

Treasurer's Monthly and Investment Report-Amended



May 2025

Presented by: Melissa Shores
To Cass County Commissioners' Court on September 23, 2025



Melissa Shores
Cass County Treasurer

FY 2025
May 2025-AMENDED
Investment and Monthly Report

THE STATE OF TEXAS
COUNTY OF CASS
AFFIDAVIT

Pursuant to LGC 114.026 and GC 2256.023, I, Melissa Shores, Cass County Treasurer and Investment Officer do hereby submit the Amended Investment and Treasurers' Monthly Report. This report includes amended money received and disbursed and any other notable proceedings in the Treasurer's Office that would pertain to the financial position of Cass County.

Investment of funds shall be governed by the following investment objectives, in order of priority: preservation and safety of principal, liquidity, and yield. The investment portion of the report is prepared according to generally accepted account principles. All of the County's investments are in full compliance with the Cass County Investment Policy.

The Treasurer's Books and the Auditor's General Ledger agree. Bank Statements are under the control of the County Treasurer and have been reconciled; any adjustments have been noted, including any amount that has been identified as irreconcilable. Irreconcilable differences will be noted and carried in transit until such time as they have been identified and reconciled on the individual bank statements.

This affidavit states the amount of cash and other assets that are in the custody of the County Treasurer at the time of this report (LGC 114.026 (d)). The month ending balance is **\$23,900,392.71**. **** March State Bank General Bank reconciliation was out of balance by \$133.87. Amount off found by County Treasurer on September 16, 2025 and corrected as of March per County Auditor.**

Therefore, I, Melissa Shores, County Treasurer of Cass County, Texas, who is fully sworn, upon oath, state the attached report is true and correct to the best of my knowledge at the time of presentation to the court.

This amended affidavit is filed with accompanying reports on this, the 23rd Day of September, 2025.

Melissa Shores, County Treasurer

Commissioners Court, having reviewed the Investment and Treasurer's Monthly Report on this date, as presented, does hereby approve this report and acknowledges the filing of this report in the official minutes of this scheduled meeting of the Cass County Commissioners Court on this, the 23rd Day of September, 2025. In addition, the below signatures affirm that this report complies with the statutes as referenced. {LGC 114.026 and GC 2256.023}

R. Travis Ransom, County Judge

Brett Fitts, Commissioner, Pct. 1

Doug Lance, Commissioner, Pct. 3

Kevin Young, Commissioner, Pct. 2

Darrell Godwin, Commissioner, Pct. 4

Sworn to & Subscribed to Before Me, by the County Treasurer & Commissioners' Court on this 23rd Day of September, 2025.

Amy Varnell, County Clerk



ACCOUNT NAME

2025 010 GENERAL FUND FUND TOTALS	BEGINNING CASH BALANCE	CASH RECEIPTS	CASH DISBURSEMENTS	ENDING CASH BALANCE
2025 010 GENERAL FUND FUND TOTALS	10,155,518.96	1,343,971.36	1,953,215.05-	9,546,275.27
2025 011 DIST & CO COURT LAW FUND FUND TOTALS	145,644.45	20,492.54	67,875.28-	98,261.71
2025 012 MAIN ROAD & BRIDGE FUND TOTALS	1,273,732.29	397,098.28	535,362.77-	1,135,467.80
2025 013 H.A.V.A. FUND TOTALS	.00	.00	.00	.00
2025 014 TOBACCO SETTLEMENT FUND TOTALS	1,198,180.07	18,821.96	1,873.02-	1,215,129.01
2025 015 BEAR CREEK DISASTER DONATION FUND TOTALS	.00	.00	.00	.00
2025 016 JUVENILE PROBATION FUND TOTALS	297,422.90	20,822.81	60,203.87-	258,041.84
2025 017 ADULT PROBATION FUND TOTALS	424,848.74	61,523.06	75,039.40-	411,332.40
2025 019 SATP TRACK III FUND TOTALS	17,458.31	.00	10,197.64-	7,260.67
2025 020 COMMUNITY SVC RESTITUTION FUND TOTALS	8,973.81	.00	4,706.67-	4,267.14
2025 021 ROAD AND BRIDGE #1 FUND TOTALS	456,258.24	100,127.17	76,097.07-	480,288.34
2025 022 ROAD AND BRIDGE #2 FUND TOTALS	422,294.64	91,605.61	75,878.56-	438,021.69
2025 023 ROAD AND BRIDGE #3 FUND TOTALS	353,192.42	94,728.21	110,349.83-	337,570.80
2025 024 ROAD AND BRIDGE #4 FUND TOTALS	486,209.62	68,644.11	50,540.39-	504,313.34
2025 025 AIP PROGRAM FUND TOTALS	.00	.00	.00	.00
2025 028 CASS COUNTY PARK FUND TOTALS	.00	.00	.00	.00
2025 029 FEDERAL-ROAD IMPROVMT 0710197 FUND TOTALS	.00	.00	.00	.00
2025 030 LINDEN ENTERPRISE FUND FUND TOTALS	.00	.00	.00	.00
2025 032 FEDERAL IMPROVEMENT 0711037 FUND TOTALS	.00	.00	.00	.00

