

CASS COUNTY
MONTHLY AUDITOR REPORT
PRESENTED TO COMMISSIONERS COURT

ACTIVITY FOR APRIL 2022

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.”

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 May 10, 2022 the Auditor’s office has received April 2022 monthly reports from the following departments:

JP #1

JP #2

JP #3

JP #4

County Clerk

Tax Assessor/Collector Financial Reports

Treasurer Office Monthly Bank Statements/Reconciliations:

- 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

As of May 10, 2022 The Auditor's Office has NOT received the April 2022 Monthly Financial Reports from the noted departments:

County Jail	Tobacco Report Reconciliation
District Attorney	Escrow Bad Check Reconciliation for March and April 2022
District Clerk	Main Account---new acct-outstanding March & April 2022
	Main Account---old acct-outstanding March & April 2022
	E-File---old acct-outstanding Nov 2021
	Received Oct 2021 & Dec 2021-April 2022 on April 28, 2022
	E-File---new acct-outstanding April 2022 reconciliation
	Received Oct 2021-Mar 2022 on April 28, 2022
	Registry---outstanding April 2022
	Received Oct 2021-Mar 2022 on April 28, 2022
	Bail Bonds----outstanding April 2022
	Received Mar 2022 on May 5, 2022

SELECTED FUNDS
CASH BALANCE

As of APRIL 30, 2022

CASH IN BANK

General Fund	\$ 7,754,002.16	9.8 months' reserve against actual expenses
District Court	\$ 99,685.98	
Main Road & Bridge	\$ 836,145.63	
Tobacco Settlement	\$ 1,101,206.93	
Juvenile Probation	\$ 328,001.85	
Adult Probation-Basic Supervision	\$ 238,969.74	
Road & Bridge Precinct #1	\$ 410,208.65	
Road & Bridge Precinct #2	\$ 652,939.04	
Road & Bridge Precinct #3	\$ 284,640.98	
Road & Bridge Precinct #4	\$ 376,148.60	
Law Library	\$ 15,835.24	
Indigent Defense Grant	\$ 59,720.12	
Texas Historical Grant	\$ 11,732.52	
Sheriff Office Donations Fund	\$ 5,972.01	
Right of Way Fund	\$ 136,047.90	
Forestry Fund	\$ 667,336.99	
American Rescue Plan Act of 2021	\$ 2,921,668.45	
Combined Interest & Sinking-Building	\$ 530,447.28	
Law Enforce Construction Fund	\$ 6,080.86	
Combined Interest & Sinking-Maintainers	\$ 238,142.58	
Special Projects Fund	\$ 1,035,839.34	
CDA Discretionary Fund	\$ 6,080.86	

**SELECTED DEPARTMENTS
REVENUES AND EXPENSES**

As of APRIL 30, 2022

	<u>REVENUES</u>	<u>EXPENSES</u>
<u>General Fund</u>		
FY 2022 Total Annual Budget	\$9,588,699.26	\$9,588,699.26
FY 2022 Total Actual Current Month	\$ 330,043.54	\$ 686,552.41
FY 2022 Total Actual Year to Date	\$ 7,674,995.31	\$5,487,577.83
<u>Road & Bridge Precinct # 1</u>		
FY 2022 Total Annual Budget	\$ 905,757.75	\$ 935,657.75
FY 2022 Total Actual Current Month	\$ 61,058.26	\$ 49,958.37
FY 2022 Total Actual Year to Date	\$ 456,089.95	\$ 492,181.51
<u>Road & Bridge Precinct # 2</u>		
FY 2022 Total Annual Budget	\$ 869,594.09	\$ 879,339.55
FY 2022 Total Actual Current Month	\$ 58,097.11	\$ 76,585.09
FY 2022 Total Actual Year to Date	\$ 582,884.90	\$ 452,757.29
<u>Road & Bridge Precinct # 3</u>		
FY 2022 Total Annual Budget	\$ 537,857.07	\$ 537,857.07
FY 2022 Total Actual Current Month	\$ 34,892.29	\$ 35,843.71
FY 2022 Total Actual Year to Date	\$ 268,558.88	\$ 222,694.91
<u>Road & Bridge Precinct # 4</u>		
FY 2022 Total Annual Budget	\$ 715,191.33	\$ 715,191.33
FY 2022 Total Actual Current Month	\$ 42,133.63	\$ 43,130.80
FY 2022 Total Actual Year to Date	\$ 311,819.24	\$ 282,655.51
<u>Main Road & Bridge</u>		
FY 2022 Total Annual Budget	\$2,567,626.27	\$2,567,651.27
FY 2022 Total Actual Current Month	\$ 158,882.13	\$ 213,827.32
FY 2022 Total Actual Year to Date	\$ 2,064,464.27	\$ 1,497,099.44

