

CASS COUNTY
AUDITOR ANNUAL FINANCIAL REPORT
PRESENTED TO COMMISSIONERS COURT
AND DISTRICT JUDGE
ACTIVITY FOR FISCAL YEAR 2023

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 2023
- 5) Budget Analysis Usage Report
- 6) Cass County Transaction Ledger for all financial activity of Cass County for FY 2023

These reports are for Fiscal Year 2023; ending date of September 30th 2023. 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 all types of banking institutions totals \$18,436,167.59 with a revenue to debt ratio of 8.3 months reserve for the General Fund. See attached Auditor Monthly Financial Report and the Cash Position Report for September 2023.

As of September 30th 2023 the General Fund Main checking account balance was \$6,405,265.78. As of the end of February 2024 the General Fund cash balance total was \$8,303,156.51.

As of the preparation date of this annual report, February 21, 2024, Cass County retains a combined amount of \$20,366,497.79 cash in all bank accounts. Of that amount, \$4,319,388.00 is held in our “open” Main checking account for the County to conduct its financial business.

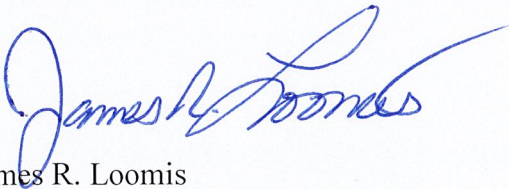
Over the past year, the County Treasurer has invested a larger portion of the total cash savings of Cass County revenues into higher yield interest bearing accounts. The County Treasurer has also renegotiated a revised, higher interest rate with our Main Checking Depository Bank. Due to the County Treasurer’s revised investment strategy with our Depository Bank and Pooled Banks, Cass County earned a total of \$543,434.79 in interest during Fiscal Year 2023.

By comparison, total interest earned by all Cass County funds in Fiscal Year 2022 was \$147,234.66. In Fiscal Year 2021 total interest earned was \$73,261.27. Interest rates were much lower during these fiscal years.

- 2) County revenues are being received at a timely, responsible rate from the citizens of Cass County which are being processed as quickly as possible by the office of the Tax Assessor/Collector. For 2023 Cass County received 100% of the budgeted Current and Delinquent Taxes that were assessed by the County Tax Assessor/Collector.
- 3) Monthly reports have been received on a timely basis by the office of the Auditor and Treasurer from all departments throughout Fiscal Year 2023.
- 4) In Fiscal Year 2023 Cass County paid off the Debt Service payments on the 2016 note for equipment purchases for the Road and Bridge departments. The 2015 Debt Service for the note on the Law and Justice Center construction project continued to have the regularly scheduled payments made on a timely basis in accordance with prescribed protocols.
- 5) In Fiscal Year 2023 the Assistant Veteran Service Officer Grant was established to assist veterans with financial assistance with their housing and utility expenses. As has been evidenced since the inception of this program, 173 veterans and their families to date have been assisted with this program. With the success of this program, it is anticipated that an increase in funding will be approved in 2024 with the hopes of assisting additional veterans and their families.

It has been and continues to be my pleasure to work and continue to do so for the citizens of Cass County and with the Commissioners Court and District Judge.

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.



James R. Loomis

Cass County Auditor

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2024 010 GENERAL FUND	MAIN	3,164,232.93	MAIN TXPL MAIN SB MM MAIN TCLASS MAIN TA CD	169,061.37 1,327,227.88 3,642,634.33	8,303,156.51
2024 011 DIST & CO COURT LAW FUND	MAIN	68,094.51	MAIN TXPL MAIN SB MM		68,094.51
2024 012 MAIN ROAD & BRIDGE	MAIN	608,159.56	MAIN TXPL MAIN SB MM MAIN TCLASS	43,081.32 117,909.60	769,150.48
2024 013 H.A.V.A.	MAIN		MAIN TXPL MAIN SB MM		
2024 014 TOBACCO SETTLEMENT	MAIN	18,620.65	MAIN TXPL MAIN RR CD MAIN SB MM MAIN DC CD TBC TCLASS MAIN RR SV MAIN FX CD MAIN TX SV	63,730.66 20,215.98 1,043,981.09 25.00	1,146,573.38
2024 015 BEAR CREEK DISASTER DONATION					
2024 016 JUVENILE PROBATION	MAIN	9,830.09	MAIN TXPL MAIN SB MM	158,267.35 119,798.16	287,895.60
2024 017 ADULT PROBATION	MAIN	17,699.99	MAIN TXPL MAIN SB MM	120,162.30 144,714.39	282,576.68
2024 019 SATP TRACK III	MAIN	111.79	MAIN SB MM	15,000.00	15,111.79
2024 020 COMMUNITY SVC RESTITUTION	MAIN	4,330.10	MAIN SB MM		4,330.10
2024 021 ROAD AND BRIDGE #1	MAIN	19,423.14	MAIN TXPL MAIN SB MM R&B1 TCLASS	92,255.60 102,072.62 226,401.46	440,152.82
2024 022 ROAD AND BRIDGE #2	MAIN	40,337.69	MAIN TXPL MAIN SB MM R&B2 TCLASS	103,214.75 144,721.06 180,011.19	468,284.69
2024 023 ROAD AND BRIDGE #3	MAIN	43,707.65	MAIN TXPL MAIN SB MM R&B3 TCLASS	30,594.61 206,298.61 56,129.86	336,730.73
2024 024 ROAD AND BRIDGE #4	MAIN	48,960.16	MAIN TXPL MAIN SB MM R&B4 TCLASS	87,456.33 152,534.96 22,455.50	311,406.95
2024 025 AIP PROGRAM	MAIN		MAIN TXPL		
2024 028 CASS COUNTY PARK	MAIN	180.09	MAIN TXPL		180.09

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2024 029 FEDERAL-ROAD IMPROVMT 071019MAIN	MAIN		MAIN TXPL		
2024 030 LINDEN ENTERPRISE FUND	MAIN		MAIN TXPL MAIN SB MM		
2024 032 FEDERAL IMPROVEMENT 0711037 MAIN MAIN	MAIN		MAIN TXPL		
2024 034 MENTAL HEALTH INITIATIVE PRGMAIN	MAIN	30,923.54	MAIN TXPL MAIN SB MM		30,923.54
2024 035 CIVIL CHILD SUPPORT PROGRAM MAIN	MAIN	61,587.83	MAIN SB MM	51,500.00	113,087.83
2024 036 FEMA DR-1999-TX 2011 WILDFIRMAIN	MAIN		MAIN TXPL		
2024 037 HIGH RISK TREATMENT PROGRAM MAIN	MAIN	6,340.57-	MAIN TXPL MAIN SB MM		6,340.57-
2024 038 BEAR CREEK FMAG 2965-2011 MAIN	MAIN		MAIN TXPL		
2024 039 TEXAS CDBG CONTRACT 713069 MAIN	MAIN		MAIN TXPL		
2024 040 TEXAS CDBG CONTRACT 7216247 MAIN	MAIN		MAIN TXPL MAIN SB MM		
2024 041 LAW LIBRARY	MAIN	5,709.92			5,709.92
2024 042 INDIGENT DEFENSE GRANT (SB7)MAIN	MAIN	30,738.17	MAIN TXPL MAIN SB MM	53.40	30,791.57
2024 043 DIST ATT, ESCROW ACCOUNT	MAIN	342.05	MAIN TXPL MAIN SB MM		342.05
2024 044 C.D.A.FORFEITURE ACCOUNT	MAIN	18,880.49	MAIN TXPL MAIN SB MM MAIN GFTCD	36,532.28 600.00	56,012.77
2024 045 REGIONAL INTRASTATE TASK FORMAIN MAIN	MAIN		MAIN TXPL MAIN SB MM		
2024 046 TASK FORCE PROGRAM INCOME	MAIN		MAIN TXPL MAIN SB MM		
2024 047 CDA-STATE FUNDS	MAIN	45,909.65	MAIN TXPL		45,909.65
2024 048 TEXAS HISTORICAL GRANT	MAIN		MAIN SB MM		
2024 049 VSO GRANT FUND	MAIN				
2024 050 ARK LA TEX SEIZ/FORFT.FUND	MAIN		MAIN TXPL		
2024 051 CDA FORFEITURE FUNDS	MAIN	12,112.68	MAIN TXPL MAIN SB MM	239.52 11,306.61	23,658.81
2024 052 SHERIFF FEDERAL FORFEITURES MAIN	MAIN	4,488.63	MAIN TXPL MAIN SB MM		4,488.63