ACCOUNT NAME

	BEGINNING CASH BALANCE	CASH RECEIPTS	CASH DISBURSEMENTS	ENDING CASH BALANCE
2025 034 MENTAL HEALTH INITIATIVE PRG FUND TOTALS	10,656.14	.00	6,633.08-	4,023.06
2025 035 CIVIL CHILD SUPPORT PROGRAM FUND TOTALS	115,397.32	280.00	340.00-	115,337.32
2025 036 FEMA DR-1999-TX 2011 WILDFIRES FUND TOTALS	.00	.00	.00	.00
2025 037 HIGH RISK TREATMENT PROGRAM FUND TOTALS	22,031.08	.00	5,484.56-	16,546.52
2025 038 BEAR CREEK FMAG 2965-2011 FUND TOTALS	.00	.00	.00	.00
2025 039 TEXAS CDBG CONTRACT 713069 FUND TOTALS	.00	.00	.00	.00
2025 040 TEXAS CDBG CONTRACT 7216247 FUND TOTALS	.00	.00	.00	.00
2025 041 LAW LIBRARY FUND TOTALS	2,063.43	1.19	1,812.66-	251.96
2025 042 INDIGENT DEFENSE GRANT (SB7) FUND TOTALS	54,528.98	118.41	.00	54,647.39
2025 043 DIST ATT. ESCROW ACCOUNT FUND TOTALS	354.09	.76	.00	354.85
2025 044 C.D.A.FORFEITURE ACCOUNT FUND TOTALS	35,921.11	1,739.94	2,292.54-	35,368.51
2025 045 REGIONAL INTRASTATE TASK FORCE FUND TOTALS	.00	.00	.00	.00
2025 046 TASK FORCE PROGRAM INCOME FUND TOTALS	.00	.00	.00	.00
2025 047 CDA-STATE FUNDS FUND TOTALS	40,993.92	9,264.34	1,780.52-	48,477.74
2025 048 TEXAS HISTORICAL GRANT FUND TOTALS	.00	.00	.00	.00
2025 049 VSO HTX GRANT FUND TOTALS	.00	.00	.00	.00
2025 050 ARK LA TEX SEIZ/FORFT.FUND FUND TOTALS	.00	.00	.00	.00
2025 051 CDA FORFEITURE FUNDS FUND TOTALS	24,537.97	59.94	.00	24,597.91
2025 052 SHERIFF FEDERAL FORFEITURES FUND TOTALS	4,659.96	10.11	.00	4,670.07

