

**CASS COUNTY**  
**MONTHLY AUDITOR REPORT**  
**PRESENTED TO COMMISSIONERS COURT OCTOBER 2020**  
**ACTIVITY FOR SEPTEMBER 2020**

As of Tuesday October 5, 2020 The Auditor's Office received September 2020 monthly reports from the following departments:

JP#1

JP#2

JP#3 Deposits for 09/01/2020-9/15/2020

JP#4

Sheriff

- Tobacco Report

Treasurer

Bank Statements:

- Combined I&S Money Market
- Combined I&S Checking
- General Fund Money Market
- Payroll bank statement
- Cass County Clerk General Fund New
- JP#1
- JP#2
- JP#3
- JP#4

Monthly reports received from noted Departments after October 5<sup>th</sup>:

- JP#3 and deposits from 9/16/2020-9/30/2020
- District Attorney Hot Check
- Cass County Clerk
- Sheriff
  - Inmate Trust Fund
  - Escrow Account
  - Inmate commissary fund
  - Operating fund
  - Inactive inmate
- Tax Assessor

- Treasurer
  - Payroll report
  - Bank Statements
    - Cass County Clerk Co Court Fund
    - Cass County Clerk Probate Fund
    - County Clerk Bail Bond
    - Cass Co Clerk General Fund Old

The following department has not submitted monthly report or bank statements:

District Clerk

Please note, monthly reports not submitted to the County Auditor:

May 2020          District Clerk

June 2020        District Clerk

July 2020        District Clerk

August 2020     District Clerk

September 2020 District Clerk

**Audits conducted during the month of September 2020:**

Cass County Home Program

Cass County Park

Fixed Assets:

- Cass County Judge
- Cass County JP#1
- Cass County JP#3

These are going to require more research:

Cass County JP#2

Cass County Jail

Our office is still working on the District Clerk audits:

General Fund- requested documentation

Bail Bond-requested documentation

Registry-requested documentation

I have requested copies of the efile bank statements for FY 2020.

For the current month (FY 2020), the County Auditor proposes the transferring of \$75,000.00 budgeted expenses from the Major Improvements Expense account equally to three separate expense accounts to redistribute cash to the District Court, AIP Program and Law Library. As noted under the Revenues and Expenses section, Cass County General Fund, for FY 2020, has actual revenues of \$558,733.29 over actual expenses. The transferring of these monies in this fiscal year will greatly assist the noted funds come closer to a positive cash balance. This action is in accordance with recommendations from outside auditor, CPA firm.

Texas Grant CDBG # 7219070 (fund 069):

One expense to H L Murry & Associates for engineering costs of \$3,200.00

One additional voucher for H L Murry & Associates for \$8,600.00 pending until payment received from TX State Comptroller.

The Auditor's Office has received no further word on progress of the construction project.

CTIF FY 2020 TXDOT Grant (fund 071):

There were no revenues or expenses posted for the current month.

CARES ACT 2020 HAVA (fund 077):

Expenses to Firmins' Office City and employee reimbursement for a total of \$147.29 for the purchase of sanitizing spray and disinfectant wipes for the Elections Department.

Total expenditures from this fund for Fiscal Year 2020 is \$ 1,619.95.

CARES ACT 2020 Judicial (fund 078):

Monthly expenses totaled \$1,748.33 for sanitizer, masks, wipes, thermometers and cleaning of Jury pool area. PPE Disbursement worksheet attached for further review.

Total expenditures from this fund for Fiscal Year 2020 is \$19,203.29.

(SELECTED DEPARTMENTS)

REVENUES AND EXPENSES AS OF SEPTEMBER 30, 2020:

	<u>REVENUES</u>	<u>EXPENSES</u>
<b><u>General Fund</u></b>		
FY 2020 Budget	\$9,237,952.23	
FY 2020 Actual	\$8,878,653.90	
FY 2020 Budget		\$9,250,343.23
FY 2020 Actual		\$8,319,920.61
<b><u>County Park</u></b>		
FY 2020 Actual	\$ 20,200.60	\$ 19,918.50 (\$19,000.00 trf from GF)
<b><u>Law Library</u></b>		
FY 2020 Actual	\$ 8,724.00	\$ 16,245.90
<b><u>Right of Way</u></b>		
FY 2020 Actual	\$ 6,348.27	\$ 0.00
<b><u>HOME Grant Projects</u></b>		
FY 2020 Actual	\$ 531,034.33	\$ 515,033.00

**SELECTED FUNDS CASH BALANCE AS OF SEPTEMBER 30, 2020:**

**CASH IN BANK**

District Court	\$ (126,082.61)
Tobacco Settlement	\$ 1,069,661.63
AIP Program	\$ (36,418.79)
Law Library	\$ (27,965.13)
Indigent Defense Grant	\$ 50,259.22
Texas Historical Grant	\$ 28,071.00
Right of Way Fund	\$ 124,956.14
Forestry Fund	\$ 759,768.79

**LONG TERM DEBT—INTEREST AND SINKING FUNDS AS OF SEPTEMBER 30, 2020:**

	<b><u>Principal</u></b>	<b><u>Interest</u></b>
Law and Justice Center (15 year note, 2021 is Year 6)	\$ 3,910,000.00	\$ 626,351.00
Road and Bridge Heavy Equipment (7 year note, 2021 is Year 5)	\$ 457,000.00	\$ 15,163.50