

CASS COUNTY AUDITOR'S MAY REPORT TO COMMISSIONERS' COURT AND DISTRICT JUDGE

June 24, 2025

Local Government Code, Title 4, Subtitle B, Chapter 114, Subchapter B, Article .025 requires that the county auditor present tabulated reports of:

- 1) Aggregate amounts received and disbursed from each fund;
- 2) Condition of each account on the books;
- 3) Amount of funds on deposit in the county depository;
- 4) Amount of bonded indebtedness; and
- 5) Any other fact of interest that the auditor considers proper or that the court or district judges require.


These requirements are met by the following reports:

- 1) Combined Statement of Revenues and Expenses for Current Month-to-Date
- 2) Trial Balance - Current Month-to-Date
- 3) Combined Statement of Cash Position for Current Month
- 4) No change to bonded indebtedness;

Submitted by 
Lauren Ayers, Cass County Auditor

06/24/2025
Date

BY OUR SIGNATURES HERETO WE HEREBY APPROVE SAID REPORTS


Cass County Judge


Cass County Commissioner, PR#1


Cass County Commissioner, PR#2


Cass County Commissioner, PR#3


Cass County Commissioner, PR#4

**CASS COUNTY
MONTHLY AUDITOR REPORT
PRESENTED TO COMMISSIONERS COURT
ACTIVITY FOR MAY 2025**

In accordance with Texas Local Government Code Title 4 Finances, Subtitle B County Finances, Chapter 114. County Financial Reports, Subchapter A. General Provisions, Section 114.001 (b), which states, “A monthly report must be filed within five days after the last day of each month”.

Section 114.003 of the same aforementioned Code states, “A county official or other person who is required under this subtitle to provide a report, statement, or other information to the county auditor and who intentionally refuses to comply with a reasonable request of the county auditor relating to the report, statement, or information, commits an offense.”

In accordance with Texas Local Government Code Title 4 Finances, Subtitle B County Finances, Chapter 113 Management of County Money, Subchapter A General Provisions, Section 113.022 Time for Making Deposits. (A) “A county officer or other person who receives money shall deposit the money with the county treasurer on or before the next regular business day after the date on which the money is received. If this deadline cannot be met, the officer or person must deposit the money, without exception, on or before the fifth business day after the day on which the money is received. However, in a county with fewer than 50,000 inhabitants, the commissioners’ court may extend the period during which funds must be deposited with the county treasurer, but the period may not exceed 15 days after the date the funds are received.”

*As of Monday, June 9th, 2025 (the 6th working day of the month), the Auditor’s office **has received** May 2025 monthly reports and bank statements with reconciliations from the following departments:*

JP #1	JP #2	JP #3	JP #4
County Clerk	County Jail	Tobacco Report	
Tax Assessor/Collector	District Clerk		
Treasurer Office Bank Reconciliations:			

- JP #1
- JP #2
- JP #3
- JP #4
- General Fund Money Market
- Combined I&S Money Market, Combined I&S Checking
- General Fund Payroll
- District Clerk Main Account, E-File, Bail Bonds, Registry Accounts
- County Clerk County Court, Probate and Bail Bonds

*As of Monday, June 9th, 2025 (the 6th working day of the month), the Auditor’s office **has NOT received** the May 2025 monthly reports and/or bank statements with reconciliations from the following departments:*

Treasurer Office Monthly Bank Statements/Reconciliations for the following accounts:

- General Fund Checking Account for October, November, December, January, February, March, April, May
- District Clerk Main Account
- County Clerk Main Account

SUMMARIES OF GENERAL FUND, DISTRICT COURT & MAIN ROAD & BRIDGE FUND

As of May 31, 2025

GENERAL FUND

As of May 31, the fiscal year is 66.67 % completed. The total general fund revenue budget is \$10,901,814.93

Total actual revenues collected to date are \$ 9,856,115.58 or 90.41% of projections.