**SELECTED DEPARTMENTS
REVENUES AND EXPENSES**

As of APRIL 30, 2022

	<u>REVENUES</u>	<u>EXPENSES</u>
<u>District Court</u>		
FY 2022 Total Annual Budget	\$ 487,245.58	\$ 487,245.58
FY 2022 Total Actual Current Month	\$ 12,276.26	\$ 85,776.29
FY 2022 Total Actual Year to Date	\$ 346,215.19	\$ 293,421.21
<u>Law Library</u>		
FY 2022 Total Annual Budget	\$ 8,050.00	\$ 18,700.00
FY 2022 Total Actual Current Month	\$ 3,593.33	\$ 1,536.57
FY 2022 Total Actual Year to Date	\$ 5,145.25	\$ 10,755.99
<u>Indigent Defense Grant</u>		
FY 2022 Total Annual Budget	\$ 25,300.00	\$ 63,232.00
FY 2022 Total Actual Current Month	\$ 39.02	\$ 0.00
FY 2022 Total Actual Year to Date	\$ 281.64	\$ 0.00
<u>Right of Way</u>		
FY 2022 Total Annual Budget	\$ 4,400.00	\$ 4,400.00
FY 2022 Total Actual Current Month	\$ 233.18	\$ 0.00
FY 2022 Total Actual Year to Date	\$ 5,234.95	\$ 0.00
<u>Forestry Fund</u>		
FY 2022 Total Annual Budget	\$ 7,000.00	\$ 7,000.00
FY 2022 Total Actual Current Month	\$ 40,515.57	\$ 0.00
FY 2022 Total Actual Year to Date	\$ 58,849.01	\$ 0.00
<u>Juvenile Probation</u>		
FY 2022 Total Annual Budget	\$ 413,552.00	\$ 411,550.00
FY 2022 Total Actual Current Month	\$ 22,147.63	\$ 30,469.04
FY 2022 Total Actual Year to Date	\$ 267,991.89	\$ 246,617.66

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

As of APRIL 30, 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
4/30/2022

Account #	ACCOUNT NAME	BUDGET	ACTUAL	
			M-T-D	Y-T-D
010-202-016	RECORDS MANAGEMENT FEES	0.00	6,485.00	96,923.35
010-202-017	CO CLERK RECORDS MANAGE SB10	0.00	750.40	83,076.06
010-202-018	JP#1,CC,DC COURTHOUSE SECUR	0.00	2,734.86	113,345.27
010-202-019	DIST CLK RECORDS MANAGEMENT	0.00	402.50	41,507.66
010-202-023	PRESERVATION OF VITAL RECORD	0.00	129.00	13,186.02
010-202-024	CO CLERK ARCHIVE FEE	0.00	6,230.00	452,794.36
010-202-026	DISTRICT CLERK TECHNOLOGY FE	0.00	730.00	43,026.22
010-202-027	C & D COURT TECHNOLOGY FD 20	0.00	899.88	78,822.79
010-202-032	CONTRIBUTIONS PARTIES ETC.	0.00	0.00	1,432.02
010-202-091	SHERIFF OFFICE TAC INS PAYMENTS	0.00	0.00	21,635.00
010-202-095	CDA PRETRIAL DIVERSION REVEN	0.00	1,000.00	10,000.00
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	5,587.09
010-202-380	LAKE PATROL - RECEIPTS/DISB	0.00	0.00	19,419.37
010-202-438	SHERIFF DISPATCH SERVICES/MO	0.00	0.00	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	14,946.63
010-202-451	SHERIFF ESCROW DUE TO FUND	0.00	0.00	1,947.39
010-202-456	SHERIFFS PROCEEDS/FOREFEITURE	0.00	0.00	44,817.29
010-202-457	SHERIFFS PROCEED FROM SALES	0.00	7,698.60	17,566.43
010-202-478	CONSTABLE #3 EQUIPMENT GRANT	0.00	0.00	75.00
010-202-493	GRAPHIC PACK INTL ANNUAL TAX PAY	0.00	0.00	130,000.00
010-202-515	HAZARD MITIGATION PLAN	0.00	10,935.00	23,916.10
010-202-520	TAC PR20210777-1 TAX OFFICE	0.00	0.00	56,519.57
			<u>37,995.24</u>	<u>1,276,105.90</u>