ACCOUNT NAME

2025 053 SHERIFF OFFICE DONATIONS FUND FUND TOTALS	4,825.73	10.47	.00	4,836.20
2025 054 ELECTIONS REIMBURSEMENT FUND FUND TOTALS	.00	.00	.00	.00
2025 055 HOME GRANT PROJECTS 2017 FUND TOTALS	40,539.38	97.05	.00	40,636.43
2025 056 E.O. FERAL HOG ABATEMENT PGM FUND TOTALS	.00	.00	.00	.00
2025 057 JP TECHNOLOGY & TRANSACTION FUND TOTALS	140,139.46	371.59	502.98-	140,008.07
2025 058 CH1701.157 LEOSE DA/SHER/CONST FUND TOTALS	47,376.69	1,565.44	1,130.80-	47,811.33
2025 059 TEOAF TASK FORCE GRANT FUND TOTALS	.00	.00	.00	.00
2025 061 AGGRESSIVE BEHAVIOR PROGRAM FUND TOTALS	.00	.00	.00	.00
2025 062 CTIF-01-034 TXDOT GRANT FUND TOTALS	.00	.00	.00	.00
2025 063 CASS COUNTY DRUG COURT FUND TOTALS	70,922.78	.00	14,743.83-	56,178.95
2025 064 VETERANS PROGRAM FUND TOTALS	233,414.50	.00	.00	233,414.50
2025 065 FEMA 4269 FUND TOTALS	.00	.00	.00	.00
2025 065 NO FUND RECORD FUND TOTALS	.00	.00	.00	.00
2025 067 PRE-TRIAL DIVERSION FUND TOTALS	4,714.26	.00	2,248.63-	2,465.63
2025 068 BOND SUPERVISION CASES FUND TOTALS	37,972.80	131.00	.00	38,103.80
2025 069 TEXAS GRANT CDBG # 7219070 FUND TOTALS	.00	.00	.00	.00
2025 070 RIGHT OF WAY FUND FUND TOTALS	165,021.68	494.75	.00	165,516.43
2025 071 CTIF FY 2020 TXDOT GRANT FUND TOTALS	.00	.00	.00	.00
2025 072 CASS COUNTY FORESTRY FUND FUND TOTALS	741,946.81	2,542.30	.00	744,489.11

ACCOUNT NAME	BEGINNING CASH BALANCE	CASH RECEIPTS	CASH DISBURSEMENTS	ENDING CASH BALANCE
2025 073 FEMA DR 4586 FUND TOTALS	.00	.00	.00	.00
2025 077 CARES ACT 2020 HAVA ELECTIONS FUND TOTALS	.00	.00	.00	.00
2025 078 CARES ACT 2020 JUDICIAL FUND TOTALS	.00	.00	.00	.00
2025 079 AMERICAN RESCUE PLAN ACT 2021 FUND TOTALS	.00	.00	.00	.00
2025 080 CASS COUNTY JAIL CONSTRUCTION FUND TOTALS	.00	.00	.00	.00
2025 084 COMBINED INTEREST & SINKING FUND TOTALS	764,707.30	8,338.19	.00	773,045.49
2025 085 LAW ENFORC.CONSTRUCTION FUND FUND TOTALS	.00	.00	.00	.00
2025 086 INTEREST & SINKING SERIES 2016 FUND TOTALS	122,829.98	303.62	.00	123,133.60
2025 087 SPECIAL PROJECTS FUND FUND TOTALS	2,048,642.77	107,491.10	100,000.00-	2,056,133.87
2025 088 ASST VET SERV OFFICER GRANT FUND TOTALS	17,889.80-	47,007.46	19,127.87-	9,989.79
2025 089 CDA DISCRETIONARY FUND FUND TOTALS	5,842.43	12.36	192.31-	5,662.48
2025 090 PAYROLL FUND TOTALS	14,193.66	.00	.00	14,193.66
2025 091 SB 22 LAW ENFORCE ASST PROGRAM FUND TOTALS	433,484.91	922.47	26,095.10-	408,312.28
2025 092 OIL & GAS LEASES FUND TOTALS	66,397.17	46,273.48	.00	112,670.65
2025 093 OPIOID ABATEMENT TRUST FUND FUND TOTALS	35,840.49	77.82	.00	35,918.31
2025 094 TRANSPORTATION TRUST FUND FUND TOTALS	4,143,502.48	14,848.13	.00	4,158,350.61
2025 095 FIRE MITIGATION CWPP FOREST FUND TOTALS	8,070.50-	.00	2,913.32-	10,983.82-
2025 097 GENERAL LONG TERM DEBT FUND TOTALS	.00	.00	.00	.00
GRAND TOTALS	<u>24,647,233.43</u>	<u>2,459,797.03</u>	<u>3,206,637.75-</u>	<u>23,900,392.71</u>

