

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

As of November 3, 2021 The Auditor's Office received October 2021 monthly reports from the following departments:

JP#1

JP #2

JP#3

JP#4

County Clerk

*We have not yet received October monthly reports for the following departments, yet usually do by the 5<sup>th</sup> of each month.*

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

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:

October 2021

District Clerk Registry Account

October 2021

District Clerk Bail Bonds Account

September and October 2021

District Clerk Main Bank Account

## **Audits conducted during the month of October 2021:**

District Clerk Forensic Audit of current and prior years—

This audit is continuing. The Internal Auditor has completed most of FY 2021, and the full years of FY 2020 and FY 2019 through a complete review of bank statements, monthly reports and other Documents.

## **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 OCTOBER 31, 2021**

**CASH IN BANK**

General Fund	\$ 4,516,177.06	5 months' reserve against actual expenses
District Court	\$ 23,172.94	
Main Road & Bridge	\$ 295,744.02	
Tobacco Settlement	\$ 1,087,510.23	
Juvenile Probation	\$ 333,646.47	
Adult Probation-Basic Supervision	\$ 217,872.41	
Road & Bridge Precinct #1	\$ 378,292.56	
Road & Bridge Precinct #2	\$ 349,192.31	
Road & Bridge Precinct #3	\$ 250,264.11	
Road & Bridge Precinct #4	\$ 310,971.17	
Law Library	\$ 19,259.25	
Indigent Defense Grant	\$ 59,477.78	
Task Force Program	\$ 3,591.59	
Texas Historical Grant	\$ 14,194.16	
Sheriff Office Donations Fund	\$ 7,612.71	
Right of Way Fund	\$ 130,898.73	
Forestry Fund	\$ 608,849.44	
CARES Act-2020 Judicial	\$ 818,232.30	
American Rescue Plan Act of 2021	\$ 2,918,781.72	
Combined Interest & Sinking-Building	\$ 476,592.07	
Law Enforce Construction Fund	\$ 10,785.87	
Combined Interest & Sinking-Maintainers	\$ 76,802.06	
Special Projects Fund	\$ 287,869.66	

**SELECTED DEPARTMENTS****REVENUES AND EXPENSES****As of OCTOBER 31, 2021****REVENUES**                      **EXPENSES****General Fund**

FY 2022 Total Annual Budget	\$9,565,689.26	\$9,562,689.26
FY 2022 Total Actual Current Month	\$ 33,032.07	\$ 893,493.06
FY 2022 Total Actual Year to Date	\$ 33,032.07	\$ 893,493.06

**Road & Bridge Precinct # 1**

FY 2022 Total Annual Budget	\$ 905,757.75	\$ 905,757.75
FY 2022 Total Actual Current Month	\$ 0.00	\$ 68,165.83
FY 2022 Total Actual Year to Date	\$ 0.00	\$ 68,165.83

**Road & Bridge Precinct # 2**

FY 2022 Total Annual Budget	\$ 869,594.09	\$ 736,064.95
FY 2022 Total Actual Current Month	\$ 0.00	\$ 173,889.04
FY 2022 Total Actual Year to Date	\$ 0.00	\$ 173,889.04

**Road & Bridge Precinct # 3**

FY 2022 Total Annual Budget	\$ 537,857.07	\$ 537,857.07
FY 2022 Total Actual Current Month	\$ 33,042.64	\$ 21,739.06
FY 2022 Total Actual Year to Date	\$ 33,042.64	\$ 21,739.06

**Road & Bridge Precinct # 4**

FY 2022 Total Annual Budget	\$ 715,191.33	\$ 715,191.33
FY 2022 Total Actual Current Month	\$ 2,314.00	\$ 41,470.01
FY 2022 Total Actual Year to Date	\$ 2,314.00	\$ 41,470.01

**Main Road & Bridge**

FY 2022 Total Annual Budget	\$2,567,626.27	\$2,567,626.27
FY 2022 Total Actual Current Month	\$ 55,845.81	\$ 24,403.61
FY 2022 Total Actual Year to Date	\$ 55,845.81	\$ 24,403.61

**SELECTED DEPARTMENTS**

**REVENUES AND EXPENSES**

**As of OCTOBER 31, 2021**

**REVENUES**                      **EXPENSES**

**District Court**

FY 2022 Total Annual Budget                      \$ 483,000.00                      \$ 477,120.58

FY 2022 Total Actual Current Month                      \$        0.00                      \$ 23,025.25

FY 2022 Total Actual Year to Date                      \$        0.00                      \$ 23,025.25

**Law Library**

FY 2022 Total Annual Budget                      \$ 8,050.00                      \$ 18,700.00

FY 2022 Total Actual Current Month                      \$        0.00                      \$ 1,536.57

FY 2022 Total Actual Year to Date                      \$        0.00                      \$ 1,536.57

**Indigent Defense Grant**

FY 2022 Total Annual Budget                      \$ 25,300.00                      \$ 63,232.00

FY 2022 Total Actual Current Month                      \$        0.00                      \$        0.00

FY 2022 Total Actual Year to Date                      \$        0.00                      \$        0.00

**Right of Way**

FY 2022 Total Annual Budget                      \$ 4,400.00                      \$ 4,400.00

FY 2022 Total Actual Current Month                      \$        0.00                      \$        0.00

FY 2022 Total Actual Year to Date                      \$        0.00                      \$        0.00

**Forestry Fund**

FY 2022 Total Annual Budget                      \$ 7,000.00                      \$ 7,000.00

FY 2022 Total Actual Current Month                      \$        0.00                      \$        0.00

FY 2022 Total Actual Year to Date                      \$        0.00                      \$        0.00

**Juvenile Probation**

FY 2022 Total Annual Budget                      \$ 413,552.00                      \$ 413,552.00

FY 2022 Total Actual Current Month                      \$ 79,994.80                      \$ 28,896.42

FY 2022 Total Actual Year to Date                      \$ 80,101.58                      \$ 53,207.60

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

**As of OCTOBER 31, 2021**

	<u>Principal</u>	<u>Interest</u>	<u>Total Due</u>
Law and Justice Center (15 year note, 2022 is Year 7)	\$ 3,565,000.00	\$ 519,851.00	4,084,851.00
Road and Bridge Heavy Equipment (7 year note, 2022 is Year 6)	\$ 307,000.00	\$ 7,623.00	314,623.00