Account #	ACCOUNT NAME	BUDGET	ACTUAL M-T-D	ACTUAL Y-T-D
010-310-000	CURRENT TAXES-GENERAL	8,089,002.38	201,292.06	6,745,377.40
010-311-000	DELINQUENT TAXES-GENERAL	300,000.00	27,763.55	151,902.97
010-320-000	INTEREST ON INVESTMENTS	25,000.00	3,617.88	13,344.50
010-330-000	CO CLERK LOCAL CR CRT CST	160,000.00	20,134.16	104,877.68
010-330-001	ELECTION EQUIPMENT RENTAL	2,000.00	0.00	2,000.00
010-331-000	PROBATE EDUCATION FUND	500.00	0.00	260.00
010-331-002	C.I.G.F. PROBATE FEE	1,000.00	510.00	2,380.00
010-332-000	MARRIAGE LICENSE	4,000.00	420.00	2,090.00
010-334-000	FAMILY PROTECTION ACT	800.00	315.00	390.00
010-335-000	DISTRICT CLERK LOCAL CR CRT CST	50,000.00	16,016.82	18,905.19
010-335-004	DISTRICT CLERK TECHNOLOGY	2,000.00	0.00	2,269.06
010-336-006	COUNTY COURT AT LAW GRANT	84,000.00	0.00	42,000.00
010-340-000	SHERIFF	45,000.00	13,145.99	26,956.64
010-340-020	SHERIFF VEHICLES	22,000.00	0.00	21,801.20
010-340-050	S.O. TANGO TANGO REVENUE	360.00	0.00	0.00
010-344-009	JP#1 OMNI COUNTY PORTION	400.00	152.00	340.00
010-344-010	JP#2 OMNI COUNTY PORTION	100.00	20.00	68.00
010-344-011	JP#3 OMNI COUNTY PORTION	600.00	112.00	534.09
010-344-012	JP#4 OMNI COUNTY PORTION	100.00	44.00	162.93
010-345-001	JP#1 COUNTY FINES/FEES CO	70,000.00	11,895.41	36,780.12
010-345-002	JP#2 COUNTY FINES/FEES CO	25,000.00	2,396.04	11,980.29
010-345-003	JP#3 COUNTY FINES/FEES CO	83,000.00	12,968.79	63,219.36
010-345-004	JP#4 COUNTY FINES/FEES CO	28,000.00	3,436.54	17,261.11
010-345-006	JP#1 GHS COLLECTION FEE (	18,000.00	4,485.05	9,487.41
010-345-007	JP#2 GHS COLLECTION FEE (	3,000.00	432.22	1,045.82
010-345-008	JP#3 GHS COLLECTION FEE (	23,000.00	2,894.38	11,025.32
010-345-009	JP#4 GHS COLLECTION FEE (	6,000.00	1,202.39	4,506.21
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	-7.17	22,959.33
010-347-000	VIDEO FEES	300.00	131.70	245.41
010-348-000	DEF. & DISMISSAL FUND	1,000.00	99.80	796.70
010-349-000	CRIMINAL DISTRICT ATTORNE	1,000.00	41.44	116.42
010-349-001	PROSECUTOR'S FEE 2020	500.00	40.00	160.00
010-356-000	TAX COLLECTOR	35,000.00	4,995.08	22,806.72
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	-863.94	10,492.61
010-358-002	SALES TAX COMMISSION	75,000.00	0.00	96,816.89
010-360-000	STATE OF TEXAS-CO.JUDGE S	25,200.00	0.00	15,100.00
010-360-200	MIXED BEVERAGE TAX	8,000.00	1,140.76	5,516.00
010-370-320	CRIME VICTIMS COORD GRANT	45,000.00	0.00	26,000.00
010-377-311	ELECTIONS EXP REIMB FROM OTHER ENT	0.00	0.00	8,832.09
010-380-001	DPS RENT -COUNTY JAIL	12,000.00	1,000.00	7,000.00
010-383-003	CHILD WELFARE CPS	1,000.00	0.00	0.00
010-383-009	COURT ORDERED PRISON TRAN	5,000.00	156.50	1,586.00
010-390-000	MISC-OTHER REVENUE SOURCE	15,000.00	0.00	1,930.27
010-390-902	TRF FROM FUNDS TO GENERAL FUND	0.00	0.00	7.52
010-390-903	TRANSFER FROM SPECIAL PRO	0.00	0.00	13,747.00
010-399-181	TRF FROM CARES ACT FUND 078	100,000.00	0.00	133,271.33
010-399-186	HAZARD MITIGATION PLAN	10,000.00	0.00	0.00
010-399-240	CRIMINAL DIST. ATTY.	0.00	0.00	4,000.00
010-399-241	CDA PROSECUTING ATTORNEY	1,000.00	0.00	740.00
	FUND TOTAL	9,457,234.26	329,988.45	7,673,671.89

