

CASS COUNTY
MONTHLY AUDITOR REPORT
PRESENTED TO COMMISSIONERS COURT
ACTIVITY FOR OCTOBER 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 Friday, November 8th, 2024 (the 6th working day of the month) the Auditor’s office **has received** October 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
- Combined I&S Money Market
- Combined I&S Checking

*As of Wednesday November 8th 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:

District Clerk Main Account, E-File, Bail Bonds, Registry Accounts
General Fund Money Market, Payroll, and General Fund Checking Accounts

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

As of OCTOBER 31, 2024

GENERAL FUND

As of October 31, the fiscal year is 8.33% completed. The total general fund revenue budget is \$10,867,554.59. Total actual revenues collected to date are \$ 29,652.02 or 0.27% of projections. Total expenditures to date are \$ 973,015.64 or 7.94% of the forecast. The County's actual **Expenses** are \$ 943,363.62 greater than actual **Revenues** so far for this fiscal year.

DISTRICT COURT

As of October 31, the fiscal year is 8.33% completed. The total District Court revenue budget is \$429,500. Total actual revenues collected to date are \$564.46 or 0.13% of projections. Total expenditures to date are \$ 53,230.96 or 12.5% of the forecast. The District Court's actual **Expenses** are \$ 52,666.50 greater than actual **Revenues** for this fiscal year.

MAIN ROAD AND BRIDGE FUND

As of October 31, the fiscal year is 8.33% completed. The total Main Road & Bridge revenue budget is \$2,619,478.79. Total actual revenues collected to date are \$ 59,788.83 or 2.28% of projections. Total expenditures to date are \$0.00 or 0.00% of the forecast. The Main Road and Bridge Fund actual **Revenues** are \$ 59,788.83 greater than actual **Expenses** for this fiscal year.

LONG TERM DEBT INTEREST AND SINKING FUNDS PRINCIPAL AND INTEREST DUE

As of OCTOBER 31, 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

(15 year note, 2025 is Year 10)

CASH IN BANK (selected funds)

As of OCTOBER 31, 2024

CASH

General Fund	\$ 5,448,601.78	5.4 months cash reserve
District Court	\$ 24,291.66	
Main Road & Bridge	\$ 487,067.23	
Tobacco Settlement	\$ 1,184,997.89	
Juvenile Probation	\$ 341,310.17	
Adult Probation-Basic Supervision	\$ 371,840.10	
Road & Bridge Precinct #1	\$ 262,928.27	
Road & Bridge Precinct #2	\$ 390,691.44	
Road & Bridge Precinct #3	\$ 329,943.53	
Road & Bridge Precinct #4	\$ 367,464.45	
Law Library	\$ 5,482.97	
Indigent Defense Grant	\$ 53,796.05	
Sheriff Office Donations Fund	\$ 5,370.38	
Right of Way Fund	\$ 156,649.81	
Forestry Fund	\$ 726,974.08	
Combined Interest & Sinking-Building	\$ 680,253.67	
Combined Interest & Sinking-Maintainers	\$ 121,081.04	
Special Projects Fund	\$ 2,147,805.47	
Asst Veteran Service Officer Grant	\$ 35,538.56	
CDA Discretionary Fund	\$ 6,301.00	

SELECTED DEPARTMENTS--REVENUES AND EXPENSES

As of OCTOBER 31, 2024

	<u>REVENUES</u>	<u>EXPENSES</u>
<u>General Fund</u>		
FY 2025 Total Annual Budget	\$10,867,554.59	\$12,250,014.43
FY 2025 Total Actual Current Month	\$ 29,652.02	\$ 973,015.64
FY 2025 Total Actual Year to Date	\$ 29,652.02	\$ 973,015.64
<u>District Court</u>		
FY 2025 Total Annual Budget	\$ 429,500.00	\$ 425,790.80
FY 2025 Total Actual Current Month	\$ 564.46	\$ 53,230.96
FY 2025 Total Actual Year to Date	\$ 564.46	\$ 53,230.96
<u>Main Road & Bridge</u>		
FY 2025 Total Annual Budget	\$2,619,478.79	\$2,619,478.79
FY 2025 Total Actual Current Month	\$ 59,788.83	\$ 0.00
FY 2025 Total Actual Year to Date	\$ 59,788.83	\$ 0.00
<u>Road & Bridge Precinct # 1</u>		
FY 2025 Total Annual Budget	\$ 996,390.83	\$ 959,518.05
FY 2025 Total Actual Current Month	\$ 1,947.34	\$ 40,674.42
FY 2025 Total Actual Year to Date	\$ 1,947.34	\$ 40,674.42
<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	\$ 1,536.90	\$ 110,723.69
FY 2025 Total Actual Year to Date	\$ 1,536.90	\$ 110,723.69
<u>Road & Bridge Precinct # 3</u>		
FY 2025 Total Annual Budget	\$ 511,983.52	\$ 512,110.74
FY 2025 Total Actual Current Month	\$ 1,748.04	\$ 23,081.43
FY 2025 Total Actual Year to Date	\$ 1,748.04	\$ 23,081.43
<u>Road & Bridge Precinct # 4</u>		
FY 2025 Total Annual Budget	\$ 786,916.90	\$ 787,044.12
FY 2025 Total Actual Current Month	\$ 3,261.06	\$ 21,596.59
FY 2025 Total Actual Year to Date	\$ 3,161.06	\$ 21,596.59

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

FY 2025 Total Annual Budget	\$ 60,00.00	\$ 29,000.00
FY 2025 Total Actual Current Month	\$ 4,727.27	\$ 2,770.74
FY 2025 Total Actual Year to Date	\$ 4,727.27	\$ 2,770.74

Law Library

FY 2025 Total Annual Budget	\$ 4,000.00	\$ 18,000.00
FY 2025 Total Actual Current Month	\$ 15.68	\$ 0.00
FY 2025 Total Actual Year to Date	\$ 15.68	\$ 0.00

Indigent Defense Grant

FY 2025 Total Annual Budget	\$ 15,400.00	\$ 30,000.00
FY 2025 Total Actual Current Month	\$ 25,648.56	\$ 0.00
FY 2025 Total Actual Year to Date	\$ 25,648.56	\$ 0.00

Right of Way

FY 2025 Total Annual Budget	\$ 8,700.00	\$ 5,000.00
FY 2025 Total Actual Current Month	\$ 401.47	\$ 0.00
FY 2025 Total Actual Year to Date	\$ 401.47	\$ 0.00

Forestry Fund

FY 2025 Total Annual Budget	\$ 70,000.00	\$ 10,000.00
FY 2025 Total Actual Current Month	\$ 2,740.56	\$ 0.00
FY 2025 Total Actual Year to Date	\$ 2,740.56	\$ 0.00