

CASS COUNTY AUDITOR'S SEPTEMBER REPORT TO COMMISSIONERS' COURT AND DISTRICT JUDGE

November 25, 2025

Local Government Code, Title 4, Subtitle B, Chapter 114, Subchapter B, Article .025 requires that the county auditor present tabulated reports of:

- 1) Aggregate amounts received and disbursed from each fund;
- 2) Condition of each account on the books;
- 3) Amount of funds on deposit in the county depository;
- 4) Amount of bonded indebtedness; and
- 5) Any other fact of interest that the auditor considers proper or that the court or district judges require.

These requirements are met by the following reports:

- 1) Combined Statement of Revenues and Expenses for Current Month-to-Date
- 2) Trial Balance - Current Month-to-Date
- 3) Combined Statement of Cash Position for Current Month
- 4) No change to bonded indebtedness;

Submitted by _____
Lauren Ayers, Cass County Auditor

Date

BY OUR SIGNATURES HERETO WE HEREBY APPROVE SAID REPORTS

Cass County Judge

Cass County Commissioner, Pct#1

Cass County Commissioner, Pct#2

Cass County Commissioner, Pct#3

Cass County Commissioner, Pct#4

**CASS COUNTY
MONTHLY AUDITOR REPORT
PRESENTED TO COMMISSIONERS COURT
ACTIVITY FOR OCTOBER 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, November 10th, 2025 (the 6th working day of the month), the Auditor’s office **has received** October 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
- County Clerk County Court, Probate and Bail Bonds
- County Clerk Main Account

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

Treasurer Office Monthly Reconciled Bank Statements for the following accounts:

- General Fund Checking Account for August, September, October

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

As of October 31, 2025

GENERAL FUND

As of October 31, the fiscal year is 8.33% completed. The total general fund revenue budget is \$12,268,787.52

Total actual revenues collected to date are \$ 21,536.02 or 0.18% of projections.

Total expenditures to date are \$127,901.00 or 9.29% of the forecast.

The County's actual **Expenses** are \$106,64.98 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 \$579,550.00

Total actual revenues collected to date are \$1,052.00 or 0.18% of projections.

Total expenditures to date are \$40,728.79 or 7.03% of the forecast.

The District Court's actual **Expenses** are \$39,676.79 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 \$2,768,387.98

Total actual revenues collected to date are \$96,127.87 or 8.31% of projections.

Total expenditures to date are \$0.00 or 100% of the forecast.

The Main Road and Bridge Fund actual **Revenues** are 96,127.87 greater than actual **Expenses** for this fiscal year.

LONG TERM DEBT INTEREST AND SINKING FUNDS PRINCIPAL AND INTEREST DUE

As of October 31, 2025

<u>Law and Justice Center</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Due</u>
Total Current Debt Obligation	\$2,480,000.00	\$ 244,800.00	\$2,724,800.00
Principal and interest paid in FY 2025	\$ 385,000.00	\$ 71,875.00	\$ 456,875.00
Principal and interest to be paid in FY2026	\$ 390,000.00	\$ 60,250.00	\$ 450,250.00
(15 year note, 2026 is Year 11)			

(15 year note, 2026 is Year 11)

