

# Guadalupe County Treasurer's Monthly and Investment Report

For the Month Ended  
May 31, 2023

Submitted by  
Honorable Linda Douglass  
Guadalupe County Treasurer

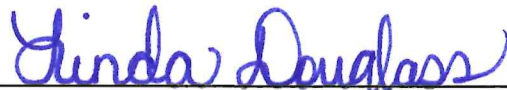
CERTIFICATION BY COUNTY TREASURER

THE STATE OF TEXAS §

COUNTY OF GUADALUPE §

September 26, 2023

I, the undersigned, County Treasurer of Guadalupe County, Texas, do hereby swear and affirm that the attached Guadalupe County Treasurer's Monthly and Investment Report to be a true and correct statement, to the best of my knowledge, of all accounts under the control of Guadalupe County Treasurer for the month ended May 31, 2023.

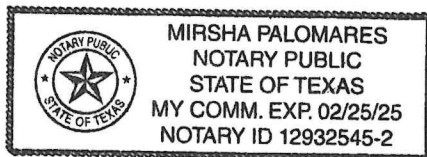


\_\_\_\_\_  
Honorable Linda Douglass, CCT, CIO  
Guadalupe County Treasurer

THE STATE OF TEXAS  
THE COUNTY OF GUADALUPE

This instrument was sworn and subscribed before me on this 20<sup>th</sup> day of September, 2023.

Seal





\_\_\_\_\_  
Notary Public

# **Table of Contents**

## **Treasurer's Monthly Report**

Treasurer's Letter of Transmittal	Page 2
Certification by County Treasurer	Page 3
Affidavit	Page 4
Statement of Receipts and Disbursements & Investments	Page 5-5(a)
Debt Service Schedule	Page 6
Monthly Departmental Revenues FY 22/23	Page 7
County Sales and Use Tax Comparison Summary 2022/2023	Page 8
Departmental Compensatory Time Liability Report	Page 9
Payroll History Report	Page 10
TCDRS Monthly Report	Page 11
Annual Juror Donations and Charities	Page 12

## **Treasurer's Investment Report**

General Statement	Page 13
Cash Balances	Page 14
Collateral Adequacy	Page 14
Investment Strategy	Page 14-15
Description of Investment Instruments	Page 16
Portfolio by Type of Investment	Page 17
Interest Rates History by Month and Year	Page 18
Interest Earnings by Fund	Page 19
General Ledger Bank Reconciliations Cash in Bank	Page 20
Guadalupe County Investment Portfolio	Page 21
Guadalupe County Agency Portfolio	Page 22
Guadalupe County Account Statement TEXAS CLASS	Page 23

---

**A F F I D A V I T**  
**COUNTY TREASURER'S MONTHLY AND INVESTMENT REPORT FOR**  
**THE MONTH ENDED MAY 31, 2023**

---

**WHEREAS**, in accordance with Section §114.026 of the Texas Local Government Code, the County Treasurer shall make a detailed report of money received and disbursed; debts due to and owed by the county, and all other proceedings in the Treasurer's office shall be presented at the regular meeting of the Commissioners Court.

We the undersigned hereby certify and approve to the best of our knowledge and belief, that the attached information is a true and a complete list of all amounts received and paid from each fund since the County Treasurer's preceding report, and any balance remaining in the Treasurer's hand on the said 31<sup>st</sup> day of May 2023.

**FURTHER**, the amount of cash and other assets that were in the custody of the County Treasurer at the time of the examination was **\$158,900,454.28** as the Guadalupe County Investment Officer. This report has been prepared in compliance with the Local Government Code 116.112 and in accordance with Government Code, Subchapter A, Chapter 2256, of the Public Funds Investment Act.

**THEREFORE**, In accordance with Texas Local Government Code Section 114.026 and Section 116.112, I hereby submit my May 2023 reports as required by law for the Guadalupe County Commissioners' Court review and approval.

**Submitted by:**

---

**Honorable Linda Douglass, Guadalupe County Treasurer**

**APPROVED** this 26<sup>th</sup> day of September 2023

**ATTEST:**

---

**Kyle Kutscher**  
County Judge

---

**Teresa Kiel**  
County Clerk

---

**Greg Seidenberger**  
Commissioner Pct. 1

---

**Drew Engelke**  
Commissioner Pct. 2

---

**Michael Carpenter**  
Commissioner Pct. 3

---

**Stephen Germann**  
Commissioner Pct. 4

A complete detail copy of the Treasurer's Report is available in the County Treasurer's office or an official copy may be purchased at the County Clerk's office. The County Clerk is the official custodian of the Commissioners Court records.

**GUADALUPE COUNTY, TEXAS**  
**Combined Statement of Receipts & Disbursements**  
From Date: 5/1/2023 - To Date: 5/31/2023

Fund	Description	Beginning Balance	Total Debits	Total Credits	Ending Balance
100	GENERAL FUND	(\$14,146,824.99)	\$14,234,079.23	\$16,470,838.37	(\$16,383,584.13)
200	ROAD & BRIDGE FUND	(\$19,172.67)	\$501,737.67	\$744,876.53	(\$262,311.53)
400	LAW LIBRARY	\$91,362.91	\$7,165.46	\$1,775.02	\$96,753.35
403	SHERIFF'S STATE	\$256,460.17	\$90,191.95	\$88.64	\$346,563.48
405	SHERIFF'S FEDERAL	\$209,248.32	\$88.64	\$19,944.25	\$189,392.71
408	FIRE CODE INSPECTION	\$288,729.64	\$34,256.84	\$16,740.13	\$306,246.35
409	SHERIFF'S DONATION	\$8,464.74	\$40.00	\$2,615.00	\$5,889.74
410	COUNTY CLERK	\$113,901.20	\$56,686.48	\$73,293.60	\$97,294.08
411	CO. CLERK	\$301,266.53	\$31,209.14	\$0.00	\$332,475.67
412	COUNTY RECORDS	\$61,022.96	\$1,317.16	\$0.00	\$62,340.12
413	VITAL STATISTICS	\$25,894.82	\$759.00	\$0.00	\$26,653.82
414	COURTHOUSE SECURITY	\$219,741.91	\$10,131.32	\$4,358.11	\$225,515.12
415	DISTRICT CLERK RECORDS	\$11,842.10	\$38.57	\$0.00	\$11,880.67
416	JUSTICE COURT	\$130,432.93	\$2,485.86	\$2,595.08	\$130,323.71
417	CO & DIST COURT	\$30,997.33	\$205.93	\$188.93	\$31,014.33
418	JP JUSTICE COURT	\$11,314.22	\$60.26	\$875.67	\$10,498.81
420	SURPLUS	\$121,252.24	\$0.00	\$0.00	\$121,252.24
422	HAVA FUND	\$5,044.85	\$0.00	\$0.00	\$5,044.85
430	COURT REPORTER	\$79,737.31	\$5,232.85	\$6,196.15	\$78,774.01
431	CHILD ABUSE	\$83,372.87	\$63.31	\$0.00	\$83,436.18
432	DIST CLK RECORDS	\$7,214.89	\$63.44	\$0.00	\$7,278.33
433	COURT RECORDS	\$16,063.80	\$53.44	\$0.00	\$16,117.24
435	ALTERNATIVE DISPUTE	\$47,782.58	\$3,796.78	\$9,999.99	\$41,579.37
436	COURT-INITIATED	\$52,681.99	\$1,590.00	\$1,500.00	\$52,771.99
437	CHILD SAFETY	\$42,389.74	\$6,675.81	\$0.00	\$49,065.55
439	CHILD WELFARE	\$42,854.45	\$72.11	\$457.35	\$42,469.21
440	SPECIALTY COURTS	\$82,668.57	\$1,515.58	\$31.53	\$84,152.62
441	TRUANCY PREVENTION	\$85,843.08	\$2,188.62	\$0.00	\$88,031.70
445	CA PRE-TRIAL	\$8,500.00	\$3,600.00	\$4,600.00	\$7,500.00
447	COUNTY ATTORNEY STATE	(\$4,026.03)	\$7,500.00	\$1,447.66	\$2,026.31
451	CONSTABLE 1 STATE	\$3,214.57	\$1.37	\$0.00	\$3,215.94
453	CONSTABLE 3 STATE	\$1,272.77	\$1.09	\$0.00	\$1,273.86
454	CONSTABLE 4 STATE	\$3,762.21	\$1.60	\$0.00	\$3,763.81
463	CONSTABLE 3 FEDERAL	\$1,283.59	\$0.00	\$0.00	\$1,283.59
480	HOTEL OCCUPANCY	\$1,469,197.04	\$64,953.66	\$0.00	\$1,534,150.70
498	BAIL BOND SECURITY	\$224,232.17	\$0.00	\$0.00	\$224,232.17
499	EMPLOYEE FUND-GF	\$15,848.84	\$123.71	\$0.00	\$15,972.55
500	SPECIAL VIT INTEREST	\$541.97	\$0.00	\$0.00	\$541.97
501	COUNTY ATTORNEY	\$3,549.40	\$285.00	\$0.00	\$3,834.40
505	LAW ENFORCEMENT	\$31,807.67	\$0.00	\$1,800.00	\$30,007.67
600	DEBT SERVICE	\$86,624.34	\$8.37	\$0.00	\$86,632.71
700	CAPITAL PROJECT	\$17,558,215.22	\$0.00	\$637,907.00	\$16,920,308.22
701	TAX NOTES 2020/2017/2013	\$86.17	\$0.00	\$86.17	\$0.00
702	DEPT OF HOMELAND SECURITY(FEMA)	\$0.00	\$0.00	\$0.00	\$0.00
800	JAIL COMMISSARY	\$647,797.53	\$41,802.57	\$36,022.05	\$653,578.05
850	EMPLOYEE HEALTH BENEFITS	\$895,916.73	\$793,560.58	\$584,407.72	\$1,105,069.59
855	WORKERS' COMPENSATION	\$366,710.24	\$35.19	\$3,631.52	\$363,113.91
<b>Grand Total:</b>		<b>\$9,576,122.92</b>	<b>\$15,903,578.59</b>	<b>\$18,626,276.47</b>	<b>\$6,853,425.04</b>

