

CASS COUNTY
MONTHLY AUDITOR REPORT
PRESENTED TO COMMISSIONERS COURT
ACTIVITY FOR MARCH 2022

As of April 11, 2022 the Auditor's office **has received** March 2022 monthly reports from the following departments:

JP#1

JP#2

JP#4

County Clerk

Tax Assessor/Collector Financial Reports

As of April 11, 2022 The Auditor's Office **has NOT received** the following reports from the noted departments:

JP#3

Treasurer Office Monthly Bank Statements/Reconciliations:

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

County Jail Tobacco Report

County Jail Financial Reports

District Clerk Office

Nov. and Dec 2021; Jan, Feb & Mar 2022

FIVE months of missing monthly reports:

Bank Statements and Reconciliations for the following accounts:

Main, E-File, Registry and Bail Bonds Accounts

Hazard Mitigation Plan

Cass County has received payments from the following municipalities:

Bloomburg

Marietta

Domino

Queen City

Douglasville

Linden

Avinger

Hughes Springs

Cass County has **NOT** yet received payments from the following municipalities:

Atlanta

SELECTED FUNDS

CASH BALANCE

As of MARCH 31, 2022

CASH IN BANK

General Fund	\$ 8,055,119.89	10.0 months' reserve against actual expenses
District Court	\$ 173,156.01	
Main Road & Bridge	\$ 891,090.82	
Tobacco Settlement	\$ 1,090,685.80	
Juvenile Probation	\$ 336,323.26	
Adult Probation-Basic Supervision	\$ 244,561.07	
Road & Bridge Precinct #1	\$ 399,108.76	
Road & Bridge Precinct #2	\$ 671,427.02	
Road & Bridge Precinct #3	\$ 285,592.40	
Road & Bridge Precinct #4	\$ 377,145.77	
Law Library	\$ 13,778.48	
Indigent Defense Grant	\$ 59,681.10	
Texas Historical Grant	\$ 12,252.79	
Sheriff Office Donations Fund	\$ 5,967.58	
Right of Way Fund	\$ 135,814.72	
Forestry Fund	\$ 626,821.42	
American Rescue Plan Act of 2021	\$ 2,920,868.29	
Combined Interest & Sinking-Building	\$ 514,532.90	
Law Enforce Construction Fund	\$ 6,514.51	
Combined Interest & Sinking-Maintainers	\$ 233,151.63	
Special Projects Fund	\$ 994,206.38	

**SELECTED DEPARTMENTS
REVENUES AND EXPENSES
As of MARCH 31, 2022**

REVENUES EXPENSES

General Fund

FY 2022 Total Annual Budget	\$9,588,699.26	\$9,605,910.26
FY 2022 Total Actual Current Month	\$ 3,482,013.31	\$ 780,349.40
FY 2022 Total Actual Year to Date	\$ 7,344,951.77	\$4,801,026.42

Road & Bridge Precinct # 1

FY 2022 Total Annual Budget	\$ 905,757.75	\$ 935,657.75
FY 2022 Total Actual Current Month	\$ 85,734.42	\$ 46,127.91
FY 2022 Total Actual Year to Date	\$ 395,031.69	\$ 442,223.14

Road & Bridge Precinct # 2

FY 2022 Total Annual Budget	\$ 869,594.09	\$ 879,339.55
FY 2022 Total Actual Current Month	\$ 83,055.46	\$ 32,117.22
FY 2022 Total Actual Year to Date	\$ 524,787.79	\$ 376,172.20

Road & Bridge Precinct # 3

FY 2022 Total Annual Budget	\$ 537,857.07	\$ 537,857.07
FY 2022 Total Actual Current Month	\$ 33,294.05	\$ 29,210.78
FY 2022 Total Actual Year to Date	\$ 233,666.59	\$ 186,851.20

Road & Bridge Precinct # 4

FY 2022 Total Annual Budget	\$ 715,191.33	\$ 715,191.33
FY 2022 Total Actual Current Month	\$ 66,937.55	\$ 30,147.30
FY 2022 Total Actual Year to Date	\$ 269,685.61	\$ 239,524.71

Main Road & Bridge

FY 2022 Total Annual Budget	\$2,567,626.27	\$2,567,626.27
FY 2022 Total Actual Current Month	\$ 860,352.86	\$ 213,860.57
FY 2022 Total Actual Year to Date	\$ 1,905,582.14	\$ 1,283,272.12

