

CASS COUNTY
AUDITOR ANNUAL FINANCIAL REPORT
PRESENTED TO COMMISSIONERS COURT
AND DISTRICT JUDGE
ACTIVITY FOR FISCAL YEAR 2022

In accordance with requirements from the Local Government Code, Title 4 Finances, Subtitle B County Finances, Chapter 114 County Financial Reports, Subchapter A General Provisions, Section 114.025

Sec. 114.025. COUNTY AUDITOR'S MONTHLY AND ANNUAL REPORTS TO COMMISSIONERS COURT AND DISTRICT JUDGES. (a) The county auditor shall make an annual report to the commissioners court and to the district judges of the county. Each report must show:

- (1) the aggregate amounts received and disbursed from each county fund;
 - (2) the condition of each account on the books;
 - (3) the amount of county, district, and school funds on deposit in the county depository;
 - (4) the amount of county bonded indebtedness and other indebtedness;
- and
- (5) any other fact of interest, information, or suggestion that the auditor considers proper or that the court or district judges require.

(b) The annual report must include a record of all transactions made during a calendar year. The auditor shall file the annual report at a regular or special term of the commissioners court held during the month of April of the following year. The auditor shall file a copy of the report with the district judges of the county.

(c) At the time the annual audit is delivered to the commissioners court and the district judges, the auditor shall send to the bonding company of each district, county, and precinct officer a report indicating the condition of that person's office.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

To meet the requirements of the Local Government Code, I have produced the following reports for the above noted points:

- 1) Combined Statement of Revenue and Expenses
- 2) Cash Position
- 3) Debt Service Schedules for County long term debt
- 4) Cass County Auditor Monthly Financial Report for September 2022
- 5) Budget Analysis Usage Report
- 6) Cass County Transaction Ledger for all financial activity of Cass County for FY 2022

These reports are for Fiscal Year 2022; ending date of September 30th 2022. Please note, the Budget Analysis Usage Report and the Transaction Ledger are extremely detailed, long reports of all the activity of Cass County for the entire fiscal year and are too long of reports to print to include with this Annual Report. I have opted to retain a copy of these reports in my desktop file folder of this annual report; they are available for any person to review at their convenience.

The following bullet points are my “other facts of interest, information or suggestions that the auditor considers proper that the court or judges may require” as noted in point 5 above; please see the following information:

- 1) Cass County is in sound financial condition. As of September 30, 2022 the cash in the bank totals \$17,709,062.57 with a revenue to debt ratio of 14 months reserve. See attached Auditor Monthly Financial Report and the Cash Position Report for September 2022.

As of September 30th 2022 the General Fund Main checking account balance was \$2,099,301.68. As of April 5th, 2023 that balance is \$4,361,222.17. That is just the General Fund Main Checking account (working cash account).

As of the preparation date of this annual report, April 5, 2023, Cass County retains \$22,339,522.06 cash in the bank accounts on the Cash Position attached report. Of that amount, \$6,711,751.45 is held in our “open” Main checking accounts for the County to conduct its financial business.

It is the recommendation of the County Auditor to transfer most of these “Main Checking Account” funds into investment accounts where higher interest rates may be earned; a greater source of revenue for County operations. Funds may be transferred from higher interest bearing accounts very easily, on a daily basis if needed, to pay current debts. In this way maximized interest may be earned on revenues placed into the care of the County.

- 2) County revenues are being received at a timely, responsible rate from the citizens of Cass County and are being processed as quickly as possible by the office of the Tax Assessor/Collector. That

processing speed for the Tax Assessor/Collector office has been quickened by the upgrading of the part time employee position to a full time position.

- 3) Monthly reports are received on a timely basis by the office of the Auditor and Treasurer from all departments with the exception of the District Clerk throughout Fiscal Year 2022. The outside auditor, CPA firm, has noted as a finding against Cass County for three years in a row, fiscal years 2019, 2020 and 2021 that the District Clerk has not filed monthly reports on a timely basis in accordance with Local Government Code Title 4, Chapter 114.

The CPA auditor has just issued a draft report for their audit of County finances for fiscal year 2022. The audit records a finding in the “Condition” of the Cass County financial records; it is stated as, “Revenue collection activity was not reported timely during the fiscal year by the District Clerk’s office. This resulted in delayed recording of the revenues from that office ranging from 1-6 months after the revenues should have been recognized”.

The finding by the CPA auditor states the “Cause” of the finding is that “the District Clerk is required to submit reports to the County Auditor and Treasurer on a monthly basis to ensure accounting activity is recognized timely. The reporting process also includes reconciliation of bank accounts under the control of the District Clerk. These reports and reconciliations were not performed on a timely basis.”

In November of 2022, the second month of the 2023 Fiscal Year, the County Treasurer took over the reconciliation of the Main, E-File and Bail Bonds bank accounts of the District Clerk while the Clerk maintains the responsibility of reconciling the Registry Account. As of the date of this report the County Treasurer has been unable to balance/reconcile the accounts from the District Clerk.

This is the fourth annual audit of Cass County Financial Records where it is noted that the District Clerk has not submitted or reconciled the monthly reports or bank statements on a timely basis to the County Auditor or County Treasurer.

- 4) ARPA funds have started being disbursed in accordance with the Net-Loss policy as adopted by Commissioners Court. Once all funds have been disbursed to the various funds, General, District Court, Main Road and Bridge and the specific Road and Bridge departments the Commissioners Court may decide on if/when/how to reclassify those funds for unrestricted use for County purposes.
- 5) Debt Service payments and Indigent Legal and Health payments have been made timely and in accordance with prescribed protocols.

It has been and continues to be my pleasure to work for the citizens of Cass County and with the Commissioners Court and District Judge. My desire is to continue in this capacity for some time to come as the representative of the oversight of the financial aspects of Cass County.

If any recipient of these reports has any questions regarding their contents or condition of the findings presented in the attachments or my "facts of interest" I welcome the opportunity to discuss any and all matters the individual(s) may have and they are welcome to contact me at their convenience to discuss the matters of the financial condition of Cass County.

A handwritten signature in blue ink that reads "James R. Loomis". The signature is written in a cursive style with a large, looping initial "J".