Total expenditures to date are \$7,067,355.57 or 57.53% of the forecast.

The County's actual **Revenues** are \$2,788,760.01 greater than actual **Expenses** so far for this fiscal year.

DISTRICT COURT

As of May 31, the fiscal year is 66.67% completed. The total District Court revenue budget is \$495,500.

Total actual revenues collected to date are \$444,134.15 or 89.63% of projections.

Total expenditures to date are \$404,728.80 or 82.30% of the forecast.

The District Court's actual **Revenues** are \$39,405.35 greater than actual **Expenses** for this fiscal year.

MAIN ROAD AND BRIDGE FUND

As of May 31, the fiscal year is 66.67% completed. The total Main Road & Bridge revenue budget is \$2,619,478.79.

Total actual revenues collected to date are \$2,483,269.19 or 94.80% of projections.

Total expenditures to date are \$1,746,319.20 or 66.67% of the forecast.

The Main Road and Bridge Fund actual **Revenues** are \$736,949.99 greater than actual **Expenses** for this fiscal year.

LONG TERM DEBT INTEREST AND SINKING FUNDS PRINCIPAL AND INTEREST DUE

As of May 31, 2025

	<u>Principal</u>	<u>Interest</u>	<u>Total Due</u>
<u>Law and Justice Center</u>	\$ 2,480,000.00	\$ 244,800.00	2,724,800.00
Principal and interest paid in FY 2025	\$ 385,000.00	\$ 71,875.00	456,875.00

(15 year note, 2025 is Year 10)

