

**CASS COUNTY  
MONTHLY AUDITOR REPORT  
PRESENTED TO COMMISSIONERS COURT  
ACTIVITY FOR JANUARY 2025**

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, February 10<sup>th</sup>, 2025 (the 6<sup>th</sup> working day of the month), the Auditor’s office **has received** January 2025 monthly reports and bank statements with reconciliations from the following departments:*

JP #1	JP #2	JP #3	JP #4
County Clerk	County Jail	Tobacco Report	
Tax Assessor/Collector	District Clerk		

Treasurer Office Bank Reconciliations:

- JP #1
- JP #2
- JP #3
- JP #4
- General Fund Money Market
- Combined I&S Money Market, Combined I&S Checking
- General Fund Payroll
- District Clerk Main Account, E-File, Bail Bonds, Registry Accounts

*As of Monday, February 10<sup>th</sup>, 2025 (the 6<sup>th</sup> working day of the month), the Auditor’s office **has NOT received** the January 2025 monthly reports and/or bank statements with reconciliations from the following departments:*

Treasurer Office Monthly Bank Statements/Reconciliations for the following accounts:

- General Fund Checking Account for October, November, December, January
- General Fund Payroll
- District Clerk Main Account

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

**As of January 31, 2025**

**GENERAL FUND**

As of January 31, the fiscal year is 33.33% completed. The total general fund revenue budget is \$10,867,554.59  
Total actual revenues collected to date are \$ 2,735,687.21 or 25.17% of projections.  
Total expenditures to date are \$ 3,588,971.49 or 29.30% of the forecast.  
The County's actual **Expenses** are \$ 853,284.27 greater than actual **Revenues** so far for this fiscal year.

**DISTRICT COURT**

As of January 31, the fiscal year is 33.33% completed. The total District Court revenue budget is \$429,500.  
Total actual revenues collected to date are \$103,149.10 or 24.02% of projections.  
Total expenditures to date are \$ 198,336.66 or 46.58% of the forecast.  
The District Court's actual **Expenses** are \$ 95,187.56 greater than actual **Revenues** for this fiscal year.

**MAIN ROAD AND BRIDGE FUND**

As of January 31, the fiscal year is 33.33% completed. The total Main Road & Bridge revenue budget is \$2,619,478.79.  
Total actual revenues collected to date are \$ 693,677.11 or 26.48% of projections.  
Total expenditures to date are \$654,689.70 or 25% of the forecast.  
The Main Road and Bridge Fund actual **Revenues** are \$ 38,987.41 greater than actual **Expenses** for this fiscal year.

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

**As of January 31, 2025**

	<u>Principal</u>	<u>Interest</u>	<u>Total Due</u>
<b><u>Law and Justice Center</u></b>	\$ 2,480,000.00	\$ 244,800.00	2,724,800.00
Principal and interest to be paid in FY 2025	\$ 385,000.00	\$ 71,875.00	456,875.00

(15 year note, 2025 is Year 10)

**TOTAL INTEREST INVESTMENTS EARNED**

**As of January 31, 2025**

**\$ 250,214.50**

# CASH IN BANK

By Fund

As of January 31, 2025

GENERAL FUND	5,717,250.80
DIST & CO COURT LAW FUND	-35,989.23
MAIN ROAD & BRIDGE	463,641.31
TOBACCO SETTLEMENT	1,192,356.97
ROAD AND BRIDGE #1	340,315.55
ROAD AND BRIDGE #2	337,535.32
ROAD AND BRIDGE #3	327,274.31
ROAD AND BRIDGE #4	394,035.38
LAW LIBRARY	3,114.17
INDIGENT DEFENSE GRANT (SB7	54,169.00
DIST ATT, ESCROW ACCOUNT	351.79
C.D.A. FORFEITURE ACCOUNT	53,207.41
CDA-STATE FUNDS	50,687.97
CDA FORFEITURE FUNDS	24,369.68
SHERIFF FEDERAL FORFEITURES	4,629.24
SHERIFF OFFICE DONATIONS FU	4,793.91
HOME GRANT PROJECTS 2017	35,536.31
JP TECHNOLOGY & TRANSACTION	135,159.60
CH1701.157 LEOSE DA/SHER/CO	37,441.75
CDA DISCRETIONARY FUND	5,979.55
PAYROLL	14,193.66
SB 22 LAW ENFORCE ASST PROG	508,935.44
OIL & GAS LEASES	65,958.84
OPIOID ABATEMENT TRUST FUND	35,603.90
TRANSPORTATION TRUST FUND	4,100,681.92
FIRE MITIGATION CWPP FOREST	-8,606.54
RIGHT OF WAY FUND	
CASS COUNTY FORESTRY FUND	734,704.48
COMBINED INTEREST & SINKING	821,592.08
INTEREST & SINKING SERIES 2	121,997.67
SPECIAL PROJECTS FUND	2,172,797.89
ASST VET SERV OFFICER GRANT	9,541.81
JUVENILE PROBATION	309,564.75
ADULT PROBATION	402,929.42
SATP TRACK III	24,937.63
COMMUNITY SVC RESTITUTION	3,343.86
MENTAL HEALTH INITIATIVE PR	13,957.28
CIVIL CHILD SUPPORT PROGRAM	115,135.42
HIGH RISK TREATMENT PROGRAM	35,649.69
CASS COUNTY DRUG COURT	71,258.37
VETERANS PROGRAM	233,414.50
PRE-TRIAL DIVERSION	8,428.21
BOND SUPERVISION CASES	37,772.80

