

WHARTON COUNTY, TEXAS
CASH AND INVESTMENT RECONCILIATION SUMMARY
January-24

Depository: Prosperity Bank	Bank Account Cash Balance	General Ledger Financial Balance	Variance Over (Under)
Ending Bank Statement Balances by Account:			
Main	\$ 12,149,932.80		
Jury	57,050.47		
Main NI	38,624.01		
Electronic Deposit	7,302.27		
General Savings	7,451,841.39		
Road & Bridge Savings	2,021,166.98		
Drainage Savings	673,575.75		
Capital Replacement Savings	1,652,739.38		
State Fee Savings			
Ad Valorem Savings			
Total Ending Bank Statement Balances	\$ 24,052,233.05		
Deposits in Transit:			
Main	15,981.60		
Jury	740.00		
Main NI			
Electronic Deposit			
General Savings	7,739.38		
Road & Bridge Savings	3,791.30		
Drainage Savings	1,173.71		
Capital Replacement Savings			
State Fee Savings			
Ad Valorem Savings			
Total Deposits in Transit	\$ 29,425.99		
Outstanding Checks:			
Main	(55,021.23)		
Jury	(100.00)		
Main NI			
Electronic Deposit			
General Savings			
Road & Bridge Savings			
Drainage Savings			
Capital Replacement Savings			
State Fee Savings			
Ad Valorem Savings			
Total Outstanding Checks	\$ (55,121.23)		
Outstanding +/- Adjustments:			
Main	(335,885.58)		
Jury			
Main NI			
Electronic Deposit	(6,596.10)		
General Savings	(4,965.01)		
Road & Bridge Savings			
Drainage Savings			
Capital Replacement Savings	(7,739.38)		
State Fee Savings			
Ad Valorem Savings			
Total Outstanding +/- Adjustments	\$ (355,186.07)		
Ending Balance by Account:			
Main	\$ 11,775,007.59	\$ 11,863,060.57	(88,052.98)
Jury	57,690.47	57,690.47	0.00
Main NI	38,624.01	38,624.01	0.00
Electronic Deposit	706.17	796.17	(90.00)
TOTAL BANK ACCOUNTS	\$ 11,872,028.24	\$ 11,960,171.22	\$ (88,142.98)
General Savings	7,454,615.76	7,454,615.76	\$0.00
Road & Bridge Savings	2,024,958.28	2,024,958.28	\$0.00
Drainage Savings	674,749.46	674,749.46	\$0.00
Capital Replacement Savings	1,645,000.00	1,645,000.00	\$0.00
State Fee Savings	-	-	-
Ad Valorem Savings	-	-	-
Subtotal Prosperity NOW & TX Class Savings	\$ 11,799,323.50	\$ 11,799,323.50	\$0.00
GRAND TOTAL ALL DEMAND ACCOUNTS	\$ 23,671,351.74	\$ 23,759,494.72	\$ (88,142.98)


 Audrey Scarce, County Treasurer

2/13/24
 Date:

Wharton County Treasurer

Cash Ledger Report MONTH YEAR

January-24

Fund Nos	Fund Name	Beginning Balance	Debits	Credits	Cash Ledger Balance
10	General	\$ (2,806,373.64)	\$ 3,893,387.00	\$ (3,542,829.02)	\$ (2,455,815.66)
20	Road & Bridge	901,589.39	2,502,543.00	(429,724.22)	2,974,408.17
30	Drainage (FMLR)	(357,497.18)	796,623.42	(114,868.23)	324,258.01
10	Harvey Grant	160,664.38	-	-	160,664.38
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	1,926.37	2.45	-	1,928.82
34	County Clerk Technology	11,314.50	14.37	-	11,328.87
34	District Clerk Technology	2,503.96	3.18	-	2,507.14
36	District Clerk Record Preservation	114,488.52	145.07	(487.92)	114,145.67
36	Archival Records	76,352.58	97.01	-	76,449.59
38	Gaurdianship	49,047.48	62.31	-	49,109.79
39	Justice Court Case Management	81,336.14	103.34	-	81,439.48
40	Elections Equipment	107,026.59	135.98	-	107,162.57
41	Constable 2 Forfeiture-Local	25,913.57	32.97	-	25,946.54
42	Sheriff Forfeiture-Treasury	1,207.74	1.53	-	1,209.27
42	Sheriff Forfeiture-Local	43,890.58	18,255.41	(2,649.96)	59,496.03
42	Sheriff Forfeiture-Justice	-	-	-	-
43	District Attorney Forfeiture-Treasury	105,257.25	133.73	-	105,390.98
43	District Attorney Forfeiture-Local	390,215.59	19,733.82	(11,200.59)	398,748.82
43	District Attorney Forfeiture-Justice	25,726.53	34.31	-	27,036.84
44	Seizure	231,226.32	284.98	(25,075.05)	206,436.25
45	Justice Court Security	7,539.53	9.58	-	7,549.11
46	Courthouse Security	240,689.55	281.55	(25,718.40)	215,252.70
47	Records Management	-	-	-	-
48	Records Preservation 404	615,187.75	769.99	(12,594.34)	603,363.40
48	Archival Records 403	543,928.70	691.05	(30.00)	544,589.75
49	Justice Court Technology	29,538.06	36.23	(1,499.15)	28,075.14
50	Law Library	82,400.03	103.49	(1,387.78)	81,115.74
51	Juvenile Probation	137,204.69	125.74	(60,228.06)	77,102.37
57	Historical Commission	1,975.04	2.51	-	1,977.55
60	DA Pretrial Intervention	2,419.09	3.07	-	2,422.16
63	Debt Service	-	-	-	-
65	Capital Projects County	-	-	-	-
66	Capital Rplsmnt Fund	767,405.25	974.19	(1,896.26)	766,483.18
76	Home Grant Construction	45,205.69	57.43	-	45,263.12
86	Employee Disability	49,259.51	477.03	(2,427.90)	47,308.64
88	Theft by Check	5,811.34	7.38	-	5,818.72
89	Courthouse Vending	142.48	0.18	-	142.66
90	District Clerk Special	-	-	-	-
91	Historical Museum	50,546.21	64.22	-	50,610.43
92	State Fee	99,953.38	1,542.96	(101,496.34)	-
93	Wharton/Matagorda CPS	450,902.99	23,428.65	(1,906.38)	472,425.26
94	Ad Valorem Tax Holding	6,492,344.97	8,248.47	-	6,500,593.44
	Subtotal Main Interest Bearing	\$ 8,889,921.25	\$ 7,268,417.60	\$ (4,336,019.60)	\$ 11,774,917.59
10	JP#1 Bond	2750.00	250.00	-	3,000.00
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)	(3,615.86)	(863.50)	(5,339.22)
78	Water/Sewer Bolling Project	-	-	-	-
79	Texas Capital Fund	-	-	-	-
	Subtotal Main Non Interest	\$ 42,853.37	\$ (3,365.86)	\$ (863.50)	\$ 38,624.01
10	Jury	620.65	69.82	-	690.47
	Jury	55,660.00	1,340.00	-	57,000.00
10	Electronic Direct Deposit	(60.00)	53,215.72	(53,215.72)	796.17
48	County Clerk Archival	777.34	18.83	(30.00)	766.17
	Subtotal Individual Accounts	\$ 56,997.99	\$ 54,644.37	\$ (53,245.72)	\$ 58,486.64
	Total Checking Accounts	\$ 8,989,772.61	\$ 7,319,696.11	\$ (4,390,128.82)	\$ 11,872,028.24
	General Investment	\$ 132,528.01	\$ 17,021.30	\$ (14,108.27)	\$ 135,441.04
	Road & Bridge Investment	\$ 97,820.02	\$ 5,968.16	\$ -	\$ 103,788.18
	Drainage Investment (FMLR)	\$ 163,439.41	\$ 1,524.65	\$ -	\$ 164,964.06
	Subtotal NOW Accounts	\$ 393,787.44	\$ 24,514.11	\$ (14,108.27)	\$ 404,193.28
	General Investment	\$ 6,232,043.42	\$ 29,303.29	\$ 7,739.38	\$ 6,269,086.09
	Road & Bridge	\$ 1,912,177.88	\$ 8,992.24	\$ -	\$ 1,921,170.10
	Drainage	\$ 507,399.30	\$ 2,386.10	\$ -	\$ 509,785.40
	Capital Replacement	\$ 1,645,000.00	\$ 7,739.38	\$ (7,739.38)	\$ 1,645,000.00
	State Fee	\$ 0.00	\$ -	\$ -	\$ 0.00
	Ad Valorem Tax Holding	\$ 0.00	\$ -	\$ -	\$ 0.00
	TEX STAR	\$ 1,045,365.93	\$ 4,722.70	\$ -	\$ 1,050,088.63
	Subtotal POOL Accounts	\$ 11,341,986.51	\$ 48,421.01	\$ 0.00	\$ 11,395,130.22
	Total Investment Accounts	\$ 11,735,773.95	\$ 72,935.12	\$ (14,108.27)	\$ 11,799,323.50
	Grand Total Cash/Investments	\$ 20,720,546.56	\$ 7,392,631.23	\$ (4,404,237.09)	\$ 23,671,351.74