James R. Loomis

Cass County Auditor

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2023 010 GENERAL FUND	MAIN	4,361,222.17	MAIN TXPL MAIN SB MM MAIN TCLAS MAIN TA CD	161,856.07 1,799,050.08 6,420,391.21	12,742,519.53
2023 011 DIST & CO COURT LAW FUND	MAIN	130,348.13	MAIN TXPL MAIN SB MM	.02	130,348.15
2023 012 MAIN ROAD & BRIDGE	MAIN	942,113.70	MAIN TXPL MAIN SB MM MAIN TCLAS	93,446.53 112,774.44	1,148,334.67
2023 013 H.A.V.A.	MAIN		MAIN TXPL MAIN SB MM		
2023 014 TOBACCO SETTLEMENT	MAIN	25,672.15	MAIN TXPL MAIN RR CD MAIN SB MM MAIN DC CD TBC TCLAS MAIN RR SV MAIN TX CD MAIN TX SV	61,014.77 19,778.86 1,000,388.20 25.00	1,106,878.98
2023 016 JUVENILE PROBATION	MAIN	23,252.31	MAIN TXPL MAIN SB MM	151,522.64 163,200.82	337,975.77
2023 017 ADULT PROBATION	MAIN	34,668.95	MAIN TXPL MAIN SB MM	115,041.50 145,976.47	295,686.92
2023 019 SATP TRACK III	MAIN	20,986.69	MAIN SB MM	15,000.00	35,986.69
2023 020 COMMUNITY SVC RESTITUTION	MAIN	13,853.70	MAIN SB MM		13,853.70
2023 021 ROAD AND BRIDGE #1	MAIN	140,897.87	MAIN TXPL MAIN SB MM MAIN TCLAS	88,324.09 344,465.34 216,956.08	790,643.38
2023 022 ROAD AND BRIDGE #2	MAIN	72,775.91	MAIN TXPL MAIN SB MM MAIN TCLAS	98,816.17 620,635.88 172,501.15	964,729.11
2023 023 ROAD AND BRIDGE #3	MAIN	87,245.17	MAIN TXPL MAIN SB MM MAIN TCLAS	29,290.85 352,738.64 53,788.20	523,062.86
2023 024 ROAD AND BRIDGE #4	MAIN	93,203.98	MAIN TXPL MAIN SB MM MAIN TCLAS	83,729.35 410,916.15 21,518.71	609,368.19
2023 025 AIP PROGRAM	MAIN		MAIN TXPL		
2023 028 CASS COUNTY PARK	MAIN		MAIN TXPL		
2023 029 FEDERAL-ROAD IMPROVMT 071019MAIN	MAIN		MAIN TXPL		

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2023 030 LINDEN ENTERPRISE FUND	MAIN		MAIN TXPL MAIN SB MM		
2023 032 FEDERAL IMPROVEMENT 0711037	MAIN		MAIN TXPL		26,470.28
2023 034 MENTAL HEALTH INITIATIVE PRGMAIN	MAIN	26,470.28	MAIN SB MM		
2023 035 CIVIL CHILD SUPPORT PROGRAM	MAIN	56,796.39	MAIN SB MM	51,500.00	108,296.39
2023 036 FEMA DR-1999-TX 2011 WILDFIRMAIN	MAIN		MAIN TXPL		
2023 037 HIGH RISK TREATMENT PROGRAM	MAIN	48,288.74	MAIN TXPL MAIN SB MM		48,288.74
2023 038 BEAR CREEK FMAG 2965-2011	MAIN		MAIN TXPL		
2023 039 TEXAS CDBG CONTRACT 713069	MAIN		MAIN TXPL		
2023 040 TEXAS CDBG CONTRACT 7216247	MAIN		MAIN TXPL MAIN SB MM		
2023 041 LAW LIBRARY	MAIN	8,631.38			8,631.38
2023 042 INDIGENT DEFENSE GRANT (SB7)	MAIN	17,769.25	MAIN TXPL MAIN SB MM	52.33	17,821.58
2023 043 DIST ATT, ESCROW ACCOUNT	MAIN	334.39	MAIN TXPL MAIN SB MM		334.39
2023 044 C.D.A.FORFEITURE ACCOUNT	MAIN	40,168.95	MAIN TXPL MAIN SB MM MAIN GFTCD	35,715.59 600.00	76,484.54
2023 045 REGIONAL INTRASTATE TASK FORMAIN	MAIN		MAIN TXPL MAIN SB MM		
2023 046 TASK FORCE PROGRAM INCOME	MAIN		MAIN TXPL MAIN SB MM		
2023 047 CDA-STATE FUNDS	MAIN	36,366.73	MAIN TXPL		36,366.73
2023 048 TEXAS HISTORICAL GRANT	MAIN		MAIN SB MM		
2023 049 VSO GRANT FUND	MAIN				
2023 050 ARK LA TEX SEIZ/FORFT.FUND	MAIN		MAIN TXPL		
2023 051 CDA FORFEITURE FUNDS	MAIN	11,926.90	MAIN TXPL MAIN SB MM	11,088.87	23,015.77
2023 052 SHERIFF FEDERAL FORFEITURES	MAIN	4,387.18	MAIN TXPL MAIN SB MM		4,387.18
2023 053 SHERIFF OFFICE DONATIONS	FUNMAIN	5,125.27			5,125.27

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2023 054 ELECTIONS REIMBURSEMENT FUNDMAIN					
2023 055 HOME GRANT PROJECTS 2017 MAIN		26,109.44			26,109.44
2023 056 E.O. FERAL HOG ABATEMENT PGMMAIN					
2023 057 JP TECHNOLOGY & TRANSACTION MAIN		33,783.46	MAIN SB MM	97,851.98	131,635.44
			MAIN TCLAS		
2023 058 CH1701.157 LEOSE DA/SHER/CONMAIN		28,571.60			28,571.60
2023 059 TEOAF TASK FORCE GRANT MAIN		144.60	MAIN SB MM		144.60
2023 062 CTIF-01-034 TXDOT GRANT MAIN			MAIN SB MM		
2023 063 CASS COUNTY DRUG COURT MAIN		48,982.00	MAIN TXPL		48,982.00
2023 064 VETERANS PROGRAM MAIN		13,917.36	MAIN TXPL		33,917.36
			MAIN SB MM	20,000.00	
2023 065 FEMA 4269 MAIN			MAIN SB MM		
2023 067 PRE-TRIAL DIVERSION MAIN		9,713.81			9,713.81
2023 068 BOND SUPERVISION CASES MAIN		10,934.00			10,934.00
2023 069 TEXAS GRANT CDBG # 7219070 MAIN					
			MAIN TXPL		
			MAIN SB MM		
2023 070 RIGHT OF WAY FUND MAIN		29,031.24			143,638.84
			MAIN TXPL	114,607.60	
			MAIN SB MM		
2023 071 CTIF FY 2020 TXDOT GRANT MAIN					
			MAIN TXPL		
			MAIN SB MM		
2023 072 CASS COUNTY FORESTRY FUND MAIN		61,143.66			674,668.32
			MAIN TXPL	50,740.19	
			MAIN SB MM	62,590.37	
			MAIN TX CD		
			FST TCLAS	500,194.10	
2023 073 FEMA DR 4586 MAIN			MAIN SB MM		
2023 077 CARES ACT 2020 HAVA ELECTIONMAIN			MAIN SB MM		
2023 078 CARES ACT 2020 JUDICIAL MAIN			MAIN SB MM		
			CARE TCLAS		
2023 079 AMERICAN RESCUE PLAN ACT 202MAIN		10,047.06	MAIN SB MM	70,574.39	157,057.49
			ARPA TCLAS	76,436.04	
2023 084 COMBINED INTEREST & SINKING CI&S		25,257.27	CI&S TXPL		
			CI&S		
			CI&S SB MM	551,948.92	577,206.19
			CI&S TCLAS		
2023 085 LAW ENFORC.CONSTRUCTION FUNDMAIN			MAIN TXPL		

