

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

As of January 12, 2022 the Auditor's office has received December 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

Tax Assessor/Collector

As of January 12, 2022 The Auditor's Office has **NOT** received the following reports from the noted departments:

November and December 2021

District Clerk: Monthly Reports, Bank Statements and Reconciliations:

Main, E-File, Registry and Bail Bonds Accounts

District Attorney

Bad check monthly reconciliation report

Treasurer Office

County Clerk December bank statement reconciliation

## Hazard Mitigation Plan

Cass County has received payments from the following municipalities:

Bloomburg

Marietta

Domino

Queen City

Douglassville

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

Atlanta

Avinger

Hughes Springs

Linden

**SELECTED FUNDS**  
**CASH BALANCE**  
**As of DECEMBER 31, 2021**

**CASH IN BANK**

General Fund	\$ 4,911,867.47	6.5 months' reserve against actual expenses
District Court	\$ 46,977.74	
Main Road & Bridge	\$ 289,983.48	
Tobacco Settlement	\$ 1,088,863.08	
Juvenile Probation	\$ 320,372.50	
Adult Probation-Basic Supervision	\$ 224,731.39	
Road & Bridge Precinct #1	\$ 428,080.51	
Road & Bridge Precinct #2	\$ 380,570.80	
Road & Bridge Precinct #3	\$ 242,105.41	
Road & Bridge Precinct #4	\$ 291,184.16	
Law Library	\$ 17,445.27	
Indigent Defense Grant	\$ 59,568.09	
Task Force Program	\$ 1.96	
Texas Historical Grant	\$ 13,482.79	
Sheriff Office Donations Fund	\$ 6,198.58	
Right of Way Fund	\$ 132,150.04	
Forestry Fund	\$ 609,582.60	
CARES Act-2020 Judicial	\$ 807,849.70	
American Rescue Plan Act of 2021	\$ 2,919,564.85	
Combined Interest & Sinking-Building	\$ 584,882.13	
Law Enforce Construction Fund	\$ 9,645.37	
Combined Interest & Sinking-Maintainers	\$ 114,102.20	
Special Projects Fund	\$ 314,445.80	

**SELECTED DEPARTMENTS**

**REVENUES AND EXPENSES**

**As of DECEMBER 31, 2021**

**REVENUES**                      **EXPENSES**

**General Fund**

FY 2022 Total Annual Budget	\$9,565,689.26	\$9,562,689.26
FY 2022 Total Actual Current Month	\$ 1,122,395.99	\$ 729,095.23
FY 2022 Total Actual Year to Date	\$ 1,819,141.49	\$2,260,093.72

**Road & Bridge Precinct # 1**

FY 2022 Total Annual Budget	\$ 905,757.75	\$ 905,757.75
FY 2022 Total Actual Current Month	\$ 122,279.24	\$ 40,840.54
FY 2022 Total Actual Year to Date	\$ 123,064.82	\$ 141,284.52

**Road & Bridge Precinct # 2**

FY 2022 Total Annual Budget	\$ 869,594.09	\$ 736,064.95
FY 2022 Total Actual Current Month	\$ 115,647.91	\$ 39,473.37
FY 2022 Total Actual Year to Date	\$ 115,791.41	\$ 258,032.04

**Road & Bridge Precinct # 3**

FY 2022 Total Annual Budget	\$ 537,857.07	\$ 537,857.07
FY 2022 Total Actual Current Month	\$ 66,415.62	\$ 23,801.87
FY 2022 Total Actual Year to Date	\$ 99,555.64	\$ 96,227.24

**Road & Bridge Precinct # 4**

FY 2022 Total Annual Budget	\$ 715,191.33	\$ 715,191.33
FY 2022 Total Actual Current Month	\$ 77,886.37	\$ 61,481.11
FY 2022 Total Actual Year to Date	\$ 83,861.01	\$ 139,661.72

**Main Road & Bridge**

FY 2022 Total Annual Budget	\$2,567,626.27	\$2,567,626.27
FY 2022 Total Actual Current Month	\$ 240,681.00	\$ 403,433.52
FY 2022 Total Actual Year to Date	\$ 473,443.42	\$ 452,240.74

**SELECTED DEPARTMENTS**

**REVENUES AND EXPENSES**

**As of DECEMBER 31, 2021**

**REVENUES**                      **EXPENSES**

**District Court**

FY 2022 Total Annual Budget	\$ 483,000.00	\$ 477,120.58
FY 2022 Total Actual Current Month	\$ 51,396.08	\$ 22,913.76
FY 2022 Total Actual Year to Date	\$ 78,577.01	\$ 78,461.27

**Law Library**

FY 2022 Total Annual Budget	\$ 8,050.00	\$ 18,700.00
FY 2022 Total Actual Current Month	\$ 576.09	\$ 1,536.57
FY 2022 Total Actual Year to Date	\$ 609.00	\$ 4,609.71

**Indigent Defense Grant**

FY 2022 Total Annual Budget	\$ 25,300.00	\$ 63,232.00
FY 2022 Total Actual Current Month	\$ 44.50	\$ 0.00
FY 2022 Total Actual Year to Date	\$ 129.61	\$ 0.00

**Right of Way**

FY 2022 Total Annual Budget	\$ 4,400.00	\$ 4,400.00
FY 2022 Total Actual Current Month	\$ 784.48	\$ 0.00
FY 2022 Total Actual Year to Date	\$ 1,337.09	\$ 0.00

**Forestry Fund**

FY 2022 Total Annual Budget	\$ 7,000.00	\$ 7,000.00
FY 2022 Total Actual Current Month	\$ 360.34	\$ 0.00
FY 2022 Total Actual Year to Date	\$ 1,094.62	\$ 0.00

**Juvenile Probation**

FY 2022 Total Annual Budget	\$ 413,552.00	\$ 413,552.00
FY 2022 Total Actual Current Month	\$ 22,118.41	\$ 25,677.12
FY 2022 Total Actual Year to Date	\$ 124,472.39	\$ 110,727.51

**LONG TERM DEBT**  
**INTEREST AND SINKING FUNDS**  
**PRINCIPAL AND INTEREST DUE**  
**As of DECEMBER 31, 2021**

	<u><b>Principal</b></u>	<u><b>Interest</b></u>	<u><b>Total Due</b></u>
Law and Justice Center (15 year note, 2022 is Year 7)	\$ 3,565,000.00	\$ 519,851.00	4,084,851.00
Road and Bridge Heavy Equipment (7 year note, 2022 is Year 6)	\$ 307,000.00	\$ 7,623.00	314,623.00