COMBINED STATEMENT OF CASH POSITION FOR MAY

DATE 09/22/2025 TIME 13:25

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2025 010 GENERAL FUND	MAIN	762,378.40	MAIN TXPL MAIN SB MM MAIN TCLAS MAIN TA CD	180,423.13 666,731.90 7,936,741.84	9,546,275.27
2025 011 DIST & CO COURT LAW FUND	MAIN	98,261.71	MAIN TXPL MAIN SB MM		98,261.71
2025 012 MAIN ROAD & BRIDGE	MAIN	151,055.89	MAIN TXPL MAIN SB MM MAIN TCLAS	858,615.63 125,796.28	1,135,467.80
2025 013 H.A.V.A.	MAIN		MAIN TXPL MAIN SB MM		
2025 014 TOBACCO SETTLEMENT	MAIN	13,115.41	MAIN TXPL MAIN RR CD MAIN SB MM MAIN DC CD TBC TCLAS MAIN RR SV MAIN TX CD MAIN TX SV	68,013.17 21,046.62 1,112,928.81	1,215,129.01
2025 015 BEAR CREEK DISASTER DONATION					
2025 016 JUVENILE PROBATION	MAIN	10,040.12	MAIN TXPL MAIN SB MM JUV TCLAS	63,774.00 624.78 183,602.94	258,041.84
2025 017 ADULT PROBATION	MAIN	25,942.25	MAIN TXPL MAIN SB MM	128,237.87 257,560.68	411,740.80
2025 019 SATP TRACK III	MAIN	7,739.33	MAIN SB MM	15,000.00	7,260.67
2025 020 COMMUNITY SVC RESTITUTION	MAIN	4,267.14	MAIN SB MM		4,267.14
2025 021 ROAD AND BRIDGE #1	MAIN	10,021.73	MAIN TXPL MAIN SB MM R&B1 TCLAS	98,455.65 132,283.22 239,527.74	480,288.34
2025 022 ROAD AND BRIDGE #2	MAIN	10,030.06	MAIN TXPL MAIN SB MM R&B2 TCLAS	110,151.32 147,515.10 170,325.21	438,021.69
2025 023 ROAD AND BRIDGE #3	MAIN	10,115.22	MAIN TXPL MAIN SB MM R&B3 TCLAS	32,650.66 24,860.50 269,944.42	337,570.80
2025 024 ROAD AND BRIDGE #4	MAIN	10,021.19	MAIN TXPL MAIN SB MM R&B4 TCLAS	93,333.83 116,551.41 284,406.91	504,313.34
2025 025 AIP PROGRAM	MAIN		MAIN TXPL		
2025 028 CASS COUNTY PARK	MAIN		MAIN TXPL		