TOTAL INTEREST INVESTMENTS EARNED

As of May 31, 2025

\$ 538,555.10

CASH IN BANK

By Fund County Funds As of May 31, 2025

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
010 GENERAL FUND	MAIN	755,772.92	MAIN TXPL MAIN SB MM MAIN TCLAS MAIN TA CD	180,423.13 666,731.90 7,909,130.55	9,512,058.50
011 DIST & CO COURT LAW FUND	MAIN	99,001.59	MAIN TXPL MAIN SB MM		99,001.59
012 MAIN ROAD & BRIDGE	MAIN	151,055.89	MAIN TXPL MAIN SB MM MAIN TCLAS	858,615.63 152,112.37	1,161,783.89
013 H.A.V.A.	MAIN		MAIN TXPL MAIN SB MM		
014 TOBACCO SETTLEMENT	MAIN	13,115.41	MAIN TXPL MAIN RR CD MAIN SB MM MAIN DC CD TBC TCLASS MAIN RR SV MAIN TX CD MAIN TX SV	68,013.17 21,046.62 1,112,928.81 1,295.20 25.00	
021 ROAD AND BRIDGE #1	MAIN	10,021.73	MAIN TXPL MAIN SB MM R&B1 TCLAS	98,455.65 132,283.22 239,639.81	1,216,424.21
022 ROAD AND BRIDGE #2	MAIN	10,030.06	MAIN TXPL MAIN SB MM R&B2 TCLAS	110,151.32 147,515.10 169,901.40	480,400.41
023 ROAD AND BRIDGE #3	MAIN	10,021.50	MAIN TXPL MAIN SB MM R&B3 TCLAS	32,650.66 24,860.50 269,382.15	437,597.88
024 ROAD AND BRIDGE #4	MAIN	10,021.19	MAIN TXPL MAIN SB MM R&B4 TCLAS	93,333.83 116,551.41 283,489.49	336,914.81
041 LAW LIBRARY	MAIN	251.96			503,395.92
042 INDIGENT DEFENSE GRANT (SB7)	MAIN	54,647.39	MAIN TXPL MAIN SB MM		251.96
043 DIST ATT, ESCROW ACCOUNT	MAIN	354.85	MAIN TXPL MAIN SB MM		54,647.39
044 C.D.A.FORFEITURE ACCOUNT	MAIN	4,279.00	MAIN TXPL MAIN SB MM MAIN GFTCD MAIN TXPL		354.85
047 CDA-STATE FUNDS	MAIN	48,477.74		30,489.51 600.00	35,368.51
049 VSO HTX GRANT	MAIN				48,477.74
051 CDA FORFEITURE FUNDS	MAIN	12,571.42	MAIN TXPL MAIN SB MM MAIN TXPL MAIN SB MM	255.52 11,770.97	24,597.91
052 SHERIFF FEDERAL FORFEITURES	MAIN	4,670.07			4,670.07
053 SHERIFF OFFICE DONATIONS FUN	MAIN	4,836.20			4,836.20
055 HOME GRANT PROJECTS 2017	MAIN	40,636.43			40,636.43
057 JP TECHNOLOGY & TRANSACTION	MAIN	13,002.19	MAIN SB MM MAIN TCLAS	127,139.75	140,141.94
058 CHI701.157 LEOSE DA/SHER/CON	MAIN	47,608.30			47,608.30
070 RIGHT OF WAY FUND	MAIN	43,563.34	MAIN TXPL MAIN SB MM MAIN TXPL MAIN SB MM MAIN TX CD FST TCLASS		
072 CASS COUNTY FORESTRY FUND	MAIN	10,510.49		121,953.09 56,304.84 121,209.42	165,516.43
084 COMBINED INTEREST & SINKING CI&S		39,858.04	CI&S TXPL CI&S CI&S SB MM CI&S TCLAS CI&S TXPL CI&S SB MM	556,464.36 733,187.45	744,489.11
086 INTEREST & SINKING SERIES 20	CI&S	9,375.43			773,045.49
087 SPECIAL PROJECTS FUND	MAIN	3,384.60	MAIN TXPL MAIN SB MM SPF TCLASS MAIN TXPL	113,758.17 21,445.89 2,031,303.38	123,133.60
088 ASST VET SERV OFFICER GRANT	MAIN	10,139.26-			2,056,133.87
089 CDA DISCRETIONARY FUND	MAIN	5,662.48			10,139.26-
090 PAYROLL	PAYROLL	14,193.66			5,662.48
091 SB 22 LAW ENFORCE ASST PROGR	MAIN	408,312.28	MAIN TXPL MAIN SB MM SPF TCLASS MAIN TXPL MAIN SB MM SPF TCLASS		14,193.66
092 OIL & GAS LEASES	MAIN	112,670.65			408,312.28
093 OPIOID ABATEMENT TRUST FUND	MAIN	35,918.31	MAIN TXPL SPF TCLASS		112,670.65
094 TRANSPORTATION TRUST FUND	MAIN		MAIN TXPL SPF TCLASS	4,158,350.61	35,918.31
095 FIRE MITIGATION CWPP FOREST	MAIN	10,983.82-	MAIN TXPL SPF TCLASS		4,158,350.61
097 GENERAL LONG TERM DEBT					10,983.82-
TOTAL		1,952,702.04		20,772,769.88	22,725,471.92

CASH IN BANK

By Investment County Funds

CHECK ACCOUNT	CHECK
ACCOUNT BALANCE - MAIN	1,889,274.91
ACCOUNT BALANCE - CI&S	49,233.47
ACCOUNT BALANCE - PAYROLL	14,193.66
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TOTAL	1,952,702.04

TDOA ACCOUNT	TDOA
ACCOUNT BALANCE - MAIN TXPL	639,588.12
ACCOUNT BALANCE - MAIN SB MM	2,401,613.01
ACCOUNT BALANCE - MAIN TCLAS	8,061,242.92
ACCOUNT BALANCE - TBC TCLASS	1,112,928.81
ACCOUNT BALANCE - MAIN TX CD	1,295.20
ACCOUNT BALANCE - MAIN TX SV	25.00
ACCOUNT BALANCE - R&B1 TCLAS	239,639.81
ACCOUNT BALANCE - R&B2 TCLAS	169,901.40
ACCOUNT BALANCE - R&B3 TCLAS	269,382.15
ACCOUNT BALANCE - R&B4 TCLAS	283,489.49
ACCOUNT BALANCE - MAIN GFTCD	600.00
ACCOUNT BALANCE - FST TCLASS	556,464.36
ACCOUNT BALANCE - CI&S SB MM	846,945.62
ACCOUNT BALANCE - SPF TCLASS	6,189,653.99
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TOTAL	20,772,769.88

