

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

As of June 9, 2021 The Auditor's Office received May 2021 monthly reports from the following departments:

JP#1

JP#2

JP#3

JP#4

County Clerk

Tax Assessor/Collector

Treasurer

Bank Statements:

- 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

Our office, as of the date of this report, has not received the May 2021 reports from the following departments:

County Jail

County Jail Tobacco Report

District Attorney

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

April 2021                      District Clerk

May 2021                        District Clerk

**Audits conducted during the month of May 2021:**

JP #1 April 2021 Financial Report

JP #2 April 2021 Financial Report

JP #3 April 2021 Financial Report

JP #4 April 2021 Financial Report

Sheriff Dept Fixed Asset Inventory Audit

Treasurer Office Fixed Asset Inventory Audit

**Hazard Mitigation Plan**

Cass County has received payments from the following municipalities for their share of the Hazard Mitigation Plan:

Bloomburg

Marietta

Domino

Cass County has NOT yet received payments from the following municipalities for their share of the Hazard Mitigation Plan:

Atlanta

Avinger

Douglasville

Hughes Springs

Linden

Queen City

**SELECTED FUNDS**

**CASH BALANCE**

**As of MAY 31, 2021**

**CASH IN BANK**

General Fund	\$ 7,422,065.84
District Court	\$ 140,641.37
Main Road & Bridge	\$ 767,863.03
Tobacco Settlement	\$ 1,084,178.45
Road & Bridge Precinct #1	\$ 769,976.66
Road & Bridge Precinct #2	\$ 592,196.51
Road & Bridge Precinct #3	\$ 316,222.41
Road & Bridge Precinct #4	\$ 414,672.83
AIP Program	\$ 0.00
Law Library	\$ 19,851.70
Indigent Defense Grant	\$ 65,571.47
Texas Historical Grant	\$ 14,145.23
Right of Way Fund	\$ 130,246.05
Forestry Fund	\$ 607,038.75
CARES Act-2020 Judicial	\$ 949,573.83
American Rescue Plan Act of 2021	\$ 2,917,010.12
Combined Interest & Sinking-Building	\$ 501,701.41
Combined Interest & Sinking-Maintainers	\$ 223,737.04

**SELECTED DEPARTMENTS**

**REVENUES AND EXPENSES**

**As of MAY 31, 2021**

	<b><u>REVENUES</u></b>	<b><u>EXPENSES</u></b>
<b><u>General Fund</u></b>		
FY 2021 Total Annual Budget	\$9,383,614.95	\$9,383,614.95
FY 2021 Total Current Month	\$ 228,851.66	\$ 707,198.37
FY 2021 Total Year to Date	\$7,627,178.63	\$5,814,154.06
<b><u>Road &amp; Bridge Precinct # 1</u></b>		
FY 2021 Total Annual Budget	\$ 899,787.95	\$ 899,787.95
FY 2021 Total Current Month	\$ 57,950.95	\$ 37,650.91
FY 2021 Total Year to Date	\$ 469,964.86	\$ 376,771.61
<b><u>Road &amp; Bridge Precinct # 2</u></b>		
FY 2021 Total Annual Budget	\$ 798,368.16	\$ 798,368.16
FY 2021 Total Current Month	\$ 54,498.41	\$ 40,514.10
FY 2021 Total Year to Date	\$ 444,496.11	\$ 430,703.13
<b><u>Road &amp; Bridge Precinct # 3</u></b>		
FY 2021 Total Annual Budget	\$ 549,328.10	\$ 549,328.10
FY 2021 Total Current Month	\$ 31,298.02	\$ 36,342.41
FY 2021 Total Year to Date	\$ 257,445.42	\$ 246,591.79
<b><u>Road &amp; Bridge Precinct # 4</u></b>		
FY 2021 Total Annual Budget	\$ 596,239.73	\$ 596,239.73
FY 2021 Total Current Month	\$ 38,456.53	\$ 27,564.29
FY 2021 Total Year to Date	\$ 323,574.55	\$ 228,062.61

**SELECTED DEPARTMENTS**

**REVENUES AND EXPENSES**

**As of MAY 31, 2021**

**REVENUES**                      **EXPENSES**

**District Court**

FY 2021 Total Annual Budget	\$ 509,908.33	\$ 509,908.33
FY 2021 Total Current Month	\$ 6,764.86	\$ 33,907.59
FY 2021 Total Year to Date	\$ 388,575.11	\$ 234,398.78

**Main Road & Bridge**

FY 2021 Total Annual Budget	\$2,416,086.21	\$2,416,086.21
FY 2021 Total Current Month	\$ 101,607.14	\$ 201,237.39
FY 2021 Total Year to Date	\$2,126,642.03	\$1,610,025.62

**Law Library**

FY 2021 Total Annual Budget	\$ 40,000.00	\$ 40,000.00
FY 2021 Total Current Month	\$ 1,820.00	\$ 1,506.44
FY 2021 Total Year to Date	\$ 30,825.12	\$ 10,545.08

**Indigent Defense Grant**

FY 2021 Total Annual Budget	\$ 28,850.00	\$ 28,850.00
FY 2021 Total Current Month	\$ 30.09	\$ 0.00
FY 2021 Total Year to Date	\$ 25,008.25	\$ 3,232.00

**Right of Way**

FY 2021 Total Annual Budget	\$ 5,675.00	\$ 5,675.00
FY 2021 Total Current Month	\$ 133.25	\$ 0.00
FY 2021 Total Year to Date	\$ 5,277.62	\$ 0.00

**Forestry Fund**

FY 2021 Total Annual Budget	\$ 29,000.00	\$ 29,000.00
FY 2021 Total Current Month	\$ 314.88	\$ 0.00
FY 2021 Total Year to Date	\$ 3,272.09	\$ 7,169.00

**LONG TERM DEBT**  
**INTEREST AND SINKING FUNDS**  
**PRINCIPAL AND INTEREST DUE**

**As of MAY 31, 2021**

	<b><u>Principal</u></b>	<b><u>Interest</u></b>
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