

WHARTON COUNTY, TEXAS
CASH AND INVESTMENT RECONCILIATION SUMMARY
December-23

Depository: Prosperity Bank	Bank Account Cash Balance	General Ledger Financial Balance	Variance Over (Under)
Ending Bank Statement Balances by Account:			
Main	\$ 8,064,314.27		
Jury	56,640.65		
Main NI	45,370.07		
Electronic Deposit	12,324.44		
General Savings	7,402,681.70		
Road & Bridge Savings	2,005,729.04		
Drainage Savings	670,552.19		
Capital Replacement Savings	1,652,811.02		
State Fee Savings			
Ad Valorem Savings			
Total Ending Bank Statement Balances	\$ 19,910,423.38		
Deposits in Transit:			
Main	1,978,523.95		
Jury			
Main NI			
Electronic Deposit			
General Savings	7,811.02		
Road & Bridge Savings	4,268.84		
Drainage Savings	286.52		
Capital Replacement Savings			
State Fee Savings			
Ad Valorem Savings			
Total Deposits in Transit	\$ 1,990,890.33		
Outstanding Checks:			
Main	(877,086.14)		
Jury	(360.00)		
Main NI	(5,000.00)		
Electronic Deposit			
General Savings			
Road & Bridge Savings			
Drainage Savings			
Capital Replacement Savings			
State Fee Savings			
Ad Valorem Savings			
Total Outstanding Checks	\$ (882,446.14)		
Outstanding +/- Adjustments:			
Main	(274,317.53)		
Jury			
Main NI			
Electronic Deposit	(11,637.10)		
General Savings	(4,555.36)		
Road & Bridge Savings			
Drainage Savings			
Capital Replacement Savings	(7,811.02)		
State Fee Savings			
Ad Valorem Savings			
Total Outstanding +/- Adjustments	\$ (298,321.01)		
Ending Balance by Account:			
Main	\$ 8,891,434.55	\$ 8,930,662.57	(39,228.02)
Jury	56,280.65	56,280.65	0.00
Main NI	40,370.07	40,097.37	272.70
Electronic Deposit	687.34	747.34	(60.00)
TOTAL BANK ACCOUNTS	\$ 8,988,772.61	\$ 9,027,787.93	\$ (39,015.32)
General Savings	7,405,937.36	7,399,937.36	\$6,000.00
Road & Bridge Savings	2,009,997.88	2,010,997.88	(\$1,000.00)
Drainage Savings	670,838.71	670,838.71	\$0.00
Capital Replacement Savings	1,645,000.00	1,645,000.00	\$0.00
State Fee Savings	-	-	\$0.00
Ad Valorem Savings	-	-	\$0.00
Subtotal Prosperity NOW & TX Class Savings	\$ 11,731,773.95	\$ 11,726,773.95	\$5,000.00
GRAND TOTAL ALL DEMAND ACCOUNTS	\$ 20,720,546.56	\$ 20,754,561.88	\$ (34,015.32)


 Audrey Scarce, County Treasurer

1/11/2024
 Date:

Wharton County Treasurer

Cash Ledger Report MONTH YEAR

December-23

Fund Nos	Fund Name	Beginning Balance	Debits	Credits	Cash Ledger Balance
10	General	\$ (384,643.71)	\$ 1,560,695.76	\$ (3,982,425.69)	\$ (2,806,373.64)
20	Road & Bridge	(352,429.04)	2,034,043.26	(780,024.83)	901,589.39
30	Drainage (FMLR)	(372,735.32)	326,239.89	(311,001.75)	(357,497.16)
10	Harvey Grant	180,664.38	-	-	180,664.38
31	Drain Project Federal Mitigation	141,115.64	-	-	141,115.64
31	Drain Project Tres Palacios	-	-	-	-
31	Drain Project State Mitigation	-	-	-	-
31	Drain Project County Mitigation	-	-	-	-
33	Child Abuse Prevention	1,923.92	2.45	-	1,926.37
34	County Clerk Technology	12,449.85	140.65	(1,276.00)	11,314.50
34	District Clerk Technology	2,445.41	58.55	-	2,503.96
36	District Clerk Record Preservation	110,376.91	4,597.79	(486.18)	114,488.52
36	Archival Records	76,177.41	175.17	-	76,352.58
38	Gaurdlanship	48,985.07	62.41	-	49,047.48
39	Justice Court Case Management	79,362.29	1,973.85	-	81,336.14
40	Elections Equipment	106,890.41	136.18	-	107,026.59
41	Constable 2 Forfeiture-Local	25,880.55	33.02	-	25,913.57
42	Sheriff Forfeiture-Treasury	190.00	1,017.74	-	1,207.74
42	Sheriff Forfeiture-Local	48,954.34	58.73	(5,122.49)	43,890.58
42	Sheriff Forfeiture-Justice	-	-	-	-
43	District Attorney Forfeiture-Treasury	105,123.33	133.92	-	105,257.25
43	District Attorney Forfeiture-Local	403,852.92	718.28	(14,355.59)	390,215.59
43	District Attorney Forfeiture-Justice	28,968.17	34.36	(1,276.00)	25,726.53
44	Seizure	216,642.68	14,583.64	-	231,226.32
45	Justice Court Security	7,502.37	37.16	-	7,539.53
46	Courthouse Security	234,073.31	6,719.24	(103.00)	240,689.55
47	Records Management	-	-	-	-
48	Records Preservation 404	599,535.60	20,352.73	(4,700.58)	615,187.75
48	Archival Records 403	535,858.41	8,100.29	(30.00)	543,928.70
49	Justice Court Technology	30,584.08	1,548.44	(2,594.48)	29,538.06
50	Law Library	79,063.29	5,383.96	(2,047.22)	82,400.03
51	Juvenile Probation	133,077.20	53,180.14	(49,052.65)	137,204.69
57	Historical Commission	1,972.53	2.51	-	1,975.04
60	DA Pretrial Intervention	2,416.01	3.08	-	2,419.09
63	Debt Service	-	-	-	-
65	Capital Projects County	-	-	-	-
66	Capital Rplsmnt Fund	793,444.56	993.55	(27,032.86)	767,405.25
76	Home Grant Construction	45,148.17	57.52	-	45,205.69
86	Employee Disability	50,465.50	486.33	(1,692.32)	49,259.51
88	Theft by Check	5,803.95	7.39	-	5,811.34
89	Courthouse Vending	142.30	0.18	-	142.48
90	District Clerk Special	-	-	-	-
91	Historical Museum	50,481.90	64.31	-	50,546.21
92	State Fee	39,075.54	60,963.35	(85.51)	99,953.38
93	Wharton/Matagorda CPS	452,692.96	574.98	(2,364.95)	450,902.99
94	Ad Valorem Tax Holding	54,133.15	6,438,211.82	-	6,492,344.97
Subtotal Main Interest Bearing		\$ 3,563,997.84	\$ 10,541,392.81	\$ (5,185,672.08)	\$ 8,889,921.25
10	JP#1 Bond	\$ 2650.00	\$ 100.00	\$ -	\$ 2,750.00
10	JP#2 Bond	1200.00	-	-	1,200.00
10	JP#3 Bond	0.00	-	-	0.00
10	JP#4 Bond	4000.00	-	-	4,000.00
35	State Lateral Road	35763.23	-	-	35,763.23
80	TJPS S GRANT	(859.86)	-	-	(859.86)
78	Water/Sewer Boiling Project	-	-	-	-
79	Texas Capital Fund	-	-	-	-
Subtotal Main Non Interest		\$ 42,753.37	\$ 100.00	\$ -	\$ 42,853.37
10	Jury	\$ 549.40	\$ 71.25	\$ -	\$ 620.65
10	Jury	57,000.00	-	(1,340.00)	55,660.00
10	Electronic Direct Deposit	(60.00)	50,427.70	(50,427.70)	(60.00)
48	County Clerk Archival	790.45	3,016.89	(3,030.00)	777.34
Subtotal Individual Accounts		\$ 58,279.85	\$ 53,515.84	\$ (54,797.70)	\$ 56,997.99
Total Checking Accounts		\$ 3,665,031.06	\$ 10,595,008.45	\$ (5,240,469.78)	\$ 8,989,772.61
General Investment		\$ 102,287.21	\$ 34,796.18	\$ (4,555.36)	\$ 132,528.01
Road & Bridge Investment		67,248.84	30,571.18	-	97,820.02
Drainage Investment (FMLR)		162,501.54	249,937.87	(249,000.00)	163,439.41
Subtotal NOW Accounts		\$ 332,037.59	\$ 315,305.21	\$ (253,555.36)	\$ 393,787.44
General Investment		6,194,839.41	29,392.99	7,811.02	6,232,043.42
Road & Bridge		1,903,146.47	9,031.39	-	1,912,177.86
Drainage		505,002.81	2,396.49	-	507,399.30
Capital Replacement		1,645,000.00	7,811.02	(7,811.02)	1,645,000.00
State Fee		0.00	-	-	0.00
Ad Valorem Tax Holding		0.00	-	-	0.00
TEX STAR		1,040,648.20	4,717.73	-	1,045,365.93
Subtotal POOL Accounts		11,288,638.89	48,631.89	0.00	11,341,986.51
Total Investment Accounts		\$ 11,620,674.48	\$ 363,937.10	\$ (253,555.36)	\$ 11,730,773.35
Grand Total Cash/Investments		\$ 15,285,705.54	\$ 10,958,945.55	\$ (5,494,025.14)	\$ 20,720,546.56

