

CASS COUNTY
MONTHLY AUDITOR REPORT
PRESENTED TO COMMISSIONERS COURT
ACTIVITY FOR FEBRUARY 2021

As of Thursday March 11, 2021 The Auditor's Office received February 2021 monthly reports from the following departments:

JP#1

JP#2

JP#3

JP#4

County Clerk

County Jail

County Jail Tobacco Report

District Attorney

Tax Assessor

Treasurer

Bank Statements:

- JP#1
- JP#2
- JP#3
- JP#4

Departmental monthly reports not yet received for the current month from the following departments:

Treasurer

Bank Statements:

- Combined I&S Money Market
- Combined I&S Checking
- General Fund Money Market
- Payroll bank statement
- General Fund Checking

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

December 2020 District Clerk

January 2021 District Clerk

February 2021 District Clerk

Audits conducted during the month of February 2021:

February audits included:

County Clerk Monthly Reports

County Clerk Fixed Asset Inventory

In February 2021 a new First Assistant County Auditor was hired. We are undergoing training on all aspects of the County Auditor's Office functions and were able to conduct a departmental audit. Our office will be increasing the amount, variety and scope of our audits over the coming months.

SELECTED FUNDS
CASH BALANCE
As of FEBRUARY 28, 2021

CASH IN BANK

General Fund	\$ 8,050,875.95
District Court	\$ 161,173.11
Tobacco Settlement	\$ 1,072,509.30
AIP Program	\$ 0.00
Law Library	\$ 18,538.16
Indigent Defense Grant	\$ 56,480.96
Texas Historical Grant	\$ 14,119.83
Right of Way Fund	\$ 129,281.61
Forestry Fund	\$ 761,825.52
CARES Act-2020 Judicial	\$ 674,613.22

**SELECTED DEPARTMENTS
REVENUES AND EXPENSES
As of FEBRUARY 28, 2021**

	<u>REVENUES</u>	<u>EXPENSES</u>
<u>General Fund</u>		
FY 2021 Total Annual Budget	\$9,383,614.95	\$9,383,614.95
FY 2021 Total Current Month	\$3,762,671.14	\$ 795,891.96
FY 2021 Total Year to Date	\$6,141,326.70	\$3,566,493.28
<u>Road & Bridge Precinct # 1</u>		
FY 2021 Total Annual Budget	\$ 899,787.95	\$ 899,787.95
FY 2021 Total Current Month	\$ 57,132.07	\$ 32,310.73
FY 2021 Total Year to Date	\$ 288,582.59	\$ 205,720.19
<u>Road & Bridge Precinct # 2</u>		
FY 2021 Total Annual Budget	\$ 798,368.16	\$ 798,368.16
FY 2021 Total Current Month	\$ 54,461.72	\$ 35,054.87
FY 2021 Total Year to Date	\$ 272,556.67	\$ 312,914.78
<u>Road & Bridge Precinct # 3</u>		
FY 2021 Total Annual Budget	\$ 549,328.10	\$ 549,328.10
FY 2021 Total Current Month	\$ 31,293.53	\$ 20,823.73
FY 2021 Total Year to Date	\$ 161,315.94	\$ 145,356.34
<u>Road & Bridge Precinct # 4</u>		
FY 2021 Total Annual Budget	\$ 596,239.73	\$ 596,239.73
FY 2021 Total Current Month	\$ 37,282.75	\$ 24,270.26
FY 2021 Total Year to Date	\$ 188,545.51	\$ 113,695.14

**SELECTED DEPARTMENTS
REVENUES AND EXPENSES
As of FEBRUARY 28, 2021**

	<u>REVENUES</u>	<u>EXPENSES</u>
<u>District Court</u>		
FY 2021 Total Annual Budget	\$ 509,908.33	\$ 509,908.33
FY 2021 Total Current Month	\$ 178,711.06	\$ 25,917.75
FY 2021 Total Year to Date	\$ 333,141.19	\$ 132,350.51

<u>Law Library</u>		
FY 2021 Total Annual Budget	\$ 40,000.00	\$ 40,000.00
FY 2021 Total Current Month	\$ 1,902.54	\$ 1,506.44
FY 2021 Total Year to Date	\$ 27,957.39	\$ 6,025.76

<u>Right of Way</u>		
FY 2021 Total Annual Budget	\$ 5,675.00	\$ 5,675.00
FY 2021 Total Current Month	\$ 2,558.33	\$ 0.00
FY 2021 Total Year to Date	\$ 4,313.18	\$ 0.00

<u>Forestry Fund</u>		
FY 2021 Total Annual Budget	\$ 29,000.00	\$ 29,000.00
FY 2021 Total Current Month	\$ 400.78	\$ 0.00
FY 2021 Total Year to Date	\$ 2,056.73	\$ 0.00

LONG TERM DEBT
INTEREST AND SINKING FUNDS
PRINCIPAL AND INTEREST DUE

As of FEBRUARY 28, 2021

	<u>Principal</u>	<u>Interest</u>
Law and Justice Center (15 year note, 2021 is Year 6)	\$ 3,565,000.00	\$ 571,375.00
Road and Bridge Heavy Equipment (7 year note, 2021 is Year 5)	\$ 457,000.00	\$ 11,393.25