

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

October 28, 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 SEPTEMBER 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 Wednesday, October 8th, 2025 (the 6th working day of the month), the Auditor’s office has received September 2025 monthly reports and bank statements with reconciliations from the following departments:

JP #1 County Clerk Tax Assessor/Collector Treasurer Office Bank Reconciliations:	JP #2 County Jail District Clerk	JP #3 Tobacco Report	JP #4
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- 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 Wednesday, October 8th, 2025 (the 6th working day of the month), the Auditor’s office has NOT received the September 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 July, August, September

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

As of September 31, 2025

GENERAL FUND

As of September 31, the fiscal year is 100% completed. The total general fund revenue budget is \$10,901,814.93 Total actual revenues collected to date are \$ 11,307,980.17 or 103.73% of projections. Total expenditures to date are \$11,354,939.81 or 92.44% of the forecast. The County's actual **Revenues** are \$46,959.64 greater than actual **Expenses** so far for this fiscal year.

DISTRICT COURT

As of August 30, the fiscal year is 91.67% completed. The total District Court revenue budget is \$625,900. Total actual revenues collected to date are \$633,295.87 or 101.18% of projections. Total expenditures to date are \$649,539.13 or 102.61% of the forecast. The District Court's actual **Expenses** are \$16,243.26 greater than actual **Revenues** for this fiscal year.

MAIN ROAD AND BRIDGE FUND

As of August 30, the fiscal year is 91.67% completed. The total Main Road & Bridge revenue budget is \$2,619,478.79. Total actual revenues collected to date are \$2,765,956.96 or 105.59% of projections. Total expenditures to date are \$2,619,478.80 or 100% of the forecast. The Main Road and Bridge Fund actual **Revenues** are \$146,478.16 greater than actual **Expenses** for this fiscal year.

LONG TERM DEBT INTEREST AND SINKING FUNDS PRINCIPAL AND INTEREST DUE

As of September 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
(15 year note, 2025 is Year 10)			

