

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

As of August 10, 2021 The Auditor's Office received July 2021 monthly reports from the following departments:

JP#1

JP#2

JP#3

JP#4

County Clerk

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 July 2021 reports from the following departments:

County Jail Tobacco Report

County Jail Financial Reports

District Attorney

Tax Assessor/Collector

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

June 2021                                      District Clerk Main, Registry and Bail Bonds Bank Accounts

July 2021                                        District Clerk Main, Registry and Bail Bonds Bank Accounts

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

HOME Grant Program

Tax Assessor Financial Audit

Tax Assessor Fixed Asset 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

Douglassville

Hughes Springs

Linden

Queen City

**SELECTED FUNDS**

**CASH BALANCE**

**As of JULY 31, 2021**

**CASH IN BANK**

General Fund	\$ 6,555,640.26
District Court	\$ 86,838.95
Main Road & Bridge	\$ 539,468.08
Tobacco Settlement	\$ 1,085,541.22
Juvenile Probation	\$ 349,903.80
Adult Probation-Basic Supervision	\$ 279,458.36
Road & Bridge Precinct #1	\$ 747,782.71
Road & Bridge Precinct #2	\$ 598,431.75
Road & Bridge Precinct #3	\$ 312,606.25
Road & Bridge Precinct #4	\$ 382,253.73
AIP Program	\$ 0.00
Law Library	\$ 20,300.80
Indigent Defense Grant	\$ 76,625.86
Task Force Program	\$ 40,315.03
Texas Historical Grant	\$ 14,165.43
Sheriff Office Donations Fund	\$ 8,245.91
Right of Way Fund	\$ 130,574.17
Forestry Fund	\$ 607,778.90
Special Projects Fund	\$ 0.00
CARES Act-2020 Judicial	\$ 950,253.01
American Rescue Plan Act of 2021	\$ 2,917,822.75
Combined Interest & Sinking-Building	\$ 519,143.62
Law Enforce Construction Fund	\$ 10,784.83
Combined Interest & Sinking-Maintainers	\$ 228,633.86

**SELECTED DEPARTMENTS  
REVENUES AND EXPENSES**

**As of JULY 31, 2021**

	<u><b>REVENUES</b></u>	<u><b>EXPENSES</b></u>
<b><u>General Fund</u></b>		
FY 2021 Total Annual Budget	\$9,383,614.95	\$9,383,614.95
FY 2021 Total Actual Current Month	\$ 161,960.89	\$ 639,095.98
FY 2021 Total Actual Year to Date	\$8,406,035.15	\$7,229,873.17
<b><u>Road &amp; Bridge Precinct # 1</u></b>		
FY 2021 Total Annual Budget	\$ 899,787.95	\$ 899,787.95
FY 2021 Total Actual Current Month	\$ 58,171.49	\$ 92,740.13
FY 2021 Total Actual Year to Date	\$ 585,314.47	\$ 514,315.17
<b><u>Road &amp; Bridge Precinct # 2</u></b>		
FY 2021 Total Annual Budget	\$ 798,368.16	\$ 798,368.16
FY 2021 Total Actual Current Month	\$ 54,509.44	\$ 66,500.79
FY 2021 Total Actual Year to Date	\$ 553,545.56	\$ 533,517.34
<b><u>Road &amp; Bridge Precinct # 3</u></b>		
FY 2021 Total Annual Budget	\$ 549,328.10	\$ 549,328.10
FY 2021 Total Actual Current Month	\$ 31,301.03	\$ 37,969.79
FY 2021 Total Actual Year to Date	\$ 320,067.94	\$ 312,830.47
<b><u>Road &amp; Bridge Precinct # 4</u></b>		
FY 2021 Total Annual Budget	\$ 596,239.73	\$ 596,239.73
FY 2021 Total Actual Current Month	\$ 39058.42	\$ 73,573.70
FY 2021 Total Actual Year to Date	\$ 406,809.80	\$ 343,716.96
<b><u>Main Road &amp; Bridge</u></b>		
FY 2021 Total Annual Budget	\$2,446,586.21	\$2,416,086.21
FY 2021 Total Actual Current Month	\$ 60,423.20	\$ 201,237.39
FY 2021 Total Actual Year to Date	\$2,300,859.11	\$2,012,637.65

**SELECTED DEPARTMENTS**  
**REVENUES AND EXPENSES**  
**As of JULY 31, 2021**

	<u>REVENUES</u>	<u>EXPENSES</u>
<b><u>District Court</u></b>		
FY 2021 Total Annual Budget	\$ 537,190.94	\$ 509,908.33
FY 2021 Total Actual Current Month	\$ 5,197.24	\$ 38,066.62
FY 2021 Total Actual Year to Date	\$ 430,250.33	\$ 303,793.81
<b><u>Law Library</u></b>		
FY 2021 Total Annual Budget	\$ 43,040.13	\$ 40,000.00
FY 2021 Total Actual Current Month	\$ 749.11	\$ 1,506.44
FY 2021 Total Actual Year to Date	\$ 37,252.23	\$ 13,557.96
<b><u>Indigent Defense Grant</u></b>		
FY 2021 Total Annual Budget	\$ 25,312.75	\$ 28,232.00
FY 2021 Total Actual Current Month	\$ 7,720.50	\$ 0.00
FY 2021 Total Actual Year to Date	\$ 32,830.64	\$ 3,232.00
<b><u>Right of Way</u></b>		
FY 2021 Total Annual Budget	\$ 6,675.00	\$ 6,675.00
FY 2021 Total Actual Current Month	\$ 128.25	\$ 0.00
FY 2021 Total Actual Year to Date	\$ 5,605.74	\$ 0.00
<b><u>Forestry Fund</u></b>		
FY 2021 Total Annual Budget	\$ 29,000.00	\$ 269,833.13
FY 2021 Total Actual Current Month	\$ 352.71	\$ 0.00
FY 2021 Total Actual Year to Date	\$ 4,012.24	\$ 256,002.13
<b><u>Juvenile Probation</u></b>		
FY 2021 Total Annual Budget	\$ 404,518.00	\$ 406,981.76
FY 2021 Total Actual Current Month	\$ 20,987.62	\$ 35,140.82
FY 2021 Total Actual Year to Date	\$ 320,673.72	\$ 288,136.20

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

**As of JULY 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	\$ 519,851.00
Road and Bridge Heavy Equipment (7 year note, 2021 is Year 5)	\$ 307,000.00	\$ 7,623.00