**GUADALUPE COUNTY, TEXAS**  
**Other Assets Investments**  
**From Date: 5/1/2023 - To Date: 5/31/2023**

<b>Fund</b>	<b>Description</b>	<b>Beginning Balance</b>	<b>Total Debits</b>	<b>Total Credits</b>	<b>Ending Balance</b>
100	GENERAL FUND	\$95,800,414.44	\$10,165,068.84	\$9,865,369.17	\$96,100,114.11
200	ROAD & BRIDGE FUND	\$12,848,740.48	\$164,968.26	\$306,965.13	\$12,706,743.61
400	LAW LIBRARY FUND	\$350,000.00	\$0.00	\$0.00	\$350,000.00
408	FIRE CODE INSPECTION FEE	\$350,000.00	\$0.00	\$0.00	\$350,000.00
410	COUNTY CLERK RECORDS	\$1,435,524.64	\$1,200.63	\$0.00	\$1,436,725.27
411	CO. CLERK RECORDS	\$614,387.37	\$1,496.37	\$0.00	\$615,883.74
412	COUNTY RECORDS	\$50,000.00	\$0.00	\$0.00	\$50,000.00
433	COURT RECORDS	\$25,000.00	\$0.00	\$0.00	\$25,000.00
435	ALTERNATIVE DISPUTE	\$325,000.00	\$0.00	\$0.00	\$325,000.00
437	CHILD SAFETY FEE-GF	\$150,000.00	\$0.00	\$0.00	\$150,000.00
498	BAIL BOND SECURITY FUND	\$310,000.00	\$0.00	\$0.00	\$310,000.00
600	DEBT SERVICE	\$75,247.25	\$36,882.52	\$0.00	\$112,129.77
700	CAPITAL PROJECT FUND	\$3,066,365.64	\$0.00	\$0.00	\$3,066,365.64
701	TAX NOTES 2020/2017/2013	\$0.00	\$0.00	\$0.00	\$0.00
714	RECOVERY FUND GRANTS	\$30,191,347.76	\$129,667.82	\$9,683.71	\$30,311,331.87
850	EMPLOYEE HEALTH	\$6,115,398.24	\$22,336.99	\$0.00	\$6,137,735.23
<b>Grand Total:</b>		<b>\$151,707,425.82</b>	<b>\$10,521,621.43</b>	<b>\$10,182,018.01</b>	<b>\$152,047,029.24</b>

# GUADALUPE COUNTY, TEXAS

## Debt Service Schedule - Outstanding Debt

### CERTIFICATES OF OBLIGATION, SERIES 2013

In May 2013, the Guadalupe County Commissioners Court issued \$5,000,000 in certificates of obligation for the remodeling of the 2nd floor of the Justice Center and for replacing the air conditioning and heating system at the County Jail.

FISCAL YEAR	PRINCIPAL DUE 2/1	INTEREST RATE	INTEREST DUE 2/1	INTEREST DUE 8/1	TOTAL
2021	\$ -	1.70%	\$ -	\$ -	\$ -
2022	\$ -	1.80%	\$ -	\$ -	\$ -
2023	\$ -	1.90%	\$ -	\$ -	\$ -
	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

### TAX NOTES, SERIES 2017

In June 2017, the Guadalupe County Commissioners Court issued \$8,500,000 in Tax Notes for the purpose of construction, acquiring, purchasing, renovating, equipping, enlarging and improving County-owned facilities and making other County improvements; purchasing personal property, materials, supplies, equipment, machinery, land, and rights-of-way for authorized needs and purposes relating to the aforementioned capital improvements and payment of professional services relating to the aforementioned projects and relating to the issuance of the Notes (the Project)

FISCAL YEAR	PRINCIPAL DUE 2/1	INTEREST RATE	INTEREST DUE 2/1	INTEREST DUE 8/1	TOTAL
2021	\$ -	1.425%	\$ -	\$ -	\$ -
2022	\$ -	1.525%	\$ -	\$ -	\$ -
2023	\$ -	1.700%	\$ -	\$ 22,687.50	\$ 22,687.50
2024	\$ 2,420,000.00	1.875%	\$ 22,687.50	\$ -	\$ 2,442,687.50
	<u>\$ 2,420,000.00</u>		<u>\$ 22,687.50</u>	<u>\$ 22,687.50</u>	<u>\$ 2,465,375.00</u>

### TAX NOTES, SERIES 2020

In November 2020, the Guadalupe County Commissioners Court issued \$8,500,000 in Tax Notes. These Tax Notes were issued for the purposes of constructing, purchasing, renovating, equipping, enlarging, and improving County facilities, and purchasing personal property, materials, supplies, equipment, machinery, land, and rights-of-way for authorized needs and purposes relating to the aforementioned capital improvements and professional services relating to the aforementioned projects.

FISCAL YEAR	PRINCIPAL DUE 2/1	INTEREST RATE	INTEREST DUE 2/1	INTEREST DUE 8/1	TOTAL
2021			\$ -	\$ -	\$ -
2022	\$ -	0.536%	\$ -	\$ -	\$ -
2023	\$ -	0.564%	\$ -	\$ 33,070.83	\$ 33,070.83
2024	\$ 175,000.00	0.591%	\$ 33,070.83	\$ 32,553.70	\$ 240,624.53
2025	\$ 2,610,000.00	0.692%	\$ 32,553.70	\$ 23,523.10	\$ 2,666,076.80
2026	\$ 2,670,000.00	0.793%	\$ 23,523.10	\$ 12,936.55	\$ 2,706,459.65
2027	\$ 2,735,000.00	0.946%	\$ 12,936.55	\$ -	\$ 2,747,936.55
	<u>\$ 8,190,000.00</u>		<u>\$ 102,084.18</u>	<u>\$ 102,084.18</u>	<u>\$ 8,394,168.36</u>

<b>Total Debt Outstanding as of 10/01/2022</b>	<b>\$ 13,145,000.00</b>
<b>Less scheduled principal payments for FY23</b>	<b>\$ (2,535,000.00)</b>
<b>Total Debt Outstanding as of 09/30/2023</b>	<b>\$ 10,610,000.00</b>

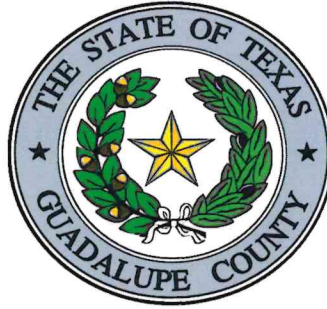
# Monthly Departmental Revenues for the Fiscal Year October 1, 2022 to September 30, 2023