Audrey Scarce
Audrey Scarce, County Treasurer

1/11/2024

Date
SUBJECT TO AUDIT AND REALLOCATION OF INTEREST



PROSPERITY BANK

Pledge Security Listing

December 31, 2023

ID	CUSIP	Description	Safeteeeping Location	Safeteeeping Receipt	Coupon	Maturity Date	Call Date	Moody	S&P	Frcht	ASC 320	Face Amount	Current Par	Current Book Value	Market Value	Gain/(Loss)
1948	3128Q7K4	FILMC #IG3598	FILB		5.38	06/01/2037		AAA	AA+	AAA	HTM	4,800,000	100,204.66	100,176.67	105,055.56	4,877.49
1951	3128W642	FILMC #H1400	FILB		5.25	05/01/2037		AAA	AA+	AAA	HTM	4,000,000	6,127.64	6,127.68	6,194.81	67.13
2435	31416RT8	FILMA #AA7250	FILB		4.00	06/01/2034		AAA	AA+	AAA	HTM	12,591,800	9,067.10	9,066.71	8,997.30	(70.41)
2465	31416W43	FILMA #N1596	FILB		3.00	10/01/2035		AAA	AA+	AAA	HTM	11,667,748	200,640.23	200,767.92	166,719.81	(14,048.11)
2518	3141ZAR4	FILMA #AB4057	FILB		3.00	12/01/2036		AAA	AA+	AAA	HTM	5,299,730	165,261.69	165,558.15	158,115.78	(7,432.37)
3337	3141ZOR3	FILMA #AB6042	FILB		2.50	08/01/2027		AAA	AA+	AAA	HTM	11,088,704	673,968.84	677,125.81	638,640.32	(38,285.49)
3338	31306EA7	FILMC #20129	FILB		2.50	08/01/2027		AAA	AA+	AAA	HTM	27,800,000	1,639,961.63	1,666,975.87	1,571,502.27	(95,473.60)
3546	3141QJN1	FILMA #890501	FILB		2.00	11/01/2027		AAA	AA+	AAA	HTM	6,750,000	580,350.83	582,631.14	538,664.23	(43,966.91)
3552	3141ZBZ7	FILMA #AB7447	FILB		2.00	12/01/2027		AAA	AA+	AAA	HTM	10,426,826	1,038,341.60	1,042,458.03	939,936.04	(82,531.99)
3607	3138B4X1	FILMA #AL3041	FILB		2.00	02/01/2028		AAA	AA+	AAA	HTM	5,660,000	539,930.04	541,782.58	499,971.22	(41,861.36)
3608	3128W4B5	FILMC #G14698	FILB		2.00	03/01/2028		AAA	AA+	AAA	HTM	8,947,978	933,219.86	935,053.75	869,571.61	(65,526.14)
3615	31307B77	FILMC #222872	FILB		2.00	03/01/2028		AAA	AA+	AAA	HTM	15,000,000	1,434,070.95	1,435,290.57	1,337,342.87	(98,947.71)
3999	3128W4T2	FILMC #G18497	FILB		3.00	01/01/2029		AAA	AA+	AAA	HTM	5,000,000	471,616.50	474,751.99	443,762.83	(30,991.16)
4214	3138B4D7	FILMA #AL6420	FILB		2.00	01/01/2030		AAA	AA+	AAA	HTM	7,000,000	964,666.36	970,290.03	916,317.28	(53,972.75)
4920	3138W4B3	FILMA #AA3383	FILB		3.00	04/01/2032		AAA	AA+	AAA	HTM	1,197,073	291,532.42	296,893.52	274,789.71	(22,103.81)
4984	3141ZD19	FILMA #AB7085	FILB		2.50	11/01/2032		AAA	AA+	AAA	HTM	25,114,447	1,978,927.51	1,961,391.44	1,871,649.85	(89,741.60)
5006	3140B4B6	FILMA #B43953	FILB		4.00	06/01/2033		AAA	AA+	AAA	HTM	10,000,000	1,989,953.20	1,996,050.11	1,996,388.79	338.68
5513	3133J4H9	FR #QUT560	FILB		2.00	09/01/2030		AAA	AA+	AAA	HTM	10,000,000	7,177,942.01	7,327,465.84	5,713,426.65	(1,614,039.19)
5524	3141B4D2	FILMA #H44179	FILB		2.00	11/01/2035		AAA	AA+	AAA	HTM	12,000,000	9,990,006.99	10,281,851.21	9,015,981.31	(1,265,869.90)
5538	3141B4D2	FILMA #H44278	FILB		1.50	03/01/2036		AAA	AA+	AAA	HTM	2,300,000	1,598,923.29	1,633,066.62	1,397,166.52	(210,899.10)
5552	3133D4A6	FR #SB3102	FILB		1.50	05/01/2036		AAA	AA+	AAA	HTM	9,600,000	6,995,901.60	7,065,788.99	6,091,541.40	(975,247.59)
5557	3140K4C2	FILMA #B40968	FILB		2.00	04/01/2036		AAA	AA+	AAA	HTM	5,500,000	4,039,059.04	4,146,551.82	3,636,486.02	(510,065.80)
5572	3133G4A7	FR #QW6306	FILB		1.50	05/01/2036		AAA	AA+	AAA	HTM	1,700,000	1,230,144.11	1,242,646.80	1,071,111.08	(171,535.72)
Total for WHARTON COUNTY												218,344,306	44,038,838.29	44,761,766.65	39,304,429.26	(5,457,337.41)