TOTAL INTEREST INVESTMENTS EARNED**As of October 31, 2025**

\$ 61,790.02

CASH IN BANK

By Fund County Funds As of October 31, 2025

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2026 010 GENERAL FUND	MAIN	319,175.60	MAIN TXPL MAIN SB MM MAIN TCLAS MAIN TA CD MAIN TXPL	183,674.78 20,093.01 5,056,977.87	5,579,921.26
2026 011 DIST & CO COURT LAW FUND	MAIN	3,278.28	MAIN SB MM MAIN TXPL		3,278.28
2026 012 MAIN ROAD & BRIDGE	MAIN	272,876.76	MAIN SB MM MAIN TXPL MAIN SB MM MAIN TCLAS MAIN TXPL	266,336.87 128,226.30 69,238.80	667,439.93
2026 014 TOBACCO SETTLEMENT	MAIN	2,873.97	MAIN RR CD MAIN SB MM MAIN DC CD TBC TCLASS MAIN RR SV MAIN TX CD MAIN TX SV	21,323.79 1,132,672.85 25.00	1,226,134.41
2026 021 ROAD AND BRIDGE #1	MAIN	30,877.01	MAIN TXPL MAIN SB MM R&B1 TCLAS	100,229.88 68,483.36 284,693.04	484,283.29
2026 022 ROAD AND BRIDGE #2	MAIN	6,596.25	MAIN TXPL MAIN SB MM R&B2 TCLAS	112,136.33 149,457.92 214,262.85	482,453.35
2026 023 ROAD AND BRIDGE #3	MAIN	14,972.29-	MAIN TXPL MAIN SB MM R&B3 TCLAS	33,239.03 25,187.89 315,649.34	359,103.97
2026 024 ROAD AND BRIDGE #4	MAIN	56,477.12	MAIN TXPL MAIN SB MM R&B4 TCLAS	95,015.77 118,086.42 330,368.42	599,947.73
2026 041 LAW LIBRARY	MAIN	14.80			14.80
2026 042 INDIGENT DEFENSE GRANT (SB7)	MAIN	52,019.92	MAIN TXPL MAIN SB MM MAIN TXPL		52,019.92
2026 043 DIST ATT, ESCROW ACCOUNT	MAIN	359.38	MAIN SB MM MAIN TXPL		359.38
2026 044 C.D.A.FORFEITURE ACCOUNT	MAIN	59,682.08	MAIN SB MM MAIN GFTCD MAIN TXPL	30,891.05 600.00	91,173.13
2026 047 CDA-STATE FUNDS	MAIN	58,658.53			58,658.53
2026 049 AVSO HTX GRANT FUND	MAIN	45,111.00-			45,111.00-
2026 051 CDA FORFEITURE FUNDS	MAIN	12,733.11	MAIN TXPL MAIN SB MM MAIN TXPL	260.09 11,925.98	24,919.18
2026 052 SHERIFF FEDERAL FORFEITURES	MAIN	4,730.12	MAIN SB MM		4,730.12
2026 053 SHERIFF OFFICE DONATIONS FUN	MAIN	4,020.01			4,020.01
2026 055 HOME GRANT PROJECTS 2017	MAIN	38,076.14			38,076.14
2026 057 JP TECHNOLOGY & TRANSACTION	MAIN	13,056.31	MAIN SB MM MAIN TCLAS	128,814.20	141,870.51
2026 058 CH1701.157 LEOSE DA/SHER/CON	MAIN	44,082.22			44,082.22
2026 070 RIGHT OF WAY FUND	MAIN	44,483.48	MAIN TXPL MAIN SB MM MAIN TXPL MAIN SB MM MAIN TX CD	123,559.26 57,319.47 122,805.78	168,042.74
2026 072 CASS COUNTY FORESTRY FUND	MAIN	2,648.27	FST TCLASS	566,336.38	749,109.90
2026 084 COMBINED INTEREST & SINKING CI&S		16,817.91	CI&S TXPL CI&S SB MM CI&S TCLAS CI&S TXPL	764,893.83	781,711.74
2026 086 INTEREST & SINKING SERIES 20CI&S		9,492.94	CI&S SB MM MAIN TXPL MAIN SB MM	115,224.88 21,728.30	124,717.82
2026 087 SPECIAL PROJECTS FUND	MAIN	58,967.93	SPF TCLASS MAIN TXPL	1,915,807.68	1,996,503.91
2026 088 ASST VET SERV OFFICER GRANT	MAIN	3,001.97			3,001.97
2026 089 CDA DISCRETIONARY FUND	MAIN	5,459.55			5,459.55
2026 090 PAYROLL	PAYROLL	14,193.66			14,193.66
2026 091 SB 22 LAW ENFORCE ASST PROGR	MAIN	595,000.76	MAIN TXPL SPF TCLASS		595,000.76
2026 092 OIL & GAS LEASES	MAIN	169,715.15	MAIN TXPL SPF TCLASS		169,715.15
2026 093 OPIOID ABATEMENT TRUST FUND	MAIN	64,134.46	MAIN TXPL SPF TCLASS		64,134.46
2026 094 TRANSPORTATION TRUST FUND	MAIN		MAIN TXPL SPF TCLASS	4,068,458.84	4,068,458.84
2026 095 FIRE MITIGATION CWPP FOREST	MAIN	13,439.47-	MAIN TXPL SPF TCLASS		13,439.47-
2026 097 GENERAL LONG TERM DEBT					
TOTAL		1,889,980.93		16,654,005.26	18,543,986.19