	Oct-22-Dec-22 Totals	Jan-23-Mar-23 Totals	Apr-23	May-23	REVENUE YEAR-TO- DATE
ADULT DETENTION CENTER	\$ 203,215.61	\$ 228,089.40	\$ 68,993.31	\$ 75,625.71	\$ 575,924.03
BINGO	\$ 42,488.98	\$ 19,863.47	\$ 21,838.12	\$ 75.19	\$ 84,265.76
CO ATTORNEY	\$ 1,993.30	\$ 3,077.25	\$ 802.40	\$ 665.20	\$ 6,538.15
CONSTABLE 1	\$ 13,220.29	\$ 20,280.52	\$ 5,242.69	\$ 6,287.98	\$ 45,031.48
CONSTABLE 2	\$ 13,572.23	\$ 16,724.66	\$ 4,935.15	\$ 5,072.84	\$ 40,304.88
CONSTABLE 3	\$ 5,869.33	\$ 8,332.82	\$ 3,363.17	\$ 2,923.36	\$ 20,488.68
CONSTABLE 4	\$ 7,401.42	\$ 10,111.69	\$ 2,765.40	\$ 1,919.03	\$ 22,197.54
COUNTY CLERK-CIVIL	\$ 67,375.56	\$ 71,608.77	\$ 24,604.57	\$ 26,786.09	\$ 190,374.99
COUNTY CLERK-CCL AND CCL2	\$ 69,146.20	\$ 91,444.90	\$ 29,751.50	\$ 33,593.00	\$ 223,935.60
COUNTY CLERK-DEEDS/VITALS	\$ 414,635.03	\$ 437,924.02	\$ 146,043.16	\$ 176,102.45	\$ 1,174,704.66
COUNTY CLERK-TPW	\$ 449.00	\$ 130.00	\$ 8.00	\$ 17.00	\$ 604.00
DISTRICT CLERK-CIVIL	\$ 195,446.76	\$ 194,237.42	\$ 74,552.16	\$ 69,757.06	\$ 533,993.40
DISTRICT CLERK-CCM	\$ 44,984.06	\$ 89,700.89	\$ 18,149.41	\$ 13,815.83	\$ 166,650.19
ELECTIONS	\$ 27,350.40	\$ 90,928.91	\$ 48,228.01	\$ -	\$ 166,507.32
ENVIRONMENTAL HEALTH	\$ 40,350.00	\$ 54,250.00	\$ 16,850.00	\$ 37,600.00	\$ 149,050.00
FIRE MARSHAL	\$ 108,136.77	\$ 80,405.71	\$ 30,394.25	\$ 34,256.84	\$ 253,193.57
NON-DEPARTMENTAL *	\$ 349,718.62	\$ 319,701.92	\$ 238,694.11	\$ 204,335.23	\$ 1,112,449.88
HOTEL OCCUPANCY TAX	\$ 50,533.46	\$ 133,430.09	\$ 25,080.72	\$ 64,953.66	\$ 273,997.93
JUSTICE OF THE PEACE, PCT. 1	\$ 270,782.48	\$ 311,624.95	\$ 82,297.19	\$ 89,214.39	\$ 753,919.01
JUSTICE OF THE PEACE, PCT. 2	\$ 47,911.97	\$ 62,691.85	\$ 20,066.19	\$ 21,696.16	\$ 152,366.17
JUSTICE OF THE PEACE, PCT. 3	\$ 28,646.30	\$ 33,008.88	\$ 12,031.43	\$ 11,120.64	\$ 84,807.25
JUSTICE OF THE PEACE, PCT. 4	\$ 93,662.91	\$ 92,642.92	\$ 22,817.25	\$ 26,126.40	\$ 235,249.48
JUVENILE PROBATION	\$ 118,060.98	\$ 329,283.89	\$ 95,572.31	\$ 80,329.73	\$ 623,246.91
ROAD AND BRIDGE	\$ 1,429.70	\$ 1,255.95	\$ 576.20	\$ 553.00	\$ 3,814.85
SHERIFF'S DEPARTMENT	\$ 49,055.64	\$ 139,123.93	\$ 200,103.01	\$ 92,993.74	\$ 481,276.32
TAX OFFICE	\$ 45,578,769.98	\$ 39,631,596.79	\$ 5,052,250.89	\$ 5,755,632.54	\$ 96,018,250.20
TREASURER'S OFFICE	\$ 738.03	\$ 1,375.00	\$ 270.00	\$ 330.00	\$ 2,713.03
<b>TOTAL MONTHLY REVENUES</b>	<b>\$ 47,844,945.01</b>	<b>\$ 42,472,846.60</b>	<b>\$ 6,246,280.60</b>	<b>\$ 6,831,783.07</b>	<b>\$ 103,395,855.28</b>

<b>*NON-DEPARTMENTAL includes:</b>	
MIXED BEVERAGE	\$ 29,372.55
SEGUIN CATTLE	\$ 333.97
TABC	\$ 55.00
ACCENT FOODS	\$ 123.71
BLUEBONNET TRAILS	\$ 174,450.00



**GUADALUPE COUNTY  
SALES TAX COLLECTIONS COMPARISON FY2022 / FY2023**

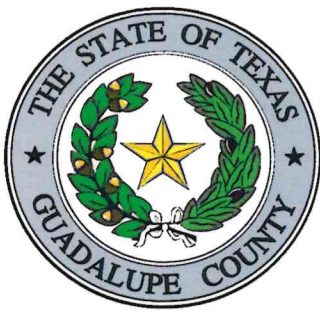


Month Collected / Month Remitted	FY 2022	Month Collected / Month Remitted	FY 2023	FY 2022 / 2023 Net Difference	Comparable Monthly % Change Increase/Decrease
October / December	\$ 878,902.00	October / December	\$ 1,067,710.00	\$ 188,808.00	21.48%
November / January	\$ 1,013,843.00	November / January	\$ 1,161,591.00	\$ 147,748.00	14.57%
December / February	\$ 1,287,019.00	December / February	\$ 1,549,373.00	\$ 262,354.00	20.38%
January / March	\$ 959,015.00	January / March	\$ 1,112,801.00	\$ 153,786.00	16.04%
February / April	\$ 857,736.00	February / April	\$ 1,029,134.00	\$ 171,398.00	19.98%
March / May	\$ 1,206,614.00	March / May	\$ 920,599.00	\$ (286,015.00)	-23.70%
April / June	\$ 1,042,017.00	April / June	\$ 1,162,260.00	\$ 120,243.00	11.54%
May / July	\$ 1,233,986.00	May / July	\$ 1,158,345.00	\$ (75,641.00)	-6.13%
June / August	\$ 1,295,150.00	June / August	\$ 1,342,443.00	\$ 47,293.00	3.65%
July / September	\$ 1,084,712.00	July / September	\$ 1,148,342.00	\$ 63,630.00	5.87%
August / October	\$ 1,188,387.00	August / October	\$ -	\$ -	0.00%
September / November	\$ 1,181,209.00	September / November	\$ -	\$ -	0.00%
<b>Total Payments Received:</b>	<b>\$ 13,228,590.00</b>	<b>Total Payments Received:</b>	<b>\$ 11,652,598.00</b>	<b>\$ 793,604.00</b>	

\*\*Note - Sales Tax is paid two months in arrears from Texas Comptroller of Public Accounts.

**SALES TAX BY FISCAL YEAR 5 YEAR TREND  
BUDGET vs ACTUAL**

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
<b>BUDGET</b>	\$ 7,400,000	\$7,800,000	\$7,020,000	\$9,576,000	\$11,400,000
<b>ACTUAL</b>	\$ 8,158,940	\$10,723,612	\$10,723,612	\$13,228,590	\$11,652,598



# Compensatory Time Liability Report

As of 05/31/2023

<u>Primary Department</u>	<u>Rate</u>	<u>Compensatory Time</u>
400 - COUNTY JUDGE	\$900.20	30.7250
401 - COMMISSIONERS COURT	\$269.50	12.2500
403 - COUNTY CLERK	\$417.88	20.7100
405 - VETERANS' SERVICE OFFICER	\$327.73	15.6250
426 - COUNTY COURT-AT-LAW	\$10.80	0.3750
427 - COUNTY COURT-AT-LAW NO. 2	\$3,504.02	121.6250
430 - BOND OFFICE/MAGISTRATE	\$378.25	22.2500
439 - 456TH DISTRICT COURT	\$3.60	0.1250
450 - DISTRICT CLERK	\$2,428.40	123.2550
451 - JUSTICE OF THE PEACE, PRECINCT 1	\$1,060.11	53.5200
452 - JUSTICE OF THE PEACE, PRECINCT 2	\$357.06	17.3750
453 - JUSTICE OF THE PEACE, PRECINCT 3	\$1,560.38	61.0000
454 - JUSTICE OF THE PEACE, PRECINCT 4	\$1,175.75	47.3750
475 - COUNTY ATTORNEY	\$898.47	40.0400
490 - ELECTIONS ADMINISTRATION	\$12,964.13	569.1250
493 - HUMAN RESOURCES	\$233.84	9.5000
495 - COUNTY AUDITOR	\$7,518.26	248.1250
496 - PURCHASING	\$872.63	35.6250
497 - COUNTY TREASURER	\$1,249.91	44.8800
499 - TAX ASSESSOR-COLLECTOR	\$1,805.72	76.1550
503 - MIS DEPARTMENT	\$5,333.21	163.6650
516 - BUILDING MAINTENANCE	\$313.09	16.2150
545 - FIRE MARSHAL	\$2,107.30	94.5000
554 - CONSTABLE, PRECINCT 4	\$723.75	24.1250
562 - HIGHWAY PATROL	\$1,293.04	57.8750
570 - ADULT DETENTION CENTER (JAIL)	\$2,369.73	94.8750
600 - CSCD (ADULT PROBATION)	\$6,402.94	313.6250
620 - ROAD & BRIDGE	\$18,015.36	660.2050
635 - ENVIRONMENTAL HEALTH	\$1,067.53	47.8290
637 - ANIMAL CONTROL	\$3,109.69	132.5250
665 - AGRICULTURE EXTENSION SERVICE	\$301.48	12.0350
672 - JUVENILE PROBATION	\$14,298.58	503.6350
673 - JUVENILE DETENTION	\$1,125.45	43.2400
<b>Grand Totals</b>	<b>\$94,397.76</b>	<b>3,714.0090</b>



