

**CASS COUNTY**  
**MONTHLY AUDITOR REPORT**  
**PRESENTED TO COMMISSIONERS COURT**  
**ACTIVITY FOR FEBRUARY 2022**

As of March 14, 2022 the Auditor's office has received February 2022 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

Tax Assessor/Collector

As of March 14, 2022 The Auditor's Office has **NOT** received the following reports from the noted departments:

**District Clerk Office**

**Nov. and Dec 2021; Jan and Feb 2022** Monthly Reports,

Bank Statements and Reconciliations for the following accounts:

Main, E-File, Registry and Bail Bonds Accounts

## **Hazard Mitigation Plan**

Cass County has received payments from the following municipalities:

Bloomburg

Marietta

Domino

Queen City

Douglasville

Linden

Avinger

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

Atlanta

Hughes Springs

**SELECTED FUNDS**  
**CASH BALANCE**  
**As of FEBRUARY 28, 2022**

**CASH IN BANK**

General Fund	\$ 5,240,862.98	6.5 months' reserve against actual expenses
District Court	\$ 43,917.25	
Main Road & Bridge	\$ 244,598.53	
Tobacco Settlement	\$ 1,090,109.96	
Juvenile Probation	\$ 316,937.34	
Adult Probation-Basic Supervision	\$ 196,137.72	
Road & Bridge Precinct #1	\$ 359,502.25	
Road & Bridge Precinct #2	\$ 620,488.78	
Road & Bridge Precinct #3	\$ 281,509.13	
Road & Bridge Precinct #4	\$ 340,355.52	
Law Library	\$ 14,780.68	
Indigent Defense Grant	\$ 59,645.84	
Task Force Program	\$ 1.96	
Texas Historical Grant	\$ 8,931.22	
Sheriff Office Donations Fund	\$ 6,207.62	
Right of Way Fund	\$ 133,598.77	
Forestry Fund	\$ 610,260.51	
CARES Act-2020 Judicial	\$ 808,250.20	
American Rescue Plan Act of 2021	\$ 2,920,346.65	
Combined Interest & Sinking-Building	\$ 305,841.09	
Law Enforce Construction Fund	\$ 8,270.51	
Combined Interest & Sinking-Maintainers	\$ 157,184.59	
Special Projects Fund	\$ 293,858.90	

**SELECTED DEPARTMENTS**

**REVENUES AND EXPENSES**

**As of FEBRUARY 28, 2022**

**REVENUES                      EXPENSES**

**General Fund**

FY 2022 Total Annual Budget	\$9,588,699.26	\$9,605,910.26
FY 2022 Total Actual Current Month	\$ 1,447,748.80	\$ 1,049,863.42
FY 2022 Total Actual Year to Date	\$ 3,862,938.46	\$4,020,676.02

**Road & Bridge Precinct # 1**

FY 2022 Total Annual Budget	\$ 905,757.75	\$ 935,657.75
FY 2022 Total Actual Current Month	\$ 125,508.46	\$ 178,220.11
FY 2022 Total Actual Year to Date	\$ 309,297.27	\$ 396,095.23

**Road & Bridge Precinct # 2**

FY 2022 Total Annual Budget	\$ 869,594.09	\$ 879,339.55
FY 2022 Total Actual Current Month	\$ 115,809.95	\$ 39,288.71
FY 2022 Total Actual Year to Date	\$ 441,732.33	\$ 344,054.98

**Road & Bridge Precinct # 3**

FY 2022 Total Annual Budget	\$ 537,857.07	\$ 537,857.07
FY 2022 Total Actual Current Month	\$ 67,546.18	\$ 31,479.45
FY 2022 Total Actual Year to Date	\$ 200,372.54	\$ 157,640.42

**Road & Bridge Precinct # 4**

FY 2022 Total Annual Budget	\$ 715,191.33	\$ 715,191.33
FY 2022 Total Actual Current Month	\$ 77,444.08	\$ 33,310.07
FY 2022 Total Actual Year to Date	\$ 202,748.06	\$ 209,377.41

**Main Road & Bridge**

FY 2022 Total Annual Budget	\$2,567,626.27	\$2,567,626.27
FY 2022 Total Actual Current Month	\$ 342,948.20	\$ 403,347.07
FY 2022 Total Actual Year to Date	\$ 1,045,229.28	\$ 1,069,411.55

**SELECTED DEPARTMENTS  
REVENUES AND EXPENSES  
As of FEBRUARY 28, 2022**

**REVENUES                      EXPENSES**

**District Court**

FY 2022 Total Annual Budget	\$ 483,000.00	\$ 487,245.58
FY 2022 Total Actual Current Month	\$ 75,810.33	\$ 60,299.12
FY 2022 Total Actual Year to Date	\$ 180,270.74	\$ 183,215.49

