

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

As of October 13, 2021 The Auditor's Office received September 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

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

September 2021

District Clerk Main, Registry and Bail Bonds Bank Accounts

Audits conducted during the month of September 2021:

District Clerk Forensic Audit of current and prior years—

This audit is continuing. The Internal Auditor has completed parts of FY 2021, and the full years of FY 2020 and FY 2019 through a complete review of bank statements, monthly reports and other Documents.

Hazard Mitigation Plan

Cass County has received payments from the following municipalities for their share of the Hazard Mitigation Plan:

Bloomburg

Marietta

Domino

Cass County has NOT yet received payments from the following municipalities for their share of the Hazard Mitigation Plan:

Atlanta

Avinger

Douglasville

Hughes Springs

Linden

Queen City

SELECTED FUNDS

CASH BALANCE

As of SEPTEMBER 30, 2021

CASH IN BANK

General Fund	\$ 5,355,260.22	7 months' reserve against actual expenses
District Court	\$ 54,987.85	
Main Road & Bridge	\$ 247,520.17	
Tobacco Settlement	\$ 1,086,845.66	
Juvenile Probation	\$ 287,843.41	
Adult Probation-Basic Supervision	\$ 235,570.13	
Road & Bridge Precinct #1	\$ 464,108.61	
Road & Bridge Precinct #2	\$ 533,647.20	
Road & Bridge Precinct #3	\$ 284,263.03	
Road & Bridge Precinct #4	\$ 360,822.81	
Law Library	\$ 20,780.98	
Indigent Defense Grant	\$ 51,717.98	
Task Force Program	\$ 36,924.94	
Texas Historical Grant	\$ 14,184.49	
Sheriff Office Donations Fund	\$ 6,402.13	
Right of Way Fund	\$ 130,798.41	
Forestry Fund	\$ 608,487.98	
CARES Act-2020 Judicial	\$ 896,913.25	
American Rescue Plan Act of 2021	\$ 2,918,559.60	
Combined Interest & Sinking-Building	\$ 474,552.27	
Law Enforce Construction Fund	\$ 10,785.34	
Combined Interest & Sinking-Maintainers	\$ 76,445.30	
Special Projects Fund	\$ 287,682.50	

SELECTED DEPARTMENTS**REVENUES AND EXPENSES****As of SEPTEMBER 30, 2021**

	<u>REVENUES</u>	<u>EXPENSES</u>
<u>General Fund</u>		
FY 2021 Total Annual Budget	\$9,626,448.08	\$9,381,002.94
FY 2021 Total Actual Current Month	\$ 240,018.12	\$ 957,246.24
FY 2021 Total Actual Year to Date	\$8,788,786.64	\$8,748,841.85
<u>Road & Bridge Precinct # 1</u>		
FY 2021 Total Annual Budget	\$ 904,172.86	\$ 963,578.09
FY 2021 Total Actual Current Month	\$ 59,172.86	\$ 219,842.54
FY 2021 Total Actual Year to Date	\$ 701,459.69	\$ 923,417.31
<u>Road & Bridge Precinct # 2</u>		
FY 2021 Total Annual Budget	\$ 804,944.52	\$ 794,257.29
FY 2021 Total Actual Current Month	\$ 54,480.49	\$ 124,319.90
FY 2021 Total Actual Year to Date	\$ 662,531.45	\$ 716,755.87
<u>Road & Bridge Precinct # 3</u>		
FY 2021 Total Annual Budget	\$ 512,828.29	\$ 547,072.74
FY 2021 Total Actual Current Month	\$ 31,964.89	\$ 40,068.56
FY 2021 Total Actual Year to Date	\$ 387,827.80	\$ 411,952.44
<u>Road & Bridge Precinct # 4</u>		
FY 2021 Total Annual Budget	\$ 639,448.54	\$ 576,340.13
FY 2021 Total Actual Current Month	\$ 38,239.91	\$ 68,750.36
FY 2021 Total Actual Year to Date	\$ 482,712.25	\$ 449,662.89
<u>Main Road & Bridge</u>		
FY 2021 Total Annual Budget	\$2,446,586.21	\$2,415,429.14
FY 2021 Total Actual Current Month	\$ 67,922.91	\$ 201,552.93
FY 2021 Total Actual Year to Date	\$2,411,597.36	\$2,415,427.97

SELECTED DEPARTMENTS

REVENUES AND EXPENSES

As of SEPTEMBER 30, 2021

REVENUES **EXPENSES**

District Court

FY 2021 Total Annual Budget	\$ 537,190.94	\$ 502,551.24
FY 2021 Total Actual Current Month	\$ 31,918.81	\$ 40,686.62
FY 2021 Total Actual Year to Date	\$ 466,189.03	\$ 377,962.52

Law Library

FY 2021 Total Annual Budget	\$ 43,040.13	\$ 40,000.00
FY 2021 Total Actual Current Month	\$ 2,429.23	\$ 1,506.44
FY 2021 Total Actual Year to Date	\$ 39,695.29	\$ 16,570.84

Indigent Defense Grant

FY 2021 Total Annual Budget	\$ 25,312.75	\$ 28,232.00
FY 2021 Total Actual Current Month	\$ 39.94	\$ 25,000.00
FY 2021 Total Actual Year to Date	\$ 32,922.76	\$ 28,232.00

Right of Way

FY 2021 Total Annual Budget	\$ 6,675.00	\$ 6,675.00
FY 2021 Total Actual Current Month	\$ 106.94	\$ 0.00
FY 2021 Total Actual Year to Date	\$ 5,828.21	\$ 0.00

Forestry Fund

FY 2021 Total Annual Budget	\$ 29,000.00	\$ 269,833.13
FY 2021 Total Actual Current Month	\$ 346.30	\$ 0.00
FY 2021 Total Actual Year to Date	\$ 4,721.32	\$ 256,002.13

Juvenile Probation

FY 2022 Total Annual Budget	\$ 413,552.00	\$ 413,552.00
FY 2022 Total Actual Current Month	\$ 106.78	\$ 24,311.18
FY 2022 Total Actual Year to Date	\$ 106.78	\$ 24,311.18

LONG TERM DEBT
INTEREST AND SINKING FUNDS
PRINCIPAL AND INTEREST DUE

As of SEPTEMBER 30, 2021

	<u>Principal</u>	<u>Interest</u>	<u>Total Due</u>
Law and Justice Center (15 year note, 2021 is Year 6)	\$ 3,565,000.00	\$ 519,851.00	4,084,851.00
Road and Bridge Heavy Equipment (7 year note, 2021 is Year 5)	\$ 307,000.00	\$ 7,623.00	314,623.00