# Payroll History Report

Pay Date Range 05/01/23 - 05/31/23

## Payroll History Total

Hours Description	Hours	Gross	Withholdings and Deductions	Gross Base
ADMIN LEAVE - ADMINISTRATIVE LEAVE	82.0000	1,783.47	Gross	3,060,820.28
ADMIN PAY - ADMINISTRATIVE PAY	38.0000	891.73	Federal Income Tax	265,368.99
ADV JAILER-HRLY - Advanced Jailer-Hourly	.0000	900.00	FICA	178,380.42
ADV PO APPOINTED - Advanced Peace Officer Appointed	.0000	100.00	Medicare	41,718.19
ADV PO ELECTED - Advanced Peace Officer Elected	.0000	100.00	Adult Probation Post Tax	366.98
ADV PO HOURLY - Advanced Peace Officer Hourly	.0000	2,125.00	Adult Probation Pre Tax	4,608.15
ADV TELE-HOURLY - Advanced Telecommunicator-HRLY	.0000	150.00	Aflac Accident	6,397.96
AUTO APPOINTED - Auto Allowance Appointed	.0000	1,166.66	Aflac Cancer	214.50
AUTO ELECTED - Auto Allowance Elected Officials	.0000	5,200.01	AFLAC CRITICAL ILLNESS	7,833.18
BALLOT BOARD - Ballot Board for Elections	41.5000	498.00	Aflac Hospital	4,175.97
CELL PHONE ALLOW - Cell Phone Allowance	.0000	60.00	BCBS DB LONG-TERM DISABILITY	4,034.80
CELL PHONE APPT - Cell Phone Appointed	.0000	120.00	BCBS DB TERM LIFE	4,943.94
CELL PHONE ELECT - Cell Phone Elected	.0000	300.00	Child Support	10,875.98
CELL PHONE HRLY - Cell Phone Hourly	.0000	360.00	CPI Flexible Spending Acct	23,974.84
CENTRAL CNT HRLY - Central Count Hourly	10.7500	107.50	CPI FSA Dependent Care	1,299.96
CHS - Courthouse Security	144.2500	3,580.57	Dental EE+CH	5,842.00
COMP IN OT - Comp Earned Overtime	581.0000	.00	Dental EE+Fam	7,274.25
COMP USED - Comp Used	720.1250	17,303.26	Dental EE+SP	4,312.50
CORR - Correct Prior Pay	.0000	2,400.00	Dental EO	5,952.00
DELIVERY FEE - Election Judge Delivery Fee	.0000	525.00	Medical EE+CH	25,308.00
DIST JUDGE SUPP - District Judge Supplement	.0000	1,400.00	Medical EE+Fam	28,268.00
DOEP - Adult Probation Instructor	.0000	810.00	Medical EE+SP	14,043.00
DRIVER/ROVER - Driver/Rover Elections	68.7500	825.00	Nationwide Deferred Comp	3,779.06
DWI-ED - Adult Probation Instructor DWI	.0000	747.00	Property Tax Escrow Accounts	5,661.00
DWI-INTERVENTION - Adult Probation DWI Intervention	.0000	105.00	Retirement Hrly/Sal	10,236.31
ELECTIONS SET UP - ELECTIONS SET-UP FEE	.0000	72.00	Retirement-Biweekly	199,764.85
EVC - Early Voting Clerk	3,091.5000	30,915.00	Retirement-Monthly Payroll	315.00
HRLY - Hourly	82,722.2500	2,074,102.73	United Way	19.68
INT JAILER-HRLY - Intermediate Jailer-Hourly	.0000	80.00	Valic Deferred Comp	13,085.00
INT PO HOURLY - Intermediate Peace Off-Hourly	.0000	750.00	Valic Roth 457(b)	180.00
JDO-SUPP - Juv Det Officer Cert Suppmnt	.0000	5,465.34	Vision EE Only	2,565.92
JPO CHIEF CERT - JPO Certification Pay for Chief	.0000	235.58	Vision EE+CH	1,420.08
JPO-SUPP - JPO Certification Pay	.0000	3,062.54	Vision EE+FAM	2,212.35
JUDGES/CLERK - Elections Judges/Clerks	468.7500	5,239.50	Vision EE+SP	1,321.84
JUV BOARD - Juvenile Board Salary	.0000	1,200.00	<b>Net</b>	<b>\$2,175,065.58</b>
JUV MEALS - Juvenile Meals other than trng	.0000	120.00	<b>Benefits</b>	<b>Amount</b>
LONGEVITY-ATTY - Longevity for Attorneys Ortlly	.0000	9,880.00	Medical Contribution	500,500.00
LWOP - Leave Without Pay	957.7500	.00	RETIREMENT BI-WEEKLY PAYROLL	364,713.49
MASTER JAILER-HR - Master Jailer Hourly	.0000	1,120.00	RETIREMENT MONTHLY PAYROLL	575.10
MASTER PO HRLY - Master Peace Officer Hourly	.0000	10,400.00	RETIREMENT SALARY PAYROLL	18,688.64
MASTER PO-ELECTE - Master Peace Officer-Elected	.0000	800.00	<b>Total</b>	<b>\$884,477.23</b>
MASTER TELE-HRLY - Master Telecommunicator-Hrly	.0000	900.00		
MEALS - Meals	.0000	180.00		
MILITARY - Military Leave With Pay	108.0000	2,852.56		
OT - Overtime	3,437.2500	87,027.34		
OT FLSA REG - Regular Overtime	.0000	45,323.57		
PERS USED - Personal Time Used	26.0000	508.25		
PERS USED PT - Personal Used Part Time	.7500	12.00		
PT - Part Time Employee	4,717.7500	88,095.46		
PT- SALARY - Part Time Salaried	.0000	2,455.20		
SAL APPOINTED - Salary Appointed Officials	.0000	94,927.68		
SAL ELECTED - Salary Elected Officials	.0000	140,951.12		
SALARY - Salary	.0000	256,821.46		
SERT OFFICER - SERT Officer	.0000	960.00		
SICK ACCRUED - Sick Time Accrued	3,574.1265	.00		
SICK LOST - Sick Lost	971.0486	.00		
SICK SALARY - Sick Salaried Employee	112.0000	.00		
SICK USED - Sick Time Used	2,380.7500	56,382.50		
SICK USED PT - SICK USED PT	86.0000	1,419.42		
SIGN-ON/RECRUIT - SIGN-ON/RECRUITMENT	.0000	750.00		
STATE SUPP - State Supplement Elected	.0000	2,100.00		
SUPPLEMENTAL PAY - Supplemental Pay	.0000	618.02		
TEMP - Temporary Employee	222.5000	2,750.01		
UNIFORM - Uniform Allowance	.0000	675.00		
UNIFORM PURCHASE - Uniform Purchase Non-Cash Taxabl	.0000	228.00		
UNIFORM RENTAL - Uniform Rental Non Cash Use Fee	.0000	766.65		
VAC ACCRUED - Vacation Accrued	4,718.9344	.00		
VAC LOST - Vacation Lost	41.8438	.00		
VAC SAL PAYOUT - Vacation Payout for Salary EE	169.2307	7,974.42		
VAC SALARY - Vacation Used Salaried Employee	172.0000	.00		
VAC USED - Vacation Used-hourly	3,087.7711	76,188.99		
VAC USED PT - VAC USED PT	56.1531	897.80		
VEHICLE - Vehicle Non Cash Use Fee	.0000	1,185.00		
WC Medical - Medical Admin Leave	19.7500	481.01		
WC TAXED - Workers Comp Taxed	14.0000	347.09		
WEATHER DAY - COUNTY WXD CLOSURE	1.2500	27.50		
WXD USED - Inclement Weather Used	161.7500	4,192.99		
<b>Total</b>	<b>113,005.4832</b>	<b>\$3,060,820.28</b>		