TOTAL INTEREST INVESTMENTS EARNED

As of September 31, 2025 \$ 826,342.68

CASH IN BANK

By Fund County Funds As of September 31, 2025

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2025 010 GENERAL FUND	MAIN	258,477.95-	MAIN TXPL MAIN SB MM MAIN TCLAS MAIN TA CD	183,030.87 20,040.99 6,539,275.53	6,483,869.44
2025 011 DIST & CO COURT LAW FUND	MAIN	14,430.64	MAIN TXPL MAIN SB MM		14,430.64
2025 012 MAIN ROAD & BRIDGE	MAIN	100,085.96	MAIN TXPL MAIN SB MM MAIN TCLAS	265,648.74 127,798.60 68,996.10	493,533.30
2025 014 TOBACCO SETTLEMENT	MAIN	6,865.93	MAIN TXPL MAIN SB MM TBC TCLASS MAIN TX SV	21,268.70 1,128,749.27 25.00	1,225,905.00
2025 021 ROAD AND BRIDGE #1	MAIN	105,670.03	MAIN TXPL MAIN SB MM R&B1 TCLAS	99,878.54 68,306.42 242,932.65	516,787.64
2025 022 ROAD AND BRIDGE #2	MAIN	110,812.46	MAIN TXPL MAIN SB MM R&B2 TCLAS	111,743.25 149,071.77 172,746.43	544,373.91
2025 023 ROAD AND BRIDGE #3	MAIN	57,385.17	MAIN TXPL MAIN SB MM R&B3 TCLAS	33,122.52 25,122.82 273,781.71	389,412.22
2025 024 ROAD AND BRIDGE #4	MAIN	94,369.13	MAIN TXPL MAIN SB MM R&B4 TCLAS	94,682.71 117,781.33 288,449.84	595,283.01
2025 041 LAW LIBRARY	MAIN	3,272.73-			3,272.73-
2025 042 INDIGENT DEFENSE GRANT (SB7)	MAIN	51,883.04	MAIN TXPL MAIN SB MM		51,883.04
2025 043 DIST ATT, ESCROW ACCOUNT	MAIN	358.44	MAIN TXPL MAIN SB MM		358.44
2025 044 C.D.A.FORFEITURE ACCOUNT	MAIN	446.55	MAIN TXPL MAIN SB MM MAIN GFTCD	30,811.24 600.00	31,857.79
2025 047 CDA-STATE FUNDS	MAIN	51,010.94	MAIN TXPL		51,010.94
2025 049 VSO HTX GRANT	MAIN	31,826.35-			31,826.35-
2025 051 CDA FORFEITURE FUNDS	MAIN	12,699.61	MAIN TXPL MAIN SB MM	259.19 11,895.17	24,853.97
2025 052 SHERIFF FEDERAL FORFEITURES	MAIN	4,717.68	MAIN TXPL MAIN SB MM		4,717.68
2025 053 SHERIFF OFFICE DONATIONS FUN	MAIN	3,857.00			3,857.00
2025 055 HOME GRANT PROJECTS 2017	MAIN	41,469.82			41,469.82
2025 057 JP TECHNOLOGY & TRANSACTION	MAIN	9,693.31	MAIN SB MM MAIN TCLAS	128,481.39	138,174.70
2025 058 CH1701.157 LEOSE DA/SHER/CON	MAIN	43,966.23			43,966.23
2025 070 RIGHT OF WAY FUND	MAIN	44,323.79	MAIN TXPL MAIN SB MM	123,240.02 57,118.55	167,563.81
2025 072 CASS COUNTY FORESTRY FUND	MAIN	2,641.31	MAIN TXPL MAIN SB MM MAIN TX CD	122,488.49 564,374.61	746,622.96
2025 084 COMBINED INTEREST & SINKING CI&S		16,782.01	CI&S TXPL CI&S CI&S SB MM	759,211.61	775,993.62
2025 086 INTEREST & SINKING SERIES 20CI&S		9,472.68	CI&S TCLAS CI&S TXPL CI&S SB MM	114,926.97	124,399.65
2025 087 SPECIAL PROJECTS FUND	MAIN	86,223.41	MAIN TXPL MAIN SB MM SPF TCLASS	21,672.17 1,909,171.30	2,017,066.88
2025 088 ASST VET SERV OFFICER GRANT	MAIN	22,261.58-	MAIN TXPL		22,261.58-
2025 089 CDA DISCRETIONARY FUND	MAIN	5,466.39			5,466.39
2025 090 PAYROLL	PAYROLL	14,193.66			14,193.66
2025 091 SB 22 LAW ENFORCE ASST	PROGRAM	155,512.24	MAIN TXPL MAIN SB MM SPF TCLASS		
2025 092 OIL & GAS LEASES	MAIN	161,214.26	MAIN TXPL MAIN SB MM SPF TCLASS		155,512.24
2025 093 OPIOID ABATEMENT TRUST FUND	MAIN	36,284.60	MAIN TXPL MAIN SB MM SPF TCLASS		161,214.26
2025 094 TRANSPORTATION TRUST FUND	MAIN		MAIN TXPL SPF TCLASS		36,284.60
2025 095 FIRE MITIGATION CWPP FOREST	MAIN	11,259.33-	MAIN TXPL SPF TCLASS	4,217,462.39	4,217,462.39
TOTAL		914,738.35		18,094,166.89	19,008,905.24

CASH IN BANK

By Investment
County Funds

CHECK ACCOUNT	CHECK
ACCOUNT BALANCE - MAIN	874,290.00
ACCOUNT BALANCE - CI&S	26,254.69
ACCOUNT BALANCE - PAYROLL	14,193.66
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TOTAL	914,738.35
TDOA ACCOUNT	TDOA
ACCOUNT BALANCE - MAIN TXPL	648,831.73
ACCOUNT BALANCE - MAIN SB MM	1,105,829.25
ACCOUNT BALANCE - MAIN TCLAS	6,667,074.13
ACCOUNT BALANCE - TBC TCLASS	1,128,749.27
ACCOUNT BALANCE - MAIN TX SV	25.00
ACCOUNT BALANCE - R&B1 TCLAS	242,932.65
ACCOUNT BALANCE - R&B2 TCLAS	172,746.43
ACCOUNT BALANCE - R&B3 TCLAS	273,781.71
ACCOUNT BALANCE - R&B4 TCLAS	288,449.84
ACCOUNT BALANCE - MAIN GFTCD	600.00
ACCOUNT BALANCE - FST TCLASS	564,374.61
ACCOUNT BALANCE - CI&S SB MM	874,138.58
ACCOUNT BALANCE - SPF TCLASS	1,909,171.30
ACCOUNT BALANCE - TTF TCLASS	4,217,462.39
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TOTAL	18,094,166.89