CASH IN BANK

By Investment County Funds

CHECK ACCOUNT	CHECK
ACCOUNT BALANCE - MAIN	1,849,476.42
ACCOUNT BALANCE - CI&S	26,310.85
ACCOUNT BALANCE - PAYROLL	14,193.66
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TOTAL	1,889,980.93

TDOA ACCOUNT	TDOA
ACCOUNT BALANCE - MAIN TXPL	651,114.15
ACCOUNT BALANCE - MAIN SB MM	1,108,693.83
ACCOUNT BALANCE - MAIN TCLAS	5,185,204.17
ACCOUNT BALANCE - TBC TCLASS	1,132,672.85
ACCOUNT BALANCE - MAIN TX SV	25.00
ACCOUNT BALANCE - R&B1 TCLAS	284,693.04
ACCOUNT BALANCE - R&B2 TCLAS	214,262.85
ACCOUNT BALANCE - R&B3 TCLAS	315,649.34
ACCOUNT BALANCE - R&B4 TCLAS	330,368.42
ACCOUNT BALANCE - MAIN GFTCD	600.00
ACCOUNT BALANCE - FST TCLASS	566,336.38
ACCOUNT BALANCE - CI&S SB MM	880,118.71
ACCOUNT BALANCE - SPF TCLASS	5,984,266.52
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TOTAL	16,654,005.26

CASH IN BANK

By Fund Probation Funds As of October 31, 2025

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2026 016 JUVENILE PROBATION	MAIN	106,948.32	MAIN TXPL MAIN SB MM JUV TCLASS	236.87 632.98 186,860.20	294,678.37
2026 017 ADULT PROBATION	MAIN	33,360.67	MAIN TXPL MAIN SB MM	130,548.81 261,709.50	425,618.98
2026 019 SATP TRACK III	MAIN	1,213.72	MAIN SB MM	15,000.00	16,213.72
2026 020 COMMUMNITY SVC RESTITUTION	MAIN	4,184.12	MAIN SB MM		4,184.12
2026 034 MENTAL HEALTH INITIATIVE PRGMAIN		11,413.93	MAIN TXPL MAIN SB MM		11,413.93
2026 035 CIVIL CHILD SUPPORT PROGRAM	MAIN	66,260.06	MAIN SB MM	51,775.52	118,035.58
2026 037 HIGH RISK TREATMENT PROGRAM	MAIN	31,476.25	MAIN TXPL MAIN SB MM		31,476.25
2026 063 CASS COUNTY DRUG COURT	MAIN	37,289.24	MAIN TXPL		37,289.24
2026 064 VETERANS PROGRAM	MAIN	220,654.49	MAIN TXPL MAIN SB MM	20,106.99	240,761.48
2026 067 PRE-TRIAL DIVERSION	MAIN	6,752.48			6,752.48
2026 068 BOND SUPERVISION CASES	MAIN	22,167.52			22,167.52
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TOTAL		541,720.80		666,870.87	1,208,591.67

CASH IN BANK

By Investment Probation Funds

ACCOUNT BALANCE - MAIN	541,720.80

TOTAL	541,720.80
TDOA ACCOUNT	TDOA
ACCOUNT BALANCE - MAIN TXPL	130,785.68
ACCOUNT BALANCE - MAIN SB MM	349,224.99
ACCOUNT BALANCE - JUV TCLASS	186,860.20