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2024 053 SHERIFF OFFICE DONATIONS FUNMAIN		4,662.91			4,662.91
2024 054 ELECTIONS REIMBURSEMENT FUNDMAIN					
2024 055 HOME GRANT PROJECTS 2017 MAIN		34,007.05			34,007.05
2024 056 E.O. FERAL HOG ABATEMENT PGMMAIN					
2024 057 JP TECHNOLOGY & TRANSACTION MAIN		12,133.30	MAIN SB MM MAIN TCLAS	122,122.95	134,256.25
2024 058 CH1701.157 IEOSE DA/SHER/CONMAIN		26,841.32			26,841.32
2024 059 TEOAF TASK FORCE GRANT MAIN			MAIN SB MM		
2024 061 AGGRESSIVE BEHAVIOR PROGRAM					
2024 062 CTIF-01-034 TXDOT GRANT MAIN			MAIN SB MM		
2024 063 CASS COUNTY DRUG COURT MAIN		30,211.08	MAIN TXPL		30,211.08
2024 064 VETERANS PROGRAM MAIN		13,605.36	MAIN TXPL MAIN SB MM	20,000.00	33,605.36
2024 065 FEMA 4269 MAIN			MAIN SB MM		
2024 067 PRE-TRIAL DIVERSION MAIN		3,820.90			3,820.90
2024 068 BOND SUPERVISION CASES MAIN		25,569.00			25,569.00
2024 069 TEXAS GRANT CDBG # 7219070 MAIN			MAIN TXPL MAIN SB MM		
2024 070 RIGHT OF WAY FUND MAIN		33,707.69	MAIN TXPL MAIN SB MM	117,140.97	150,848.66
2024 071 CTIF FY 2020 TXDOT GRANT MAIN			MAIN TXPL MAIN SB MM		
2024 072 CASS COUNTY FORESTRY FUND MAIN		10,126.95	MAIN TXPL MAIN SB MM MAIN TX CD FST TCLAS	52,759.20 116,426.64 521,990.51	701,303.30
2024 073 FEMA DR 4586 MAIN			MAIN SB MM		
2024 077 CARES ACT 2020 HAVA ELECTIONMAIN			MAIN SB MM		
2024 078 CARES ACT 2020 JUDICIAL MAIN			MAIN SB MM CARE TCLAS		
2024 079 AMERICAN RESCUE PLAN ACT 202MAIN			MAIN SB MM ARPA TCLAS		
2024 080 CASS COUNTY JAIL CONSTRUCTIO					

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2024 084 COMBINED INTEREST & SINKING CI&S		30,632.37	CI&S TXPL		
			CI&S		
			CI&S SB MM	466,844.00	497,476.37
			CI&S TCLASS		
			MAIN TXPL		
2024 085 LAW ENFORC.CONSTRUCTION FUNDMAIN			MAIN SB MM		
2024 086 INTEREST & SINKING SERIES 20CI&S		9,063.61	CI&S TXPL	109,306.29	118,369.90
2024 087 SPECIAL PROJECTS FUND	MAIN	24,613.00	CI&S SB MM		
			MAIN TXPL		
2024 088 ASST VET SERV OFFICER GRANT MAIN	MAIN	209,125.87	MAIN SB MM	101,502.42	6,054,944.44
			SPF TCLASS	5,928,829.02	209,125.87
2024 089 CDA DISCRETIONARY FUND	MAIN	7,284.93	MAIN TXPL		7,284.93
2024 090 PAYROLL	PAYROLL	14,193.66			14,193.66
2024 091 SB 22 LAW ENFORCE ASST PROGRAMMAIN			MAIN TXPL		
			MAIN SB MM		
			SPF TCLASS		
2024 092 OIL & GAS LEASES	MAIN		MAIN TXPL		
			MAIN SB MM		
			SPF TCLASS		
2024 096 GENERAL FIXED ASSETS					
2024 097 GENERAL LONG TERM DEBT					
TOTAL		4,319,388.00		16,047,109.79	20,366,497.79

CHECK ACCOUNT	CHECK	TDOA
ACCOUNT BALANCE - MAIN	4,265,498.36	
ACCOUNT BALANCE - CI&S	39,695.98	
ACCOUNT BALANCE - PAYROLL	14,193.66	
TOTAL	4,319,388.00	

TDOA ACCOUNT	TDOA
ACCOUNT BALANCE - MAIN TXPL	877,741.69
ACCOUNT BALANCE - MAIN SB MM	2,852,250.25
ACCOUNT BALANCE - MAIN TCLASS	3,760,543.93
ACCOUNT BALANCE - TBC TCLASS	1,043,981.09
ACCOUNT BALANCE - MAIN TX SV	25.00
ACCOUNT BALANCE - R&B1 TCLASS	226,401.46
ACCOUNT BALANCE - R&B2 TCLASS	180,011.19
ACCOUNT BALANCE - R&B3 TCLASS	56,129.86
ACCOUNT BALANCE - R&B4 TCLASS	22,455.50
ACCOUNT BALANCE - MAIN GFTCD	600.00
ACCOUNT BALANCE - FST TCLASS	521,990.51
ACCOUNT BALANCE - CI&S SB MM	576,150.29
ACCOUNT BALANCE - SPF TCLASS	5,928,829.02
TOTAL	16,047,109.79