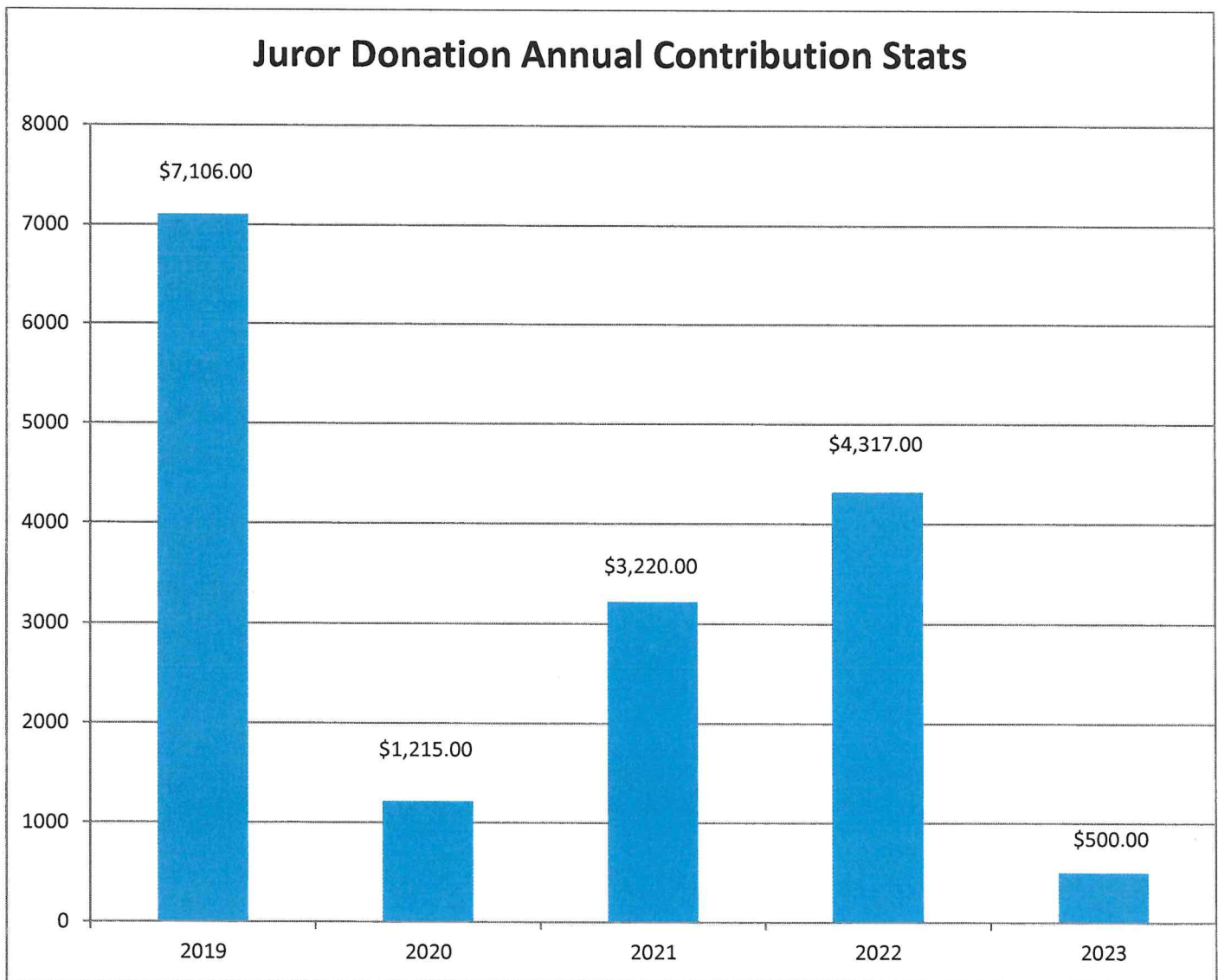


## Annual Juror Donations and Charities

Jurors are able to donate all or part of their pay to the following charities:

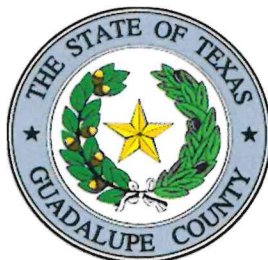
- Court Appointed Special Advocates (CASA)
- Guadalupe County Child Welfare Service
- Guadalupe County Crime Stoppers
- Guadalupe Valley Family Violence Shelter
- Guadalupe County Children's Advocacy Center
- Texas Victims Compensation Fund
- Veterans Court Program

### Historical Data on Annual Juror Donations to Non-Profits



AS OF 5/31/2023

# Treasurer's Investment Report



**SUBMITTED TO: COMMISSIONERS' COURT, GUADALUPE COUNTY  
BY: HONORABLE LINDA DOUGLASS, COUNTY TREASURER**

This report is prepared in accordance with the provisions of Government Code 2256.023, The Public Funds Investment Act, which requires at least quarterly reporting of investment transactions for county funds to the Commissioners' Court. The investments held in Guadalupe County's portfolio comply with the Public Funds Investment Act and the County's Investment Policy and Strategies.

## **General Statement**

This report summarizes the County's Investment Portfolio position and performance for the month ended May 31, 2023.

Funds of Guadalupe County will be invested in accordance with federal and state laws and within the boundaries of the Investment Policy. Investments shall be made with judgment and care under circumstances then prevailing-which persons of prudence, discretion, and intelligence exercise in the management of their affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. The first and foremost consideration of all Guadalupe County investment transactions is the suitability of the investment to the financial requirements of the County. Guadalupe County will invest according to investment strategies for each fund as they are adopted by Commissioners' Court resolution in accordance with PFIA 2256 of the Texas Government Code.

Currently, the County's investments are made utilizing the Texas Class Investment Pool, Certificates of Deposit, Brokerage Certificates of Deposit, and Money Market Funds. Pools combine the cash of participating jurisdictions and invest the assets in securities otherwise allowed under state law regarding government investments. During the current 2022-2023 fiscal year, interest earnings year to date totaled \$3,014,732.00 as of May 31, 2023 (See "**Interest Earnings by Fund**" schedule on page 19). These interest earnings include interest earned on First United Bank Accounts, Schertz Money Market Accounts, Certificates of Deposit, and Texas Class Investment Pool.

## **Cash Balances**

“Cash balances” are the dollar amounts in a checking account that can be transferred, invested, used to pay down debt, or left in the account for compensation purposes. The total available cash balances on hand in First United Bank, Schertz Bank & Trust, and Texas Class as of May 31, 2023, was \$82,631,122.00. (See “**Cash Balances**” schedule on page 20). Balances in Texas Class and Certificates of Deposit made up 83% and Broker Agencies made up 13% of all invested funds. Cash balances in First United Bank and Schertz Bank and Trust bank accounts are monitored accordingly.

## **Collateral Adequacy**

Collateral on cash balances and investments was adequate during the month. Collateral pledged as of May 31, 2023, is as follows: First United Bank FHLB Letters of Credit pledged plus FDIC insurance was \$58,841,940.00 Schertz Bank and Trust FHLB Letters of Credit pledged plus FDIC insurance was \$27,000,000.00, Marion State Bank collateral pledged plus FDIC insurance held in Safekeeping by Frost Bank is \$6,508,218.00.

## **Investment Strategy**

In accordance with the Public Funds Investment Act, Guadalupe County Investment Strategies shall address the following priorities:

- Understanding of the suitability of the investment to the financial requirements of the County;
- Preservation and safety of principal;
- Liquidity;
- Marketability of the investment if the need arises to liquidate the investment before maturity;
- Diversification of the investment portfolio; and
- Yield

A portion of the operating portfolio will be used to invest funds in Texas Class Investment Pool and Money Market Funds. Available funds can be invested in highly liquid short-term Treasury Bills, Agency Discount Notes, US Government Bonds, and Certificates of Deposit with a stated maturity of thirty-six (36) months or less when their yield exceeds Texas Class or Money Market Fund Rates. The dollar-weighted average maturity of 365 days or less will be calculated using the stated final maturity dates of each security.

Guadalupe County will attempt to diversify its investments to help ensure the financial security and optimum liquidity of funds while achieving the maximum yield adhering to the County Investment Policy and state laws.

Monies will continue to be invested in a positive manner based on the cash flow needs of Guadalupe County. Investments are made with the intention of holding to maturity, but with the ability to liquidate should funds be needed at any time. As always, we remain focused on safety, liquidity, and then yield.

## ***DESCRIPTION OF INVESTMENT INSTRUMENTS***

Descriptions of the different instruments are as follows:

**Certificates of Deposit** - A deposit of funds, in a bank or savings and loan association, for a specified term that earns interest at a specified rate or rate formula. CD's may be secured or unsecured. They may be for terms as short as 1 week or as long as or longer than 10 years.

**Commercial Paper** - Unsecured, short-term promissory notes issued by corporations for specific amounts and with specific maturity dates. Commercial Paper may be sold on a discount basis or may bear interest. Terms can be as short as 1 day and usually do not exceed 270 days

**Discount Notes** – Securities that do not pay periodic interest. Investors earn the difference between the discount issue price and the full face value paid at maturity.

**Fair Value** – the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a force or liquidation sale.

**Federal Agencies** – were created to provide credit to various sectors of the economy. They include the issuance of discount notes, coupon notes and bonds, and mortgage securities.

**Market Value** - the amount of which an instrument can be sold on a given date, prior to maturity.

**Money Market Mutual Fund** – are interest-bearing funds that invest in short-term investments so that the funds remain liquid and available to depositors. Such funds will normally include in their investment objectives the maintenance of a stable net asset value. The dollar-weighted average stated maturity of such funds is usually 60 days or less.

**Par Value** – the amount the collateral is worth if it's sold as face value.

**Repurchase Agreements (Repos)** – are short-term agreements to purchase securities and then, at a specified time, sell them back to the original party at the same price. Repos are agreements, not instruments, and transactions are generally subject to a Master Repurchase Agreement that stipulates the rights and obligations of the parties involved. The securities delivered are considered collateral and are usually treasuries, agencies, or mortgages. A stated “Repo rate” is the rate of interest that may be earned calculated on an actual-day month/360-day year basis.