CASH IN BANK
By Fund
Probation Funds
As of September 31, 2025

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2026 016 JUVENILE PROBATION	MAIN	62,551.26	MAIN TXPL	236.05	
			MAIN SB MM	631.35	
			JUV TCLASS	186,212.92	249,631.58
2026 017 ADULT PROBATION	MAIN	46,508.12	MAIN TXPL	130,091.19	
			MAIN SB MM	260,994.57	437,593.88
2026 019 SATP TRACK III	MAIN	11,230.89	MAIN SB MM	15,000.00	26,230.89
2026 020 COMMUNITY SVC RESTITUTION	MAIN	9,373.58	MAIN SB MM		9,373.58
2026 034 MENTAL HEALTH INITIATIVE PRGMAIN		17,833.71	MAIN TXPL		
			MAIN SB MM		17,833.71
2026 035 CIVIL CHILD SUPPORT PROGRAM	MAIN	68,306.51	MAIN SB MM	51,641.75	119,948.26
2026 037 HIGH RISK TREATMENT PROGRAM	MAIN	37,031.53	MAIN TXPL		
			MAIN SB MM		37,031.53
2026 063 CASS COUNTY DRUG COURT	MAIN	50,249.10	MAIN TXPL		50,249.10
2026 064 VETERANS PROGRAM	MAIN	220,073.88	MAIN TXPL		
			MAIN SB MM	20,055.05	240,128.93
2026 067 PRE-TRIAL DIVERSION	MAIN	7,057.23			7,057.23
2026 068 BOND SUPERVISION CASES	MAIN	21,936.19			21,936.19
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TOTAL		552,152.00		664,862.88	1,217,014.88

CASH IN BANK
By Investment
Probation Funds

CHECK ACCOUNT	CHECK
ACCOUNT BALANCE - MAIN	552,152.00
TOTAL	552,152.00
TDOA ACCOUNT	TDOA
ACCOUNT BALANCE - MAIN TXPL	130,327.24
ACCOUNT BALANCE - MAIN SB MM	348,322.72
ACCOUNT BALANCE - JUV TCLASS	186,212.92
TOTAL	664,862.88