District Court

Account #	ACCOUNT NAME	BUDGET	ACTUAL	
			M-T-D	Y-T-D
011-310-000	CURRENT TAXES	350,000.00	9,681.21	324,424.53
011-311-000	DELINQUENT TAXES	17,000.00	1,201.31	6,572.77
011-320-000	INTEREST ON INVESTMENTS	500.00	75.51	304.04
011-351-000	JURY FEES	1,000.00	283.65	525.27
011-352-000	ATTORNEY FEES	2,000.00	1,034.58	2,189.58
011-370-353	STATE JURY REIMBURSEMENT	2,500.00	0.00	2,074.00
011-375-000	TRF FROM INDIGENT DEFENSE	60,000.00	0.00	0.00
011-375-004	TRF FROM CARES ACT FUND 078	50,000.00	0.00	0.00
011-375-006	TRF FROM SPEC PROJECTS FUND	0.00	0.00	10,125.00
	FUND TOTAL	483,000.00	12,276.26	346,215.19

MAIN R & B

Account #	ACCOUNT NAME	BUDGET	ACTUAL	
			M-T-D	Y-T-D
012-310-000	CURRENT M&O TAXES	200,000.00	5,668.48	189,963.01
012-311-000	DELINQUENT TAXES	8,000.00	687.21	3,759.95
012-314-000	30[SPECIAL - CURRENT TAX	1,367,625.88	33,864.09	1,163,367.17
012-315-000	30[SPECIAL - DELINQUENT	45,000.00	4,256.79	24,126.12
012-317-000	AUTO REGISTRATION	680,000.00	81,995.09	553,979.31
012-320-000	INTEREST ON INVESTMENTS	2,000.00	482.78	1,801.11
012-355-000	FINES & FORECLOSURES	140,000.00	31,927.69	48,226.33
012-360-000	STATE OF TEXAS R&B MAIN	125,000.00	0.00	79,241.27
	FUND TOTAL	2,567,625.88	158,882.13	2,064,464.27

Tobacco Settlement

Account #	ACCOUNT NAME	BUDGET	ACTUAL	
			M-T-D	Y-T-D
014-300-000	STATE COMPTROLLER	8,500.00	9,890.23	9,890.23
014-320-000	INTEREST ON INVESTMENTS	4,000.00	630.90	4,471.04
	TOTAL RECEIPTS	12,500.00	10,521.13	14,361.27

R & B Precinct #1

Account #	ACCOUNT NAME	BUDGET	ACTUAL	
			M-T-D	Y-T-D
021-319-000	SALE ETC.	5,000.00	0.00	2,929.80
021-320-000	INTEREST ON INVESTMENTS	2,000.00	138.60	604.55
021-321-000	TEXPOOL INTEREST	1,500.00	0.00	0.00
021-390-000	MISCELLANEOUS REVENUE	0.00	280.17	280.17
021-390-550	LITTER COLLECTION & DUMPI	2,000.00	0.00	2,799.00
021-399-000	R&B 1 TRANSFERS	727,673.88	60,639.49	424,476.43
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	25,000.00
	FUND TOTAL	905,757.75	61,058.26	456,089.95