**Law Library**

FY 2022 Total Annual Budget	\$ 8,050.00	\$ 18,700.00
FY 2022 Total Actual Current Month	\$ 396.38	\$ 1,536.57
FY 2022 Total Actual Year to Date	\$ 1,017.55	\$ 7,682.85

**Indigent Defense Grant**

FY 2022 Total Annual Budget	\$ 25,300.00	\$ 63,232.00
FY 2022 Total Actual Current Month	\$ 37.78	\$ 0.00
FY 2022 Total Actual Year to Date	\$ 207.36	\$ 0.00

**Right of Way**

FY 2022 Total Annual Budget	\$ 4,400.00	\$ 4,400.00
FY 2022 Total Actual Current Month	\$ 1,000.86	\$ 0.00
FY 2022 Total Actual Year to Date	\$ 2,785.82	\$ 0.00

**Forestry Fund**

FY 2022 Total Annual Budget	\$ 7,000.00	\$ 7,000.00
FY 2022 Total Actual Current Month	\$ 318.85	\$ 0.00
FY 2022 Total Actual Year to Date	\$ 1,772.53	\$ 0.00

**Juvenile Probation**

FY 2022 Total Annual Budget	\$ 413,552.00	\$ 413,552.00
FY 2022 Total Actual Current Month	\$ 128.86	\$ 42,827.30
FY 2022 Total Actual Year to Date	\$ 201,724.85	\$ 191,415.13

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

**As of FEBRUARY 28, 2022**

	<u>Principal</u>	<u>Interest</u>	<u>Total Due</u>
Law and Justice Center	\$ 3,565,000.00	\$ 519,851.00	4,084,851.00
Paid 02/08/2022	355,000.00	51,525.00	3,678,326.00
(15 year note, 2022 is Year 7)			
Road and Bridge Heavy Equipment	\$ 307,000.00	\$ 7,623.00	314,623.00
Paid 02/08/2022		2,532.75	312,090.25
(7 year note, 2022 is Year 6)			

**Statement of Revenues  
February-22**

Account #	ACCOUNT NAME	BUDGET	ACTUAL M-T-D	ACTUAL Y-T-D
010-202-016	RECORDS MANAGEMENT FEES	0.00	-5,545.00	-83,763.35
010-202-017	CO CLERK RECORDS MANAGE SB10	0.00	0.00	-82,325.66
010-202-018	JP#1,CC,DC COURTHOUSE SECUR	0.00	-897.28	-109,456.53
010-202-019	DIST CLK RECORDS MANAGEMENT	0.00	0.00	-41,105.16
010-202-023	PRESERVATION OF VITAL RECORD	0.00	-89.00	-12,973.02
010-202-024	CO.CLERK ARCHIVE FEE	0.00	-5,350.00	-440,134.36
010-202-026	DISTRICT CLERK TECHNOLOGY FE	0.00	2,269.06	-42,296.22
010-202-027	C & D COURT TECHNOLOGY FD 20	0.00	-38.00	-77,921.19
010-202-032	CONTRIBUTIONS PARTIES ETC.	0.00	0.00	-633.33
010-202-091	SHERIFF OFFICE TAC INS PAYMENTS	0.00	0.00	-21,635.00
010-202-095	CDA PRETRIAL DIVERSION REVEN	0.00	0.00	-9,000.00
010-202-151	CASS CO HISTORICAL COMMISSIO	0.00	0.00	-2,067.78
010-202-154	HEALTHY COUNTY WELLNESS PROG	0.00	0.00	-5,447.09
010-202-380	LAKE PATROL - RECEIPTS/DISB	0.00	0.00	-19,419.37
010-202-438	SHERIFF DISPATCH SERVICES/MO	0.00	-1,094.50	-2,094.50
010-202-439	SHERIFF PROCEEDS FIREARM SAL	0.00	0.00	-1,400.00
010-202-440	SHERIFF'S (SEIZURES PENDING	0.00	0.00	-39,095.30
010-202-451	SHERIFF ESCROW DUE TO FUND	0.00	0.00	-1,947.39
010-202-456	SHERIFFS PROCEEDS/FORFEITURE	0.00	0.00	-27,887.12
010-202-457	SHERIFFS PROCEED FROM SALES	0.00	0.00	-9,867.83
010-202-478	CONSTABLE #3 EQUIPMENT GRANT	0.00	0.00	-75.00
010-202-515	HAZARD MITIGATION PLAN	0.00	-4,716.80	-12,981.10
010-202-520	TAC PR20210777-1 TAX OFFICE	0.00	0.00	-56,519.57
			<u>-15,461.52</u>	<u>-1,100,045.87</u>