-408.40 = 411,332.40

DATE 09/22/2025 TIME 13:25 COMBINED STATEMENT OF CASH POSITION FOR MAY

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2025 029 FEDERAL-ROAD IMPROVMT 071019MAIN	MAIN		MAIN TXPL		
2025 030 LINDEN ENTERPRISE FUND	MAIN		MAIN TXPL MAIN SB MM		
2025 032 FEDERAL IMPROVEMENT 0711037 MAIN MAIN			MAIN TXPL		
2025 034 MENTAL HEALTH INITIATIVE PRGMAIN		4,023.06	MAIN TXPL MAIN SB MM		4,023.06
2025 035 CIVIL CHILD SUPPORT PROGRAM MAIN		63,837.32	MAIN SB MM	51,500.00	115,337.32
2025 036 FEMA DR-1999-TX 2011 WILDFIRMAIN			MAIN TXPL		
2025 037 HIGH RISK TREATMENT PROGRAM MAIN		16,546.52	MAIN TXPL MAIN SB MM		16,546.52
2025 038 BEAR CREEK FWAG 2965-2011 MAIN			MAIN TXPL		
2025 039 TEXAS CDBG CONTRACT 713069 MAIN			MAIN TXPL		
2025 040 TEXAS CDBG CONTRACT 7216247 MAIN			MAIN TXPL MAIN SB MM		
2025 041 LAW LIBRARY	MAIN	251.96			251.96
2025 042 INDIGENT DEFENSE GRANT (SB7)MAIN		54,647.39	MAIN TXPL MAIN SB MM		54,647.39
2025 043 DIST ATT, ESCROW ACCOUNT	MAIN	354.85	MAIN TXPL MAIN SB MM		354.85
2025 044 C.D.A.FORFEITURE ACCOUNT	MAIN	4,279.00	MAIN TXPL MAIN SB MM MAIN GFTCD	30,489.51 600.00	35,368.51
2025 045 REGIONAL INTRASTATE TASK FORMAIN MAIN			MAIN TXPL MAIN SB MM		
2025 046 TASK FORCE PROGRAM INCOME	MAIN MAIN		MAIN TXPL MAIN SB MM		
2025 047 CDA-STATE FUNDS	MAIN	48,477.74	MAIN TXPL		48,477.74
2025 048 TEXAS HISTORICAL GRANT	MAIN		MAIN SB MM		
2025 049 VSO HTX GRANT	MAIN				
2025 050 ARK LA TEX SEIZ/FORFT.FUND	MAIN		MAIN TXPL		
2025 051 CDA FORFEITURE FUNDS	MAIN	12,571.42	MAIN TXPL MAIN SB MM	255.52 11,770.97	24,597.91
2025 052 SHERIFF FEDERAL FORFEITURES MAIN		4,670.07	MAIN TXPL MAIN SB MM		4,670.07

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2025 053 SHERIFF OFFICE DONATIONS FUNMAIN		4,836.20			4,836.20
2025 054 ELECTIONS REIMBURSEMENT FUNDMAIN					
2025 055 HOME GRANT PROJECTS 2017 MAIN		40,636.43			40,636.43
2025 056 E.O. FERAL HOG ABATEMENT PGMMAIN					
2025 057 JP TECHNOLOGY & TRANSACTION MAIN		12,868.32	MAIN SB MM MAIN TCLAS	127,139.75	140,008.07
2025 058 CH1701.157 LEOSE DA/SHER/CONMAIN		47,811.33	MAIN SB MM		47,811.33
2025 059 TEOAF TASK FORCE GRANT MAIN					
2025 061 AGGRESSIVE BEHAVIOR PROGRAM					
2025 062 CTIF-01-034 TXDOT GRANT MAIN			MAIN SB MM		
2025 063 CASS COUNTY DRUG COURT MAIN		56,178.95	MAIN TXPL		56,178.95
2025 064 VETERANS PROGRAM MAIN		213,414.50	MAIN TXPL MAIN SB MM	20,000.00	233,414.50
2025 065 FEMA 4269 MAIN			MAIN SB MM		
2025 067 PRE-TRIAL DIVERSION MAIN		2,465.63			2,465.63
2025 068 BOND SUPERVISION CASES MAIN		38,103.80			38,103.80
2025 069 TEXAS GRANT CDBG # 7219070 MAIN			MAIN TXPL MAIN SB MM		
2025 070 RIGHT OF WAY FUND MAIN		43,563.34	MAIN TXPL MAIN SB MM	121,953.09	165,516.43
2025 071 CTIF FY 2020 TXDOT GRANT MAIN			MAIN TXPL MAIN SB MM		
2025 072 CASS COUNTY FORESTRY FUND MAIN		10,510.49	MAIN TXPL MAIN SB MM MAIN TX CD FST TCLAS	56,304.84 121,209.42 556,464.36	744,489.11
2025 073 FEMA DR 4586 MAIN			MAIN SB MM		
2025 077 CARES ACT 2020 HAVA ELECTIONMAIN			MAIN SB MM		
2025 078 CARES ACT 2020 JUDICIAL MAIN			MAIN SB MM CARE TCLAS		
2025 079 AMERICAN RESCUE PLAN ACT 202MAIN			MAIN SB MM ARPA TCLAS		
2025 080 CASS COUNTY JAIL CONSTRUCTIO					