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2023 086 INTEREST & SINKING SERIES 20CI&S		7,100.79	CI&S TXPL CI&S SB MM	250,152.11	257,252.90
2023 087 SPECIAL PROJECTS FUND	MAIN	182,052.38	MAIN TXPL MAIN SB MM SPF TCLASS	230,279.75 750,291.15	1,162,623.28
2023 089 CDA DISCRETIONARY FUND	MAIN	8,262.93			8,262.93
2023 090 PAYROLL	PAYROLL	14,193.66			14,193.66
2023 096 GENERAL FIXED ASSETS					
2023 097 GENERAL LONG TERM DEBT					
TOTAL		6,711,751.45		15,627,770.61	22,339,522.06
CHECK ACCOUNT					
		CHECK			
		ACCOUNT BALANCE - MAIN			
		ACCOUNT BALANCE - CI&S			
		ACCOUNT BALANCE - PAYROLL			
TOTAL		6,711,751.45			
TDOA ACCOUNT					
		TDOA			
		ACCOUNT BALANCE - MAIN TXPL			
		ACCOUNT BALANCE - MAIN SB MM			
		ACCOUNT BALANCE - MAIN TCLASS			
		ACCOUNT BALANCE - TBC TCLASS			
		ACCOUNT BALANCE - MAIN TX SV			
		ACCOUNT BALANCE - MAIN GFTCD			
		ACCOUNT BALANCE - FST TCLASS			
		ACCOUNT BALANCE - ARPA TCLASS			
		ACCOUNT BALANCE - CI&S SB MM			
		ACCOUNT BALANCE - SPF TCLASS			
TOTAL		15,627,770.61			

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2022 010 GENERAL FUND	MAIN	2,099,301.68	MAIN TXPL MAIN SB MM MAIN TCLAS MAIN TA CD	158,685.97 2,526,070.83 3,130,541.84	7,914,600.32
2022 011 DIST & CO COURT LAW FUND	MAIN	34,603.50	MAIN TXPL MAIN SB MM	10,722.58	45,326.08
2022 012 MAIN ROAD & BRIDGE	MAIN	18,666.48	MAIN TXPL MAIN SB MM MAIN TCLAS	92,501.52 110,661.82	221,829.82
2022 013 H.A.V.A.	MAIN		MAIN TXPL MAIN SB MM		
2022 014 TOBACCO SETTLEMENT	MAIN	37,633.76	MAIN TXPL MAIN RR CD MAIN SB MM MAIN DC CD MAIN RR SV MAIN TX CD MAIN TX SV	59,819.88 1,009,842.76	1,107,321.40
2022 015 BEAR CK DISASTER DONATION	BECREEK				
2023 016 JUVENILE PROBATION	MAIN	11,084.99	MAIN TXPL MAIN SB MM	148,555.22 103,244.82	262,885.03
2023 017 ADULT PROBATION	MAIN	52,932.34	MAIN TXPL MAIN SB MM	112,788.55 106,958.64	272,679.53
2023 019 SATP TRACK III	MAIN	35,787.77	MAIN SB MM	15,000.00	50,787.77
2023 020 COMMUNITY SVC RESTITUTION	MAIN	12,504.74	MAIN SB MM		12,504.74
2022 021 ROAD AND BRIDGE #1	MAIN	93,981.29	MAIN TXPL MAIN SB MM MAIN TCLAS	86,594.39 136,194.07 212,891.73	529,661.48
2022 022 ROAD AND BRIDGE #2	MAIN	68,880.95	MAIN TXPL MAIN SB MM MAIN TCLAS	96,880.98 443,344.72 169,269.58	778,376.23
2022 023 ROAD AND BRIDGE #3	MAIN	89,410.74	MAIN TXPL MAIN SB MM MAIN TCLAS	28,717.25 198,451.52 52,780.61	369,360.12
2022 024 ROAD AND BRIDGE #4	MAIN	58,496.65	MAIN TXPL MAIN SB MM MAIN TCLAS	82,089.62 228,404.16 21,115.63	390,106.06
2023 025 AIP PROGRAM	MAIN		MAIN TXPL		
2022 026 CASS COUNTY RESOURCE RECOVERMAIN			MAIN TXPL		
2022 027 COUNTY CLERK ARCHIVE FUND	MAIN		MAIN TXPL		

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2022 028 CASS COUNTY PARK	MAIN		MAIN TXPL		
2022 029 FEDERAL-ROAD IMPROVMT 071019MAIN	MAIN		MAIN TXPL		
2022 030 LINDEN ENTERPRISE FUND	MAIN		MAIN TXPL MAIN SB MM		
2022 031 EMG WATERSHED AG-7442-C-1100MAIN	MAIN		MAIN TXPL		
2022 032 FEDERAL IMPROVEMENT 0711037 MAIN	MAIN		MAIN TXPL		
2023 034 MENTAL HEALTH INITIATIVE PRGMAIN	MAIN	34,066.34	MAIN TXPL MAIN SB MM		34,066.34
2023 035 CIVIL CHILD SUPPORT PROGRAM MAIN	MAIN	52,603.69	MAIN SB MM	51,500.00	104,103.69
2022 036 FEMA DR-1999-TX 2011 WILDFIRMAIN	MAIN		MAIN TXPL		
2023 037 HIGH RISK TREATMENT PROGRAM MAIN	MAIN	32,484.65	MAIN TXPL MAIN SB MM		32,484.65
2022 038 BEAR CREEK EMAG 2965-2011 MAIN	MAIN		MAIN TXPL		
2022 039 TEXAS CDBG CONTRACT 713069 MAIN	MAIN		MAIN TXPL		
2022 040 TEXAS CDBG CONTRACT 7216247 MAIN	MAIN		MAIN TXPL MAIN SB MM		
2022 041 LAW LIBRARY	MAIN	13,815.05			13,815.05
2022 042 INDIGENT DEFENSE GRANT (SB7) MAIN	MAIN	9,880.71	MAIN TXPL MAIN SB MM	51.86	9,932.57
2022 043 DIST ATT, ESCROW ACCOUNT	MAIN	330.74	MAIN TXPL MAIN SB MM		330.74
2022 044 C.D.A.FORFEITURE ACCOUNT	MAIN	23,717.85	MAIN TXPL MAIN SB MM MAIN GFTCD	35,354.44 600.00	59,672.29
2022 045 REGIONAL INTRASTATE TASK FORMAIN	MAIN		MAIN TXPL MAIN SB MM		
2022 046 TASK FORCE PROGRAM INCOME	MAIN		MAIN TXPL MAIN SB MM		
2022 047 CDA-STATE FUNDS	MAIN	17,219.26	MAIN TXPL		17,219.26
2022 048 TEXAS HISTORICAL GRANT	MAIN	451.94-	MAIN SB MM	8,148.30	7,696.36
2022 049 VSO GRANT FUND	MAIN				
2022 050 ARK LA TEX SEIZ/FORFT.FUND	MAIN		MAIN TXPL		
2022 051 CDA FORFEITURE FUNDS	MAIN	11,794.91	MAIN TXPL		