Account #	ACCOUNT NAME	BUDGET	ACTUAL M-T-D	ACTUAL Y-T-D
010-310-000	CURRENT TAXES-GENERAL	8,089,002.38	1,350,459.29	3,402,088.53
010-311-000	DELINQUENT TAXES-GENERAL	300,000.00	16,197.78	105,273.31
010-320-000	INTEREST ON INVESTMENTS	25,000.00	1,375.36	6,197.17
010-335-004	DISTRICT CLERK TECHNOLOGY	2,000.00	2,269.06	2,269.06
010-336-006	COUNTY COURT AT LAW GRANT	84,000.00	0.00	21,000.00
010-340-000	SHERIFF	45,000.00	1,827.34	11,774.99
010-340-020	SHERIFF VEHICLES	0.00	0.00	21,801.20
010-340-050	S.O. TANGO TANGO REVENUE	0.00	0.00	0.00
010-344-009	JP#1 OMNI COUNTY PORTION	400.00	32.00	132.00
010-344-010	JP#2 OMNI COUNTY PORTION	100.00	16.00	36.00
010-344-011	JP#3 OMNI COUNTY PORTION	600.00	90.55	290.09
010-344-012	JP#4 OMNI COUNTY PORTION	100.00	26.93	62.93
010-345-001	JP#1 COUNTY FINES/FEES CO	70,000.00	3,754.69	18,253.23
010-345-002	JP#2 COUNTY FINES/FEES CO	25,000.00	1,399.80	7,417.70
010-345-003	JP#3 COUNTY FINES/FEES CO	83,000.00	9,750.36	40,578.78
010-345-004	JP#4 COUNTY FINES/FEES CO	28,000.00	2,422.02	8,355.90
010-345-006	JP#1 GHS COLLECTION FEE (	18,000.00	510.36	3,276.77
010-345-007	JP#2 GHS COLLECTION FEE (	3,000.00	223.92	500.80
010-345-008	JP#3 GHS COLLECTION FEE (	23,000.00	1,671.14	5,779.45
010-345-009	JP#4 GHS COLLECTION FEE (	6,000.00	516.11	1,652.98
010-345-022	CITY OF LINDEN COMP.PROG.	3,371.88	0.00	0.00
010-346-000	COUNTY PERCENTAGE OF STAT	52,000.00	0.00	12,698.54
010-347-000	VIDEO FEES	300.00	0.00	113.71
010-348-000	DEF. & DISMISSAL FUND	1,000.00	79.80	577.30
010-349-000	CRIMINAL DISTRICT ATTORNE	1,000.00	0.00	74.98
010-349-001	PROSECUTOR'S FEE 2020	500.00	40.00	100.00
010-356-000	TAX COLLECTOR	35,000.00	2,698.96	14,733.81
010-358-000	TAX A/C COLLECTION RECEIP	9,000.00	0.00	10,582.30
010-358-001	LATE RENDITION PENALTY	15,000.00	2,602.17	5,598.46
010-358-002	SALES TAX COMMISSION	75,000.00	0.00	0.00
010-360-000	STATE OF TEXAS-CO.JUDGE S	25,200.00	5,050.00	15,100.00
010-360-200	MIXED BEVERAGE TAX	8,000.00	1,178.95	3,250.06
010-370-320	CRIME VICTIMS COORD GRANT	45,000.00	7,500.00	22,250.00
010-380-001	DPS RENT -COUNTY JAIL	12,000.00	1,000.00	5,000.00
010-383-003	CHILD WELFARE CPS	0.00	0.00	0.00
010-383-009	COURT ORDERED PRISON TRAN	5,000.00	726.50	1,273.00
010-390-000	MISC-OTHER REVENUE SOURCE	15,000.00	0.00	1,263.86
010-390-903	TRANSFER FROM SPECIAL PRO	0.00	13,747.00	13,747.00
010-399-240	CRIMINAL DIST. ATTY.	0.00	4,000.00	4,000.00
010-399-241	CDA PROSECUTING ATTORNEY	1,000.00	380.00	740.00
	FUND TOTAL	<u>9,105,574.26</u>	<u>1,447,748.80</u>	<u>3,862,938.46</u>