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2023 010 GENERAL FUND	MAIN	640,821.93	MAIN TXPL MAIN SB MM MAIN TCLAS MAIN TA CD	166,040.84 526,068.98 5,072,334.03	6,405,265.78
2023 011 DIST & CO COURT LAW FUND	MAIN	334.27	MAIN TXPL MAIN SB MM		334.27
2023 012 MAIN ROAD & BRIDGE	MAIN	84,079.57	MAIN TXPL MAIN SB MM MAIN TCLAS	100,386.78 115,689.65	300,156.00
2023 013 H.A.V.A.	MAIN		MAIN TXPL MAIN SB MM		
2023 014 TOBACCO SETTLEMENT	MAIN	28,717.97	MAIN TXPL MAIN RR CD MAIN SB MM MAIN DC CD TBC TCLAS MAIN RR SV MAIN TX CD MAIN TX SV	62,592.13 20,003.74 1,025,742.80 25.00	1,137,081.64
2024 016 JUVENILE PROBATION	MAIN	19,767.36	MAIN TXPL MAIN SB MM	155,439.91 92,051.43	267,258.70
2024 017 ADULT PROBATION	MAIN	39,459.63	MAIN TXPL MAIN SB MM	118,015.61 146,665.76	304,141.00
2024 019 SATP TRACK III	MAIN	28,296.40	MAIN SB MM	15,000.00	43,296.40
2024 020 COMMUNITY SVC RESTITUTION	MAIN	11,173.57	MAIN SB MM		11,173.57
2023 021 ROAD AND BRIDGE #1	MAIN	9,455.41	MAIN TXPL MAIN SB MM R&B1 TCLAS	90,607.47 94,567.26 222,446.21	417,076.35
2023 022 ROAD AND BRIDGE #2	MAIN	9,739.08	MAIN TXPL MAIN SB MM R&B2 TCLAS	101,370.83 395,934.27 176,866.40	683,910.58
2023 023 ROAD AND BRIDGE #3	MAIN	9,661.50	MAIN TXPL MAIN SB MM R&B3 TCLAS	30,048.06 213,895.80 55,149.27	308,754.63
2023 024 ROAD AND BRIDGE #4	MAIN	10,733.51	MAIN TXPL MAIN SB MM R&B4 TCLAS	85,893.95 134,809.23 22,063.18	253,499.87
2024 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		31,155.57
2023 032 FEDERAL IMPROVEMENT 0711037	MAIN	31,155.57	MAIN TXPL MAIN SB MM		111,274.98
2024 034 MENTAL HEALTH INITIATIVE PRGM	MAIN	59,774.98	MAIN TXPL	51,500.00	
2023 036 FEMA DR-1999-TX 2011 WILDFIR	MAIN	66,922.42	MAIN TXPL MAIN SB MM		66,922.42
2024 037 HIGH RISK TREATMENT PROGRAM	MAIN		MAIN TXPL		
2023 038 BEAR CREEK FMAG 2965-2011	MAIN	11,862.19	MAIN TXPL		11,862.19
2023 039 TEXAS CDBG CONTRACT 713069	MAIN	22,873.65	MAIN TXPL MAIN SB MM	52.88	22,926.53
2023 040 TEXAS CDBG CONTRACT 7216247	MAIN		MAIN TXPL MAIN SB MM		
2023 041 LAW LIBRARY	MAIN	338.66	MAIN TXPL MAIN SB MM		338.66
2023 042 INDIGENT DEFENSE GRANT (SB7)	MAIN	25,255.82	MAIN TXPL MAIN SB MM	36,148.73	62,004.55
2023 043 DIST ATT, ESCROW ACCOUNT	MAIN		MAIN GFTCD	600.00	
2023 044 C.D.A.FORFEITURE ACCOUNT	MAIN	43,777.33	MAIN TXPL MAIN SB MM		43,777.33
2023 045 REGIONAL INTRASTATE TASK FOR	MAIN		MAIN TXPL MAIN SB MM		
2023 046 TASK FORCE PROGRAM INCOME	MAIN		MAIN TXPL MAIN SB MM		
2023 047 CDA-STATE FUNDS	MAIN		MAIN TXPL		
2023 048 TEXAS HISTORICAL GRANT	MAIN		MAIN SB MM		
2023 049 VSO GRANT FUND	MAIN		MAIN TXPL		
2023 050 ARK LA TEX SEIZ/FORFT.FUND	MAIN	12,049.52	MAIN TXPL MAIN SB MM	11,187.93	23,237.45
2023 051 CDA FORFEITURE FUNDS	MAIN	4,443.75	MAIN TXPL MAIN SB MM		4,443.75
2023 052 SHERIFF FEDERAL FORFEITURES	MAIN	5,191.39	MAIN TXPL MAIN SB MM		5,191.39
2023 053 SHERIFF OFFICE DONATIONS	FUNMAIN				

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2023 054 ELECTIONS REIMBURSEMENT FUNDMAIN					
2023 055 HOME GRANT PROJECTS 2017	MAIN	27,508.52			27,508.52
2023 056 E.O. FERAL HOG ABATEMENT PGMMAIN					
2023 057 JP TECHNOLOGY & TRANSACTION MAIN	MAIN SB MM MAIN TCLAS	33,875.39	98,964.81		132,840.20
2023 058 CHI701.157 LEOSE DA/SHER/CONMAIN		27,092.56			27,092.56
2023 059 TEOAF TASK FORCE GRANT	MAIN SB MM				
2023 062 CTIF-01-034 TXDOT GRANT	MAIN SB MM				
2024 063 CASS COUNTY DRUG COURT	MAIN TXPL	57,205.60			57,205.60
2024 064 VETERANS PROGRAM	MAIN TXPL MAIN SB MM	13,917.36	20,000.00		33,917.36
2023 065 FEMA 4269	MAIN SB MM				
2024 067 PRE-TRIAL DIVERSION	MAIN	8,492.03			8,492.03
2024 068 BOND SUPERVISION CASES	MAIN	18,732.00			18,732.00
2023 069 TEXAS GRANT CDBG # 7219070	MAIN				
2023 070 RIGHT OF WAY FUND	MAIN	29,893.49			
2023 071 CTIF FY 2020 TXDOT GRANT	MAIN			115,911.02	145,804.51
2023 072 CASS COUNTY FORESTRY FUND	MAIN	61,932.85			
2023 073 FEMA DR 4586	MAIN				
2023 077 CARES ACT 2020 HAVA ELECTIONMAIN				52,051.92	
2023 078 CARES ACT 2020 JUDICIAL	MAIN			63,302.17	
2023 079 AMERICAN RESCUE PLAN ACT 202MAIN				512,871.39	690,158.33
2023 084 COMBINED INTEREST & SINKING CI&S	CI&S TXPL CI&S CI&S SB MM CI&S TCLAS	30,368.40			
2023 085 LAW ENFORC.CONSTRUCTION FUNDMAIN	MAIN TXPL			557,802.90	588,171.30

