

CASS COUNTY
MONTHLY AUDITOR REPORT
PRESENTED TO COMMISSIONERS COURT
ACTIVITY FOR NOVEMBER 2024

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 December 9th, 2024 (the 6th working day of the month) the Auditor’s office has received November 2024 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
- District Clerk Main Account, E-File, Bail Bonds, Registry Accounts
- General Fund Money Market
- Combined I&S Money Market, Combined I&S Checking
- General Fund Payroll

As of Monday, December 9th, 2024 (the 6th working day of the month) the Auditor’s office has NOT received the October 2024 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 Accounts

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

As of NOVEMBER 30, 2024

GENERAL FUND

As of November 30, the fiscal year is 16.67% completed. The total general fund revenue budget is \$10,867,554.59

Total actual revenues collected to date are \$ 839,778.47 or 7.73% of projections.

Total expenditures to date are \$ 1,819,851.94 or 16.75% of the forecast.

The County's actual **Expenses** are \$ 980,073.47 greater than actual **Revenues** so far for this fiscal year.

DISTRICT COURT

As of November 30, the fiscal year is 16.67% completed. The total District Court revenue budget is \$429,500.

Total actual revenues collected to date are \$36,696.43 or 8.54% of projections.

Total expenditures to date are \$ 101,608.18 or 23.86% of the forecast.

The District Court's actual **Expenses** are \$ 64,911.75 greater than actual **Revenues** for this fiscal year.

MAIN ROAD AND BRIDGE FUND

As of November 30, the fiscal year is 16.67% completed. The total Main Road & Bridge revenue budget is \$2,619,478.79.

Total actual revenues collected to date are \$ 203,830.21 or 7.78% of projections.

Total expenditures to date are \$218,289.90 or 8.33% of the forecast.

The Main Road and Bridge Fund actual **Expenses** are \$ 14,459.69 greater than actual **Revenues** for this fiscal year.

CASH IN BANK (selected funds)

As of November 30, 2024

CASH

General Fund	\$ 5,415,219.79	5.4 months cash reserve
District Court	\$ -5,661.38	
Main Road & Bridge	\$ 410,503.71	
Tobacco Settlement	\$ 1,187,593.70	
Juvenile Probation	\$ 324,420.08	
Adult Probation-Basic Supervision	\$ 820,892.65	
Road & Bridge Precinct #1	\$ 286,170.18	
Road & Bridge Precinct #2	\$ 317,458.85	
Road & Bridge Precinct #3	\$ 315,857.36	
Road & Bridge Precinct #4	\$ 361,159.18	
Law Library	\$ 3,679.05	
Indigent Defense Grant	\$ 53,911.06	
Sheriff Office Donations Fund	\$ 5,370.38	
Right of Way Fund	\$ 157,527.07	
Forestry Fund	\$ 729,556.45	
Combined Interest & Sinking-Building	\$ 726,433.32	
Combined Interest & Sinking-Maintainers	\$ 121,368.80	
Special Projects Fund	\$ 2,155,715.63	
Asst Veteran Service Officer Grant	\$ -58,002.78	
CDA Discretionary Fund	\$ 6,211.02	
SB 22 Law Enforcement Asst Grant	\$ 559,521.30	
Oil and Gas Leases Fund	\$ 65,644.75	
Opioid Abatement Trust Fund	\$ 35,434.37	
Transportation Trust Fund	\$ 4,070,421.75	

Cash in Bank (Total All Investments)

State Bank Main Checking Account	\$ 1,495,333.67
State Bank Money Market	\$ 1,897,430.65
Texas Pool Investment	\$ 625,790.56
Texas Class Investment Pool	\$ 13,258,240.34
Other	\$ 625.00
Total Cash in Bank	\$ 17,277,420.00

LONG TERM DEBT INTEREST AND SINKING FUNDS PRINCIPAL AND INTEREST DUE

As of November 30, 2024

	<u>Principal</u>	<u>Interest</u>	<u>Total Due</u>
<u>Law and Justice Center</u>	\$ 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	457,225.00
Principal and interest paid for FY 2024.	\$ 370,000.00	\$ 83,550.00	

(15 year note, 2025 is Year 10)

DETAIL OF AVSO GRANT REVENUES AND EXPENSES

As of November 30, 2024

FY 2023-2025 Programs

Revenues Collected

08.2023 Reimbursement	Received 10/27/2023	2,678.90
09.2023 Reimbursement	Received 12/01/2023	7,277.53
10.2023 Reimbursement	Received 01/26/2024	5,515.62
11.2023 Reimbursement	Received 02/23/2024	14,333.50
12.2023 Reimbursement	Received 03/25/2024	37,546.38
12.2023 Reimbursement	Received 04/05/2024	55,131.16
02.2024 Reimbursement	Received 04/12/2024	96,831.93
03.2024 Reimbursement	Received 06/14/2024	24,906.02
04.2024 Reimbursement	Received 06/21/2024	7,503.92
05.2024 Reimbursement	Received 08/09/2024	17,602.80
06.2024 Reimbursement	Received 08/23/2024	<u>5,103.17</u>
08.2024 Reimbursement	Received 10/01/2024	29,805.89
07.2024 Reimbursement	Received 10/02/2024	9,566.19
09.2024 Reimbursement	Received 12/11/2024	30,011.50
10.2024 Reimbursement	Received 12/27/2024	17,961.04
Total Reimbursements		\$313,803.01