**District Court**

Account #	ACCOUNT NAME	BUDGET	ACTUAL M-T-D	ACTUAL Y-T-D
011-310-000	CURRENT TAXES	350,000.00	64,951.76	163,626.62
011-311-000	DELINQUENT TAXES	17,000.00	700.88	4,555.13
011-320-000	INTEREST ON INVESTMENTS	500.00	32.69	125.37
011-351-000	JURY FEES	1,000.00	0.00	241.62
011-352-000	ATTORNEY FEES	2,000.00	0.00	1,155.00
011-370-353	STATE JURY REIMBURSEMENT	2,500.00	0.00	442.00
011-375-000	TRF FROM INDIGENT DEFENSE	60,000.00	0.00	0.00
011-375-004	TRF FROM CARES ACT FD 078	50,000.00	0.00	0.00
011-375-006	TRF FROM SPEC PROJECTS FU	0.00	10,125.00	10,125.00
	<b>FUND TOTAL</b>	<b>483,000.00</b>	<b>75,810.33</b>	<b>180,270.74</b>

**MAIN R & B**

Account #	ACCOUNT NAME	BUDGET	ACTUAL M-T-D	ACTUAL Y-T-D
012-310-000	CURRENT M&O TAXES	200,000.00	38,032.01	95,809.95
012-311-000	DELINQUENT TAXES	8,000.00	400.93	2,605.76
012-314-000	30[ SPECIAL - CURRENT TAX	1,367,625.88	227,586.25	572,746.45
012-315-000	30[ SPECIAL - DELINQUENT	45,000.00	2,619.37	16,869.36
012-317-000	AUTO REGISTRATION	680,000.00	73,972.70	261,179.89
012-320-000	INTEREST ON INVESTMENTS	2,000.00	170.94	906.96
012-355-000	FINES & FORFEITURES	140,000.00	166.00	15,869.64
012-360-000	STATE OF TEXAS R&B MAIN	125,000.00	0.00	79,241.27
	<b>FUND TOTAL</b>	<b>2,567,625.88</b>	<b>342,948.20</b>	<b>1,045,229.28</b>

**Tobacco Settlement**

Account #	ACCOUNT NAME	BUDGET	ACTUAL M-T-D	ACTUAL Y-T-D
014-300-000	STATE COMPTROLLER	8,500.00	0.00	0.00
014-320-000	INTEREST ON INVESTMENTS	4,000.00	0.00	3,264.30
	<b>TOTAL RECEIPTS</b>	<b>12,500.00</b>	<b>0.00</b>	<b>3,264.30</b>

**R & B Precinct #1**

Account #	ACCOUNT NAME	BUDGET	ACTUAL M-T-D	ACTUAL Y-T-D
021-319-000	SALE ETC.	5,000.00	2,929.80	2,929.80
021-320-000	INTEREST ON INVESTMENTS	2,000.00	79.68	371.02
021-321-000	TEXPOOL INTEREST	1,500.00	0.00	0.00
021-390-550	LITTER COLLECTION & DUMPI	2,000.00	1,220.00	2,799.00
021-399-000	R&B 1 TRANSFERS	727,673.88	121,278.98	303,197.45
021-399-001	TRF FROM FUND BALANCE	142,583.87	0.00	0.00
021-399-006	TRF FROM GENERAL FUND	25,000.00	0.00	0.00
	<b>FUND TOTAL</b>	<b>905,757.75</b>	<b>125,508.46</b>	<b>309,297.27</b>

**R & B Precinct #2**

Account #	ACCOUNT NAME	BUDGET	ACTUAL	ACTUAL
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			M-T-D	Y-T-D
022-319-000	SALE ETC.	5,000.00	0.00	0.00
022-320-000	INTEREST ON INVESTMENTS	3,500.00	215.99	563.23
022-390-009	CTIF TXDOT FY 2020 GRANT	142,530.30	0.00	152,184.20
022-399-000	ROAD & BRIDGE #2 - TRANSF	693,563.79	115,593.96	288,984.90
022-399-006	TRF FROM GENERAL FUND	25,000.00	0.00	0.00
	FUND TOTAL	<u>869,594.09</u>	<u>115,809.95</u>	<u>441,732.33</u>