TOTAL	666,870.87

COMBINED STATEMENT OF REVENUES AND EXPENSES

COUNTY FUNDS

As of October 31, 2025

FUND NAME	***** MONTH TO DATE *****		***** YEAR TO DATE *****	
	REVENUES	EXPENSES	REVENUES	EXPENSES
2026 GENERAL FUND	21,536.02	976,534.34	21,536.02	976,534.34
2026 DIST & CO COURT LAW FUND	1,052.00	40,728.79	1,052.00	40,728.79
2026 MAIN ROAD & BRIDGE	96,127.87	.00	96,127.87	.00
2026 TOBACCO SETTLEMENT	4,233.93	3,262.78	4,233.93	3,262.78
2026 ROAD AND BRIDGE #1	42,498.08	31,164.62	42,498.08	31,164.62
2026 ROAD AND BRIDGE #2	42,482.92	98,593.63	42,482.92	98,593.63
2026 ROAD AND BRIDGE #3	42,118.27	69,608.97	42,118.27	69,608.97
2026 ROAD AND BRIDGE #4	48,200.24	24,239.72	48,200.24	24,239.72
2026 LAW LIBRARY	.00	.00	.00	.00
2026 INDIGENT DEFENSE GRANT (SB7)	136.88	.00	136.88	.00
2026 DIST ATT, ESCROW ACCOUNT	.94	.00	.94	.00
2026 C.D.A.FORFEITURE ACCOUNT	60,262.03	65.68	60,262.03	65.68
2026 CDA-STATE FUNDS	9,429.63	1,776.19	9,429.63	1,776.19
2026 AVSO HTX GRANT FUND	28,755.17	44,369.99	28,755.17	44,369.99
2026 CDA FORFEITURE FUNDS	65.21	.00	65.21	.00
2026 SHERIFF FEDERAL FORFEITURES	12.44	.00	12.44	.00
2026 SHERIFF OFFICE DONATIONS FUND	163.01	.00	163.01	.00
2026 HOME GRANT PROJECTS 2017	106.32	3,500.00	106.32	3,500.00
2026 JP TECHNOLOGY & TRANSACTION	358.60	585.35	358.60	585.35
2026 CH1701.157 LEOSE DA/SHER/CONST	115.99	.00	115.99	.00
2026 NO FUND RECORD	.00	.00	.00	.00
2026 RIGHT OF WAY FUND	436.25	.00	436.25	.00
2026 CASS COUNTY FORESTRY FUND	2,486.94	.00	2,486.94	.00
2026 COMBINED INTEREST & SINKING	2,010.34	.00	2,010.34	.00
2026 INTEREST & SINKING SERIES 2016	318.17	.00	318.17	.00
2026 SPECIAL PROJECTS FUND	6,920.35	.00	6,920.35	.00
2026 ASST VET SERV OFFICER GRANT	35,390.62	25,523.97	35,390.62	25,523.97
2026 CDA DISCRETIONARY FUND	14.40	.00	14.40	.00
2026 PAYROLL	.00	.00	.00	.00
2026 SB 22 LAW ENFORCE ASST PROGRAM	831.75	26,260.82	831.75	26,260.82
2026 OIL & GAS LEASES	8,500.89	.00	8,500.89	.00
2026 OPIOID ABATEMENT TRUST FUND	95.72	.00	95.72	.00
2026 TRANSPORTATION TRUST FUND	14,093.21	163,096.76	14,093.21	163,096.76
2026 FIRE MITIGATION CWPP FOREST	.00	2,170.70	.00	2,170.70
2026 GENERAL LONG TERM DEBT	.00	.00	.00	.00
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TOTAL	468,754.19	1,511,482.31	468,754.19	1,511,482.31

PROBATION FUNDS

FUND NAME	***** MONTH TO DATE *****		***** YEAR TO DATE *****	
	REVENUES	EXPENSES	REVENUES	EXPENSES
2026 JUVENILE PROBATION	79,831.89	29,227.00	68,233.03	64,304.63
2026 ADULT PROBATION	29,301.57	40,181.49	123,858.36	77,788.68
2026 SATP TRACK III	.00	9,879.94	32,175.00	18,950.70
2026 COMMUNITY SVC RESTITUTION	.00	5,174.37	13,180.00	10,919.65
2026 MENTAL HEALTH INITIATIVE PRG	.00	6,635.69	20,938.00	13,152.53
2026 CIVIL CHILD SUPPORT PROGRAM	432.67	2,345.35	746.11	2,345.35
2026 HIGH RISK TREATMENT PROGRAM	.00	5,481.72	22,500.00	10,730.13
2026 CASS COUNTY DRUG COURT	.00	11,888.17	18,563.00	23,720.86
2026 VETERANS PROGRAM	632.55	.00	1,250.63	.00
2026 NO FUND RECORD	.00	.00	.00	.00
2026 PRE-TRIAL DIVERSION	.00	303.85	414.00	576.90
2026 BOND SUPERVISION CASES	231.33	.00	407.76	.00
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TOTAL	110,430.01	111,117.58	302,265.89	222,489.43