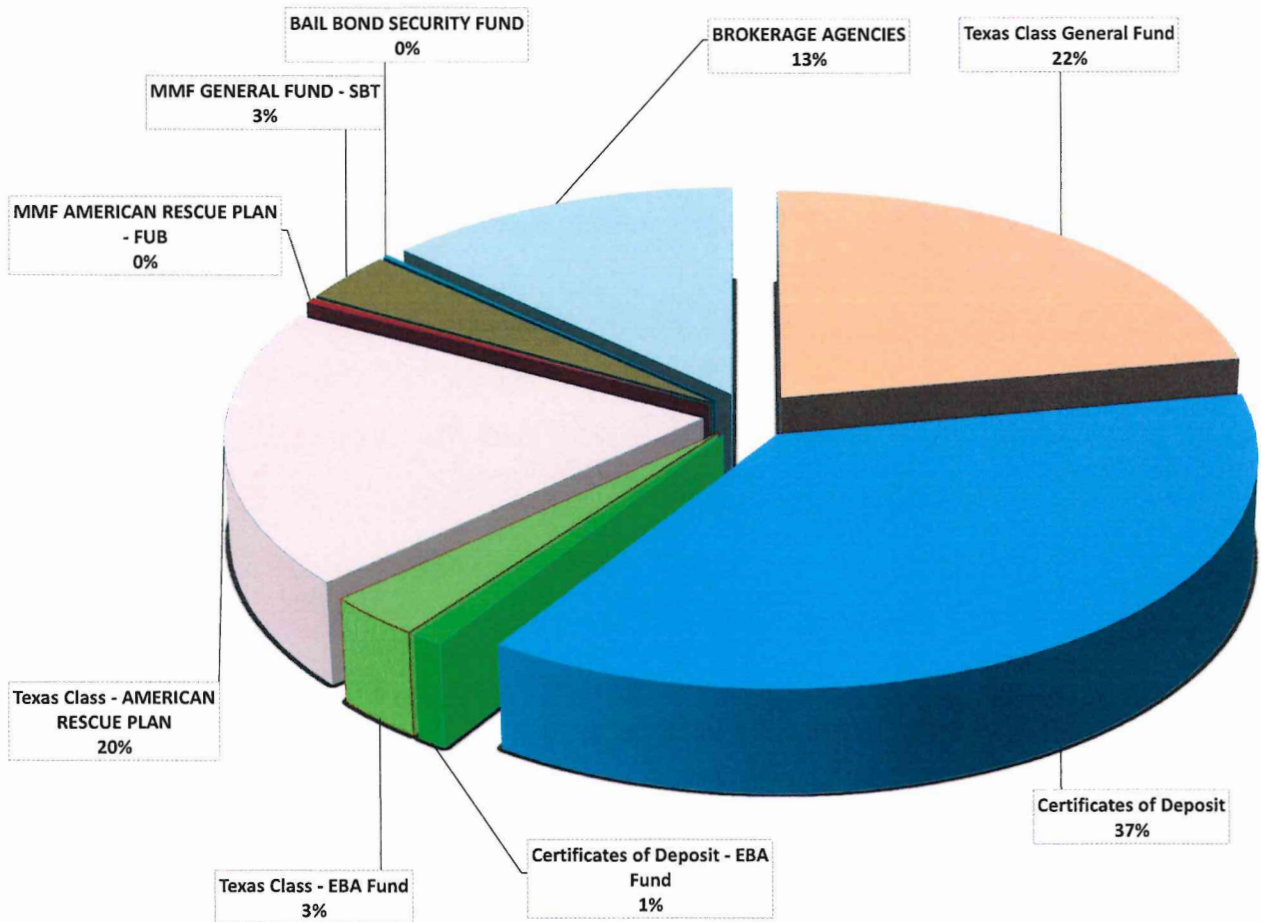
**Treasury Bills** – are issued at a discount at an auction conducted by the Federal Reserve Bank. Bills may be issued in maturities of 3-months, 6-months, or 1-year. The difference between the face amount at maturity and the discounted amount paid by the investor is the income earned on the security. The market for treasury bills is the most active and most carefully watched sector in the world. Every other type of security trades at a basis spread over treasuries.

**Treasury Notes & Bonds** – are interest-bearing securities with a stated coupon rate issued at or near face value and redeemable at face value. Notes have maturities from 1 to 10 years and bonds have maturities from 10 to 30 years.



**PORTFOLIO BY TYPE OF INVESTMENT ALLOCATION  
AS OF MAY 31, 2023**

Texas Class General Fund	\$	33,759,494.00
Certificates of Deposit	\$	56,208,363.00
Certificates of Deposit - EBA Fund	\$	1,544,400.00
Texas Class - EBA Fund	\$	4,593,335.00
Texas Class - AMERICAN RESCUE PLAN	\$	29,699,364.00
MMF AMERICAN RESCUE PLAN - FUB	\$	611,968.00
MMF GENERAL FUND - SBT	\$	5,319,727.00
BAIL BOND SECURITY FUND	\$	310,000.00
BROKERAGE AGENCIES	\$	20,000,378.00
<b>TOTAL</b>	<b>\$</b>	<b>152,047,029.00</b>



# INTEREST RATES HISTORY BY MONTH AND YEAR

## FIRST UNITED BANK ACCOUNTS

	2019	2020	2021	2022	2023
JAN	0.15%	0.25%	0.25%	0.25%	0.50%
FEB	0.15%	0.25%	0.25%	0.25%	0.50%
MAR	0.15%	0.25%	0.25%	0.25%	0.50%
APR	0.15%	0.25%	0.25%	0.25%	0.50%
<b>MAY</b>	<b>0.15%</b>	<b>0.25%</b>	<b>0.25%</b>	<b>0.25%</b>	<b>0.50%</b>
JUNE	0.17%	0.25%	0.25%	0.25%	
JULY	0.25%	0.25%	0.25%	0.25%	
AUG	0.25%	0.25%	0.25%	0.25%	
SEPT	0.25%	0.25%	0.25%	0.25%	
OCT	0.25%	0.25%	0.25%	0.25%	
NOV	0.25%	0.25%	0.25%	0.25%	
DEC	0.25%	0.25%	0.25%	0.25%	

## FUB-MONEY MARKET FUND

	2019	2020	2021	2022	2023
JAN	0.25%	0.50%	0.50%	0.50%	2.78%
FEB	0.25%	0.50%	0.50%	0.50%	2.79%
MAR	0.25%	0.50%	0.50%	0.50%	2.79%
APR	0.25%	0.50%	0.50%	0.50%	2.79%
<b>MAY</b>	<b>0.25%</b>	<b>0.50%</b>	<b>0.50%</b>	<b>0.50%</b>	<b>2.78%</b>
JUNE	0.28%	0.50%	0.50%	0.50%	
JULY	0.70%	0.50%	0.50%	0.50%	
AUG	0.50%	0.50%	0.50%	0.50%	
SEPT	0.50%	0.50%	0.50%	0.50%	
OCT	0.50%	0.50%	0.50%	0.50%	
NOV	0.50%	0.50%	0.50%	0.50%	
DEC	0.50%	0.50%	0.50%	0.50%	

## SCHERTZ BANK & TRUST MONEY MARKET FUND

	2019	2020	2021	2022	2023
JAN	1.76%	1.76%	1.00%	0.83%	3.04%
FEB	1.76%	1.76%	1.00%	0.75%	3.04%
MAR	1.76%	1.00%	1.00%	0.75%	3.04%
APR	1.76%	1.00%	1.00%	0.75%	3.04%
<b>MAY</b>	<b>1.76%</b>	<b>1.00%</b>	<b>1.00%</b>	<b>0.75%</b>	<b>3.04%</b>
JUNE	1.76%	1.00%	1.00%	0.75%	
JULY	1.76%	1.00%	1.00%	0.75%	
AUG	1.76%	1.00%	1.00%	0.75%	
SEPT	1.76%	1.00%	1.00%	0.75%	
OCT	1.76%	1.00%	1.00%	1.32%	
NOV	1.76%	1.00%	1.00%	2.02%	
DEC	1.76%	1.00%	1.00%	2.62%	

## TEXAS CLASS INVESTMENT POOL

	2019	2020	2021	2022	2023
JAN	2.62%	1.85%	0.13%	0.09%	4.57%
FEB	2.63%	1.77%	0.10%	0.12%	4.76%
MAR	2.61%	1.47%	0.10%	0.28%	4.86%
APR	2.58%	1.10%	0.08%	0.47%	5.04%
<b>MAY</b>	<b>2.56%</b>	<b>0.76%</b>	<b>0.07%</b>	<b>0.81%</b>	<b>5.20%</b>
JUNE	2.50%	0.59%	0.06%	1.15%	
JULY	2.41%	0.45%	0.06%	1.63%	
AUG	2.28%	0.32%	0.05%	2.28%	
SEPT	2.20%	0.25%	0.04%	2.67%	
OCT	2.09%	0.17%	0.04%	3.22%	
NOV	1.94%	0.14%	0.05%	3.85%	
DEC	1.88%	0.13%	0.06%	4.32%	