ORDER APPROVING TREASURER'S MONTHLY REPORT

On the 22nd day of January, 2024, the Commissioners Court of Wharton County met in regular session. Upon motion by Commissioner Zahn, and seconded by Commissioner Graves, the Commissioners Court approved and entered this order.


In compliance with Texas Local Government Code §114.026, the Commissioners Court have compared and examined the Treasurer's report for the term of December, 2023 and have determined that the report is correct. The court hereby approves the report and directs the clerk to enter the order in the minutes of the Court.

This order incorporates the Treasurer's report for the term herein above stated (a copy of which report is attached hereto) as though fully expressed herein, said report separately stating the amount received and paid from each fund since the County Treasurer's preceding report and any balance remaining in the Treasurer's custody.

Further, the affidavits are approved and this Court orders that the same be published on the county website.

Approved this 22nd day of January, 2024.

By:



Phillip S. Spearath
County Judge

AFFIDAVIT

} State of Texas

} County of Wharton

The members of Commissioners Court of Wharton County state as follows:

The requirement of Subsection (c) of Texas Local Government Code, §114.026 have been met for the term of December, 2023. The amount of cash and other assets in the custody of the County Treasurer at the time of examination are: Cash (includes cash on hand, money market accounts and short-term investments), \$20,720,546.56.


Phillip S. Spenrath, County Judge


Steven Goetsch, Comm. PCT 3


Richard Zahn, Comm. PCT 1


Doug Mathews, Comm. PCT 4


Bud Graves, Comm. PCT 2

Attest: 
Barbara Svatek, County Clerk