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2023 086 INTEREST & SINKING SERIES 20CI&S		8,985.54	CI&S TXPL CI&S SB MM	107,732.46	116,718.00
2023 087 SPECIAL PROJECTS FUND	MAIN	24,416.83	MAIN TXPL MAIN SB MM	214,637.49	239,054.32
2023 088 ASST VET SERV OFFICER GRANT MAIN	MAIN	11,563.83-	SPF TCLASS	5,825,252.67	6,064,306.99
2023 089 CDA DISCRETIONARY FUND	MAIN	7,506.75	MAIN TXPL		11,563.83-
2023 090 PAYROLL	PAYROLL	14,193.66			7,506.75
2023 091 SB 22 LAW ENFORCE ASST PROGRAM MAIN			MAIN TXPL MAIN SB MM SPF TCLASS		14,193.66
2023 096 GENERAL FIXED ASSETS					
2023 097 GENERAL LONG TERM DEBT					
TOTAL		1,528,442.63		16,907,724.96	18,436,167.59
CHECK ACCOUNT					
ACCOUNT BALANCE - MAIN		1,474,895.03			
ACCOUNT BALANCE - CI&S		39,353.94			
ACCOUNT BALANCE - PAYROLL		14,193.66			
TOTAL		1,528,442.63			
TDOA ACCOUNT					
ACCOUNT BALANCE - MAIN TXPL		862,060.72			
ACCOUNT BALANCE - MAIN SB MM		2,351,088.28			
ACCOUNT BALANCE - MAIN TCLASS		5,188,023.68			
ACCOUNT BALANCE - TBC TCLASS		1,025,742.80			
ACCOUNT BALANCE - MAIN TX SV		25.00			
ACCOUNT BALANCE - R&B1 TCLASS		222,446.21			
ACCOUNT BALANCE - R&B2 TCLASS		176,866.40			
ACCOUNT BALANCE - R&B3 TCLASS		55,149.27			
ACCOUNT BALANCE - R&B4 TCLASS		22,063.18			
ACCOUNT BALANCE - MAIN GFTCD		600.00			
ACCOUNT BALANCE - FST TCLASS		512,871.39			
ACCOUNT BALANCE - CI&S SB MM		665,535.36			
ACCOUNT BALANCE - SPF TCLASS		5,825,252.67			
TOTAL		16,907,724.96			

FUND NAME	**** MONTH TO DATE **** REVENUES	**** YEAR TO DATE ***** REVENUES	**** MONTH TO DATE **** EXPENSES	**** YEAR TO DATE ***** EXPENSES
2023 GENERAL FUND	501,551.42	9,672,304.78	864,347.05	9,239,930.69
2023 DIST & CO COURT LAW FUND	94,518.43	501,613.95	31,025.61	485,327.34
2023 MAIN ROAD & BRIDGE	203,528.75	2,579,544.15	200,306.11	2,400,330.21
2023 H.A.V.A.	.00	.00	.00	.00
2023 TOBACCO SETTLEMENT	4,546.66	51,552.54	1,003.46	23,509.77
2023 NO FUND RECORD	.00	.00	.00	.00
2024 JUVENILE PROBATION	995.81	995.81	24,944.51	24,944.51
2024 ADULT PROBATION	77,048.72	77,048.72	31,526.65	31,526.65
2024 SATP TRACK III	32,175.00	32,175.00	8,279.32	8,279.32
2024 COMMUNITY SVC RESTITUTION	14,604.00	14,604.00	4,281.37	4,281.37
2023 ROAD AND BRIDGE #1	68,495.63	810,898.71	151,730.07	777,420.47
2023 ROAD AND BRIDGE #2	55,176.83	764,174.85	68,770.19	718,181.03
2023 ROAD AND BRIDGE #3	43,634.80	493,069.20	46,100.09	449,490.47
2023 ROAD AND BRIDGE #4	51,633.79	736,158.02	36,725.65	764,508.86
2024 AIP PROGRAM	.00	.00	.00	.00
2023 CASS COUNTY PARK	.00	.00	.00	.00
2023 FEDERAL-ROAD IMPROVMT 0710197	.00	.00	.00	.00
2023 LINDEN ENTERPRISE FUND	.00	.00	.00	.00
2023 FEDERAL IMPROVEMENT 0711037	.00	.00	.00	.00
2024 MENTAL HEALTH INITIATIVE PRG	20,938.00	20,938.00	5,999.34	5,999.34
2024 CIVIL CHILD SUPPORT PROGRAM	73.00	73.00	.00	.00
2023 FEMA DR-1999-TX 2011 WILDFIRES	.00	.00	.00	.00
2024 HIGH RISK TREATMENT PROGRAM	22,500.00	22,500.00	5,233.80	5,233.80
2023 BEAR CREEK FMAG 2965-2011	.00	.00	.00	.00
2023 TEXAS CDBG CONTRACT 713069	.00	.00	.00	.00
2023 TEXAS CDBG CONTRACT 7216247	.00	.00	.00	.00

FUND NAME	**** MONTH TO DATE **** REVENUES	**** YEAR TO DATE **** REVENUES	**** YEAR TO DATE **** EXPENSES
2023 LAW LIBRARY	11,954.75	3,370.47	22,793.90
2023 INDIGENT DEFENSE GRANT (SB7)	22,873.77	862.24	17,862.24
2023 DIST ATT, ESCROW ACCOUNT	.87	.00	.00
2023 C.D.A.FORFEITURE ACCOUNT	145.26	385.00	16,928.33
2023 REGIONAL INTRASTATE TASK FORCE	.00	.00	.00
2023 TASK FORCE PROGRAM INCOME	.00	.00	.00
2023 CDA-STATE FUNDS	13,628.36	5,137.35	31,448.65
2023 TEXAS HISTORICAL GRANT	.00	.00	7,139.46
2023 VSO GRANT FUND	.00	.00	.00
2023 ARK LA TEX SEIZ/FORFT.FUND	.00	.00	.00
2023 CDA FORFEITURE FUNDS	.00	.00	.00
2023 SHERIFF FEDERAL FORFEITURES	11.51	.00	.00
2023 SHERIFF OFFICE DONATIONS FUND	903.00	.00	989.55
2023 ELECTIONS REIMBURSEMENT FUND	.00	.00	.00
2023 HOME GRANT PROJECTS 2017	71.27	8,916.25	650,228.55
2023 E.O. FERAL HOG ABATEMENT PGM	.00	.00	.00
2023 JP TECHNOLOGY & TRANSACTION	6,241.41	4,086.16	26,230.38
2023 CH1701.157 LEOSE DA/SHER/CONST	1,856.01	30.00	3,080.74
2023 TEOAF TASK FORCE GRANT	.00	.00	.00
2023 NO FUND RECORD	.00	.00	.00
2023 CTIF-01-034 TXDOT GRANT	.00	.00	.00
2024 CASS COUNTY DRUG COURT	18,563.00	10,115.06	10,115.06
2024 VETERANS PROGRAM	.00	.00	.00
2023 FEMA 4269	.00	.00	.00
2023 NO FUND RECORD	.00	.00	.00
2024 PRE-TRIAL DIVERSTON	7,500.00	2,543.55	2,543.55

FUND NAME	**** MONTH TO DATE **** REVENUES	**** YEAR TO DATE **** REVENUES	**** MONTH TO DATE **** EXPENSES	**** YEAR TO DATE **** EXPENSES
2024 BOND SUPERVISION CASES	1,000.00	1,000.00	.00	.00
2023 TEXAS GRANT CDBG # 7219070	.00	.00	.00	.00
2023 RIGHT OF WAY FUND	420.86	8,559.15	.00	.00
2023 CTIF FY 2020 TXDOT GRANT	.00	.00	.00	.00
2023 CASS COUNTY FORESTRY FUND	2,720.96	22,917.38	.00	.00
2023 FEMA DR 4586	.00	.00	.00	.00
2023 CARES ACT 2020 HAVA ELECTIONS	.00	.00	.00	.00
2023 CARES ACT 2020 JUDICIAL	.00	.00	.00	.00
2023 AMERICAN RESCUE PLAN ACT 2021	2,628,374.28	2,657,748.34	.00	2,686,162.69
2023 COMBINED INTEREST & SINKING	8,336.64	522,313.88	.00	452,700.00
2023 LAW ENFORC.CONSTRUCTION FUND	.00	.00	.00	2,337.49
2023 INTEREST & SINKING SERIES 2016	1,778.26	180,265.31	.00	157,557.51
2023 SPECIAL PROJECTS FUND	646,447.96	719,081.61	261,565.58	620,968.27
2023 ASST VET SERV OFFICER GRANT	.00	.00	7,717.23	11,970.85
2023 CDA DISCRETIONARY FUND	119.66	730.67	210.61	1,638.11
2023 PAYROLL	.00	.00	.00	.00
2023 SB 22 LAW ENFORCE ASST PROGRAM	.00	.00	.00	.00
2023 GENERAL FIXED ASSETS	.00	.00	.00	.00
2023 GENERAL LONG TERM DEBT	.00	.00	.00	.00
TOTAL	4,564,368.67	20,722,907.04	1,785,212.72	19,661,659.16

CASS COUNTY
MONTHLY AUDITOR REPORT
PRESENTED TO COMMISSIONERS COURT
ACTIVITY FOR SEPTEMBER 2023

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.”