**INTEREST EARNINGS BY FUND VS ACTUAL FY 2022 / 2023**

FUND	OCT.2022- JAN.2023 INTEREST	FEB. 2023 INTEREST	MAR. 2023 INTEREST	APR. 2023 INTEREST	MAY2023 INTEREST	TOTAL INTEREST YEAR- TO-DATE	ANNUAL BUDGET FY 22-23	YTD DIFFERENCE
<b>GF NON-DEPARTMENTAL</b> 100-409-330-7610	\$ 696,654.10	\$ 236,083.67	\$ 296,597.27	\$ 287,117.40	\$ 378,492.81	\$ 1,894,945.25	\$ 700,000.00	\$ 1,194,945.25
<b>GF TAX ASSESSOR COLLECTOR</b> 100-499-330-7610	\$ 16,414.01	\$ 1,937.58	\$ 691.28	\$ 628.05	\$ 633.79	\$ 20,304.71	\$ 15,000.00	\$ 5,304.71
<b>ROAD &amp; BRIDGE FUND</b> 200-620-330-7610	\$ 61,969.44	\$ 34,378.71	\$ 43,416.31	\$ 43,891.56	\$ 42,893.77	\$ 226,549.79	\$ 40,000.00	\$ 186,549.79
<b>JUVENILE PROBATION FUND</b> 325-672-330-7610	\$ 1,426.38	\$ 534.20	\$ 469.92	\$ 675.55	\$ 629.25	\$ 3,735.30	\$ 3,000.00	\$ 735.30
325-672-330-7611	\$ 62.56	\$ 16.50	\$ 1.62	\$ 7.01	\$ 9.50	\$ 97.19	\$ 100.00	\$ (2.81)
326-672-330-7610	\$ 61.93	\$ 18.76	\$ 26.15	\$ 19.80	\$ 21.08	\$ 147.72	\$ 75.00	\$ 72.72
327-672-330-7610	\$ 56.40	\$ 16.24	\$ 22.11	\$ 16.34	\$ 16.36	\$ 127.45	\$ 100.00	\$ 27.45
<b>CO. CLERK RECORDS ARCHIVE</b> 411-100-330-7610	\$ 4,481.38	\$ 1,091.72	\$ 1,711.20	\$ 1,557.72	\$ 1,525.51	\$ 10,367.53	\$ -	\$ 10,367.53
<b>HAVA FUND</b> 422-100-330-7610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>CHILD WELFARE FUND</b> 439-100-330-7610	\$ 46.46	\$ 17.49	\$ 19.48	\$ 16.46	\$ 18.11	\$ 118.00	\$ -	\$ 118.00
<b>CO ATTY STATE FORFEITURE</b> 446-100-330-7610	\$ 343.96	\$ 116.36	\$ 126.38	\$ 127.30	\$ 159.79	\$ 873.79	\$ 1,000.00	\$ (126.21)
<b>GENERAL FUND DEBT SERVICE</b> 600-680-330-7610	\$ 9,351.54	\$ 3,160.44	\$ 1,243.41	\$ 373.50	\$ 345.65	\$ 14,474.54	\$ 2,500.00	\$ 11,974.54
<b>TAX NOTE SERIES 2020</b> 701-330-7610	\$ 5,954.04	\$ 2,234.57	\$ 2,059.09	\$ 86.17	\$ (86.17)	\$ 10,247.70	\$ -	\$ 10,247.70
<b>RECOVERY FUND</b> 714-930-330-7610	\$ 219,789.79	\$ 106,822.15	\$ 121,278.36	\$ 121,805.70	\$ 129,667.82	\$ 699,363.82	\$ -	\$ 699,363.82
<b>JAIL COMMISSARY FUND</b> 800-100-330-7610	\$ 3,913.44	\$ 217.84	\$ 206.49	\$ 78.27	\$ 61.10	\$ 4,477.14	\$ 5,000.00	\$ (522.86)
<b>EMPLOYEE BENEFIT FUND</b> 850-698-330-7610	\$ 44,587.89	\$ 16,219.09	\$ 20,815.19	\$ 21,462.87	\$ 22,775.56	\$ 125,860.60	\$ 35,000.00	\$ 90,860.60
<b>WORKERS' COMP FUND</b> 855-699-330-7610	\$ 2,791.97	\$ 82.18	\$ 77.19	\$ 54.95	\$ 35.19	\$ 3,041.48	\$ 4,000.00	\$ (958.52)
<b>TOTAL INTEREST EARNED</b>	<b>\$1,067,905.29</b>	<b>\$402,947.50</b>	<b>\$488,761.45</b>	<b>\$477,918.65</b>	<b>\$577,199.12</b>	<b>\$3,014,732.01</b>	<b>\$ 805,775.00</b>	<b>\$ 2,208,957.01</b>

\*Interest earned includes all investment interest (both Texas Class and Certificates of Deposit) and interest earned on all demand deposit accounts and Money Market Fund accounts.

**GENERAL LEDGER BANK RECONCILIATION BALANCES AS OF 05/31/2023**

FUND	ACCT #	FIRST UNITED BANK		SCHERTZ BANK	TXCLASS
		ACCOUNTS	MONEY MARKET	MONEY MARKET	ACCOUNTS
ADULT PROBATION ACCONT	XX5250	\$ 427,839.35			
FIRST UNITED GENERAL FUND	XX3313	\$ 4,223,483.62			
PAYROLL ACCT.	XX4824	\$ 729,783.44			
JUVENILE PROBATION	XX2308	\$ 532,418.73			
SHERIFF'S FORFEITURE	XX4867	\$ 535,956.19			
STATE FORFEITURE PROCEEDS PCT 1	XX0298	\$ 3,215.94			
STATE FORFEITURE PROCEEDS PCT 3	XX3844	\$ 2,557.45			
STATE FORFEITURE PROCEEDS PCT 4	XX3572	\$ 3,763.81			
FIRST UNITED EMPLOYEE BENEFIT	XX4645	\$ 1,105,069.59			
FSA-AFLAC	XX2748	\$ 88,535.64			
JURY FUND	XX6317	\$ 8,958.55			
CHILD PROTECTION	XX4832	\$ 42,469.21			
BAIL BOND SECURITY	XX6475	\$ 155,472.64			
INVESTMENT ACCOUNT	XX7229	\$ -			
ADULT PROBATION MMF	XXX258		\$ 629,922.90		
JUVENILE PROBATION MMF	XX6266		\$ 157,787.58		
AMERICAN RESCUE PLAN	XX1797		\$ 611,968.05		
SBT MMF GENERAL FUND	XXX697			\$ 5,319,727.12	
TXCLASS EMPLOYEE BENEFIT MMF	XX0005				\$ 4,593,335.20
TXCLASS GENERAL FUND	XX0002				\$ 33,759,493.51
TXCLASS ARP	XX0004				\$ 29,699,363.82
<b>TOTAL CASH BALANCES</b>		<b>\$ 7,859,524.16</b>	<b>\$ 1,399,678.53</b>	<b>\$ 5,319,727.12</b>	<b>\$ 68,052,192.53</b>
<b>GENERAL LEDGER BANK BALANCES</b>					
<b>AS OF 05/31/23</b>				<b>\$ 82,631,122.34</b>	

