements of refunds pertaining to Motor Vehicle	\$365,731.45
Potter County DA Federal Forfeiture Fund - Assets seized by Feds with percentage given to county and governed by Dept. of Treasury	\$254,352.83
Potter County Victim Restitution Fund - monies collected by DA on "insufficient funds" for the victim/entity	\$1,546.98
Community Supervision and Corrections Department - wash acct for all court costs, fines & restitutions	\$106,576.28
Potter County Disbursement Account - wash acct for all cks pd thru the county	\$279,318.98
Potter County Sheriffs Federal Forfeiture Fund - Assets seized by Feds with percentage given to county and governed by Dept. of Treasury	\$746,828.91
Community Supervision and Corrections Department Judicial Fund - monies received from probation fees and state funding	\$2,433,893.06
Potter County Insurance Account - payroll deductions, PRAD, claim reimbursements	\$533,113.78
Potter County Insurance Claims Account	\$70,434.05

Potter County Attorney Federal Forfeiture Fund - Assets seized by Feds with percentage given to county and governed by Dept of Treasury	\$89,155.40
Potter County Attorney Hot Check Fund - monies collected by CA on "insufficient funds" as agent for the County Attorney	\$1,838.40
Potter County District Attorney Hot Check Fund - monies collected by DA on "insufficient funds" as agent for the District Attorney	\$101,459.60
Potter County District Attorney Forfeiture Release - holding seized funds released by DA Forfeiture Fund on closed District Court cases	\$193,767.11
Potter County Juvenile Fund - \$5.00 Court fee, run thru Agency	\$40,168.73
Potter County Juvenile Probation State Fund - State grant money recv'd monthly	\$485,230.10
Potter County Dentention Center Commissary Account - proceeds from sale of commissary items	\$1,171,052.52
Potter County Juvenile General Fund - county funding (county's contribution) quarterly	\$2,000,568.69
Potter County Juvenile IV-E Fund - Federal grant money	\$239,109.08
Potter County General Operating Account - revenues and expenditures to carry out basic governmental activities	\$467,117.60
Potter County Clerk Records Management - revenues derived from records mgmt and preservation fees collected by County Clerk	\$455,568.30
Potter County Election Fund - revenues from local political parties	\$557,238.76
Potter County Voter Registration Fund - allocation from State	\$41,524.26
Potter County Interest and Sinking Account - Debt Service Funds of accumulation of resources for pymt of principal and interest	\$3,949,155.41
District Attorney Crime Victim Fund - Juror donation checks	\$50,524.00
Potter County Capital Projects 2003 - expenses paid	\$211,309.43
Potter County Tax Office IRP - state reimbursement from truck trailer partial registration	\$0.00
Potter County Tax Payer ACH	\$16,896.55
Distict Courts Construction Fund	\$17,994.12
Potter County Tax Office State & County Taxes - collection of taxes, court costs, misc. fees	\$38,820,318.79
Potter County District Clerk Records Mgmt & Preservation Fund revenues derived from records mgmt and preservation fees collected by District Clerk	368,778.94
Potter County Local Law Enforcement Block Grant - grant monies received from the Bureau of Justice Assistance	35,811.28
Potter County Sheriff's Office Forfeiture Fund release of seized funds from SO's Seizure Fund	110,411.43
Potter County Retainage Fund monies held until job completed	319,866.79
American Rescue Plan Act (ARPA) - The Coronavirus State and Local Fiscal Recovery Funds	30,848.25
Potter County Assistant District #1	46,610.50
Local Assistance and Tribal Consistency Fund (LATCF)	145,538.93