In accordance with 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 Monday October 9th 2023 (the 6th working day of the month) the Auditor’s office **has received** September 2023 monthly reports and bank statements with reconciliations from the following departments:*

JP #1

JP #2

JP #3

JP #4

County Clerk

County Jail

Tax Assessor/Collector

District Clerk

Treasurer Office:

- JP #1
- JP #2
- JP #3
- JP #4
- Payroll bank statement
- General Fund Checking
- Combined I&S Money Market
- Combined I&S Checking
- General Fund Money Market

*As of Monday October 9th 2023 (the 6th working day of the month) the Auditor's office **has NOT received** the September 2023 monthly reports and/or bank statements with reconciliations from the following departments:*

Treasurer Office

Monthly Bank Statements/Reconciliations:

- District Clerk Main and E-File accounts not reconciled October 2022 through September 2023
- County Clerk Monthly Bank Statement/Reconciliation
- Combined I&S Money Market
- Combined I&S Checking

Membership dues for TEX-21 for \$1,500.00 has been requested from the following municipalities:

Atlanta	received 06.26.2023
Queen City	not received as of 10.05.2023-sent reminder letter
Linden	not received as of 10.05.2023-sent reminder letter
Hughes Springs	received 06.26.2023

SUMMARIES OF GENERAL FUND, DISTRICT COURT & MAIN ROAD & BRIDGE FUND

As of SEPTEMBER 30, 2023

GENERAL FUND

As of September 30 the fiscal year is 100.00% completed. The total general fund revenue budget is \$9,520,572.14.

Total actual revenues collected to date are \$9,582,518.72 or 100.65% of projections.

Total expenditures to date are \$9,189,136.16 or 96.52% of the forecast.

The County's actual **Revenues** are \$ 393,382.56 greater than actual **Expenses** for this fiscal year.

DISTRICT COURT

As of September 30 the fiscal year is 100.00% completed. The total District Court revenue budget is \$ 468,200.00.

Total actual revenues collected to date are \$ 500,383.67 or 106.87% of projections.

Total expenditures to date are \$ 483,693.43 or 103.62% of the forecast.

The District Court's actual **Revenues** are \$ 16,690.24 greater than actual **Expenditures** for this fiscal year.

MAIN ROAD AND BRIDGE FUND

As of September 30 the fiscal year is 100.00% completed. The total Main Road & Bridge revenue budget is \$2,400,832.19.

Total actual revenues collected to date are \$ 2,567,425.33 or 106.94% of projections.

Total expenditures to date are \$2,400,330.21 or 99.98% of the forecast.

The Main Road and Bridge Fund actual **Revenues** are \$ 167,095.12 greater than actual **Expenses** for this fiscal year.

LONG TERM DEBT INTEREST AND SINKING FUNDS PRINCIPAL AND INTEREST DUE

As of SEPTEMBER 30, 2023

	<u>Principal</u>	<u>Interest</u>	<u>Total Due</u>
<u>Law and Justice Center</u>	\$ 3,210,000.00	\$ 420,351.00	3,630,351.00
Principal and interest paid for FY 2023.	\$ 360,000.00	\$ 92,350.00	
(15 year note, 2023 is Year 8)			
<u>Road and Bridge Heavy Equipment</u>	\$ 155,000.00	\$ 2,557.50	0.00
Principle and interest paid for FY 2023.	\$ 155,000.00	\$ 2,557.51	
(Debt paid off in August 2023)			

CASH IN BANK (selected funds)

As of SEPTEMBER 30, 2023

CASH

General Fund	\$ 6,394,811.73	8.3 months cash reserve
District Court	\$ 334.27	
Main Road & Bridge	\$ 310,562.75	
Tobacco Settlement	\$ 1,137,292.97	
Juvenile Probation	\$ 267,258.70	
Adult Probation-Basic Supervision	\$ 290,598.01	
Road & Bridge Precinct #1	\$ 417,482.57	
Road & Bridge Precinct #2	\$ 684,233.56	
Road & Bridge Precinct #3	\$ 308,855.34	
Road & Bridge Precinct #4	\$ 253,540.15	
Law Library	\$ 11,862.19	
Indigent Defense Grant	\$ 22,926.53	
Sheriff Office Donations Fund	\$ 5,191.39	
Right of Way Fund	\$ 145,804.51	
Forestry Fund	\$ 690,158.33	
Combined Interest & Sinking-Building	\$ 588,171.30	
Combined Interest & Sinking-Maintainers	\$ 116,718.00	
Special Projects Fund	\$ 6,064,306.99	
CDA Discretionary Fund	\$ 7,506.75	

SELECTED DEPARTMENTS---REVENUES AND EXPENSES

As of SEPTEMBER 30, 2023

	<u>REVENUES</u>	<u>EXPENSES</u>
<u>General Fund</u>		
FY 2023 Total Annual Budget	\$9,520,572.14	\$ 9,751,059.58
FY 2023 Total Actual Current Month	\$ 411,765.36	\$ 813,747.52
FY 2023 Total Actual Year to Date	\$9,582,518.72	\$ 9,189,136.16
<u>District Court</u>		
FY 2023 Total Annual Budget	\$ 468,200.00	\$ 526,028.43
FY 2023 Total Actual Current Month	\$ 93,288.15	\$ 29,391.70
FY 2023 Total Actual Year to Date	\$ 500,383.67	\$ 483,693.43
<u>Main Road & Bridge</u>		
FY 2023 Total Annual Budget	\$2,400,832.19	\$2,401,193.22
FY 2023 Total Actual Current Month	\$ 191,409.93	\$ 200,306.11
FY 2023 Total Actual Year to Date	\$2,567,425.33	\$2,400,330.21
<u>Road & Bridge Precinct # 1</u>		
FY 2023 Total Annual Budget	\$ 948,334.65	\$ 812,622.86
FY 2023 Total Actual Current Month	\$ 68,901.85	\$ 139,567.96
FY 2023 Total Actual Year to Date	\$ 811,304.93	\$ 765,258.36
<u>Road & Bridge Precinct # 2</u>		
FY 2023 Total Annual Budget	\$ 862,097.02	\$ 793,541.47
FY 2023 Total Actual Current Month	\$ 55,499.81	\$ 66,775.74
FY 2023 Total Actual Year to Date	\$ 764,497.83	\$ 716,186.58
<u>Road & Bridge Precinct # 3</u>		
FY 2023 Total Annual Budget	\$ 591,568.10	\$ 497,637.30
FY 2023 Total Actual Current Month	\$ 43,735.51	\$ 45,217.03
FY 2023 Total Actual Year to Date	\$ 493,169.91	\$ 448,607.41
<u>Road & Bridge Precinct # 4</u>		
FY 2023 Total Annual Budget	\$ 640,837.37	\$ 806,920.48
FY 2023 Total Actual Current Month	\$ 51,674.07	\$ 30,604.33
FY 2023 Total Actual Year to Date	\$ 736,198.30	\$ 758,387.54