**SELECTED DEPARTMENTS
REVENUES AND EXPENSES
As of MARCH 31, 2022**

REVENUES EXPENSES

District Court

FY 2022 Total Annual Budget	\$ 483,000.00	\$ 487,245.58
FY 2022 Total Actual Current Month	\$ 153,668.19	\$ 24,429.43
FY 2022 Total Actual Year to Date	\$ 333,938.93	\$ 207,644.92

Law Library

FY 2022 Total Annual Budget	\$ 8,050.00	\$ 18,700.00
FY 2022 Total Actual Current Month	\$ 534.37	\$ 1,536.57
FY 2022 Total Actual Year to Date	\$ 1,551.92	\$ 9,219.42

Indigent Defense Grant

FY 2022 Total Annual Budget	\$ 25,300.00	\$ 63,232.00
FY 2022 Total Actual Current Month	\$ 35.26	\$ 0.00
FY 2022 Total Actual Year to Date	\$ 242.62	\$ 0.00

Right of Way

FY 2022 Total Annual Budget	\$ 4,400.00	\$ 4,400.00
FY 2022 Total Actual Current Month	\$ 2,215.95	\$ 0.00
FY 2022 Total Actual Year to Date	\$ 5,001.77	\$ 0.00

Forestry Fund

FY 2022 Total Annual Budget	\$ 7,000.00	\$ 7,000.00
FY 2022 Total Actual Current Month	\$ 16,560.91	\$ 0.00
FY 2022 Total Actual Year to Date	\$ 18,333.44	\$ 0.00

Juvenile Probation

FY 2022 Total Annual Budget	\$ 413,552.00	\$ 411,550.00
FY 2022 Total Actual Current Month	\$ 44,119.41	\$ 24,733.49
FY 2022 Total Actual Year to Date	\$ 245,844.26	\$ 216,148.62

LONG TERM DEBT
INTEREST AND SINKING FUNDS
PRINCIPAL AND INTEREST DUE
As of MARCH 31, 2022

	<u>Principal</u>	<u>Interest</u>	<u>Total Due</u>
Law and Justice Center	\$ 3,565,000.00	\$ 519,851.00	4,084,851.00
Paid 02/08/2022	355,000.00	51,525.00	3,678,326.00
(15 year note, 2022 is Year 7)			
Road and Bridge Heavy Equipment	\$ 307,000.00	\$ 7,623.00	314,623.00
Paid 02/08/2022		2,532.75	312,090.25
(7 year note, 2022 is Year 6)			

Statement of Revenues
March-22

Account #	ACCOUNT NAME	BUDGET	ACTUAL M-T-D	ACTUAL Y-T-D
010-202-016	RECORDS MANAGEMENT FEES	0.00	-6,675.00	-90,438.35
010-202-017	CO CLERK RECORDS MANAGE SB10	0.00	0.00	-82,325.66
010-202-018	JP#1,CC,DC COURTHOUSE SECUR	0.00	-1,153.88	-110,610.41
010-202-019	DIST CLK RECORDS MANAGEMENT	0.00	0.00	-41,105.16
010-202-023	PRESERVATION OF VITAL RECORD	0.00	-84.00	-13,057.02
010-202-024	CO.CLERK ARCHIVE FEE	0.00	-6,430.00	-446,564.36
010-202-026	DISTRICT CLERK TECHNOLOGY FE	0.00	0.00	-42,296.22
010-202-027	C & D COURT TECHNOLOGY FD 20	0.00	-1.72	-77,922.91
010-202-032	CONTRIBUTIONS PARTIES ETC.	0.00	-798.69	-1,432.02
010-202-091	SHERIFF OFFICE TAC INS PAYMENTS	0.00	0.00	-21,635.00
010-202-095	CDA PRETRIAL DIVERSION REVEN	0.00	0.00	-9,000.00
010-202-151	CASS CO HISTORICAL COMMISSIO	0.00	0.00	-2,067.78
010-202-154	HEALTHY COUNTY WELLNESS PROG	0.00	-140.00	-5,587.09
010-202-380	LAKE PATROL - RECEIPTS/DISB	0.00	0.00	-19,419.37
010-202-438	SHERIFF DISPATCH SERVICES/MO	0.00	0.00	-2,094.50
010-202-439	SHERIFF PROCEEDS FIREARM SAL	0.00	0.00	-1,400.00
010-202-440	SHERIFF'S (SEIZURES PENDING	0.00	24,148.67	-14,946.63
010-202-451	SHERIFF ESCROW DUE TO FUND	0.00	0.00	-1,947.39
010-202-456	SHERIFFS PROCEEDS/FORFEITURE	0.00	-16,930.17	-44,817.29
010-202-457	SHERIFFS PROCEED FROM SALES	0.00	0.00	-9,867.83
010-202-478	CONSTABLE #3 EQUIPMENT GRANT	0.00	0.00	-75.00
010-202-515	HAZARD MITIGATION PLAN	0.00	0.00	-12,981.10
010-202-520	TAC PR20210777-1 TAX OFFICE	0.00	0.00	-56,519.57
			<u>-8,064.79</u>	<u>-1,108,110.66</u>