Audrey Scarce, County Treasurer

Date 2/13/24

In compliance with Texas Local Government Code 114.026

SUBJECT TO AUDIT AND REALLOCATION OF INTEREST



Pledge Security Listing

January 31, 2024

EL CAMPO, TX

ID	CUSIP	Description	Safeteeing Location	Safeteeing Receipt	Coupon	Maturity Date	Call Date	Moody	S&P	Fitch	ASC 320	Face Amount	Current Par	Current Book Value	Market Value	Gain/(Loss)
1918	3128QJ74	FLUVC #1G3598	FHLB		5.38	06/01/2037		AAA	AA+	AAA	HTM	4,000,000	99,900.19	99,873.61	104,387.73	4,494.12
1951	3128NGH2	FLUVC #1H1400	FHLB		5.25	05/01/2037		AAA	AA+	AAA	HTM	4,000,000	6,102.52	6,102.56	6,150.03	56.47
2435	31416RT8	FNMA #AAV750	FHLB		4.00	06/01/2024		AAA	AA+	AAA	HTM	12,591,800	7,102.91	7,103.39	7,093.41	(53.68)
2465	31416VX3	FNMA #A91596	FHLB		3.00	10/01/2025		AAA	AA+	AAA	HTM	11,667,748	181,149.14	181,257.72	169,546.59	(12,711.13)
2518	31417AR4	FNMA #A94087	FHLB		3.00	12/01/2025		AAA	AA+	AAA	HTM	5,299,730	159,207.33	158,481.22	151,204.74	(7,176.48)
3337	31417CV5	FNMA #A85042	FHLB		2.50	08/01/2027		AAA	AA+	AAA	HTM	11,088,704	656,490.97	659,459.88	622,156.50	(37,303.18)
3338	31306CE7	FLUVC #J20129	FHLB		2.50	08/01/2027		AAA	AA+	AAA	HTM	27,800,000	1,599,789.81	1,606,376.05	1,518,903.48	(87,472.57)
3546	31410UK1	FNMA #890501	FHLB		2.00	11/01/2027		AAA	AA+	AAA	HTM	6,750,000	563,151.96	565,305.94	522,892.23	(42,413.72)
3552	31417BZ7	FNMA #A87447	FHLB		2.00	12/01/2027		AAA	AA+	AAA	HTM	10,426,826	1,008,185.65	1,012,084.39	932,148.29	(79,936.10)
3607	3138ERX1	FNMA #AL3041	FHLB		2.00	02/01/2028		AAA	AA+	AAA	HTM	5,660,000	525,309.86	527,067.33	486,468.45	(40,899.08)
3608	3128QDN5	FLUVC #G14686	FHLB		2.00	03/01/2028		AAA	AA+	AAA	HTM	8,847,978	999,128.68	910,871.56	870,190.70	(10,680.86)
3615	31307BF7	FLUVC #J28872	FHLB		2.00	03/01/2028		AAA	AA+	AAA	HTM	15,000,000	1,394,086.05	1,396,191.05	1,335,046.51	(61,144.54)
3999	3128QKRT2	FLUVC #G18497	FHLB		3.00	01/01/2029		AAA	AA+	AAA	HTM	5,000,000	460,567.70	463,574.12	432,689.54	(30,884.58)
4214	3130EPD7	FNMA #AL5420	FHLB		2.00	01/01/2030		AAA	AA+	AAA	HTM	7,000,000	944,658.26	950,071.88	863,502.67	(86,569.21)
4920	3138BK993	FNMA #A15383	FHLB		3.00	04/01/2032		AAA	AA+	AAA	HTM	1,197,073	288,707.15	293,955.20	270,302.07	(23,653.13)