Veteran Assistance Expenses:

Office Expenses	\$33,701.57
Veterans Utility Payments	111,002.35
Veterans Mortgage Payments	184,555.30
Veterans Rent Payments	<u>30,575.74</u>
Total Veteran Expenses	\$359,834.96

TOTAL INTEREST INVESTMENTS EARNED

As of November 30, 2024

\$ 139,118.87

SELECTED DEPARTMENTS---REVENUES AND EXPENSES

As of NOVEMBER 30, 2024

	<u>REVENUES</u>	EXPENSES
<u>General Fund</u>		
FY 2025 Total Annual Budget	\$10,867,554.59	\$12,250,014.43
FY 2025 Total Actual Current Month	\$ 810,126.45	\$ 846,873.80
FY 2025 Total Actual Year to Date	\$ 839,778.47	\$ 1,819,851.94
<u>District Court</u>		
FY 2025 Total Annual Budget	\$ 429,500.00	\$ 425,790.80
FY 2025 Total Actual Current Month	\$ 36,131.97	\$ 48,377.22
FY 2025 Total Actual Year to Date	\$ 36,696.43	\$ 101,608.18
<u>Main Road & Bridge</u>		
FY 2025 Total Annual Budget	\$2,619,478.79	\$2,619,478.79
FY 2025 Total Actual Current Month	\$ 144,041.38	\$ 18,289.90
FY 2025 Total Actual Year to Date	\$ 203,830.21	\$ 18,289.90
<u>Road & Bridge Precinct # 1</u>		
FY 2025 Total Annual Budget	\$ 996,390.83	\$ 959,518.05
FY 2025 Total Actual Current Month	\$ 70,821.88	\$ 42,723.76
FY 2025 Total Actual Year to Date	\$ 72,769.22	\$ 83,398.18
<u>Road & Bridge Precinct # 2</u>		
FY 2025 Total Annual Budget	\$ 1,022,594.28	\$1,022,708.23
FY 2025 Total Actual Current Month	\$ 68,043.24	\$ 139,578.44
FY 2025 Total Actual Year to Date	\$ 69,580.14	\$ 250,302.13
<u>Road & Bridge Precinct # 3</u>		
FY 2025 Total Annual Budget	\$ 511,983.52	\$ 512,110.74
FY 2025 Total Actual Current Month	\$ 40,656.50	\$ 36,227.55
FY 2025 Total Actual Year to Date	\$ 42,404.54	\$ 59,308.98
<u>Road & Bridge Precinct # 4</u>		
FY 2025 Total Annual Budget	\$ 786,916.90	\$ 787,044.12
FY 2025 Total Actual Current Month	\$ 49,215.42	\$ 55,337.69
FY 2025 Total Actual Year to Date	\$ 52,376.48	\$ 76,934.28

	<u>REVENUES</u>	<u>EXPENSES</u>
<u>Tobacco Settlement Fund</u>		
FY 2025 Total Annual Budget	\$ 60,00.00	\$ 29,000.00
FY 2025 Total Actual Current Month	\$ 4,449.98	\$ 1,854.17
FY 2025 Total Actual Year to Date	\$ 9,177.25	\$ 4,624.91
<u>Law Library</u>		
FY 2025 Total Annual Budget	\$ 4,000.00	\$ 18,000.00
FY 2025 Total Actual Current Month	\$ 8.74	\$ 1,812.66
FY 2025 Total Actual Year to Date	\$ 24.42	\$ 1,812.66
<u>Indigent Defense Grant</u>		
FY 2025 Total Annual Budget	\$ 15,400.00	\$ 30,000.00
FY 2025 Total Actual Current Month	\$ 115.01	\$ 0.00
FY 2025 Total Actual Year to Date	\$ 25,763.57	\$ 0.00
<u>Right of Way</u>		
FY 2025 Total Annual Budget	\$ 8,700.00	\$ 5,000.00
FY 2025 Total Actual Current Month	\$ 877.26	\$ 0.00
FY 2025 Total Actual Year to Date	\$ 1,278.73	\$ 0.00
<u>Forestry Fund</u>		
FY 2025 Total Annual Budget	\$ 70,000.00	\$ 10,000.00
FY 2025 Total Actual Current Month	\$ 2,528.37	\$ 0.00
FY 2025 Total Actual Year to Date	\$ 5,322.93	\$ 0.00