Account #	ACCOUNT NAME	BUDGET	ACTUAL M-T-D	ACTUAL Y-T-D
010-310-000	CURRENT TAXES-GENERAL	8,089,002.38	3,141,996.81	6,544,085.34
010-311-000	DELINQUENT TAXES-GENERAL	300,000.00	18,866.11	124,139.42
010-320-000	INTEREST ON INVESTMENTS	25,000.00	3,529.45	9,726.62
010-335-004	DISTRICT CLERK TECHNOLOGY	2,000.00	0.00	2,269.06
010-336-006	COUNTY COURT AT LAW GRANT	84,000.00	21,000.00	42,000.00
010-340-000	SHERIFF	45,000.00	2,035.66	13,810.65
010-340-020	SHERIFF VEHICLES	0.00	0.00	21,801.20
010-340-050	S.O. TANGO TANGO REVENUE	0.00	0.00	0.00
010-344-009	JP#1 OMNI COUNTY PORTION	400.00	56.00	188.00
010-344-010	JP#2 OMNI COUNTY PORTION	100.00	12.00	48.00
010-344-011	JP#3 OMNI COUNTY PORTION	600.00	132.00	422.09
010-344-012	JP#4 OMNI COUNTY PORTION	100.00	56.00	118.93
010-345-001	JP#1 COUNTY FINES/FEE S CO	70,000.00	6,631.48	24,884.71
010-345-002	JP#2 COUNTY FINES/FEE S CO	25,000.00	2,166.55	9,584.25
010-345-003	JP#3 COUNTY FINES/FEE S CO	83,000.00	9,671.79	50,250.57
010-345-004	JP#4 COUNTY FINES/FEE S CO	28,000.00	5,468.67	13,824.57
010-345-006	JP#1 GHS COLLECTION FEE (	18,000.00	1,725.59	5,002.36
010-345-007	JP#2 GHS COLLECTION FEE (	3,000.00	112.80	613.60
010-345-008	JP#3 GHS COLLECTION FEE (	23,000.00	2,351.49	8,130.94
010-345-009	JP#4 GHS COLLECTION FEE (	6,000.00	1,650.84	3,303.82
010-345-022	CITY OF LINDEN COMP.PROG.	3,371.88	0.00	0.00
010-346-000	COUNTY PERCENTAGE OF STAT	52,000.00	10,267.96	22,966.50
010-347-000	VIDEO FEES	300.00	0.00	113.71
010-348-000	DEF. & DISMISSAL FUND	1,000.00	119.60	696.90
010-349-000	CRIMINAL DISTRICT ATTORNE	1,000.00	0.00	74.98
010-349-001	PROSECUTOR'S FEE 2020	500.00	20.00	120.00
010-356-000	TAX COLLECTOR	35,000.00	3,077.83	17,811.64
010-358-000	TAX A/C COLLECTION RECEIP	9,000.00	0.00	10,582.30
010-358-001	LATE RENDITION PENALTY	15,000.00	5,758.09	11,356.55
010-358-002	SALES TAX COMMISSION	75,000.00	96,816.89	96,816.89
010-360-000	STATE OF TEXAS-CO.JUDGE S	25,200.00	0.00	15,100.00
010-360-200	MIXED BEVERAGE TAX	8,000.00	1,125.18	4,375.24
010-370-320	CRIME VICTIMS COORD GRANT	45,000.00	3,750.00	26,000.00
010-380-001	DPS RENT -COUNTY JAIL	12,000.00	1,000.00	6,000.00
010-383-003	CHILD WELFARE CPS	0.00	0.00	0.00
010-383-009	COURT ORDERED PRISON TRAN	5,000.00	156.50	1,429.50
010-390-000	MISC-OTHER REVENUE SOURCE	15,000.00	666.41	1,930.27
010-390-903	TRANSFER FROM SPECIAL PRO	0.00	0.00	13,747.00
010-399-240	CRIMINAL DIST. ATTY.	0.00	0.00	4,000.00
010-399-241	CDA PROSECUTING ATTORNEY	1,000.00	0.00	740.00
	FUND TOTAL	<u>9,105,574.26</u>	<u>3,340,221.70</u>	<u>7,108,065.61</u>

