

UPSHUR COUNTY, TEXAS
AUDITOR'S REPORT
MONTHLY UNAUDITED FINANCIAL REPORT
FY 2022



For the Month Ended

November 30, 2021

**UPSHUR COUNTY, TEXAS
AUDITOR'S REPORT
MONTHLY UNAUDITED FINANCIAL REPORT
FY 2022**

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Upshur County Auditor

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Connie Williams
County Auditor
Linda Sikes
Assistant Auditor
Greg Dodson
Assistant Auditor

December 7, 2021
County Judge Todd Tefteller
Commissioner Pct. 1 Gene Dolle
Commissioner Pct. 2 Dustin Nicholson
Commissioner Pct. 3 Michael Ashley
Commissioner Pct. 4 Jay Miller

Honorable Judge and Commissioners;

The unaudited Monthly Financial Report of Upshur County, Texas is attached for the period from November 1, 2021 – November 30, 2021. This report was prepared by the County Auditor in compliance with Chapter 114 of the Local Government Code.

The Monthly Financial Report is presented in five sections: Financial Highlights, Budget Report General Fund, Budget Report Insurance Fund, Budget report Special Revenue Funds and the Pooled Cash Report.

This report provides a general overview of Upshur County finances at a specific point in the fiscal year. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the County Auditor at the above listed address or via e-mail at connie.williams@countyofupshur.com.

Sincerely,

Connie Williams, Upshur County Auditor

**UPSHUR COUNTY, TEXAS
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MONTHLY UNAUDITED FINANCIAL REPORT**

FINANCIAL HIGHLIGHTS

As of November 30, 2021 we have 10 months or 83.3% of the year remaining.

General Fund Revenue:

Eighty-five percent (85%) of the total general fund budgeted revenue comes from three categories, so it is critical that we stay on target in the following categories;

- Current Taxes- FY 22 Budget \$ 10,118,800 which is 71% of total budget

Through 11/30/2021 we have collected \$ 3.9 million or 39% of budget. At the same point last year we had collected 36% so we are doing slightly better than last year.

- County Sales Tax- FY 22 Budget \$ 1,400,000 which is 10% of total budget

Through 11/30/2021 we have collected \$ 259K or 19% of budget. At the same point last year we had collected 21% so we are slightly below last year.

- DMV Fees- FY 22 Budget \$ 830,000 which is 6% of total budget

The Texas Comptroller remits a portion of the vehicle registration fee and the optional \$ 10 road and bridge fee to the County. Through 11/30/2021 we have collected \$ 88K or 11% of the total budget.

General Fund Expense:

- With the following exceptions, all departments are at or above 83.3% of their budget remaining:
 - County Clerk's Office- the accrued vacation balance for a retiring employee was paid out.
 - Telecommunications- the monthly invoice for October and November were slightly higher than those invoices for the same months last year.

- Computer- Most of the annual maintenance contracts, Incode, NetData and Trittech Software are due in October and have been paid.
- Tax Assessor- we contract with Peregrine to mail out our property tax notices in October of each year.
- Constables 1, 2, 3 and 4- funds for the purchase of the four (4) vehicles have been encumbered and purchase orders issued.
- Library- total budget for Library materials is \$ 40,000. Through November 30, the library has expended 40K or 40% of total budget.
- Extension Services-Expenditures for two conferences were incurred in October and November.

Insurance Fund

Insurance Claims and Prescriptions are at expected levels through November 30. Claims expense is averaging \$ 38 K per week and if claims remain at this level through the remainder of the year we should end the year slightly under budget.

Pooled Cash Report

Total Cash Balance in all accounts combined is \$ 18,106,440.09, of this amount \$ 5,064,597 belongs to our Dedicated Funds (Grants, CSCD, Juvenile Probation, and legally dedicated funds.)