

POTTER COUNTY TREASURER

FEBRUARY, 2020 MONTHLY CASH REPORT



**Commissioners' Court
March 23, 2020
Potter County Treasurer
Leann Jennings**

MONTH OF FEBRUARY 2020

CASH REPORT

ACCOUNT:	BEGINNING BALANCE	ADD RECEIPTS	LESS DISBURSEMENT	BANK BALANCE	INVESTMENTS	FINAL FUND BALANCE
1) GENERAL OPERATING ACCOUNT:						
1.A. GENERAL FUND	3873888.02	9915445.88	4748847.11	9040486.79	41718416.60	50758903.39
1.B. LAW LIBRARY FUND	133943.60	6254.87	3960.15	136238.32	0.00	136238.32
1.C. COURT RECORDS MGMT FUND	62475.81	3086.26	0.00	65562.07	0.00	65562.07
1.D. CC & DC TECHNOLOGY FUND	45078.41	463.38	0.00	45541.79	0.00	45541.79
1.E. COURTHOUSE SECURITY FUND	65462.55	4079.10	899.94	68641.71	0.00	68641.71
1.F. GRAFFITI ERADICATION FUND	2706.45	8.38	0.00	2714.83	0.00	2714.83
1.G. CHILD ABUSE PREVENTION FUND	9967.81	54.72	0.00	10022.53	0.00	10022.53
1.H. JUSTICE COURT TECHNOLOGY FUND	156253.19	1501.32	115.69	157638.82	0.00	157638.82
1.I. STATE COURT COSTS FUND	3029.48	76808.44	0.00	79837.92	0.00	79837.92
1.J. JUSTICE CRT BLDG SECURITY FUND	45959.29	294.62	0.00	46253.91	0.00	46253.91
1.K. UNCLAIMED MONIES FUND	219234.20	0.00	0.00	219234.20	0.00	219234.20
1.L. CA FORFEITURE FUND	122806.08	215.34	3542.71	119478.71	0.00	119478.71
1.M. CA PRETRIAL DIVERSION FUND	47383.30	2583.09	1955.40	48010.99	0.00	48010.99
1.N. DA PRETRIAL DIVERSION FUND	3024.86	5.30	0.00	3030.16	0.00	3030.16
1.O. PANHANDLE AUTO THEFT UNIT FUND	-148351.23	104198.45	35844.36	-79997.14	0.00	-79997.14
TOTAL GENERAL OPERATING ACCOUNT	4642861.82	10114999.15	4795165.36	9962695.61	41718416.60	51681112.21
2) PAYROLL FUND	0.00	1867603.21	1867603.21	0.00	0.00	0.00
3) BAIL BOND FUND	32500.00	0.00	0.00	32500.00	0.00	32500.00
4) JURY FUND	0.00	4516.00	4516.00	0.00	0.00	0.00
5) ELECTION FUND	211580.50	266.15	91.20	211755.45	0.00	211755.45
6) DISTRICT CLERK REC MGMT FUND	242219.38	3069.05	31831.65	213456.78	0.00	213456.78
7) COUNTY CLERK REC MGMT FUND	391585.24	9869.49	32203.00	369251.73	0.00	369251.73
8) VOTER REGISTRATION FUND	20164.62	25.24	296.92	19892.94	0.00	19892.94
9) INTEREST & SINKING ACCOUNT:						0.00
9.A. 2016 CERTIFICATES	3456901.80	223168.16	0.00	3680069.96	0.00	3680069.96
9.B. 2017 TAX NOTES	-63588.45	231253.42	0.00	167664.97	0.00	167664.97
9.C. 2019 CERTIFICATES	-434682.38	1349578.23	0.00	914895.85	0.00	914895.85
TOTAL INTEREST & SINKING ACCOUNT	2958630.97	1803999.81	0.00	4762630.78	0.00	4762630.78
10) EMPLOYEE INSURANCE FUND	2026099.81	627523.14	552176.01	2101446.94	33383.23	2134830.17
11) AGENCY FUND	364367.49	362497.23	351280.96	375583.76	0.00	375583.76
12) COUNTY ASSISTANT DISTRICT 1 FUND	3442572.34	296102.42	57736.25	3680938.51	0.00	3680938.51
13) CA HOT CHECK FUND	55741.99	945.10	843.42	55843.67	0.00	55843.67
14) CA FEDERAL FORFEITURE FUND	112927.86	134.73	10215.09	102847.50	0.00	102847.50
15) CA RESTITUTION FUND	52017.24	17226.02	9750.49	59492.77	0.00	59492.77
16) DA HOT CHECK FUND	117240.02	147.28	366.56	117020.74	0.00	117020.74
17) DA PAYROLL FUND	5787.22	0.00	1756.86	4030.36	0.00	4030.36
18) DA RESTITUTION FUND	16472.06	0.00	0.00	16472.06	0.00	16472.06
19) DA SEIZURE FUND	110534.55	4162.24	0.00	114696.79	0.00	114696.79
20) LAW ENFORCEMENT GRANTS FUND	50720.01	51100.77	4269.39	97551.39	0.00	97551.39
21) SHERIFF OFFICE FORFEITURE FUND	69209.32	86.62	2000.00	67295.94	0.00	67295.94
22) SHERIFF FED FORFEITURE FUND	157140.46	5370.00	5136.98	157373.48	0.00	157373.48
23) CAPITAL PROJECTS FUND	1584094.44	1956.33	90491.00	1495559.77	9053571.63	10549131.40
24) SHERIFF ADMIN CONSTRUCTION FUND	0.00	0.00	0.00	0.00	0.00	0.00
25) RETAINAGE FUND	0.00	0.00	0.00	0.00	0.00	0.00
26) DISTRICT COURTS CONSTRUCTION FUND	785602.74	658.23	278087.11	508173.86	52823855.94	53332029.80