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2025 084 COMBINED INTEREST & SINKING CI&S		39,858.04	CI&S TXPL CI&S SB MM CI&S TCLAS	733,187.45	773,045.49
2025 085 LAW ENFORC.CONSTRUCTION FUNDMAIN			MAIN TXPL MAIN SB MM		
2025 086 INTEREST & SINKING SERIES 20CI&S		9,375.43	CI&S TXPL CI&S SB MM	113,758.17	123,133.60
2025 087 SPECIAL PROJECTS FUND	MAIN	3,384.60	MAIN TXPL MAIN SB MM SPF TCLASS	21,445.89 2,031,303.38	2,056,133.87
2025 088 ASST VET SERV OFFICER GRANT MAIN		9,989.79	MAIN TXPL	9,989.79	
2025 089 CDA DISCRETIONARY FUND	MAIN	5,662.48		5,662.48	
2025 090 PAYROLL	PAYROLL	14,193.66		14,193.66	
2025 091 SB 22 LAW ENFORCE ASST PROGRAMMAIN		408,312.28	MAIN TXPL MAIN SB MM SPF TCLASS		408,312.28
2025 092 OIL & GAS LEASES	MAIN	112,670.65	MAIN TXPL MAIN SB MM SPF TCLASS		112,670.65
2025 093 OPIOID ABATEMENT TRUST FUND MAIN		35,918.31	MAIN TXPL SPF TCLASS	35,918.31	
2025 094 TRANSPORTATION TRUST FUND	MAIN		MAIN TXPL TTF TCLASS	4,158,350.61	4,158,350.61
2025 095 FIRE MITIGATION CWPP FOREST MAIN		10,983.82-	MAIN TXPL SPF TCLASS		10,983.82-
2025 097 GENERAL LONG TERM DEBT					
TOTAL		2,405,939.53		21,494,861.58	23,900,801.11

408,40 = 23,900,392.71

CHECK ACCOUNT

ACCOUNT BALANCE - MAIN
ACCOUNT BALANCE - CI&S
ACCOUNT BALANCE - PAYROLL

CHECK

2,342,512.40 - 408,410 = 2,342,104.00
49,233.47
14,193.66

TOTAL

2,405,939.53 - 408,410 = 2,405,531.13

TDOA ACCOUNT

ACCOUNT BALANCE - MAIN TXPL
ACCOUNT BALANCE - MAIN SB MM
ACCOUNT BALANCE - MAIN TCLAS
ACCOUNT BALANCE - TBC TCLAS
ACCOUNT BALANCE - MAIN TX SV
ACCOUNT BALANCE - JUV TCLAS
ACCOUNT BALANCE - R&B1 TCLAS
ACCOUNT BALANCE - R&B2 TCLAS
ACCOUNT BALANCE - R&B3 TCLAS
ACCOUNT BALANCE - R&B4 TCLAS
ACCOUNT BALANCE - MAIN GFTCD
ACCOUNT BALANCE - FST TCLAS
ACCOUNT BALANCE - CI&S SB MM
ACCOUNT BALANCE - SPF TCLAS
ACCOUNT BALANCE - TTF TCLAS

TDOA

831,599.99
2,746,298.47
8,062,538.12
1,112,928.81
25.00
183,602.94
239,527.74
170,325.21
269,944.42
284,406.91
600.00
556,464.36
846,945.62
2,031,303.38
4,158,350.61

TOTAL

21,494,861.58

2,405,531.13
21,494,861.58
23,900,392.71