REVENUES**EXPENSES****Tobacco Settlement Fund**

FY 2023 Total Annual Budget	\$ 16,500.00	\$ 24,300.00
FY 2023 Total Actual Current Month	\$ 4,759.99	\$ 1,003.46
FY 2023 Total Actual Year to Date	\$ 51,763.87	\$ 23,509.77

Law Library

FY 2023 Total Annual Budget	\$ 13,150.00	\$ 21,100.00
FY 2023 Total Actual Current Month	\$ 10,624.75	\$ 3,370.47
FY 2023 Total Actual Year to Date	\$ 15,299.70	\$ 22,793.90

Indigent Defense Grant

FY 2023 Total Annual Budget	\$ 20,150.00	\$ 28,000.00
FY 2023 Total Actual Current Month	\$ 22,873.77	\$ 862.24
FY 2023 Total Actual Year to Date	\$ 30,856.20	\$ 17,862.24

Right of Way

FY 2023 Total Annual Budget	\$ 6,300.00	\$ 4,000.00
FY 2023 Total Actual Current Month	\$ 407.05	\$ 0.00
FY 2023 Total Actual Year to Date	\$ 8,545.34	\$ 0.00

Forestry Fund

FY 2023 Total Annual Budget	\$ 55,000.00	\$ 10,000.00
FY 2023 Total Actual Current Month	\$ 2,720.96	\$ 0.00
FY 2023 Total Actual Year to Date	\$ 22,917.38	\$ 0.00

Statement of Revenues

09.30.2023

Account #	ACCOUNT NAME	ACTUAL M-T-D	ACTUAL Y-T-D
010-202-016	RECORDS MANAGEMENT FEES	52,023.00	85,951.75
010-202-017	CO CLERK RECORDS MANAGE SB10	1,683.28	85,373.04
010-202-018	JP#1,CC,DC COURTHOUSE SECUR	8,054.90	146,641.80
010-202-019	DIST CLK RECORDS MANAGEMENT	270.31	41,986.19
010-202-023	PRESERVATION OF VITAL RECORD	127.00	15,151.02
010-202-024	CO.CLERK ARCHIVE FEE	-25,185.98	436,091.00
010-202-026	DISTRICT CLERK TECHNOLOGY FE	409.00	38,578.22
010-202-027	C & D COURT TECHNOLOGY FD 20	302.02	79,979.14
010-202-032	CONTRIBUTIONS PARTIES ETC.	0.00	0.00
010-202-091	SHERIFF OFFICE TAC INS PAYMENTS	0.00	14,635.00
010-202-095	CDA PRETRIAL DIVERSION REVEN	500.00	14,500.00
010-202-116	CAPITAL MURDER CONTINGENCY	90,000.00	180,000.00
010-202-117	WORKFORCE TRAINING CONTINGENCY	20,000.00	31,000.00
010-202-118	RENT INC-DEFERRED MAINTENANCE	-17,081.33	3,318.67
010-202-151	CASS CO HISTORICAL COMMISSIO	0.00	2,067.78
010-202-154	HEALTHY COUNTY WELLNESS PROG	0.00	5,997.66
010-202-311	ELECTIONS REIMB FROM OTHER ENTITIES	0.00	27,937.60
010-202-380	LAKE PATROL - RECEIPTS/DISB	1,652.27	14,259.09
010-202-438	SHERIFF DISPATCH SERVICES/MO	0.00	2,334.50
010-202-439	SHERIFF PROCEEDS FIREARM SAL	0.00	1,400.00
010-202-440	SHERIFF'S (SEIZURES PENDING	0.00	16,559.55
010-202-451	SHERIFF ESCROW DUE TO FUND	0.00	1,947.39
010-202-456	SHERIFFS PROCEEDS/FORFEITURE	21,595.35	69,313.31
010-202-457	SHERIFFS PROCEED FROM SALES	0.00	181.75
010-202-478	CONSTABLE #3 EQUIPMENT GRANT	0.00	75.00
010-202-493	GRAPHIC PACK INTL ANNUAL TAX PAY	0.00	260,000.00
010-202-520	TAC PR20210777-1 TAX OFFICE	0.00	0.00
		<u>111,159.12</u>	<u>1,575,279.46</u>

Account #	ACCOUNT NAME	BUDGET	ACTUAL M-T-D	ACTUAL Y-T-D
010-310-000	CURRENT TAXES-GENERAL	7,681,355.42	48,711.48	7,711,702.10
010-311-000	DELINQUENT TAXES-GENERAL	250,000.00	27,923.60	308,355.96
010-316-000	IHC-RESTITUTION & REIMBURSEMENT	5,000.00	0.00	7,016.58
010-320-000	INTEREST ON INVESTMENTS	40,000.00	27,725.03	322,061.11
010-330-000	CO CLERK LOCAL CR CRT CST	180,000.00	19,084.48	191,314.70
010-330-001	ELECTION EQUIPMENT RENTAL	2,000.00	0.00	0.00
010-331-000	PROBATE EDUCATION FUND	500.00	0.00	0.00
010-331-002	C.I.G.F. PROBATE FEE	4,000.00	420.00	4,350.00
010-332-000	MARRIAGE LICENSE	3,500.00	240.00	3,637.50
010-333-000	VITAL RECORD PRESERVATION	1,500.00	0.00	0.00
010-334-000	FAMILY PROTECTION ACT	400.00	0.00	0.00
010-335-000	DISTRICT CLERK LOCAL CR CRI CST	50,000.00	61,783.62	61,783.62
010-335-004	DISTRICT CLERK TECHNOLOGY	4,000.00	0.00	4,082.00
010-336-000	COUNTY JUDGE	400.00	42.00	376.00
010-336-001	CO. COURT & LAW JUDGE PROB FEES	100.00	8.00	96.00
010-336-006	COUNTY COURT AT LAW GRANT	84,000.00	0.00	84,000.00
010-337-010	DRUG COURT FEES	0.00	801.60	801.60
010-339-000	M-ATTY-APPOINTED ATTORNEY	1,000.00	0.00	1,019.00
010-340-000	SHERIFF	45,000.00	21,941.58	48,545.38
010-340-012	E GRANT 4427801 TASER REPLACEMENT	28,316.00	26,545.59	26,545.59
010-340-020	SHERIFF VEHICLES	22,000.00	21,595.35	59,745.48
010-340-050	S.O. TANGO TANGO REVENUE	360.00	0.00	0.00
010-341-000	ATTORNEY'S FEES 2020	100.00	405.00	405.00
010-344-000	TRAFFIC FEES/CHILD SAFETY	100.00	18.57	382.17
010-344-009	JP#1 OMNI COUNTY PORTION	400.00	44.00	528.00
010-344-010	JP#2 OMNI COUNTY PORTION	100.00	12.00	128.00
010-344-011	JP#3 OMNI COUNTY PORTION	500.00	56.00	793.10
010-344-012	JP#4 OMNI COUNTY PORTION	150.00	0.00	148.62
010-345-001	JP#1 COUNTY FINES/FEES CO	70,000.00	6,526.64	77,999.53
010-345-002	JP#2 COUNTY FINES/FEES CO	25,000.00	2,077.00	21,551.67
010-345-003	JP#3 COUNTY FINES/FEES CO	100,000.00	5,914.88	91,312.62
010-345-004	JP#4 COUNTY FINES/FEES CO	30,000.00	2,152.62	28,216.67
010-345-006	JP#1 GHS COLLECTION FEE	20,000.00	1,472.82	16,619.17
010-345-007	JP#2 GHS COLLECTION FEE	3,000.00	0.00	2,267.33
010-345-008	JP#3 GHS COLLECTION FEE	25,000.00	1,249.81	18,729.62
010-345-009	JP#4 GHS COLLECTION FEE	7,000.00	415.88	5,199.11
010-346-000	COUNTY PERCENTAGE OF STAT	55,000.00	0.00	49,133.33
010-347-000	VIDEO FEES	100.00	248.57	248.57
010-347-002	CO CLERK ARCHIVAL FEE	40,000.00	33,055.98	33,055.98
010-347-007	CO CLERK RECORDS MANAGEMENT	60,000.00	60,113.00	60,113.00
010-347-008	COURTROOM SECURITY TRANSFER	0.00	0.00	274.94
010-347-010	CO CLERK TECHNOLOGY	2,000.00	0.00	0.00
010-348-000	DEF. & DISMISSAL FUND	500.00	109.80	1,265.70
010-349-000	CRIMINAL DISTRICT ATTORNE	500.00	50.00	75.00
010-349-001	PROSECUTOR'S FEE 2020	100.00	120.00	581.00
010-356-000	TAX COLLECTOR	40,000.00	2,007.55	37,340.16
010-358-000	TAX A/C COLLECTION RECEIP	10,000.00	0.00	14,140.46
010-358-001	LATE RENDITION PENALTY	15,000.00	124.77	33,594.41