CASH IN BANK

By Fund Probation Funds As of May 31, 2025

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
016 JUVENILE PROBATION	MAIN	10,040.12	MAIN TXPL	63,774.00	
			MAIN SB MM	624.78	
			JUV TCLASS	184,520.36	258,959.26
017 ADULT PROBATION	MAIN	25,942.25	MAIN TXPL	128,237.87	
			MAIN SB MM	257,560.68	411,740.80
019 SATP TRACK III	MAIN	7,739.33-	MAIN SB MM	15,000.00	7,260.67
020 COMMUNITY SVC RESTITUTION	MAIN	4,267.14	MAIN SB MM		4,267.14
034 MENTAL HEALTH INITIATIVE PRGMAIN		4,023.06	MAIN TXPL		
			MAIN SB MM		4,023.06
035 CIVIL CHILD SUPPORT PROGRAM	MAIN	63,837.32	MAIN SB MM	51,500.00	115,337.32
037 HIGH RISK TREATMENT PROGRAM	MAIN	16,546.52	MAIN TXPL		
			MAIN SB MM		16,546.52
063 CASS COUNTY DRUG COURT	MAIN	56,178.95	MAIN TXPL		56,178.95
064 VETERANS PROGRAM	MAIN	213,414.50	MAIN TXPL		
			MAIN SB MM	20,000.00	233,414.50
067 PRE-TRIAL DIVERSION	MAIN	2,465.63			2,465.63
068 BOND SUPERVISION CASES	MAIN	38,103.80			38,103.80
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TOTAL		427,079.96		721,217.69	1,148,297.65

CASH IN BANK

By Investment Probation Funds

CHECK ACCOUNT	CHECK
ACCOUNT BALANCE - MAIN	427,079.96
TOTAL	----- 427,079.96
TDOA ACCOUNT	TDOA
ACCOUNT BALANCE - MAIN TXPL	192,011.87
ACCOUNT BALANCE - MAIN SB MM	344,685.46
ACCOUNT BALANCE - JUV TCLASS	184,520.36
TOTAL	----- 721,217.69