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2022 052 SHERIFF FEDERAL FORFEITURES MAIN		4,338.67	MAIN SB MM MAIN TXPL MAIN SB MM	10,976.78	22,771.69
2022 053 SHERIFF OFFICE DONATIONS FUNMAIN		5,955.00			5,955.00
2022 054 ELECTIONS REIMBURSEMENT FUNDMAIN		27,836.37			27,836.37
2022 055 HOME GRANT PROJECTS 2017 MAIN		40,379.08	MAIN SB MM MAIN TCLAS	96,862.43	137,241.51
2022 056 E.O. FERAL HOG ABATEMENT PGMMAIN		24,261.89			24,261.89
2022 057 JP TECHNOLOGY & TRANSACTION MAIN		143.06	MAIN SB MM		143.06
2022 058 CH1701.157 LEOSE DA/SHER/CONMAIN		28,149.59	MAIN SB MM		28,149.59
2022 059 TEOAF TASK FORCE GRANT MAIN		13,917.36	MAIN TXPL MAIN SB MM	20,000.00	33,917.36
2022 062 CTIF-01-034 TXDOT GRANT MAIN		7,858.88	MAIN SB MM		7,858.88
2023 063 CASS COUNTY DRUG COURT MAIN		4,842.00			4,842.00
2023 064 VETERANS PROGRAM MAIN		23,803.65	MAIN TXPL MAIN SB MM	113,448.56	137,252.21
2022 065 FEMA 4269 MAIN		60,405.07	MAIN TXPL MAIN SB MM	49,746.52 557,089.36	667,240.95
2023 067 PRE-TRIAL DIVERSION MAIN		149,102.36	MAIN SB MM MAIN SB MM MAIN SB MM MAIN TXPL MAIN TX CD	355,680.93 2,152,356.39	2,657,139.68
2023 068 BOND SUPERVISION CASES MAIN					
2022 069 TEXAS GRANT CDBG # 7219070 MAIN					
2022 070 RIGHT OF WAY FUND MAIN					
2022 071 CTIF FY 2020 TXDOT GRANT MAIN					
2022 072 CASS COUNTY FORESTRY FUND MAIN					
2022 073 FEMA DR 4586 MAIN					
2022 077 CARES ACT 2020 HAVA ELECTIONMAIN					
2022 078 CARES ACT 2020 JUDICIAL MAIN					
2022 079 AMERICAN RESCUE PLAN ACT 202MAIN					

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2022 080 CASS COUNTY JAIL CONSTRUCTIOCC JAIL CO			CCJC-TXPL CC JAIL CD		
2022 081 CC JAIL INT & SINKING	CC JAILI&S		CCJIS-TXPL JAIL I&SCD		
2022 082 RESOURCE RECOVERY I&S	CC SW CONS		CCSWC-TXPL SW CONSTCD		
2022 083 RESOURCE RECOVERY INT&SINKINCC SW I&S			CCSWIS-TDO SW I&S CD		
2022 084 COMBINED INTEREST & SINKING CI&S		25,003.08	CI&S TXPL CI&S CI&S SB MM CI&S TCLAS	494,201.36	519,204.44
2022 085 LAW ENFORC.CONSTRUCTION FUNDMAIN		3,571.63	MAIN TXPL MAIN SB MM		3,571.63
2022 086 INTEREST & SINKING SERIES 20CI&S		7,029.37	CI&S TXPL CI&S SB MM	87,153.31	94,182.68
2022 087 SPECIAL PROJECTS FUND	MAIN	105,089.16	MAIN TXPL MAIN SB MM MAIN TCLAS	970,648.74	1,075,737.90
2022 089 CDA DISCRETIONARY FUND	MAIN	8,463.87			8,463.87
2022 090 PAYROLL	PAYROLL	14,193.66			14,193.66
2022 096 GENERAL FIXED ASSETS					
2022 097 GENERAL LONG TERM DEBT					
TOTAL		3,363,089.90		14,345,972.67	17,709,062.57
CHECK ACCOUNT					
ACCOUNT BALANCE - MAIN		3,316,863.79			
ACCOUNT BALANCE - CI&S		32,032.45			
ACCOUNT BALANCE - PAYROLL		14,193.66			
TOTAL		3,363,089.90			
TDOA ACCOUNT					
ACCOUNT BALANCE - MAIN TXPL		823,878.38			
ACCOUNT BALANCE - MAIN SB MM		7,090,497.02			
ACCOUNT BALANCE - MAIN TCLAS		3,697,261.21			
ACCOUNT BALANCE - MAIN TX SV		25.00			
ACCOUNT BALANCE - MAIN GFTCD		600.00			
ACCOUNT BALANCE - ARPA TCLAS		2,152,356.39			
ACCOUNT BALANCE - CI&S SB MM		581,354.67			
TOTAL		14,345,972.67			

FUND NAME	***** MONTH TO DATE ***** REVENUES	***** YEAR TO DATE ***** REVENUES	***** MONTH TO DATE ***** EXPENSES	***** YEAR TO DATE ***** EXPENSES
2022 GENERAL FUND	380,832.59	9,001,973.66	135,203.35-	6,631,268.44
2022 DIST & CO COURT LAW FUND	31,612.99	467,103.62	36,433.93	498,035.01
2022 MAIN ROAD & BRIDGE	104,815.58	2,441,164.25	165,356.05	2,444,784.94
2022 H.A.V.A.	.00	7.56	.00	5,888.85
2022 TOBACCO SETTLEMENT	1,865.70	21,691.08	.00	15.34
2022 BEAR CK DISASTER DONATION	.00	.00	.00	.00
2023 JUVENILE PROBATION	513.88	513.88	21,126.72	21,126.72
2023 ADULT PROBATION	51,668.45	51,668.45	27,895.53	27,895.53
2023 SATP TRACK III	32,175.00	32,175.00	7,694.64	7,694.64
2023 COMMUNITY SVC RESTITUTION	15,357.00	15,357.00	4,024.12	4,024.12
2022 ROAD AND BRIDGE #1	63,356.49	767,736.38	56,257.84	707,671.21
2022 ROAD AND BRIDGE #2	59,101.26	888,812.32	62,735.39	647,315.29
2022 ROAD AND BRIDGE #3	33,759.47	437,951.00	341.09	313,251.45
2022 ROAD AND BRIDGE #4	41,778.11	516,177.20	5,803.59	485,397.18
2023 AIP PROGRAM	.00	.00	.00	.00
2022 CASS COUNTY RESOURCE RECOVERY	.00	.00	.00	.00
2022 COUNTY CLERK ARCHIVE FUND	.00	.00	.00	.00
2022 CASS COUNTY PARK	.00	117.00	978.55	978.55
2022 FEDERAL-ROAD IMPROVMT 0710197	.00	.00	.00	.00
2022 LINDEN ENTERPRISE FUND	.00	.00	.00	.00
2022 EMG WATERSHED AG-7442-C-110010	.00	.00	.00	.00
2022 FEDERAL IMPROVEMENT 0711037	.00	.00	.00	.00
2023 MENTAL HEALTH INITIATIVE PRG	21,301.00	21,301.00	4,610.24	4,610.24
2023 CIVIL CHILD SUPPORT PROGRAM	160.00	160.00	.00	.00
2022 FEMA DR-1999-TX 2011 WILDFIRES	.00	.00	.00	.00
2023 HIGH RISK TREATMENT PROGRAM	32,500.00	32,500.00	5,949.35	5,949.35