**GUADALUPE COUNTY, TEXAS  
CERTIFICATE OF DEPOSITS PORTFOLIO**

MAY 1, 2023 THROUGH MAY 31, 2023

FUND	FUND NAME	ACCOUNT NUMBER	ISSUER	PAR AMOUNT	RATE	PURCHASE DATE	MATURITY DATE	INTEREST PAID MAY 2023	MARKET VALUE	SAFEKEEPING LOCATION
100	GENERAL FUND	XXXX879	FIRST UNTIED BANK	\$ 3,049,307.04	2.81%	09/01/22	06/01/24	\$ 7,042.65	\$ 3,056,349.69	TEXAS INDEPENDENT BANK & FHL BANK
100	GENERAL FUND	XXXX761	FIRST UNTIED BANK	\$ 5,097,284.35	1.66%	02/08/22	08/08/23	\$ 6,954.65	\$ 5,104,239.00	TEXAS INDEPENDENT BANK & FHL BANK
100	GENERAL FUND	XXXX788	FIRST UNTIED BANK	\$ 5,097,284.35	1.66%	02/08/22	02/08/24	\$ 6,954.65	\$ 5,104,239.00	TEXAS INDEPENDENT BANK & FHL BANK
100	GENERAL FUND	XXXX876	FIRST UNTIED BANK	\$ 5,090,801.60	1.66%	03/09/22	03/09/24	\$ 6,945.80	\$ 5,097,747.40	TEXAS INDEPENDENT BANK & FHL BANK
100	GENERAL FUND	XXXX791	FIRST UNTIED BANK	\$ 2,015,547.83	4.80%	02/10/23	02/10/24	\$ 7,951.75	\$ 2,023,499.58	TEXAS INDEPENDENT BANK & FHL BANK
100	GENERAL FUND	XXXX929	FIRST UNTIED BANK	\$ 3,023,808.57	4.90%	02/10/23	08/10/24	\$ 12,178.08	\$ 3,035,986.65	TEXAS INDEPENDENT BANK & FHL BANK
100	GENERAL FUND	XXXX062	FIRST UNTIED BANK	\$ 5,041,303.91	5.10%	02/10/23	02/10/25	\$ 21,132.04	\$ 5,062,435.95	TEXAS INDEPENDENT BANK & FHL BANK
100	GENERAL FUND	XXXX270	MARION STATE BANK	\$ 2,014,111.72	4.35%	02/10/23	02/10/24	\$ 7,213.60	\$ 2,021,325.32	FROST BANK
100	GENERAL FUND	XXXX099	MARION STATE BANK	\$ 2,213,106.57	1.75%	05/10/22	05/10/24	\$ 3,185.45	\$ 2,216,292.02	FROST BANK
100	GENERAL FUND	XXXX283	MARION STATE BANK	\$ 2,007,402.26	4.35%	03/03/23	03/03/24	\$ 7,189.57	\$ 2,014,591.83	FROST BANK
100	GENERAL FUND	XXXX016	SCHERTZ STATE BANK & TRUST	\$ 2,033,342.60	2.85%	09/08/22	09/08/23	\$ 4,763.04	\$ 2,038,105.64	FEDERAL HOME & LOAN BANK
100	GENERAL FUND	XXXX017	SCHERTZ STATE BANK & TRUST	\$ 2,033,342.60	2.85%	09/08/22	09/08/24	\$ 4,763.04	\$ 2,038,105.64	FEDERAL HOME & LOAN BANK
100	GENERAL FUND	XXXX018	SCHERTZ STATE BANK & TRUST	\$ 2,033,342.60	2.85%	09/08/22	03/08/24	\$ 4,763.04	\$ 2,038,105.64	FEDERAL HOME & LOAN BANK
100	GENERAL FUND	XXXX498	SCHERTZ STATE BANK & TRUST	\$ 3,178,691.49	3.25%	09/02/21	03/02/24	\$ 8,491.03	\$ 3,187,182.52	FEDERAL HOME & LOAN BANK
100	GENERAL FUND	XXXX128	SCHERTZ STATE BANK & TRUST	\$ 5,060,032.93	4.85%	01/26/23	01/26/24	\$ 20,170.82	\$ 5,080,203.75	FEDERAL HOME & LOAN BANK
100	GENERAL FUND	XXXX129	SCHERTZ STATE BANK & TRUST	\$ 5,060,654.32	4.90%	01/26/23	01/26/25	\$ 20,381.27	\$ 5,081,035.59	FEDERAL HOME & LOAN BANK
100	GENERAL FUND	XXXX328	SCHERTZ STATE BANK & TRUST	\$ 2,000,000.00	5.25%	05/01/23	11/01/24	\$ 8,917.81	\$ 2,008,917.81	FEDERAL HOME & LOAN BANK
850	EMPLOYEE BENEFITS	XXXX714	FIRST UNTIED BANK	\$ 1,542,283.09	1.67%	08/03/21	08/03/23	\$ 2,116.94	\$ 1,544,400.03	FEDERAL HOME & LOAN FIRST
<b>COMBINED FUND TOTALS</b>				<b>\$ 57,591,647.83</b>				<b>\$ 161,115.23</b>	<b>\$ 57,752,763.06</b>	

REDEEMED

NEW CERTIFICATE OF DEPOSITS

RENEWED CD @ HIGHER RATE

**NATALLIANCE AGENCY PORTFOLIO  
APRIL 1, 2023 THRU MAY 31, 2023**

Issuer	Principal	Cusip Number	Settlement Date	Coupon Yield	Maturity Date	Interest Pays	Next Call Date	Beginning Market Value	Interest Paid	Withdrawals/Rep Fees	1 Day Accrued Interest paid	Deposits (Cash & Securities)	Processing Fees	(1) Net Change in Portfolio	Ending Market Value
FEDERAL HOME LN MTG CORP	\$ 1,500,000.00	3134GY3M2	11/28/2022	5.150%	8/28/2025	SEMI ANNUALLY	08/28/23	\$ 1,498,500.00	\$ -	\$ -		\$ -	\$ -	\$ (5,640.00)	\$ 1,492,860.00
FEDERAL HOME LN MTG CORP	\$ 2,000,000.00	3134GY3P5	11/28/2022	5.125%	11/22/2024	S/A	11/22/23	\$ 1,999,940.00	\$ 49,541.67	\$ (49,541.67)		\$ -	\$ -	\$ (14,220.00)	\$ 1,985,720.00
FEDERAL HOME LN MTG CORP	\$ 1,500,000.00	3134GY3X8	11/30/2022	5.100%	8/30/2024	S/A	08/30/23	\$ 1,497,315.00	\$ 38,250.00	\$ (38,250.00)		\$ -	\$ -	\$ (6,450.00)	\$ 1,490,865.00
FEDERAL HOME LOAN BANKS	\$ 2,000,000.00	3130AUL85	1/27/2023	5.000%	1/27/2026	S/A	07/27/23	\$ 1,987,780.00	\$ -	\$ -		\$ -	\$ -	\$ (12,700.00)	\$ 1,975,080.00
FEDERAL HOME LOAN BANKS	\$ 2,000,000.00	3130AULF9	1/30/2023	5.050%	1/28/2025	S/A	04/28/23	\$ 1,992,320.00	\$ -	\$ -		\$ -	\$ -	\$ (12,660.00)	\$ 1,979,660.00
FEDERAL HOME LN MTG CORP	\$ 3,000,000.00	3134GYEJ7	1/30/2023	5.000%	1/28/2025	S/A	07/28/23	\$ 2,987,280.00	\$ -	\$ -		\$ -	\$ -	\$ (19,350.00)	\$ 2,967,930.00
FEDERAL NATL MTG ASSN	\$ 3,000,000.00	3135GAEC1	1/27/2023	5.150%	1/27/2026	S/A	07/27/23	\$ 2,985,900.00	\$ -	\$ -		\$ -	\$ -	\$ (18,750.00)	\$ 2,967,150.00
<b>Total</b>	<b>\$ 15,000,000.00</b>							<b>\$ 14,949,035.00</b>	<b>\$ 87,791.67</b>	<b>\$ (87,791.67)</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ (89,770.00)</b>	<b>\$ 14,859,265.00</b>
FEDERAL HOME LN MTG CORP	\$ 2,500,006.95	3134GYS29	5/9/2023	5.125%	11/12/2025	S/A	02/12/24	\$ -	\$ -	\$ (6.95)	\$ 6.95	\$ 2,500,000.00	\$ (6.95)	\$ (7,825.00)	\$ 2,492,175.00
FEDERAL HOME LN MTG CORP	\$ 2,500,371.53	3134GYRU8	5/9/2023	5.250%	5/7/2026	S/A	11/07/23	\$ -	\$ -	\$ (6.95)	\$ 371.53	\$ 2,500,000.00	\$ (371.53)	\$ (2,600.00)	\$ 2,497,400.00
<b>Total</b>	<b>\$ 5,000,378.48</b>							<b>\$ -</b>	<b>\$ -</b>	<b>\$ (13.90)</b>	<b>\$ 378.48</b>	<b>\$ 5,000,000.00</b>	<b>\$ (378.48)</b>	<b>\$ (100,195.00)</b>	<b>\$ 4,989,875.00</b>
<b>TOTAL ACCOUNT VALUES AS OF 5/31/2023</b>	<b>\$ 20,000,378.48</b>							<b>\$ 14,949,035.00</b>	<b>\$ 87,791.67</b>	<b>\$ (87,805.57)</b>	<b>\$ 378.48</b>	<b>\$ 5,000,000.00</b>	<b>\$ (378.48)</b>	<b>\$ (100,195.00)</b>	<b>\$ 19,848,840.00</b>

(1) Net Change in Portfolio is the difference between the ending account value and beginning account value after activity.

MARKET VALUE - BOOK VALUE =	\$ 151,538.48
-----------------------------	---------------

**Guadalupe County Texas Class Account Statement**  
**May 1, 2023 - May 31, 2023**

Account Number	Account Name	Investor ID	Beginning Balance	Contributions	Withdrawals	Ending Balance	Income Earned for Period
TX-XX-XX21-XX02	GENERAL ACCOUNT	TX-XX-XX21	\$ 35,736,607.54	\$ 1,023,486.22	\$ 3,000,000.00	\$ 33,915,142.94	\$ 155,049.18
TX-XX-XX21-XX04	American Rescue Plan Account	TX-XX-XX21	\$ 29,448,417.64	\$ -	\$ 121,805.70	\$ 29,456,279.76	\$ 129,667.82
TX-XX-XX21-XX05	Employee Benefit Account	TX-XX-XX21	\$ 4,573,115.15	\$ -	\$ -	\$ 4,593,335.20	\$ 20,220.05
<b>Total</b>			<b>\$ 69,758,140.33</b>	<b>\$ 1,023,486.22</b>	<b>\$ 3,121,805.70</b>	<b>\$ 67,964,757.90</b>	<b>\$ 304,937.05</b>
<b>Average Yield For the Period 5.1952%</b>							