District Court

Account #	ACCOUNT NAME	BUDGET	ACTUAL	ACTUAL
			M-T-D	Y-T-D
011-310-000	CURRENT TAXES	350,000.00	151,116.70	314,743.32
011-311-000	DELINQUENT TAXES	17,000.00	816.33	5,371.46
011-320-000	INTEREST ON INVESTMENTS	500.00	103.16	228.53
011-351-000	JURY FEES	1,000.00	0.00	241.62
011-352-000	ATTORNEY FEES	2,000.00	0.00	1,155.00
011-370-353	STATE JURY REIMBURSEMENT	2,500.00	1,632.00	2,074.00
011-375-000	TRF FROM INDIGENT DEFENSE	60,000.00	0.00	0.00
011-375-004	TRF FROM CARES ACT FUND 078	50,000.00	0.00	0.00
011-375-006	TRF FROM SPEC PROJECTS FUND	0.00	0.00	10,125.00
	FUND TOTAL	483,000.00	153,668.19	333,938.93

MAIN R & B

Account #	ACCOUNT NAME	BUDGET	ACTUAL	ACTUAL
			M-T-D	Y-T-D
012-310-000	CURRENT M&O TAXES	200,000.00	88,484.58	184,294.53
012-311-000	DELINQUENT TAXES	8,000.00	466.98	3,072.74
012-314-000	30[SPECIAL - CURRENT TAX	1,367,625.88	556,756.63	1,129,503.08
012-315-000	30[SPECIAL - DELINQUENT	45,000.00	2,999.97	19,869.33
012-317-000	AUTO REGISTRATION	680,000.00	210,804.33	471,984.22
012-320-000	INTEREST ON INVESTMENTS	2,000.00	411.37	1,318.33
012-355-000	FINES & FORFEITURES	140,000.00	429.00	16,298.64
012-360-000	STATE OF TEXAS R&B MAIN	125,000.00	0.00	79,241.27
	FUND TOTAL	2,567,625.88	860,352.86	1,905,582.14

Tobacco Settlement

Account #	ACCOUNT NAME	BUDGET	ACTUAL	ACTUAL
			M-T-D	Y-T-D
014-300-000	STATE COMPTROLLER	8,500.00	0.00	0.00
014-320-000	INTEREST ON INVESTMENTS	4,000.00	575.84	3,840.14
	TOTAL RECEIPTS	12,500.00	575.84	3,840.14

R & B Precinct #1

Account #	ACCOUNT NAME	BUDGET	ACTUAL	ACTUAL
			M-T-D	Y-T-D
021-319-000	SALE ETC.	5,000.00	0.00	2,929.80
021-320-000	INTEREST ON INVESTMENTS	2,000.00	94.93	465.95
021-321-000	TEXPOOL INTEREST	1,500.00	0.00	0.00
021-390-550	LITTER COLLECTION & DUMPI	2,000.00	0.00	2,799.00
021-399-000	R&B 1 TRANSFERS	727,673.88	60,639.49	363,836.94
021-399-001	TRF FROM FUND BALANCE	142,583.87	0.00	0.00
021-399-006	TRF FROM GENERAL FUND	25,000.00	25,000.00	25,000.00
	FUND TOTAL	905,757.75	85,734.42	395,031.69

R & B Precinct #2

Account #	ACCOUNT NAME	BUDGET	ACTUAL M-T-D	ACTUAL Y-T-D
022-319-000	SALE ETC.	5,000.00	0.00	0.00
022-320-000	INTEREST ON INVESTMENTS	3,500.00	258.48	821.71
022-390-009	CTIF TXDOT FY 2020 GRANT	142,530.30	0.00	152,184.20
022-399-000	ROAD & BRIDGE #2 - TRANSF	693,563.79	57,796.98	346,781.88
022-399-006	TRF FROM GENERAL FUND	25,000.00	25,000.00	25,000.00
	FUND TOTAL	<u>869,594.09</u>	<u>83,055.46</u>	<u>524,787.79</u>

R & B Precinct #3

Account #	ACCOUNT NAME	BUDGET	ACTUAL M-T-D	ACTUAL Y-T-D
023-319-000	SALE ETC	5,000.00	0.00	5,273.20
023-320-000	INTEREST ON INVESTMENTS	2,500.00	131.85	660.19
023-390-002	ATCOG -LITTER ROUNDUP	2,000.00	0.00	0.00
023-390-500	LANDFILLS #3	4,000.00	0.00	3,760.00
023-399-000	RB#3 TRANSFERS	397,946.44	33,162.20	198,973.20
023-399-001	TRF FROM FUND BALANCE	101,410.63	0.00	0.00
023-399-006	TRF FROM GENERAL FUND	25,000.00	0.00	25,000.00
	FUND TOTAL	<u>537,857.07</u>	<u>33,294.05</u>	<u>233,666.59</u>

