

CASS COUNTY
MONTHLY AUDITOR REPORT
PRESENTED TO COMMISSIONERS COURT
ACTIVITY FOR DECEMBER 2020

As of Wednesday January 13, 2021 The Auditor's Office received December 2020 monthly reports from the following departments:

JP#1

JP#2

JP#3

JP#4

County Clerk

District Attorney

Tax Assessor Vehicle Registration

County Jail Tobacco Report

Treasurer

Bank Statements:

- Combined I&S Money Market
- Combined I&S Checking
- General Fund Money Market
- Payroll bank statement
- General Fund Checking
- JP#1
- JP#2
- JP#3
- JP#4

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

Sheriff

Sheriff office and Jail Bank Statements and Reconciliations

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

May 2020	District Clerk
June 2020	District Clerk
July 2020	District Clerk
August 2020	District Clerk
September 2020	District Clerk
October 2020	District Clerk
November 2020	District Clerk
December 2020	District Clerk

Audits conducted during the month of December 2020:

Our office redirected its focus for November and December away from audits to working on the CARES Act funding grant paperwork. Audits will begin again in January 2021. January audits will include: Treasurer Office Payroll, Bank Reconciliations and Quarterly State Comptroller Reports, an audit of County Fixed Assets and TAC Insurance listed equipment and research for further audits.

**SELECTED FUNDS
CASH BALANCE
DECEMBER 31, 2020**

CASH IN BANK

General Fund	\$ 4,358,978.17	
District Court	\$ (74,964.60)	
Tobacco Settlement	\$ 1,071,396.67	
AIP Program	\$ (11,418.79)	No additional expenses, closed program Budget \$25K to cover negative cash
Law Library	\$ (6,406.35)	If \$1K/mo average expenses ~ \$(15K) EOY Budget \$25K to cover negative cash
Indigent Defense Grant	\$ 56,413.14	
Texas Historical Grant	\$ 14,102.76	
Right of Way Fund	\$ 125,730.60	
Forestry Fund	\$ 761,041.41	

**SELECTED DEPARTMENTS
REVENUES AND EXPENSES
DECEMBER 31, 2020**

	<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	\$ 562,195.21	\$ 624,790.70
FY 2021 Total Year to Date	\$ 923,718.09	\$2,006,454.78
<u>Road & Bridge Precinct # 1</u>		
FY 2021 Total Annual Budget	\$ 899,787.95	\$ 899,787.95
FY 2021 Total Current Month	\$ 182.70	\$ 30,312.11
FY 2021 Total Year to Date	\$ 115,090.47	\$ 90,052.14
<u>Road & Bridge Precinct # 2</u>		
FY 2021 Total Annual Budget	\$ 798,368.16	\$ 798,368.16
FY 2021 Total Current Month	\$ 238.49	\$ 32,511.75
FY 2021 Total Year to Date	\$ 109,327.95	\$ 105,160.02
<u>Road & Bridge Precinct # 3</u>		
FY 2021 Total Annual Budget	\$ 549,328.10	\$ 549,328.10
FY 2021 Total Current Month	\$ 2,378.42	\$ 23,641.47
FY 2021 Total Year to Date	\$ 67,574.91	\$ 66,976.13
<u>Road & Bridge Precinct # 4</u>		
FY 2021 Total Annual Budget	\$ 596,239.73	\$ 596,239.73
FY 2021 Total Current Month	\$ 2,286.02	\$ 27,385.07
FY 2021 Total Year to Date	\$ 77,977.82	\$ 69,037.20

**SELECTED DEPARTMENTS
REVENUES AND EXPENSES
DECEMBER 31, 2020**

	<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	\$ 23,962.33	\$ 41,513.26	
FY 2021 Total Year to Date	\$ 38,131.54	\$ 73,478.57	
 <u>Law Library</u>			
FY 2021 Total Annual Budget	\$ 40,000.00	\$ 40,000.00	(Revenue from District Clerk
FY 2021 Total Current Month	\$ 0.00	\$ 1,506.44	reports and G.F. transfers)
FY 2021 Total Year to Date	\$ 0.00	\$ 3,012.88	(average \$1K/mo expenses)
 <u>Right of Way</u>			
FY 2021 Total Annual Budget	\$ 5,675.00	\$ 5,675.00	
FY 2021 Total Current Month	\$ 404.84	\$ 0.00	
FY 2021 Total Year to Date	\$ 762.17	\$ 0.00	
 <u>Forestry Fund</u>			
FY 2021 Total Annual Budget	\$ 29,000.00	\$ 29,000.00	
FY 2021 Total Current Month	\$ 459.56	\$ 0.00	
FY 2021 Total Year to Date	\$ 1,272.62	\$ 0.00	

LONG TERM DEBT
INTEREST AND SINKING FUNDS
DECEMBER 31, 2020

	<u>Principal</u>	<u>Interest</u>
Law and Justice Center (15 year note, 2021 is Year 6)	\$ 3,910,000.00	\$ 626,351.00
Road and Bridge Heavy Equipment (7 year note, 2021 is Year 5)	\$ 457,000.00	\$ 15,163.50