010-358-002	SALES TAX COMMISSION	95,000.00	0.00	101,098.93
010-360-000	STATE OF TEXAS-CO.JUDGE S	25,200.00	0.00	25,200.00
010-360-200	MIXED BEVERAGE TAX	10,000.00	972.64	13,629.82
010-370-300	LAKE PATROL GRANT	13,000.00	12,606.82	18,202.82
010-370-320	CRIME VICTIMS COORD GRANT	45,000.00	0.00	41,250.00
010-377-311	ELECTIONS EXP REIMB FROM OTHER ENT	0.00	0.00	1,200.00
010-380-003	OIL LEASE ON COUNTY PROPERTY	2,000.00	0.00	0.00
010-383-009	COURT ORDERED PRISON TRAN	5,000.00	247.00	3,487.50
010-390-000	MISC-OTHER REVENUE SOURCE	10,000.00	488.83	1,062.32
010-390-006	UNCLAIMED PROPERTY REIMB COUNTY	0.00	0.00	6,012.00
010-390-007	RENT INCOME-DEFERRED MAINTENANCE	0.00	21,481.33	21,481.33
010-390-008	WORKFORCE TRAINING CONTINGENCY	0.00	0.00	9,000.00
010-390-009	ATCOG TIRE PROCESSING REVENUE	0.00	0.00	0.00
010-390-010	SO SAFETY PROGRAMS	0.00	2,109.28	2,109.28
010-390-027	CHRISTMAS PARTY DONATIONS	500.00	0.00	1,943.70
010-390-903	TRANSFER FROM SPECIAL PRO	75,000.00	0.00	0.00
010-399-170	TRANSFER FISCAL FEE FROM ADULT PRO	4,000.00	0.00	5,043.00
010-399-176	TRANSFER IND DEFENSE MAGISTRATE	3,000.00	862.24	862.24
010-399-185	TRF FROM ARPA FUND 079	265,000.00	0.00	0.00
010-399-187	TAC FLOOD DISASTER 09/2021	45,000.00	0.00	0.00
010-399-240	CRIMINAL DIST. ATTY.	4,000.00	0.00	0.00
010-399-241	CDA PROSECUTING ATTORNEY	1,000.00	0.00	1,400.00
	FUND TOTAL	<u>9,510,681.42</u>	<u>411,765.36</u>	<u>9,582,518.72</u>

District Court

Account #	ACCOUNT NAME	BUDGET	ACTUAL M-T-D	ACTUAL Y-T-D
011-310-000	CURRENT TAXES	340,000.00	2,342.83	370,583.55
011-311-000	DELINQUENT TAXES	10,000.00	1,235.95	13,648.35
011-320-000	INTEREST ON INVESTMENTS	200.00	0.00	867.40
011-351-000	JURY FEES	500.00	601.51	601.51
011-352-000	ATTORNEY FEES	2,000.00	1,849.86	1,849.86
011-370-353	STATE JURY REIMBURSEMENT	2,500.00	0.00	6,936.00
011-375-000	TRF FROM INDIGENT DEFENSE	25,000.00	0.00	17,000.00
011-375-001	TRF FROM GENERAL FUND	0.00	0.00	0.00
011-375-006	TRF FROM SPEC PROJECTS FUND	87,000.00	87,000.00	87,000.00
011-390-003	UNCASHED JUROR PAYMENTS	1,000.00	258.00	1,897.00
	FUND TOTAL	<u>468,200.00</u>	<u>93,288.15</u>	<u>500,383.67</u>

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	1,371.64	217,000.16
012-311-000	DELINQUENT TAXES	7,000.00	727.01	8,028.29
012-314-000	30[SPECIAL - CURRENT TAX	1,264,332.19	7,875.55	1,287,955.74
012-315-000	30[SPECIAL - DELINQUENT	45,000.00	4,546.77	50,246.87
012-317-000	AUTO REGISTRATION	660,000.00	37,151.05	702,611.45
012-320-000	INTEREST ON INVESTMENTS	4,500.00	980.26	27,306.57
012-355-000	FINES & FORFEITURES	100,000.00	138,757.65	153,450.65
012-360-000	STATE OF TEXAS R&B MAIN	120,000.00	0.00	120,825.60
	FUND TOTAL	2,400,832.19	191,409.93	2,567,425.33

Tobacco Settlement

Account #	ACCOUNT NAME	BUDGET	ACTUAL M-T-D	ACTUAL Y-T-D
014-300-000	STATE COMPROLLER	9,000.00	0.00	11,996.45
014-320-000	INTEREST ON INVESTMENTS	7,500.00	4,757.99	39,767.42
	TOTAL RECEIPTS	16,500.00	4,757.99	51,763.87