FUND NAME	***** MONTH TO DATE ***** REVENUES	***** MONTH TO DATE ***** EXPENSES	***** YEAR TO DATE ***** REVENUES	***** YEAR TO DATE ***** EXPENSES
2022 BEAR CREEK FMAG 2965-2011	.00	.00	.00	.00
2022 TEXAS CDBG CONTRACT 713069	.00	.00	.00	.00
2022 TEXAS CDBG CONTRACT 7216247	.00	.00	.00	.00
2022 LAW LIBRARY	5,064.54	1,459.75	14,622.90	18,438.83
2022 INDIGENT DEFENSE GRANT (SB7)	7,733.71	13,232.00	23,726.09	73,232.00
2022 DIST ATT, ESCROW ACCOUNT	.55	.00	3.94	.00
2022 C.D.A.FORFEITURE ACCOUNT	99.20	206.83	9,511.35	10,947.88
2022 REGIONAL INTRASTATE TASK FORCE	.00	.00	.00	.00
2022 TASK FORCE PROGRAM INCOME	.00	.00	8.61	36,933.55
2022 CDA-STATE FUNDS	18,490.71	5,389.71	46,340.31	39,355.79
2022 TEXAS HISTORICAL GRANT	14.00	1,490.00	117.33	7,205.46
2022 VSO GRANT FUND	.00	.00	.00	661.89
2022 ARK LA TEX SEIZ/FORFT.FUND	.00	.00	.00	.00
2022 CDA FORFEITURE FUNDS	38.21	.00	261.82	.00
2022 SHERIFF FEDERAL FORFEITURES	7.32	.00	52.43	.00
2022 SHERIFF OFFICE DONATIONS FUND	4,218.27	57.36	4,283.79	4,265.51
2022 ELECTIONS REIMBURSEMENT FUND	.00	.00	6,032.93	11,982.09
2022 HOME GRANT PROJECTS 2017	4,301.00	120,745.50	832,711.91	827,303.10
2022 E.O. FERAL HOG ABATEMENT PGM	.00	.00	.00	.00
2022 JP TECHNOLOGY & TRANSACTION	11,665.93	2,392.29-	15,606.48	11,010.24
2022 CHI701.157 LEOSE DA/SHER/CONST	2,648.83	105.00	2,894.58	2,607.76
2022 TEOAF TASK FORCE GRANT	19.25	.00	12,617.26	.00
2022 CTIF-01-034 TXDOT GRANT	.00	.00	.00	.00
2023 CASS COUNTY DRUG COURT	20,625.00	8,034.97	20,625.00	8,034.97
2023 VETERANS PROGRAM	.00	.00	.00	.00
2022 FEMA 4269	.00	.00	.00	.00

FUND NAME	***** MONTH TO DATE ***** REVENUES	***** YEAR TO DATE ***** REVENUES	***** MONTH TO DATE ***** EXPENSES	***** YEAR TO DATE ***** EXPENSES
2023 PRE-TRIAL DIVERSION	10,000.00	10,000.00	2,153.50	2,153.50
2023 BOND SUPERVISION CASES	240.00	240.00	.00	.00
2022 TEXAS GRANT CDBG # 7219070	.00	30,516.25	.00	30,525.00
2022 RIGHT OF WAY FUND	280.13	6,446.22	.00	.00
2022 CTIF FY 2020 TXDOT GRANT	.00	172,546.93	.00	172,546.93
2022 CASS COUNTY FORESTRY FUND	1,128.48	63,263.28	.00	4,510.31
2022 FEMA DR 4586	.00	.00	.00	.00
2022 CARES ACT 2020 HAVA ELECTIONS	.00	4.18	.00	3,345.19
2022 CARES ACT 2020 JUDICIAL	1.88-	1,106.50	.00	898,019.75
2022 AMERICAN RESCUE PLAN ACT 2021	5,534.74	25,954.25	1,207,215.37	3,203,473.67
2022 CASS COUNTY JAIL CONSTRUCTION	.00	.00	.00	.00
2022 CC JAIL INT & SINKING	.00	.00	.00	.00
2022 RESOURCE RECOVERY I&S	.00	.00	.00	.00
2022 RESOURCE RECOVERY INT&SINKING	.00	.00	.00	.00
2022 COMBINED INTEREST & SINKING	6,874.88	498,490.76	.00	454,850.00
2022 LAW ENFORC.CONSTRUCTION FUND	.00	2.30	1,713.51	8,450.15
2022 INTEREST & SINKING SERIES 2016	1,482.15	174,709.15	.00	157,065.50
2022 SPECIAL PROJECTS FUND	1,749.59	30,371.22-	.00	5,963.40
2022 CDA DISCRETIONARY FUND	74.25	623.05	181.68	991.08
2022 PAYROLL	.00	.00	.00	.00
2022 GENERAL FIXED ASSETS	.00	.00	.00	.00
2022 GENERAL LONG TERM DEBT	.00	.00	.00	.00
TOTAL	973,086.38	16,639,357.78	1,623,596.58	17,799,780.41

CASS COUNTY
MONTHLY AUDITOR REPORT
PRESENTED TO COMMISSIONERS COURT
ACTIVITY FOR SEPTEMBER 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 Tuesday October 12, 2022 (the 7th working day of the month) the Auditor's office has received September 2022 monthly reports from the following departments:

JP #1
JP #2
JP #3
JP #4
County Clerk
District Clerk Monthly Reports for Main Account
County Jail Monthly Reports, Bank Reconciliations
County Jail Tobacco Report
District Attorney Escrow Bad Check Reconciliation
Tax Assessor/Collector Monthly Report, Bank Statement and Reconciliation (TAC is diagnosed with Covid).

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 Tuesday October 12th, 2022 (the 7th working day of the month) the Auditor's office has NOT received the following monthly financial reports and/or bank statements with reconciliations from the following departments:

District Clerk Bail Bonds Account and Registry Account—September Monthly Reports

**SUMMARIES OF GENERAL FUND, DISTRICT COURT & MAIN ROAD & BRIDGE FUND
As of SEPTEMBER 30, 2022**

GENERAL FUND

As of September 30th the fiscal year is 100.00% completed. The total general fund revenue budget is \$9,951,437.07.
 Total revenues collected to date are \$ 8,946,988.52 or 89.91% of projections.
 Total expenditures to date are \$6,597,434.63 or 66.30% of the forecast.
 The County's actual Revenues are \$2,349,553.89 greater than actual Expenses for this fiscal year.

DISTRICT COURT

As of September 30th the fiscal year is 100.00% completed. The total District Court revenue budget is \$ 513,525.00.
 Total revenues collected to date are \$ 463,601.62 or 90.28% of projections.
 Total expenditures to date are \$497,981.01 or 96.97% of the forecast.
 The District Court's actual Expenses are \$34,379.39 greater than actual Revenues for this fiscal year.

MAIN ROAD AND BRIDGE FUND

As of September 30th the fiscal year is 100.00% completed. The total Main Road & Bridge revenue budget is \$2,570,125.88.
 Total revenues collected to date are \$ 2,439,552.25 or 94.92% of projections.
 Total expenditures to date are \$2,444,784.94 or 95.12% of the forecast.
 The Main Road and Bridge Fund actual Revenues are \$5,232.69 greater than actual Expenses for this fiscal year.

LONG TERM DEBT INTEREST AND SINKING FUNDS PRINCIPAL AND INTEREST DUE

As of SEPTEMBER 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

Paid 08/09/2022		47,975.00	3,630,351.00
Principal and interest paid for FY 2022.	(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
Paid 08/09/2022	152,000.00	2,532.75	157,557.50
Principle and interest paid for FY 2022.	(7 year note, 2022 is Year 6)		

SELECTED FUNDS----CASH BALANCE----CASH IN BANK

As of SEPTEMBER 30, 2022

General Fund	\$ 7,913,749.77	14 months' reserve against actual expenses
District Court	\$ 11,013.58	
Main Road & Bridge	\$ 221,829.82	
Tobacco Settlement	\$ 1,107,321.40	
Juvenile Probation	\$ 262,885.03	
Adult Probation-Basic Supervision	\$ 272,750.42	
Road & Bridge Precinct #1	\$ 529,661.48	
Road & Bridge Precinct #2	\$ 778,376.23	
Road & Bridge Precinct #3	\$ 369,360.12	
Road & Bridge Precinct #4	\$ 390,106.06	
Law Library	\$ 13,815.05	
Indigent Defense Grant	\$ 9,932.57	
Texas Historical Grant	\$ 7,696.36	
Sheriff Office Donations Fund	\$ 5,955.00	
Right of Way Fund	\$ 137,252.21	
Forestry Fund	\$ 667,240.95	
American Rescue Plan Act of 2021	\$ 2,656,639.68	
Combined Interest & Sinking-Building	\$ 519,204.44	
Law Enforce Construction Fund	\$ 3,571.63	
Combined Interest & Sinking-Maintainers	\$ 94,182.68	
Special Projects Fund	\$ 1,075,737.90	
CDA Discretionary Fund	\$ 8,463.87	