R & B Precinct #4

Account #	ACCOUNT NAME	BUDGET	ACTUAL M-T-D	ACTUAL Y-T-D
024-319-000	SALE ETC.	5,000.00	1,195.60	2,317.50
024-320-000	INTEREST ON INVESTMENTS	2,500.00	169.29	824.15
024-390-500	LANDFILL TRANSFER	20,000.00	2,673.00	14,146.00
024-399-000	TRF FROM MAIN R&B	454,795.93	37,899.66	227,397.96
024-399-001	TRF FROM FUND BALANCE	207,895.40	0.00	0.00
024-399-006	TRF FROM GENERAL FUND	25,000.00	25,000.00	25,000.00
	FUND TOTAL	<u>715,191.33</u>	<u>66,937.55</u>	<u>269,685.61</u>

Justice of the Peace Revenues

Account #	ACCOUNT NAME	BUDGET	ACTUAL M-T-D	ACTUAL Y-T-D
057-202-036	JP # 1 JUSTICE COURT TECH	0.00	-176.66	-8,957.92
057-202-037	JP # 2 JUSTICE COURT TECH	0.00	-70.65	-6,664.21
057-202-038	JP # 3 JUSTICE COURT TECH	0.00	-310.55	-2,811.06
057-202-039	JP # 4 JUSTICE COURT TECH	0.00	-123.21	-1,382.47
057-202-041	JP # 1 COUNTY TRANSACTION	0.00	-88.31	-15,606.42
057-202-042	JP # 2 COUNTY TRANSACTION	0.00	-35.31	-4,669.22
057-202-043	JP # 3 COUNTY TRANSACTION	0.00	-286.47	-17,776.52
057-202-044	JP # 4 COUNTY TRANSACTION	0.00	-73.15	-2,989.15
057-202-046	JP #2 COURTROOM SECURITY	0.00	-83.84	-10,496.20
057-202-047	JP #3 COURTROOM SECURITY	0.00	-369.35	-46,236.57
057-202-048	JP #4 COURTROOM SECURITY	0.00	-137.63	-11,231.17
	FUND TOTAL	<u>0.00</u>	<u>-1,755.13</u>	<u>-128,820.91</u>

LEOSE Education Grants Received

Account #	ACCOUNT NAME	BUDGET	ACTUAL M-T-D	ACTUAL Y-T-D
058-202-149	TRAIN & ED CH 1701.157-SHERIFF	0.00	0.00	-9,006.30
058-202-460	TRAIN & ED CH 1701.157 CDA	0.00	0.00	-4,706.26
058-202-471	TRAIN & ED CH 1701.157 CONST 1	0.00	0.00	-8,506.02
058-202-472	TRAIN & ED CH 1701.157 CONST 2	0.00	0.00	-1,197.17
058-202-473	TRAIN & ED CH 1701.157 CONST 3	0.00	0.00	-3,904.61
058-202-474	TRAIN & ED CH 1701.157 CONST 4	0.00	0.00	-5,855.02
	FUND TOTAL			-33,175.38

Special Projects Fund

Account #	ACCOUNT NAME		ACTUAL M-T-D	ACTUAL Y-T-D
087-202-001	REVENUE	0.00	0.00	0.00
087-202-002	TAC HEALTH INSURANCE CREDITS	0.00	0.00	-24,565.00
087-202-003	REGIONAL PUBLIC DEFENDER CRE	0.00	0.00	-500.00
087-202-004	CITIBANK CREDIT CARD REBATE	0.00	0.00	-1,006.81
087-202-005	DONATIONS/RESTITUTIONS	0.00	0.00	-100.00
087-202-006	TAC WORKMAN COMP REFUND	0.00	0.00	-2,906.00
087-202-007	CARES ACT FUNDS	0.00	-700,000.00	-700,000.00
087-271-000	FUND BALANCE	0.00	0.00	-300,182.50
	REVENUE			-1,029,260.31
087-320-000	INTEREST ON INVESTMENTS	0.00	347.48	1,318.07
087-390-100	TRANSFER FROM GENERAL FUN	0.00	0.00	0.00
087-399-990	TOTAL REVENUE SPECIAL PRO	0.00	0.00	0.00
	FUND TOTAL	0.00	347.48	1,318.07