R & B Precinct #1

Account #	ACCOUNT NAME	BUDGET	ACTUAL M-T-D	ACTUAL Y-T-D
021-319-000	SALE ETC.	10,000.00	159.60	2,169.90
021-320-000	INTEREST ON INVESTMENTS	2,000.00	1,699.83	20,719.59
021-390-000	MISCELLANEOUS REVENUE	0.00	11,153.57	11,153.57
021-390-500	LANDFILLS	0.00	0.00	1,150.00
021-390-550	LITTER COLLECTION & DUMPI	4,000.00	0.00	5,446.00
021-399-000	R&B 1 TRANSFERS	670,665.87	55,888.85	670,665.87
021-399-001	TRF FROM FUND BALANCE	161,668.78	0.00	0.00
021-399-006	TRF FROM GENERAL FUND	0.00	0.00	0.00
021-399-007	TRF FROM ARPA FUND 079	100,000.00	0.00	100,000.00
	FUND TOTAL	948,334.65	68,901.85	811,304.93

R & B Precinct #2

Account #	ACCOUNT NAME	BUDGET	ACTUAL M-T-D	ACTUAL Y-T-D
022-319-000	SALE ETC.	500.00	0.00	301.00
022-320-000	INTEREST ON INVESTMENTS	2,000.00	2,230.73	24,304.52
022-390-000	MISCELLANEOUS INCOME	0.00	0.00	663.90
022-399-000	ROAD & BRIDGE #2 - TRANSF	639,228.41	53,269.08	639,228.41
022-399-001	TRF FROM FUND BALANCE	120,368.61	0.00	0.00
022-399-006	TRF FROM GENERAL FUND	0.00	0.00	0.00
022-399-007	TRF FROM ARPA FUND 079	100,000.00	0.00	100,000.00
	FUND TOTAL	862,097.02	55,499.81	764,497.83

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	735.20
023-320-000	INTEREST ON INVESTMENTS	1,500.00	0.00	10,645.72
023-390-000	MISCELLANEOUS INCOME	0.00	12,248.69	13,135.59
023-390-002	ATCOG -LITTER ROUNDUP	2,000.00	0.00	0.00
023-390-500	LANDFILLS #3	4,000.00	0.00	1,883.00
023-399-000	RB#3 TRANSFERS	366,770.40	30,564.20	366,770.40
023-399-001	TRF FROM FUND BALANCE	112,297.70	0.00	0.00
023-399-006	TRF FROM GENERAL FUND	0.00	0.00	0.00
023-399-007	TRF FROM ARPA FUND 079	100,000.00	0.00	100,000.00
	FUND TOTAL	591,568.10	42,812.89	493,169.91

R & B Precinct #4

Account #	ACCOUNT NAME	BUDGET	ACTUAL M-T-D	ACTUAL Y-T-D
024-319-000	SALE ETC.	3,000.00	0.00	32,255.90
024-320-000	INTEREST ON INVESTMENTS	2,000.00	822.02	11,685.64
024-390-000	MISCELLANEOUS INCOME	0.00	14,128.54	15,508.64
024-390-002	INSURANCE PAYMENTS	0.00	0.00	134,184.00
024-390-500	LANDFILL TRANSFER	20,000.00	1,793.00	23,398.00
024-399-000	TRF FROM MAIN R&B	419,166.17	34,930.51	419,166.12
024-399-001	TRF FROM FUND BALANCE	96,671.20	0.00	0.00
024-399-006	TRF FROM GENERAL FUND	0.00	0.00	0.00
024-399-007	TRF FROM ARPA FUND 079	100,000.00	0.00	100,000.00
	FUND TOTAL	640,837.37	51,674.07	736,198.30

Justice of the Peace Revenues

Account #	ACCOUNT NAME	ACTUAL M-T-D	ACTUAL Y-T-D
057-202-036	JP # 1 JUSTICE COURT TECHNOLOGY	313.33	12,684.29
057-202-037	JP # 2 JUSTICE COURT TECHNOLOGY	111.93	7,859.50
057-202-038	JP # 3 JUSTICE COURT TECHNOLOGY	554.31	2,405.26
057-202-039	JP # 4 JUSTICE COURT TECHNOLOGY	123.52	1,404.06
057-202-041	JP # 1 COUNTY TRANSACTION	156.64	13,038.54
057-202-042	JP # 2 COUNTY TRANSACTION	55.92	4,963.74
057-202-043	JP # 3 COUNTY TRANSACTION	285.71	8,287.25
057-202-044	JP # 4 COUNTY TRANSACTION	61.84	2,170.92
057-202-046	JP #2 COURTROOM SECURITY	137.09	11,928.87
057-202-047	JP #3 COURTROOM SECURITY	667.56	47,205.40
057-202-048	JP #4 COURTROOM SECURITY	144.68	11,514.38
	FUND TOTAL	2,612.53	123,462.21

LEOSE Education Grants Received

Account #	ACCOUNT NAME	ACTUAL M-T-D	ACTUAL Y-T-D
058-202-149	TRAIN & ED CH 1701.157-SHERIFF	-1,785.80	7,252.57
058-202-460	TRAIN & ED CH 1701.157 CDA		5,313.17
058-202-471	TRAIN & ED CH 1701.157 CONST 1		9,070.78
058-202-472	TRAIN & ED CH 1701.157 CONST 2		466.99
058-202-473	TRAIN & ED CH 1701.157 CONST 3		4,454.37
058-202-474	TRAIN & ED CH 1701.157 CONST 4		6,342.02
	FUND TOTAL	-1,785.80	32,899.90

Special Projects Fund

Account #	ACCOUNT NAME	ACTUAL M-T-D	ACTUAL Y-T-D
087-202-002	TAC HEALTH INSURANCE CREDITS	0.00	67,527.75
087-202-003	REGIONAL PUBLIC DEFENDER CRE	0.00	500.00
087-202-004	CITIBANK CREDIT CARD REBATE	0.00	4,064.70
087-202-005	DONATIONS/RESTITUTIONS	0.00	100.00
087-202-006	TAC WORKMAN COMP REFUND	0.00	5,623.00
087-202-007	CARES ACT FUNDS	-361,115.99	338,884.01
087-202-008	G P PROPERTY TAX ADMIN FEE	0.00	10,000.00
087-202-009	OIL LEASE ON COUNTY PROPERTY NETX	-2,889.00	59,326.00
087-202-010	REFUND UNEMPLOYMENT INSURANCE	0.00	9,299.92
087-202-011	SALE OF COUNTY PROPERTY	0.00	16,970.00
087-202-012	LATCF GRANT FUNDING	0.00	111,497.86
087-202-013	OPIOID ABATEMENT TRUST FUND	0.00	29,243.16
087-202-014	TAC FLOOD DISASTER INSURANCE PAYMT	-56,519.57	0.00
087-202-015	ARPA FUNDING	0.00	5,246,309.37
	REVENUE	-420,524.56	5,899,345.77
087-320-000	INTEREST ON INVESTMENTS	5,000.00	25,479.69
087-390-100	TRANSFER FROM GENERAL FUN	0.00	0.00
087-390-101	TAC FLOOD DISASTER 09/2021	0.00	203,204.68
087-390-102	PROP FRAUD ALERT PROGRAM	0.00	11,000.00
087-390-103	OIL LEASES	0.00	2,889.00
087-390-104	NEW JAIL	0.00	15,559.01
087-390-105	NEW EQUIPMENT PURCHASES	0.00	187,871.87
087-395-000	INTERFUND TRANSFERS	0.00	0.00
	FUND TOTAL	5,000.00	446,004.25
			518,637.90