#### R & B Precinct #3

Account #	ACCOUNT NAME	BUDGET	ACTUAL M-T-D	ACTUAL Y-T-D
023-319-000	SALE ETC	5,000.00	0.00	5,273.20
023-320-000	INTEREST ON INVESTMENTS	2,500.00	111.78	528.34
023-390-002	ATCOG -LITTER ROUNDUP	2,000.00	0.00	0.00
023-390-500	LANDFILLS #3	4,000.00	1,110.00	3,760.00
023-399-000	RB#3 TRANSFERS	397,946.44	66,324.40	165,811.00
023-399-001	TRF FROM FUND BALANCE	101,410.63	0.00	0.00
023-399-006	TRF FROM GENERAL FUND	25,000.00	0.00	25,000.00
	FUND TOTAL	<u>537,857.07</u>	<u>67,546.18</u>	<u>200,372.54</u>

#### R & B Precinct #4

Account #	ACCOUNT NAME	BUDGET	ACTUAL M-T-D	ACTUAL Y-T-D
024-319-000	SALE ETC.	5,000.00	0.00	1,121.90
024-320-000	INTEREST ON INVESTMENTS	2,500.00	128.76	654.86
024-390-500	LANDFILL TRANSFER	20,000.00	1,516.00	11,473.00
024-399-000	TRF FROM MAIN R&B	454,795.93	75,799.32	189,498.30
024-399-001	TRF FROM FUND BALANCE	207,895.40	0.00	0.00
024-399-006	TRF FROM GENERAL FUND	25,000.00	0.00	0.00
	FUND TOTAL	<u>715,191.33</u>	<u>77,444.08</u>	<u>202,748.06</u>

#### Justice of the Peace Revenues

Account #	ACCOUNT NAME	BUDGET	ACTUAL M-T-D	ACTUAL Y-T-D
057-202-036	JP # 1 JUSTICE COURT TECH	0.00	0.00	-8,781.26
057-202-037	JP # 2 JUSTICE COURT TECH	0.00	0.00	-6,593.56
057-202-038	JP # 3 JUSTICE COURT TECH	0.00	0.00	-2,500.51
057-202-039	JP # 4 JUSTICE COURT TECH	0.00	0.00	-1,259.26
057-202-041	JP # 1 COUNTY TRANSACTION	0.00	0.00	-15,518.11
057-202-042	JP # 2 COUNTY TRANSACTION	0.00	0.00	-4,633.91
057-202-043	JP # 3 COUNTY TRANSACTION	0.00	0.00	-17,490.05
057-202-044	JP # 4 COUNTY TRANSACTION	0.00	0.00	-2,916.00
057-202-046	JP #2 COURTROOM SECURITY	0.00	0.00	-10,412.36
057-202-047	JP #3 COURTROOM SECURITY	0.00	0.00	-45,867.22
057-202-048	JP #4 COURTROOM SECURITY	0.00	0.00	-11,093.54
	FUND TOTAL			<u>-127,065.78</u>

**LEOSE Education Grants Received**

Account #	ACCOUNT NAME	BUDGET	ACTUAL M-T-D	ACTUAL Y-T-D
058-202-149	TRAIN & ED CH 1701.157-SHERIFF	0.00	0.00	-9,006.30
058-202-460	TRAIN & ED CH 1701.157 CDA	0.00	0.00	-4,706.26
058-202-471	TRAIN & ED CH 1701.157 CONST 1	0.00	0.00	-8,506.02
058-202-472	TRAIN & ED CH 1701.157 CONST 2	0.00	0.00	-1,197.17
058-202-473	TRAIN & ED CH 1701.157 CONST 3	0.00	0.00	-3,904.61
058-202-474	TRAIN & ED CH 1701.157 CONST 4	0.00	0.00	-5,855.02
	<b>FUND TOTAL</b>			<b>-33,175.38</b>

**Special Projects Fund**

Account #	ACCOUNT NAME		ACTUAL M-T-D	ACTUAL Y-T-D
087-202-001	REVENUE	0.00	0.00	0.00
087-202-002	TAC HEALTH INSURANCE CREDITS	0.00	0.00	-24,565.00
087-202-003	REGIONAL PUBLIC DEFENDER CRE	0.00	0.00	-500.00
087-202-004	CITIBANK CREDIT CARD REBATE	0.00	0.00	-1,006.81
087-202-005	DONATIONS/RESTITUTIONS	0.00	0.00	-100.00
087-202-006	TAC WORKMAN COMP REFUND	0.00	0.00	-2,906.00
087-271-000	FUND BALANCE	0.00	0.00	-300,182.50
	REVENUE			<b>-329,260.31</b>
087-320-000	INTEREST ON INVESTMENTS	0.00	174.51	970.59
087-390-100	TRANSFER FROM GENERAL FUN	0.00	0.00	0.00
087-399-990	TOTAL REVENUE SPECIAL PRO	0.00	0.00	0.00
	<b>FUND TOTAL</b>			<b>970.59</b>