SELECTED DEPARTMENTS---REVENUES AND EXPENSES**As of SEPTEMBER 30, 2022****REVENUES EXPENSES****General Fund**

FY 2022 Total Annual Budget	\$9,951,437.07	\$9,790,975.33
FY 2022 Total Actual Current Month	\$ 325,847.45	\$ -169,037.16
FY 2022 Total Actual Year to Date	\$ 8,946,988.52	\$6,597,434.63

District Court

FY 2022 Total Annual Budget	\$ 527,375.00	\$ 555,545.58
FY 2022 Total Actual Current Month	\$ 28,110.99	\$ 36,379.93
FY 2022 Total Actual Year to Date	\$ 463,601.62	\$ 497,981.01

Main Road & Bridge

FY 2022 Total Annual Budget	\$2,596,525.88	\$2,567,651.27
FY 2022 Total Actual Current Month	\$ 103,203.58	\$ 165,356.05
FY 2022 Total Actual Year to Date	\$2,439,552.25	\$ 2,444,784.94

Road & Bridge Precinct # 1

FY 2022 Total Annual Budget	\$ 911,657.75	\$ 950,891.40
FY 2022 Total Actual Current Month	\$ 63,356.49	\$ 54,891.06
FY 2022 Total Actual Year to Date	\$ 767,736.38	\$ 706,304.43

Road & Bridge Precinct # 2

FY 2022 Total Annual Budget	\$ 893,692.37	\$ 879,539.55
FY 2022 Total Actual Current Month	\$ 59,101.26	\$ 61,680.39
FY 2022 Total Actual Year to Date	\$ 888,812.32	\$ 646,260.29

Road & Bridge Precinct # 3

FY 2022 Total Annual Budget	\$ 541,630.27	\$ 537,857.07
FY 2022 Total Actual Current Month	\$ 33,759.47	\$ 135.36
FY 2022 Total Actual Year to Date	\$ 437,951.00	\$ 313,045.72

Road & Bridge Precinct # 4

FY 2022 Total Annual Budget	\$ 723,591.33	\$ 715,391.33
FY 2022 Total Actual Current Month	\$ 41,778.11	\$ 5,286.00
FY 2022 Total Actual Year to Date	\$ 516,177.20	\$ 484,879.59

	<u>REVENUES</u>	<u>EXPENSES</u>
<u>Law Library</u>		
FY 2022 Total Annual Budget	\$ 10,900.00	\$ 18,700.00
FY 2022 Total Actual Current Month	\$ 4,504.54	\$ 1,459.75
FY 2022 Total Actual Year to Date	\$ 14,062.90	\$ 18,438.83
<u>Indigent Defense Grant</u>		
FY 2022 Total Annual Budget	\$ 25,575.00	\$ 73,232.00
FY 2022 Total Actual Current Month	\$ 7,733.71	\$ 13,232.00
FY 2022 Total Actual Year to Date	\$ 23,726.09	\$ 73,232.00
<u>Right of Way</u>		
FY 2022 Total Annual Budget	\$ 6,730.00	\$ 4,400.00
FY 2022 Total Actual Current Month	\$ 280.13	\$ 0.00
FY 2022 Total Actual Year to Date	\$ 6,446.22	\$ 0.00
<u>Forestry Fund</u>		
FY 2022 Total Annual Budget	\$ 63,000.00	\$ 7,000.00
FY 2022 Total Actual Current Month	\$ 1,128.48	\$ 0.00
FY 2022 Total Actual Year to Date	\$ 63,263.28	\$ 4,510.31

**Statement of Revenues
9/30/2022**

Account #	ACCOUNT NAME	BUDGET	ACTUAL M-T-D	ACTUAL Y-T-D
010-202-016	RECORDS MANAGEMENT FEES	0.00	2,653.70	68,064.75
010-202-017	CO CLERK RECORDS MANAGE SB10	0.00	535.85	83,664.76
010-202-018	JP#1,CC,DC COURTHOUSE SECUR	0.00	4,077.58	125,433.60
010-202-019	DIST CLK RECORDS MANAGEMENT	0.00	73.22	41,715.88
010-202-023	PRESERVATION OF VITAL RECORD	0.00	115.00	13,763.02
010-202-024	CO.CLERK ARCHIVE FEE	0.00	-39,008.69	393,876.98
010-202-026	DISTRICT CLERK TECHNOLOGY FE	0.00	100.00	42,251.22
010-202-027	C & D COURT TECHNOLOGY FD 20	0.00	281.44	79,521.12
010-202-032	CONTRIBUTIONS PARTIES ETC.	0.00	0.00	943.70
010-202-091	SHERIFF OFFICE TAC INS PAYMENTS	0.00	0.00	14,635.00
010-202-095	CDA PRETRIAL DIVERSION REVEN	0.00	0.00	10,500.00
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	5,007.66
010-202-380	LAKE PATROL - RECEIPTS/DISB	0.00	1,827.20	11,642.65
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	SHERIFFS (SEIZURES PENDING	0.00	0.00	131,305.63
010-202-451	SHERIFF ESCROW DUE TO FUND	0.00	0.00	1,947.39
010-202-456	SHERIFFS PROCEEDS/FORFEITURE	0.00	-15,824.61	28,992.68
010-202-457	SHERIFFS PROCEED FROM SALES	0.00	0.00	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	0.00	0.00
010-202-520	TAC PR20210777-1 TAX OFFICE	0.00	0.00	56,519.57
			-45,169.31	1,262,989.32