COMBINED STATEMENT OF REVENUES AND EXPENSES

COUNTY FUNDS As of May 31, 2025

FUND NAME	***** MONTH TO DATE *****		***** YEAR TO DATE *****	
	REVENUES	EXPENSES	REVENUES	EXPENSES
2025 GENERAL FUND	201,604.99	795,084.90	9,856,115.58	7,067,355.57
2025 DIST & CO COURT LAW FUND	17,492.54	64,533.31	444,134.15	404,728.80
2025 MAIN ROAD & BRIDGE	80,025.41	218,289.90	2,483,269.19	1,746,319.20
2025 H.A.V.A.	.00	.00	.00	.00
2025 TOBACCO SETTLEMENT	18,821.96	1,873.02	50,396.83	17,013.98
2025 ROAD AND BRIDGE #1	73,449.90	49,419.80	580,194.40	395,021.55
2025 ROAD AND BRIDGE #2	67,974.04	52,246.99	543,334.37	602,120.66
2025 ROAD AND BRIDGE #3	39,897.99	55,519.61	319,950.99	311,657.09
2025 ROAD AND BRIDGE #4	48,140.77	30,037.05	384,562.56	265,735.90
2025 LAW LIBRARY	1.19	1,812.66	7,473.29	12,688.62
2025 INDIGENT DEFENSE GRANT (SB7)	118.41	.00	26,499.90	.00
2025 DIST ATT, ESCROW ACCOUNT	.76	.00	6.34	.00
2025 C.D.A.FORFEITURE ACCOUNT	1,739.94	2,292.54	2,540.56	21,842.52
2025 CDA-STATE FUNDS	9,264.34	1,780.52	23,718.89	23,591.55
2025 VSO HTX GRANT	.00	.00	.00	.00
2025 CDA FORFEITURE FUNDS	59.94	.00	468.35	.00
2025 SHERIFF FEDERAL FORFEITURES	10.11	.00	95.81	.00
2025 SHERIFF OFFICE DONATIONS FUND	10.47	.00	79.68	600.00
2025 HOME GRANT PROJECTS 2017	88.05	9.00-	1,062,677.50	1,335,056.74
2025 JP TECHNOLOGY & TRANSACTION	371.59	502.98	7,206.61	4,574.54
2025 CH1701.157 LEOSE DA/SHER/CONST	.00	1,130.80	553.02	5,257.96
2025 NO FUND RECORD	.00	.00	.00	.00
2025 RIGHT OF WAY FUND	494.75	.00	9,268.09	.00
2025 CASS COUNTY FORESTRY FUND	2,542.30	.00	20,255.59	.00
2025 COMBINED INTEREST & SINKING	8,338.19	.00	518,356.30	423,825.00
2025 INTEREST & SINKING SERIES 2016	303.62	.00	2,361.48	.00
2025 SPECIAL PROJECTS FUND	7,491.10	.00	61,371.94	178,834.88
2025 ASST VET SERV OFFICER GRANT	47,007.46	19,153.40	174,666.64	174,932.33
2025 CDA DISCRETIONARY FUND	12.36	192.31	260.96	882.92
2025 PAYROLL	.00	.00	.00	.00
2025 SB 22 LAW ENFORCE ASST PROGRAM	922.47	26,095.10	8,328.03	210,179.63
2025 OIL & GAS LEASES	46,273.48	.00	47,334.07	.00
2025 OPIOID ABATEMENT TRUST FUND	77.82	.00	650.28	.00
2025 TRANSPORTATION TRUST FUND	14,848.13	.00	119,611.12	.00
2025 FIRE MITIGATION CWPP FOREST	.00	2,913.32	8,942.88	19,926.70
2025 GENERAL LONG TERM DEBT	.00	.00	.00	.00
TOTAL	687,384.08	1,322,869.21	16,764,685.40	13,222,146.14

PROBATION FUNDS

FUND NAME	***** MONTH TO DATE *****		***** YEAR TO DATE *****	
	REVENUES	EXPENSES	REVENUES	EXPENSES
2025 JUVENILE PROBATION	972.74	40,411.86	287,553.09	331,694.79
2025 ADULT PROBATION	23,957.55	37,408.82	427,349.16	341,738.79
2025 SATP TRACK III	.00	10,197.64	88,618.00	91,264.27
2025 COMMUNITY SVC RESTITUTION	.00	4,706.67	50,379.00	47,478.88
2025 MENTAL HEALTH INITIATIVE PRG	.00	6,633.08	58,750.00	60,790.67
2025 CIVIL CHILD SUPPORT PROGRAM	280.00	340.00	2,004.00	1,372.59
2025 HIGH RISK TREATMENT PROGRAM	.00	5,484.56	49,689.00	52,953.36
2025 CASS COUNTY DRUG COURT	.00	14,743.83	161,187.04	131,921.34
2025 VETERANS PROGRAM	.00	.00	.00	6,559.23
2025 NO FUND RECORD	.00	.00	.00	.00
2025 PRE-TRIAL DIVERSION	.00	2,248.63	18,065.00	20,034.82
2025 BOND SUPERVISION CASES	131.00	.00	3,554.00	48.40
TOTAL	25,341.29	122,175.09	1,147,148.29	1,085,857.14