TREASURER'S REPORT
ACCOUNT DESCRIPTIONS

- 1) **General Operating Fund** - Account for the revenues and expenditures necessary to carry out basic governmental activities of the County such as general administration, prosecution, tax office, judicial, law enforcement, etc. Revenues are recorded by source (i.e., taxes, licenses, fines, fees, etc.). Interest Bearing Account. Appropriations are made from the fund annually. Expenditures are recorded first by function and then by department:
 - 1.A. **General Fund** expenditures are made primarily for current day-to-day operating expenses and operating equipment.
 - 1.B. **Law Library** accounts for the revenues derived from fees assessed in civil cases filed in County and District Courts. The revenues are to be used to provide and maintain a County Law Library.
 - 1.C. **Court Records Management** accounts for revenues from fees collected on criminal and civil court cases by the District and County Clerks. The revenues are to be used for specific records management projects for any office in the County.
 - 1.D. **County Clerk & District Clerk Technology** accounts for revenues derived from fees assessed in the courts (County Clerk and District Clerk) for convictions of misdemeanor offenses. Revenues are to be used to finance the purchase of technological enhancements for the clerks.
 - 1.E. **Courthouse Security** accounts for revenues derived from the courthouse security fees collected by the District and County Clerks and the Justices of Peace. The revenues are to be used to help fund security measures or services for buildings housing a court.
 - 1.F. **Graffiti Eradication** accounts for revenues derived from state fines assessed.
 - 1.G. **Child Abuse Prevention** is a fund used only to fund child abuse prevention programs in the county where the court is located.
 - 1.H. **Justice Court Technology** accounts for revenues derived from fees assessed in the justice courts (Justices of the Peace) for convictions of misdemeanor offenses. Revenues are to be used to finance the purchase of technological enhancements for the justice courts.
 - 1.I. **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.J. **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.K. **Unclaimed money not claimed by various entities.**
 - 1.L. **CA Forfeiture Fund** accounts for the holding of seized funds that have been released from the County Attorney on closed cases.
 - 1.M. **CA Pretrial Diversion Fund** accounts for monies received from the County Attorney for the Pretrial Diversion Program.
 - 1.N. **DA Pretrial Diversion Fund** accounts for monies received from the District Attorney for the Pretrial Diversion Program.
 - 1.O. **Panhandle Auto Burglary and Theft Unit** accounts for monies received from the Department of Motor Vehicle. These monies are to be used to combat motor vehicle theft and burglary.
- 2) **Payroll Fund** Wash account for payroll. Funds transferred from General Fund.
- 3) **Bail Bond Security** Cash funds held as collateral for Allied Bail Bond Company.
- 4) **Jury Fund** Wash account for payment of Juror service.
- 5) **Election Fund** accounts for revenues from local political parties. The revenues are to be used to pay only those expenses related to elections.
- 6) **District Clerk Records Management and Preservation Fund** accounts for revenues derived from the records management and preservation fees collected by the District Clerk on all recorded documents.
- 7) **Records Management and Preservation Fund** accounts for revenues derived from the records management and preservation fees collected by the County Clerk on all recorded documents. The revenues are to be used for specific record preservation and automation projects by and for the County Clerk's Office.
- 8) **Voter Registration** accounts for the allocation from the State of Texas. The revenues are to be used to pay only those expenses related to voter registration.
- 9) **Interest & Sinking Account**
 - 9.A. **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) **Sheriff Administration Construction Fund** accounts for monies used for the construction project.
- 25) **Retainage Fund** monies held until job completed.
- 26) **District Courts Construction Fund** accounts for monies used for the construction project.