Account #	ACCOUNT NAME	BUDGET	ACTUAL M-T-D	ACTUAL Y-T-D
010-302-152	RETIREE HEALTH INS.	0.00	900.00	0.00
010-310-000	CURRENT TAXES-GENERAL	8,089,002.38	55,736.08	7,147,129.93
010-311-000	DELINQUENT TAXES-GENERAL	300,000.00	27,548.64	242,466.95
010-316-000	IHC-RESTITUTION & REIMBURSEMENT	0.00	0.00	5,793.39
010-320-000	INTEREST ON INVESTMENTS	45,000.00	13,756.08	58,413.25
010-330-000	CO CLERK LOCAL CR CRT CST	201,300.00	19,133.73	201,273.04
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	4,400.00	270.00	4,390.00
010-332-000	MARRIAGE LICENSE	4,000.00	360.00	3,926.50
010-334-000	FAMILY PROTECTION ACT	800.00	0.00	390.00
010-335-000	DISTRICT CLERK LOCAL CR CRI CST	50,000.00	21,633.53	55,766.50
010-335-004	DISTRICT CLERK TECHNOLOGY	3,325.00	0.00	3,324.06
010-336-000	COUNTY JUDGE	430.00	28.00	426.00
010-336-001	CO. COURT & LAW JUDGE PROB FEES	145.00	18.00	144.00
010-336-006	COUNTY COURT AT LAW GRANT	84,000.00	0.00	63,000.00
010-339-000	M-ATTY-APPOINTED ATTORNEY	1,200.00	0.00	1,110.00
010-340-000	SHERIFF	47,500.00	10,309.89	53,481.49
010-340-020	SHERIFF VEHICLES	29,000.00	0.00	28,801.20
010-340-050	S.O. TANGO TANGO REVENUE	360.00	0.00	0.00
010-341-000	ATTORNEY'S FEES 2020	1,100.00	0.00	1,100.00
010-344-000	TRAFFIC FEES/CHILD SAFETY	500.00	62.08	-79.28
010-344-009	JP#1 OMNI COUNTY PORTION	525.00	96.00	588.00
010-344-010	JP#2 OMNI COUNTY PORTION	140.00	44.00	160.00
010-344-011	JP#3 OMNI COUNTY PORTION	1,000.00	171.68	1,010.08
010-344-012	JP#4 OMNI COUNTY PORTION	250.00	12.31	233.15
010-345-001	JP#1 COUNTY FINES/FEES CO	78,000.00	14,579.66	83,832.30
010-345-002	JP#2 COUNTY FINES/FEES CO	25,000.00	4,785.19	26,690.48
010-345-003	JP#3 COUNTY FINES/FEES CO	114,000.00	14,708.59	119,890.81
010-345-004	JP#4 COUNTY FINES/FEES CO	31,000.00	4,705.80	32,589.37
010-345-006	JP#1 GHS COLLECTION FEE	15,000.00	2,794.47	16,667.85
010-345-007	JP#2 GHS COLLECTION FEE	3,000.00	981.27	2,641.37
010-345-008	JP#3 GHS COLLECTION FEE	23,000.00	2,551.41	20,862.91
010-345-009	JP#4 GHS COLLECTION FEE	7,000.00	815.44	7,423.82
010-345-022	CITY OF LUNDEN COMP.PROG.	3,371.88	0.00	3,371.87
010-346-000	COUNTY PERCENTAGE OF STAT	52,000.00	0.00	51,891.78
010-347-000	VIDEO FEES	350.00	51.52	385.78
010-347-007	CO CLERK RECORDS MANAGEMENT	62,500.00	3,821.30	62,207.30
010-348-000	DEF. & DISMISSAL FUND	1,600.00	157.20	1,641.50
010-349-000	CRIMINAL DISTRICT ATTORNE	500.00	13.07	149.04
010-349-001	PROSECUTOR'S FEE 2020	500.00	60.00	500.00
010-356-000	TAX COLLECTOR	45,000.00	5,037.88	45,579.18
010-358-000	TAX A/C COLLECTION RECEIP	10,600.00	0.00	10,582.30
010-358-001	LATE RENDITION PENALTY	13,000.00	252.76	11,499.81
010-358-002	SALES TAX COMMISSION	97,000.00	0.00	96,816.89
010-360-000	STATE OF TEXAS-CO.JUDGE S	25,200.00	0.00	25,200.00
010-360-200	MIXED BEVERAGE TAX	11,500.00	942.63	11,351.80
010-370-320	CRIME VICTIMS COORD GRANT	45,000.00	0.00	44,750.00
010-377-311	ELECTIONS EXP REIMB FROM OTHER ENT	15,550.00	0.00	15,513.96
010-380-001	DPS RENT -COUNTY JAIL	12,000.00	0.00	11,000.00
010-383-003	CHILD WELFARE CPS	0.00	0.00	0.00
010-383-009	COURT ORDERED PRISON TRAN	5,000.00	264.00	3,692.00
010-390-000	MISC-OTHER REVENUE SOURCE	10,000.00	304.74	7,426.75
010-390-027	CHRISTMAS PARTY DONATIONS	1,500.00	0.00	1,488.32
010-390-902	TRF FROM FUNDS TO GENERAL FUND	10.00	0.00	7.52
010-390-903	TRANSFER FROM SPECIAL PRO	14,000.00	0.00	13,747.00
010-399-181	TRF FROM CARES ACT FUND 078	133,271.33	0.00	133,271.33
010-399-186	HAZARD MITIGATION PLAN	23,916.00	0.00	23,916.10
010-399-240	CRIMINAL DIST. ATTY.	4,000.00	0.00	4,000.00
010-399-241	COA PROSECUTING ATTORNEY	1,600.00	0.00	1,580.00
	FUND TOTAL	9,751,446.59	206,906.95	8,767,277.40

District Court

Account #	ACCOUNT NAME	BUDGET	ACTUAL M-T-D	ACTUAL Y-T-D
011-310-000	CURRENT TAXES	350,000.00	2,680.64	343,376.59
011-311-000	DELINQUENT TAXES	17,000.00	1,192.02	10,491.43
011-320-000	INTEREST ON INVESTMENTS	650.00	33.21	562.91
011-351-000	JURY FEES	1,000.00	242.43	1,007.93
011-352-000	ATTORNEY FEES	5,250.00	1,962.69	6,779.76
011-370-353	STATE JURY REIMBURSEMENT	9,500.00	0.00	9,258.00
011-375-000	TRF FROM INDIGENT DEFENSE	70,000.00	10,000.00	70,000.00
011-375-001	TRF FROM GENERAL FUND	0.00	12,000.00	12,000.00
011-375-006	TRF FROM SPEC PROJECTS FUND	60,125.00	0.00	10,125.00
	FUND TOTAL	513,525.00	28,110.99	463,601.62

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	1,569.55	201,015.40
012-311-000	DELINQUENT TAXES	8,000.00	681.89	6,001.62
012-314-000	30{ SPECIAL - CURRENT TAX	1,367,625.88	9,366.11	1,231,211.83
012-315-000	30{ SPECIAL - DELINQUENT	45,000.00	4,386.13	38,580.98
012-317-000	AUTO REGISTRATION	680,000.00	37,791.05	713,023.06
012-320-000	INTEREST ON INVESTMENTS	4,500.00	628.06	4,842.67
012-355-000	FINES & FORFEITURES	140,000.00	48,780.79	129,473.86
012-360-000	STATE OF TEXAS R&B MAIN	125,000.00	0.00	115,402.83
	FUND TOTAL	2,570,125.88	103,203.58	2,439,552.25

Tobacco Settlement

Account #	ACCOUNT NAME	BUDGET	ACTUAL M-T-D	ACTUAL Y-T-D
014-300-000	STATE COMPTRROLLER	9,890.23	0.00	9,890.23
014-320-000	INTEREST ON INVESTMENTS	10,000.00	1,865.70	11,800.85
	TOTAL RECEIPTS	19,890.23	1,865.70	21,691.08

R & B Precinct #1

Account #	ACCOUNT NAME	BUDGET	ACTUAL M-T-D	ACTUAL Y-T-D
021-319-000	SALE ETC.	5,000.00	0.00	3,521.00
021-320-000	INTEREST ON INVESTMENTS	3,500.00	887.00	3,394.33
021-321-000	TEXPOOL INTEREST	1,500.00	0.00	0.00
021-390-000	MISCELLANEOUS REVENUE	300.00	0.00	280.17
021-390-550	LITTER COLLECTION & OUMPI	6,100.00	1,830.00	7,867.00
021-399-000	R&B 1 TRANSFERS	727,673.88	60,639.49	727,673.88
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	911,657.75	63,356.49	767,736.38

