

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

As of **December 22, 2021** the Auditor's office has received November 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

County Jail Tobacco Report

County Jail Financial Reports

District Attorney

Tax Assessor/Collector

As of **December 22, 2021** The Auditor's Office has **NOT** received the following reports from the noted departments:

October and November 2021

District Clerk: Monthly Reports, Bank Statements and Reconciliations:

Main, E-File, Registry and Bail Bonds Accounts

November 2021

Treasurer's Office: County Clerk bank reconciliations

Audits conducted during the month of November 2021:

District Clerk Forensic Audit of current and prior years, the audit has been completed and sent to the Commissioners Court.

Hazard Mitigation Plan

Cass County has received payments from the following municipalities:

Bloomburg

Marietta

Domino

Queen City

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

Atlanta

Avinger

Douglasville

Hughes Springs

Linden

SELECTED FUNDS

CASH BALANCE

As of NOVEMBER 30, 2021

CASH IN BANK

General Fund	\$ 4,471,007.79	5.8 months' reserve against actual expenses
District Court	\$ 18,495.42	
Main Road & Bridge	\$ 452,736.00	
Tobacco Settlement	\$ 1,088,198.12	
Juvenile Probation	\$ 323,931.21	
Adult Probation-Basic Supervision	\$ 202,645.09	
Road & Bridge Precinct #1	\$ 346,641.81	
Road & Bridge Precinct #2	\$ 304,396.26	
Road & Bridge Precinct #3	\$ 199,491.66	
Road & Bridge Precinct #4	\$ 274,778.90	
Law Library	\$ 18,405.75	
Indigent Defense Grant	\$ 59,523.59	
Task Force Program	\$ 1.96	
Texas Historical Grant	\$ 13,472.75	
Sheriff Office Donations Fund	\$ 6,192.96	
Right of Way Fund	\$ 131,365.56	
Forestry Fund	\$ 609,222.26	
CARES Act-2020 Judicial	\$ 807,640.09	
American Rescue Plan Act of 2021	\$ 2,919,150.36	
Combined Interest & Sinking-Building	\$ 515,843.86	
Law Enforce Construction Fund	\$ 10,786.48	
Combined Interest & Sinking-Maintainers	\$ 89,503.63	
Special Projects Fund	\$ 312,631.39	

SELECTED DEPARTMENTS

REVENUES AND EXPENSES

As of NOVEMBER 30, 2021

	<u>REVENUES</u>	<u>EXPENSES</u>
<u>General Fund</u>		
FY 2022 Total Annual Budget	\$9,565,689.26	\$9,562,689.26
FY 2022 Total Actual Current Month	\$ 663,713.43	\$ 637,505.43
FY 2022 Total Actual Year to Date	\$ 696,745.50	\$1,530,998.49
<u>Road & Bridge Precinct # 1</u>		
FY 2022 Total Annual Budget	\$ 905,757.75	\$ 905,757.75
FY 2022 Total Actual Current Month	\$ 694.46	\$ 32,278.15
FY 2022 Total Actual Year to Date	\$ 785.58	\$ 100,443.98
<u>Road & Bridge Precinct # 2</u>		
FY 2022 Total Annual Budget	\$ 869,594.09	\$ 736,064.95
FY 2022 Total Actual Current Month	\$ 49.49	\$ 44,669.63
FY 2022 Total Actual Year to Date	\$ 143.50	\$ 218,558.67
<u>Road & Bridge Precinct # 3</u>		
FY 2022 Total Annual Budget	\$ 537,857.07	\$ 537,857.07
FY 2022 Total Actual Current Month	\$ 97.38	\$ 50,686.31
FY 2022 Total Actual Year to Date	\$ 33,140.02	\$ 72,425.37
<u>Road & Bridge Precinct # 4</u>		
FY 2022 Total Annual Budget	\$ 715,191.33	\$ 715,191.33
FY 2022 Total Actual Current Month	\$ 3,506.79	\$ 36,710.60
FY 2022 Total Actual Year to Date	\$ 5,974.64	\$ 78,180.61
<u>Main Road & Bridge</u>		
FY 2022 Total Annual Budget	\$2,567,626.27	\$2,567,626.27
FY 2022 Total Actual Current Month	\$ 171,637.26	\$ 24,403.61
FY 2022 Total Actual Year to Date	\$ 232,762.42	\$ 48,807.22

SELECTED DEPARTMENTS

REVENUES AND EXPENSES

As of NOVEMBER 30, 2021

REVENUES **EXPENSES**

District Court

FY 2022 Total Annual Budget	\$ 483,000.00	\$ 477,120.58
FY 2022 Total Actual Current Month	\$ 27,154.29	\$ 32,522.26
FY 2022 Total Actual Year to Date	\$ 27,180.93	\$ 55,547.51

Law Library

FY 2022 Total Annual Budget	\$ 8,050.00	\$ 18,700.00
FY 2022 Total Actual Current Month	\$ 18.07	\$ 1,536.57
FY 2022 Total Actual Year to Date	\$ 32.91	\$ 3,073.14

Indigent Defense Grant

FY 2022 Total Annual Budget	\$ 25,300.00	\$ 63,232.00
FY 2022 Total Actual Current Month	\$ 45.81	\$ 0.00
FY 2022 Total Actual Year to Date	\$ 85.11	\$ 0.00

Right of Way

FY 2022 Total Annual Budget	\$ 4,400.00	\$ 4,400.00
FY 2022 Total Actual Current Month	\$ 466.83	\$ 0.00
FY 2022 Total Actual Year to Date	\$ 552.61	\$ 0.00

Forestry Fund

FY 2022 Total Annual Budget	\$ 7,000.00	\$ 7,000.00
FY 2022 Total Actual Current Month	\$ 372.82	\$ 0.00
FY 2022 Total Actual Year to Date	\$ 734.28	\$ 0.00

Juvenile Probation

FY 2022 Total Annual Budget	\$ 413,552.00	\$ 413,552.00
FY 2022 Total Actual Current Month	\$ 22,127.53	\$ 31,842.79
FY 2022 Total Actual Year to Date	\$ 102,353.98	\$ 85,050.39

LONG TERM DEBT
INTEREST AND SINKING FUNDS
PRINCIPAL AND INTEREST DUE

As of NOVEMBER 30, 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