

CASS COUNTY
MONTHLY AUDITOR REPORT
PRESENTED TO COMMISSIONERS COURT
ACTIVITY FOR AUGUST 2021

As of September 9, 2021 The Auditor's Office received August 2021 monthly reports from the following departments:

JP#1

JP#2

JP#3

JP#4

County Clerk

Treasurer

Bank Statements:

- JP#1
- JP#2
- JP#3
- JP#4
- Combined I&S Money Market
- Combined I&S Checking
- General Fund Money Market
- Payroll bank statement
- General Fund Checking

County Jail Tobacco Report

County Jail Financial Reports

District Attorney

Tax Assessor/Collector

Please note, monthly reports have not been submitted to the County Auditor for the following months:

June 2021 District Clerk Main, Registry and Bail Bonds Bank Accounts

July 2021 District Clerk Main, Registry and Bail Bonds Bank Accounts

August 2021 District Clerk Main, Registry and Bail Bonds Bank Accounts

Audits conducted during the month of August 2021:

Juvenile Probation Fixed Asset Audit

R & B #3 Fixed Asset Audit

JP #3 Fixed Asset Audit

District Clerk Forensic Audit of current and prior years—

This audit is continuing. The Internal Auditor has completed FY 2021 review of documents and is available to discuss her findings.

Hazard Mitigation Plan

Cass County has received payments from the following municipalities for their share of the Hazard Mitigation Plan:

Bloomburg

Marietta

Domino

Cass County has NOT yet received payments from the following municipalities for their share of the Hazard Mitigation Plan:

Atlanta

Avinger

Douglasville

Hughes Springs

Linden

Queen City

SELECTED FUNDS

CASH BALANCE

As of AUGUST 31, 2021

CASH IN BANK

General Fund	\$ 6,171,683.85	9 months' reserve against actual expenses
District Court	\$ 57,376.75	
Main Road & Bridge	\$ 381,046.03	
Tobacco Settlement	\$ 1,086,208.32	
Juvenile Probation	\$ 318,021.55	
Adult Probation-Basic Supervision	\$ 255,115.81	
Road & Bridge Precinct #1	\$ 615,645.84	
Road & Bridge Precinct #2	\$ 594,018.52	
Road & Bridge Precinct #3	\$ 289,347.81	
Road & Bridge Precinct #4	\$ 382,720.70	
AIP Program	\$ 0.00	
Law Library	\$ 18,808.19	
Indigent Defense Grant	\$ 76,678.04	
Task Force Program	\$ 40,341.62	
Texas Historical Grant	\$ 14,175.03	
Sheriff Office Donations Fund	\$ 8,351.52	
Right of Way Fund	\$ 130,689.70	
Forestry Fund	\$ 608,141.68	
CARES Act-2020 Judicial	\$ 950,582.73	
American Rescue Plan Act of 2021	\$ 2,918,190.35	
Combined Interest & Sinking-Building	\$ 471,252.96	
Law Enforce Construction Fund	\$ 10,785.06	
Combined Interest & Sinking-Maintainers	\$ 75,752.01	
Special Projects Fund	\$ 0.00	

SELECTED DEPARTMENTS

REVENUES AND EXPENSES

As of AUGUST 31, 2021

REVENUES **EXPENSES**

General Fund

FY 2021 Total Annual Budget	\$9,383,614.95	\$9,383,614.95
FY 2021 Total Actual Current Month	\$ 142,733.37	\$ 561,722.44
FY 2021 Total Actual Year to Date	\$8,548,768.52	\$7,791,595.61

Road & Bridge Precinct # 1

FY 2021 Total Annual Budget	\$ 899,787.95	\$ 899,787.95
FY 2021 Total Actual Current Month	\$ 57,122.73	\$ 189,259.60
FY 2021 Total Actual Year to Date	\$ 642,437.20	\$ 703,574.77

Road & Bridge Precinct # 2

FY 2021 Total Annual Budget	\$ 798,368.16	\$ 798,368.16
FY 2021 Total Actual Current Month	\$ 54,505.40	\$ 58,918.63
FY 2021 Total Actual Year to Date	\$ 608,050.96	\$ 592,435.97

Road & Bridge Precinct # 3

FY 2021 Total Annual Budget	\$ 549,328.10	\$ 549,328.10
FY 2021 Total Actual Current Month	\$ 35,794.97	\$ 59,053.41
FY 2021 Total Actual Year to Date	\$ 355,862.91	\$ 371,883.88

Road & Bridge Precinct # 4

FY 2021 Total Annual Budget	\$ 596,239.73	\$ 596,239.73
FY 2021 Total Actual Current Month	\$ 37,662.54	\$ 37,195.57
FY 2021 Total Actual Year to Date	\$ 444,472.34	\$ 380,912.53

Main Road & Bridge

FY 2021 Total Annual Budget	\$2,446,586.21	\$2,416,086.21
FY 2021 Total Actual Current Month	\$ 42,815.34	\$ 201,237.39
FY 2021 Total Actual Year to Date	\$2,343,674.45	\$2,213,875.04

SELECTED DEPARTMENTS**REVENUES AND EXPENSES**

As of AUGUST 31, 2021

	<u>REVENUES</u>	<u>EXPENSES</u>
<u>District Court</u>		
FY 2021 Total Annual Budget	\$ 537,190.94	\$ 509,908.33
FY 2021 Total Actual Current Month	\$ 4,019.89	\$ 33,482.09
FY 2021 Total Actual Year to Date	\$ 434,270.22	\$ 337,275.90
<u>Law Library</u>		
FY 2021 Total Annual Budget	\$ 43,040.13	\$ 40,000.00
FY 2021 Total Actual Current Month	\$ 13.83	\$ 1,506.44
FY 2021 Total Actual Year to Date	\$ 37,266.06	\$ 15,064.40
<u>Indigent Defense Grant</u>		
FY 2021 Total Annual Budget	\$ 25,312.75	\$ 28,232.00
FY 2021 Total Actual Current Month	\$ 52.18	\$ 0.00
FY 2021 Total Actual Year to Date	\$ 32,882.82	\$ 3,232.00
<u>Right of Way</u>		
FY 2021 Total Annual Budget	\$ 6,675.00	\$ 6,675.00
FY 2021 Total Actual Current Month	\$ 115.53	\$ 0.00
FY 2021 Total Actual Year to Date	\$ 5,721.27	\$ 0.00
<u>Forestry Fund</u>		
FY 2021 Total Annual Budget	\$ 29,000.00	\$ 269,833.13
FY 2021 Total Actual Current Month	\$ 362.78	\$ 0.00
FY 2021 Total Actual Year to Date	\$ 4,375.02	\$ 256,002.13
<u>Juvenile Probation</u>		
FY 2021 Total Annual Budget	\$ 404,518.00	\$ 406,981.76
FY 2021 Total Actual Current Month	\$ 127.53	\$ 32,009.78
FY 2021 Total Actual Year to Date	\$ 320,801.25	\$ 320,145.98

LONG TERM DEBT
INTEREST AND SINKING FUNDS
PRINCIPAL AND INTEREST DUE

As of AUGUST 31, 2021

	<u>Principal</u>	<u>Interest</u>	<u>Total Due</u>
Law and Justice Center (15 year note, 2021 is Year 6)	\$ 3,565,000.00	\$ 519,851.00	4,084,851.00
Road and Bridge Heavy Equipment (7 year note, 2021 is Year 5)	\$ 307,000.00	\$ 7,623.00	314,623.00