R & B Precinct #2

Account #	ACCOUNT NAME	BUDGET	ACTUAL M-T-D	ACTUAL Y-T-D
022-319-000	SALE ETC.	5,000.00	0.00	0.00
022-320-000	INTEREST ON INVESTMENTS	5,500.00	1,304.25	5,619.95
022-390-009	CTIF TXDOT FY 2020 GRANT	164,628.58	0.00	164,628.58
022-399-000	ROAD & BRIDGE #2 - TRANSF	693,563.79	57,797.01	693,563.79
022-399-006	TRF FROM GENERAL FUND	25,000.00	0.00	25,000.00
	FUND TOTAL	893,692.37	59,101.26	888,812.32

R & B Precinct #3

Account #	ACCOUNT NAME	BUDGET	ACTUAL M-T-D	ACTUAL Y-T-D
023-319-000	SALE ETC	5,273.20	0.00	5,273.20
023-320-000	INTEREST ON INVESTMENTS	3,000.00	597.23	2,740.41
023-390-002	ATCOG -LITTER ROUNDUP	2,000.00	0.00	0.00
023-390-500	LANDFILLS #3	7,000.00	0.00	6,990.95
023-399-000	RB#3 TRANSFERS	397,946.44	33,162.24	397,946.44
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	541,630.27	33,759.47	437,951.00

R & B Precinct #4

Account #	ACCOUNT NAME	BUDGET	ACTUAL M-T-D	ACTUAL Y-T-D
024-319-000	SALE ETC.	5,000.00	870.40	4,785.90
024-320-000	INTEREST ON INVESTMENTS	3,800.00	639.04	3,429.37
024-390-500	LANDFILL TRANSFER	27,100.00	2,369.00	28,166.00
024-399-000	TRF FROM MAIN R&B	454,795.93	37,899.67	454,795.93
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	723,591.33	41,778.11	516,177.20

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	827.62	10,558.53
057-202-037	JP # 2 JUSTICE COURT TECH	0.00	310.32	7,130.14
057-202-038	JP # 3 JUSTICE COURT TECH	0.00	-2,288.70	1,621.23
057-202-039	JP # 4 JUSTICE COURT TECH	0.00	-3,862.61	-2,261.57
057-202-041	JP # 1 COUNTY TRANSACTION	0.00	98.76	12,240.17
057-202-042	JP # 2 COUNTY TRANSACTION	0.00	155.20	4,902.19
057-202-043	JP # 3 COUNTY TRANSACTION	0.00	-1,038.74	17,998.85
057-202-044	JP # 4 COUNTY TRANSACTION	0.00	-893.02	1,962.18
057-202-046	JP #2 COURTROOM SECURITY	0.00	374.60	11,057.70
057-202-047	JP #3 COURTROOM SECURITY	0.00	718.45	48,282.13
057-202-048	JP #4 COURTROOM SECURITY	0.00	-424.39	11,055.47
	FUND TOTAL	0.00	-6,022.51	124,547.02

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	-2,515.00	6,491.30
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	-15.00	3,889.61
058-202-474	TRAIN & ED CH 1701.157 CONST 4	0.00	-77.76	5,777.26
	FUND TOTAL	0.00	-2,607.76	30,567.62

Special Projects Fund

Account #	ACCOUNT NAME		ACTUAL M-T-D	ACTUAL Y-T-D
087-202-002	TAC HEALTH INSURANCE CREDITS	0.00	0.00	60,577.75
087-202-003	REGIONAL PUBLIC DEFENDER CRE	0.00	0.00	500.00
087-202-004	CITIBANK CREDIT CARD REBATE	0.00	0.00	1,934.38
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
087-202-007	CARES ACT FUNDS	0.00	0.00	700,000.00
087-202-008	G P PROPERTY TAX ADMIN FEE	0.00	0.00	5,000.00
087-202-009	OIL LEASE ON COUNTY PROPERTY	0.00	0.00	20,000.00
087-202-010	REFUND UNEMPLOYMENT INSURANCE	0.00	0.00	3,901.89
087-202-011	SALE OF COUNTY PROPERTY	0.00	16,970.00	16,970.00
087-271-000	FUND BALANCE	0.00	0.00	300,182.50
	REVENUE	0.00	16,970.00	1,112,072.52
087-320-000	INTEREST ON INVESTMENTS	9,500.00	1,749.59	8,892.03
087-390-100	TRANSFER FROM GENERAL FUN	-39,263.25	0.00	-39,263.25
087-395-001	INTERFUND TRANSFERS	0.00	0.00	0.00
	FUND TOTAL	-29,763.25	1,749.59	-30,371.22

\$1,034,000

Cass County, Texas

Tax Note, Series 2016 (BB&T-Final)

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
08/30/2016	-	-	-	-	-
02/15/2017	-	-	7,819.63	7,819.63	-
08/15/2017	141,000.00	1.650%	8,530.50	149,530.50	-
09/30/2017	-	-	-	-	157,350.13
02/15/2018	-	-	7,367.25	7,367.25	-
08/15/2018	143,000.00	1.650%	7,367.25	150,367.25	-
09/30/2018	-	-	-	-	157,734.50
02/15/2019	-	-	6,187.50	6,187.50	-
08/15/2019	145,000.00	1.650%	6,187.50	151,187.50	-
09/30/2019	-	-	-	-	157,375.00
02/15/2020	-	-	4,991.25	4,991.25	-
08/15/2020	148,000.00	1.650%	4,991.25	152,991.25	-
09/30/2020	-	-	-	-	157,982.50
02/15/2021	-	-	3,770.25	3,770.25	-
08/15/2021	150,000.00	1.650%	3,770.25	153,770.25	-
09/30/2021	-	-	-	-	157,540.50
02/15/2022	-	-	2,532.75	2,532.75	-
08/15/2022	152,000.00	1.650%	2,532.75	154,532.75	-
09/30/2022	-	-	-	-	157,065.50
02/15/2023	-	-	1,278.75	1,278.75	-
08/15/2023	155,000.00	1.650%	1,278.75	156,278.75	-
09/30/2023	-	-	-	-	157,557.50
Total	\$1,034,000.00	-	\$68,605.63	\$1,102,605.63	-

Yield Statistics

Bond Year Dollars	\$4,157.92
Average Life	4.021 Years
Average Coupon	1.6500001%
Net Interest Cost (NIC)	1.6500001%
True Interest Cost (TIC)	1.6500670%
Bond Yield for Arbitrage Purposes	1.6500670%
All Inclusive Cost (AIC)	2.5090679%

IRS Form 8038

Net Interest Cost	1.6500001%
Weighted Average Maturity	4.021 Years

EXHIBIT A
DEBT SERVICE SCHEDULE

Year Ending <u>30-Sep</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2015	\$ -	\$ 44,349	\$ 44,349
2016	310,000	139,450	449,450
2017	320,000	133,150	453,150
2018	325,000	126,700	451,700
2019	335,000	120,100	455,100
2020	340,000	113,350	453,350
2021	345,000	106,500	451,500
2022	355,000	99,500	454,500
2023	360,000	92,350	452,350
2024	370,000	83,200	453,200
2025	385,000	71,875	456,875
2026	390,000	60,250	450,250
2027	405,000	48,325	453,325
2028	420,000	35,425	455,425
2029	430,000	21,613	451,613
2030	450,000	7,313	457,313
Totals	\$ 5,540,000	\$ 1,303,449	\$ 6,843,449