R & B Precinct #2

Account #	ACCOUNT NAME	BUDGET	ACTUAL	ACTUAL
			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	300.13	1,121.84
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	57,796.98	404,578.86
022-399-006	TRF FROM GENERAL FUND	25,000.00	0.00	25,000.00
	FUND TOTAL	869,594.09	58,097.11	582,884.90

R & B Precinct #3

Account #	ACCOUNT NAME	BUDGET	ACTUAL	ACTUAL
			M-T-D	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	145.79	805.98
023-390-002	ATCOG -LITTER ROUNDUP	2,000.00	0.00	0.00
023-390-500	LANDFILLS #3	4,000.00	1,584.30	5,344.30
023-399-000	RB#3 TRANSFERS	397,946.44	33,162.20	232,135.40
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	537,857.07	34,892.29	268,558.88

R & B Precinct #4

Account #	ACCOUNT NAME	BUDGET	ACTUAL	ACTUAL
			M-T-D	Y-T-D
024-319-000	SALE ETC.	5,000.00	1,598.00	3,915.50
024-320-000	INTEREST ON INVESTMENTS	2,500.00	195.97	1,020.12
024-390-500	LANDFILL TRANSFER	20,000.00	2,440.00	16,586.00
024-399-000	TRF FROM MAIN R&B	454,795.93	37,899.66	265,297.62
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	25,000.00
	FUND TOTAL	715,191.33	42,133.63	311,819.24

Justice of the Peace Revenues

Account #	ACCOUNT NAME	BUDGET	ACTUAL	ACTUAL
			M-T-D	Y-T-D
057-202-036	JP # 1 JUSTICE COURT TECH	0.00	0.00	8,957.92
057-202-037	JP # 2 JUSTICE COURT TECH	0.00	0.00	6,664.21
057-202-038	JP # 3 JUSTICE COURT TECH	0.00	0.00	2,811.06
057-202-039	JP # 4 JUSTICE COURT TECH	0.00	0.00	1,382.47
057-202-041	JP # 1 COUNTY TRANSACTION	0.00	0.00	15,606.42
057-202-042	JP # 2 COUNTY TRANSACTION	0.00	0.00	4,669.22
057-202-043	JP # 3 COUNTY TRANSACTION	0.00	0.00	17,776.52
057-202-044	JP # 4 COUNTY TRANSACTION	0.00	256.36	2,732.79
057-202-046	JP #2 COURTROOM SECURITY	0.00	0.00	10,496.20
057-202-047	JP #3 COURTROOM SECURITY	0.00	0.00	46,236.57
057-202-048	JP #4 COURTROOM SECURITY	0.00	0.00	11,231.17
	FUND TOTAL	0.00	256.36	128,564.55

LEOSE Education Grants Received

Account #	ACCOUNT NAME	BUDGET	ACTUAL	
			M-T-D	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
	FUND TOTAL			33,175.38

Special Projects Fund

Account #	ACCOUNT NAME	ACTUAL	
		M-T-D	Y-T-D
087-202-001	REVENUE	0.00	0.00
087-202-002	TAC HEALTH INSURANCE CREDITS	0.00	36,012.75
087-202-003	REGIONAL PUBLIC DEFENDER CRE	0.00	0.00
087-202-004	CITIBANK CREDIT CARD REBATE	0.00	0.00
087-202-005	DONATIONS/RESTITUTIONS	0.00	0.00
087-202-006	TAC WORKMAN COMP REFUND	0.00	0.00
087-202-007	CARES ACT FUNDS	0.00	0.00
087-202-008	G P PROPERTY TAX ADMIN FEE	0.00	5,000.00
087-271-000	FUND BALANCE	0.00	0.00
	REVENUE	0.00	41,012.75
			1,070,273.06
087-320-000	INTEREST ON INVESTMENTS	2,500.00	620.21
087-390-100	TRANSFER FROM GENERAL FUN	0.00	0.00
087-395-001	INTERFUND TRANSFERS	0.00	-23,872.00
087-399-990	TOTAL REVENUE SPECIAL PRO	0.00	0.00
	FUND TOTAL	2,500.00	-23,251.79
			-21,933.72