SB22 Sheriff's Office

471,523.57

SB22 County Attorney

241,948.06

SB22 District Attorney

360,516.22

TOTAL FUNDS ON DEPOSIT

62,805,684.04

Pledge Security Listing

December 31, 2025

ID	CUSIP	Description	Safekeeping Location	Safekeeping Receipt	Coupon	Maturity Date	Call Date	Moody	S&P	Fitch	ASC 3.20	Face Amount	Current Par	Current Book Value	Market Value	Gain/(Loss)
Potter County																
		FNMA (12/21 QTLY CALL)			0.70	06/22/2026	03/22/2026	AA1	AA+	AA+	AFS	5,000,000	5,000,000.00	4,999,950.56	4,924,303.70	(75,646.86)
		FHLB (7/21 QTLY CALL)			0.75	01/29/2027	01/29/2026	AA1	AA+	AAA	AFS	4,000,000	4,000,000.00	4,000,000.00	3,857,733.04	(142,266.96)
		FHLB (4/21 QTLY CALL)			1.00	01/28/2028	01/28/2026	AAA	AA+	AAA	AFS	5,000,000	5,000,000.00	5,000,000.00	4,720,753.25	(279,246.75)
		FHLB (8/21 QTLY CALL)			0.65	08/04/2026	02/04/2026	AA1	AA+	AAA	AFS	5,000,000	5,000,000.00	5,000,000.00	4,903,610.50	(96,389.50)
		WILLIAMSON CNTY TX TAXA			0.64	02/15/2026		NR	AAA	AAA	AFS	5,000,000	5,000,000.00	5,000,000.00	4,976,919.10	(23,080.90)
		FHLB (8/21 QTLY CALL)			0.63	02/17/2026	02/17/2026	AA1	AA+	AAA	AFS	5,000,000	5,000,000.00	5,000,000.00	4,979,345.10	(20,654.90)
		FHLB (5/21 QTLY CALL)			0.85	02/17/2027	02/17/2026	AA1	AA+	AAA	AFS	5,000,000	5,000,000.00	5,000,000.00	4,817,951.65	(182,048.35)
		FHLB (8/21 QTLY CALL)			0.65	02/24/2026	02/24/2026	AA1	AA+	AAA	AFS	5,000,000	5,000,000.00	5,000,000.00	4,976,393.10	(23,606.90)
		FFCB (3/22 CONT CALL)			1.10	03/03/2027	01/05/2026	AA1	AA+	AA+	AFS	5,000,000	5,000,000.00	4,998,728.41	(173,644.31)	
		#FR RA6121			2.00	10/01/2051		AAA	AA+	AAA	AFS	2,940,892	2,631,386.09	2,666,725.54	2,134,029.59	(532,695.95)
		FHLB (3/22 QTLY CALL)			1.60	12/17/2026	03/17/2026	AA1	AA+	AAA	AFS	5,000,000	5,000,000.00	5,000,000.00	4,882,044.40	(117,955.60)
		FHLB (5/22 QTLY CALL)			1.50	11/27/2026	02/27/2026	AA1	AA+	AAA	AFS	5,000,000	5,000,000.00	5,000,000.00	4,885,603.25	(114,396.75)
		FHLB (4/26 1 X CALL)			5.15	04/10/2029	04/10/2026	AA1	AA+	AAA	AFS	2,000,000	2,000,000.00	2,000,000.00	2,006,758.90	6,758.90
		US TREASURY NOTE			4.63	03/15/2026		AA1	AAA	AA+	AFS	8,000,000	8,000,000.00	8,008,850.75	8,015,770.80	6,920.05
		US TREASURY NOTE			4.50	04/15/2027		AA1	AAA	AA+	AFS	4,500,000	4,500,000.00	4,545,014.61	4,557,404.79	12,390.18
		US TREASURY NOTE			4.50	05/15/2027		AA1	AAA	AA+	AFS	5,000,000	5,000,000.00	5,061,276.93	5,067,935.70	6,658.77
		FHLB (10/29 1 X CALL)			4.10	10/09/2029	10/09/2029	AA1	AA+	AAA	AFS	5,000,000	5,000,000.00	5,000,000.00	5,025,746.20	25,746.20
		US TREASURY NOTE			3.88	10/15/2027		AA1	AAA	AA+	AFS	5,000,000	5,000,000.00	4,982,649.02	5,034,175.80	51,526.78
		US TREASURY NOTE			4.50	04/15/2027		AA1	AAA	AA+	AFS	5,000,000	5,000,000.00	5,021,400.47	5,063,783.10	42,382.63
		#FN DD0842			6.00	01/01/2055		AAA	AA+	AAA	AFS	2,992,239	2,851,475.46	2,893,590.39	2,982,023.51	88,433.12
		#FR RJ3464			4.50	01/01/2055		AAA	AA+	AAA	AFS	3,789,118	3,658,736.87	3,437,465.13	3,579,053.79	141,588.66
		#FN DD1771			6.00	01/01/2055		AAA	AA+	AAA	AFS	1,919,934	1,680,070.60	1,700,608.49	1,757,019.60	56,411.11
		US TREASURY NOTE			4.38	07/15/2027		AA1	AAA	AA+	AFS	2,000,000	2,000,000.00	2,011,174.08	2,026,744.46	15,570.38
Total for Potter County												102,142,183	101,321,669.02	101,327,434.38	100,000,187.43	(1,327,246.95)

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