**Menard County**

Treasurer’s Financial Report as of October 31, 2020

**Treasurer’s Cash Activity Analysis**

Thanks to Kayla Wagner, Chief Appraiser of Menard County Appraisal District, who issued an early partial payment of October tax collections, we ended the month with $419,846.88 in the bank. Unfortunately, the rich cash balance will be short lived since disbursements will be made to the Texas State Comptroller and to JC Stoddard, renovation general contractor, to the tune of $200,000 in November 2020. It is hoped that we will be able to catch up with JC Stoddard’s outstanding invoices through the cooperation of the Texas Historical Commission. This will be the first financial report in the last two years that not one of the sub-funds displayed a negative cash balance. But even this good news is due to a temporary transfer from the General Operating Fund to the Restoration fund of $100,000. A detail breakdown of the various funds may be found on the specified Activity Report attached.

 During the month of October 2020 Menard County received $862,021.52 from all fund sources and expended $489,217.29 with a net positive cash flow of $372,804.23. During October 2019 Menard County received $364,988.97 and expended $483,749.92 with an ending cash balance of $238,695.84.

**General Operating Fund**

Menard County’s General Operating fund enjoyed a positive cash flow in the amount of $169,715.26 which enabled the temporary transfer to the Courthouse Restoration Fund of $100,000. A summary of the major revenue sources follows:

 Budget Actual Receipts Balance to Receive

 Ad Valorem Taxes $1,545,455 $384,357 $1,161,098

 Sales Taxes $ 84,000 $ 8,207 $ 75,793

 Justice of Peace Fees $ 924,000 $ 54,700 $ 869,300

 RV Park Fees $ 60,000 $ 11,000 $ 49,000

County Clerk Fees $ 84,000 $ 2,551 $ 81,449

 Prior Year Surplus $ 31,168 $ -0- $ 31,168

 Other Sources $ 251,303 $ 63,424 $ 187,879

Total Revenue $2,979,926 $524,239 $ 2,455,687

Total Expenses $2,979,926 $356,467 $2,623,459

**Road & Bridge Fund**

FEMA Officials continue their assurances that the County will receive the requested $181,472. The financial summary as of October 31, 2020 for the R&B is as follows:

 Revenue $56,751

 Payroll $21,857

 Operations $11,576

 Total Expenses $33,433

**October’s net Gain $23,318**

**Community Center**

The Community Center’s financial recording has been incorporated into the General Fund as of September 30, 2020. All financial transactions will now be recorded within the General Fund. As of October 31, 2020, the Community Centers 2020-21 transactions were:

 Revenue Meal Sales, Transfer, & CVCOG Support $ 18,814

 Expenses/Total Operation $ 16,592

 **October’s Net Gain $ 2,222**

**Courthouse Restoration**

October activities include expenditures of $1,242 and revenue of $126,054 and a $100,000 temporary loan from the General Fund, producing a cash flow gain of $224,812. The ending cash balance on September 30, 2020 was ($223,820) leaving an ending cash balance for October of $992.03. As tax collections are received in October and November 2020, we will have resources to compete the cash match requirements necessary to coordinate payments to J.C. Stoddard and receipts from the Texas Historical Commission enabling the closure to the Courthouse Restoration Fund.

**Operating Fund Expenditures for October 2020 by Department:**

 County Judge $ 9,154

 County Clerk $ 7,913

 Non-Departmental $139,742

 452nd District Court $ 38,778

 Justice of Peace $ 10,155

 County Attorney $ 7,408

 Treasurer $ 9,795

 Tax Assessor $ 7,744

 Courthouse Maintenance $ 2,747

 Jail $ 19,598

 Volunteer Fire Dept. $ 0

 Constable $ 1,859

 Sheriff $ 55,582

 State Trooper $ 8

 Juvenile Probation $ 6,548

 Adult Probation $ 48

 Emergency Management $ 0

 Hunters Dumpsters $ 0

 Community Services $ 1,390

 Library $ 3,255

 Museum $ 0

 Presidio $ 105

 Golf Course $ 61

 RV Park $ 7,004

 Swimming Pool $ 109

Ag Extension $ 6,160

Soil & Water Conservation $ 0

Veterans $ 389

Community Center $ 20,605

**Total Operating Fund Expenses $356,467**