COMBINED STATEMENT OF REVENUES AND EXPENSES

COUNTY FUNDS

As of September 31, 2025

FUND NAME	***** MONTH TO DATE *****		***** YEAR TO DATE *****	
	REVENUES	EXPENSES	REVENUES	EXPENSES
2025 GENERAL FUND	351,233.14	1,249,731.92	11,307,980.17	11,299,939.81
2025 DIST & CO COURT LAW FUND	8,855.59	69,346.12	578,295.87	649,539.13
2025 MAIN ROAD & BRIDGE	123,918.48	436,579.80	2,765,956.96	2,619,478.80
2025 TOBACCO SETTLEMENT	4,196.05	1,202.71	66,221.68	24,099.78
2025 ROAD AND BRIDGE #1	145,148.00	166,721.48	991,048.42	813,326.15
2025 ROAD AND BRIDGE #2	134,913.50	94,965.78	934,208.18	892,028.29
2025 ROAD AND BRIDGE #3	78,962.44	70,627.23	571,257.77	513,284.01
2025 ROAD AND BRIDGE #4	91,961.94	89,274.65	672,587.53	481,169.58
2025 LAW LIBRARY	5,680.00	1,902.47	16,479.05	21,931.54
2025 INDIGENT DEFENSE GRANT (SB7)	26,928.99	.00	53,735.55	30,000.00
2025 DIST ATT, ESCROW ACCOUNT	.94	.00	9.93	.00
2025 C.D.A. FORFEITURE ACCOUNT	24,143.91	2,781.40	26,951.16	26,586.88
2025 CDA-STATE FUNDS	9,291.15	6,433.81	42,666.89	40,012.20
2025 VSO HTX GRANT	2,340.70	21,962.90	2,340.70	31,836.88
2025 CDA FORFEITURE FUNDS	66.96	.00	724.41	.00
2025 SHERIFF FEDERAL FORFEITURES	12.41	.00	143.42	.00
2025 SHERIFF OFFICE DONATIONS FUND	10.14	.00	124.18	1,623.70
2025 HOME GRANT PROJECTS 2017	124.79	14,900.00	1,406,923.89	1,678,469.74
2025 JP TECHNOLOGY & TRANSACTION	381.39	3,489.17	14,500.49	13,973.88
2025 CH1701.157 LEOSE DA/SHER/CONST	115.74	122.50	10,666.51	9,568.01
2025 NO FUND RECORD	.00	.00	.00	.00
2025 RIGHT OF WAY FUND	553.99	.00	11,358.15	.00
2025 CASS COUNTY FORESTRY FUND	2,486.38	9,060.00	316,449.44	294,060.00
2025 COMBINED INTEREST & SINKING	10,807.80	.00	558,412.21	457,225.00
2025 INTEREST & SINKING SERIES 2016	330.95	.00	3,627.53	.00
2025 SPECIAL PROJECTS FUND	6,866.11	35,526.96	89,962.50	249,376.45
2025 ASST VET SERV OFFICER GRANT	52,012.60	28,460.01	277,574.30	274,565.41
2025 CDA DISCRETIONARY FUND	14.40	42.48	451.62	1,290.91
2025 PAYROLL	.00	.00	.00	.00
2025 SB 22 LAW ENFORCE ASST PROGRAM	466,176.15	87,216.54	476,742.54	525,779.50
2025 OIL & GAS LEASES	10,206.45	.00	95,877.68	.00
2025 OPIOID ABATEMENT TRUST FUND	95.47	.00	1,016.57	.00
2025 TRANSPORTATION TRUST FUND	14,493.78	.00	178,722.90	.00
2025 FIRE MITIGATION CWPP FOREST	.00	3,436.88	19,472.40	30,741.17
2025 GENERAL LONG TERM DEBT	.00	.00	.00	.00
 TOTAL	 1,572,330.34	 2,393,784.81	 21,492,490.60	 20,979,906.82

PROBATION FUNDS

FUND NAME	***** MONTH TO DATE *****		***** YEAR TO DATE *****	
	REVENUES	EXPENSES	REVENUES	EXPENSES
2026 JUVENILE PROBATION	11,598.86-	35,077.63	11,598.86-	35,077.63
2026 ADULT PROBATION	94,556.79	37,607.19	94,556.79	37,607.19
2026 SATP TRACK III	32,175.00	9,070.76	32,175.00	9,070.76
2026 COMMUNITY SVC RESTITUTION	13,180.00	5,745.28	13,180.00	5,745.28
2026 MENTAL HEALTH INITIATIVE PRG	20,938.00	6,516.84	20,938.00	6,516.84
2026 CIVIL CHILD SUPPORT PROGRAM	313.44	.00	313.44	.00
2026 HIGH RISK TREATMENT PROGRAM	22,500.00	5,248.41	22,500.00	5,248.41
2026 CASS COUNTY DRUG COURT	18,563.00	11,832.69	18,563.00	11,832.69
2026 VETERANS PROGRAM	618.08	.00	618.08	.00
2026 NO FUND RECORD	.00	.00	.00	.00
2026 PRE-TRIAL DIVERSION	414.00	273.05	414.00	273.05
2026 BOND SUPERVISION CASES	176.43	.00	176.43	.00
 TOTAL	 191,835.88	 111,371.85	 191,835.88	 111,371.85