# CASH IN BANK

By Investment

State Bank Main Checking Account	\$ 3,292,758.73
State Bank Money Market	\$ 2,339,932.07
Texas Pool Investment	\$ 819,859.00
Texas Class Investment Pool	\$ 12,685,400.99
Other	\$ 1,080.41
Total Cash in Bank	\$ 19,139,031.20

# COMBINED STATEMENT OF REVENUES AND EXPENSES

As of January 31,2025

FUND NAME	MONTH TO DATE		YEAR TO DATE	
	REVENUES	EXPENSES	REVENUES	EXPENSES
GENERAL FUND	1,278,197.17	852,285.05	2,735,687.21	3,588,971.49
DIST & CO COURT LAW FUND	56,419.37	56,034.57	103,149.10	198,336.66
MAIN ROAD & BRIDGE	360,560.46	218,289.90	693,677.11	654,869.70
TOBACCO SETTLEMENT	4,760.18	2,294.24	18,388.98	9,073.37
ROAD AND BRIDGE #1	73,300.86	47,542.03	219,984.26	174,896.27
ROAD AND BRIDGE #2	67,760.34	66,109.64	205,398.80	364,247.65
ROAD AND BRIDGE #3	40,999.66	38,309.88	123,276.02	124,622.62
ROAD AND BRIDGE #4	51,229.50	32,402.87	148,614.19	139,148.07
LAW LIBRARY	532.65	1,812.66	3,084.86	5,437.98
INDIGENT DEFENSE GRANT (SB7)	130.13	0	26,021.51	0
DIST ATT, ESCROW ACCOUNT	0.83	0	3.28	0
C.D.A. FORFEITURE ACCOUNT	133.64	550	537.48	2,000.54
CDA-STATE FUNDS	9,292.01	1,789.58	14,149.28	11,811.71
CDA FORFEITURE FUNDS	60.97	0	240.12	0
SHERIFF FEDERAL FORFEITURES	11.11	0	54.98	0
SHERIFF OFFICE DONATIONS FUND	11.51	0	37.39	600
HOME GRANT PROJECTS 2017	87.4	417,488.00	679,521.64	957,001.00
JP TECHNOLOGY & TRANSACTION	347.69	443.94	3,109.84	2,189.06
CH1701.157 LEOSE DA/SHER/CONST	90.29	425	260.46	1,323.72
RIGHT OF WAY FUND	1,199.15	0	3,173.55	0
CASS COUNTY FORESTRY FUND	2,532.97	0	10,470.96	0
COMBINED INTEREST & SINKING	69,194.33	0	143,077.89	0
INTEREST & SINKING SERIES 2016	309.96	0	1,225.55	0
SPECIAL PROJECTS FUND	7,702.96	0	31,955.22	0
ASST VET SERV OFFICER GRANT	59,755.31	20,408.93	107,727.85	88,286.94
CDA DISCRETIONARY FUND	14.46	121.25	58.81	363.7
PAYROLL	0	0	0	0
SB 22 LAW ENFORCE ASST PROGRAM	1,275.38	27,046.42	4,221.65	105,450.09
OIL & GAS LEASES	158.46	0	622.26	0
OPIOID ABATEMENT TRUST FUND	85.53	0	335.87	0
TRANSPORTATION TRUST FUND	14,882.56	0	61,942.43	0
FIRE MITIGATION CWPP FOREST	0	3,198.93	0	8,606.54
<b>PROBATION FUNDS</b>				
JUVENILE PROBATION	27,743.35	32,112.36	188,601.30	182,079.45
ADULT PROBATION	22,962.40	36,225.52	254,938.11	178,204.19
SATP TRACK III	0	9,272.32	64,350.00	49,319.31
COMMUMNITY SVC RESTITUTION	0	5,026.87	27,746.00	25,769.16
MENTAL HEALTH INITIATIVE PRG	0	6,639.98	41,876.00	33,982.45
CIVIL CHILD SUPPORT PROGRAM	122	405.58	1,144.00	714.49
HIGH RISK TREATMENT PROGRAM	0	5,329.03	45,000.00	29,161.19
CASS COUNTY DRUG COURT	31,762.26	12,520.43	111,910.88	67,565.76
VETERANS PROGRAM	0	0	0	6,559.23
PRE-TRIAL DIVERSION	0	2,177.15	15,000.00	11,007.24
BOND SUPERVISION CASES	75	-5	3,218.00	43.4
<b>TOTAL</b>	<b>2,183,701.85</b>	<b>1,896,257.13</b>	<b>6,093,792.84</b>	<b>7,021,642.98</b>