4984	31417D219	FNMA #A87085	FHLB		2.50	11/01/2027		AAA	AA+	AAA	HTM	25,114,447	1,926,592.27	1,909,826.40	1,819,974.65	(89,651.75)
5006	31408R986	FNMA #B91953	FHLB		4.00	06/01/2033		AAA	AA+	AAA	HTM	10,000,000	1,931,864.30	1,968,168.20	1,955,916.01	(12,252.19)
5038	3128WFK6	FLUVC #G16787	FHLB		4.00	05/01/2033		AAA	AA+	AAA	HTM	20,900,000	3,433,769.47	3,527,884.03	3,360,046.44	(167,837.59)
5474	3132D5317	FR #S98010	FHLB		2.50	10/01/2034		AAA	AA+	AAA	HTM	12,800,000	2,714,311.55	2,728,398.59	2,507,101.01	(221,297.58)
5513	31331LH49	FR #Q17560	FHLB		2.00	09/01/2050		AAA	AA+	AAA	HTM	10,000,000	7,160,506.40	7,309,097.20	7,299,321.09	(8,879,311.09)
5519	31418R9V6	FNMA #M44059	FHLB		2.50	08/01/2035		AAA	AA+	AAA	HTM	17,000,000	3,213,381.67	3,337,684.70	3,299,138.91	(1,301,430.78)
5524	31418DUD2	FNMA #M44179	FHLB		2.00	11/01/2035		AAA	AA+	AAA	HTM	7,200,000	9,893,614.44	10,180,751.86	8,879,321.09	(1,301,430.78)
5538	31418DXG2	FNMA #M44278	FHLB		1.50	03/01/2036		AAA	AA+	AAA	HTM	2,300,000	1,585,149.49	1,618,729.97	1,381,299.26	(237,432.70)
5552	3132D6A96	FR #S98102	FHLB		1.50	05/01/2035		AAA	AA+	AAA	HTM	9,600,000	6,937,326.85	7,007,326.87	6,045,600.73	(961,826.14)
5557	3140KVC2	FNMA #B80968	FHLB		2.00	04/01/2035		AAA	AA+	AAA	HTM	5,500,000	4,010,266.70	4,116,168.34	3,592,186.40	(923,972.94)
5572	3133GDF7	FR #Q96306	FHLB		1.50	05/01/2035		AAA	AA+	AAA	HTM	1,700,000	1,212,039.56	1,224,290.43	1,056,207.64	(168,082.80)
Total for WHARTON COUNTY												259,244,306	52,821,675.88	53,766,246.29	47,407,231.20	(6,359,015.12)

ORDER APPROVING TREASURER'S MONTHLY REPORT

On the 26th day of February, 2024, the Commissioners Court of Wharton County met in regular session. Upon motion by Commissioner Mathews, and seconded by Commissioner Zahn, 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 January, 2024 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 26th day of February, 2024.

By:


Phillip S. Spenrath
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 January, 2024. 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), \$23,671,351.74.


Phillip S. Spentrath, 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

