

CASS COUNTY GOVERNMENT
STATEMENT OF FUND ACTIVITY
AS OF
December 31, 2024

	Beginning Balance January 1, 2024	Revenues	Transfers In	Transfers Out	Expenditures	Ending Balance December 31, 2024
101 General Fund	26,875,649.16	58,121,588.13	-	-	46,918,160.58	38,079,076.71
SPECIAL REVENUE FUNDS:						
202 Social Service Zone Board	1,662,356.31	11,179,865.85	-	-	11,606,432.86	1,235,789.30
211 County Road and Bridge	9,073,647.80	27,632,613.96	-	-	25,747,478.55	10,958,783.21
212 Sherriff Grant	249,806.00	-	-	-	180,121.66	69,684.34
213 2009/2019 Flood Fund	(38,062.50)	-	-	-	-	(38,062.50)
214 2009/2019 Flood Recovery	(306.38)	39,817.16	-	-	5,085.98	34,424.80
216 Flood Mitigation/COVID	5,455,148.75	280,940.41	-	-	821,801.48	4,914,287.68
217 2010/2020 Flood Fund	41,838.80	1,177.87	-	-	-	43,016.67
219 Parenting Workshop	52,694.13	13,554.53	-	-	5,897.59	60,351.07
220 24/7 Sobriety Program	(14,518.99)	346,890.93	-	-	289,157.64	43,214.30
221 Sheriff Asset Forfeiture	240,241.06	336,578.64	-	-	263,549.13	313,270.57
222 Senior Citizens	112,810.54	2,470,176.53	-	-	2,146,934.00	436,053.07
224 911 Service	10,510.80	2,712,767.78	-	-	4,073,919.28	(1,350,640.70)
225 St. Atty. Asset Forfeiture	383,604.83	35,192.52	-	-	4,424.85	414,372.50
226 JAIBG Fund	68,196.40	7,606.73	-	-	3,625.43	72,177.70
228 Civil Asset Forfeiture	41,588.00	61,165.00	-	-	74,198.00	28,555.00
229 Emergency & Flood Mitigation	5,118,763.37	309,403.53	-	-	-	5,428,166.90
233 County Park	121,233.84	46,232.64	-	-	58,323.93	109,142.55
235 Jail Commissary	660,635.12	412,384.92	-	-	306,040.84	766,979.20
236 Hazardous Plan/Response	36,324.25	9,813.24	-	-	12,357.83	33,779.66
237 Valley Water Rescue	14,042.55	57,952.46	-	-	33,732.13	38,262.88
238 NDRIN - County Recorder Project	1,453,604.02	1,388,382.51	-	-	884,072.36	1,957,914.17
239 Document Preservation - ROD	720,523.40	145,947.58	-	-	51,511.37	814,959.61
241 SWAT Vehicle Replacement	17,752.45	1,049.12	-	-	1,159.99	17,641.58
242 American Rescue Plan	20,719,056.43	-	-	-	13,005,815.33	7,713,241.10
244 2023 Flood Fund	(200,899.64)	-	-	-	-	(200,899.64)
246 Pass Through Grants	-	110,278.02	-	-	108,903.41	1,374.61
247 Public Safety Comm System	689,534.93	850,845.82	-	-	369,474.98	1,170,905.77
248 FM Diversion	(120,600.30)	1,411,814.21	-	-	1,391,800.43	(100,586.52)
249 Opioid Abatement Fund	151,840.14	206,443.23	-	-	356,924.49	1,358.88
250 Local Asst and Tribal Consist	100,000.00	-	-	-	43,498.15	56,501.85
TOTAL SPECIAL REVENUE FUNDS	46,821,366.11	50,068,895.19	-	-	61,846,241.69	35,044,019.61

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December 31, 2024

	Beginning Balance January 1, 2024	Revenues	Transfers In	Transfers Out	Expenditures	Ending Balance December 31, 2024
DEBT SERVICE FUNDS:						
311 Wild Rice River Estates	21,363.40	21,873.73	-	-	15,027.50	28,209.63
318 Grandberg/ Amber Plains	-	-	-	-	-	-
319 2010 Bond Issue S & I	45,268.15	4,066.38	-	-	-	49,334.53
320 Special Assess Deficiency	11,012.99	665.69	-	-	-	11,678.68
TOTAL DEBT SERVICE FUNDS	77,644.54	26,605.80	-	-	15,027.50	89,222.84
CAPITAL PROJECTS FUNDS:						
401 Building Fund	12,525,725.84	10,155,784.24	-	-	5,933,134.77	16,748,375.31
402 Round Hill Subdivision	30,756.01	1,859.05	-	-	-	32,615.06
413 Forest River Subdivision	33,143.47	2,003.33	-	-	-	35,146.80
418 Grandberg/ Amber Plains	9,792.58	459.78	-	-	5,940.00	4,312.36
420 Flood Control Sales Tax	11,348,098.48	19,514,755.37	-	-	18,767,802.84	12,095,051.01
422 Career Workforce Academy	172,854.15	1,297,535.77	-	-	-	1,470,389.92
TOTAL CAPITAL PROJECTS FUNDS	24,120,370.53	30,972,397.54	-	-	24,706,877.61	30,385,890.46
INTERNAL SERVICE FUNDS:						
501 Cass County Health Insurance	4,058,896.11	8,228,421.17	-	-	7,718,126.16	4,569,191.12
502 Telephone System Operating	390,005.12	651,969.46	-	-	611,617.67	430,356.91
504 Motor Pool Operating	96,255.83	69,646.56	-	-	111,570.00	54,332.39
505 Dental Insurance Trust	558,155.24	404,567.07	-	-	345,918.32	616,803.99
TOTAL INTERNAL SERVICE FUNDS	5,103,312.30	9,354,604.26	-	-	8,787,232.15	5,670,684.41
TOTAL COUNTY FUNDS	102,998,342.64	148,544,090.92	-	-	142,273,539.53	109,268,894.03
AGENCY FUNDS HELD BY COUNTY:						
654-699 Miscellaneous Agency Funds	120,467.08	2,326,178.07	-	-	2,186,201.68	260,443.47

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	Beginning Balance January 1, 2024	Revenues	Transfers In	Transfers Out	Expenditures	Ending Balance December 31, 2024
TAX COLLECTION FUNDS:						
650-651 Estimated Taxes	264,497.95	328,709.68	-	-	303,852.44	289,355.19
701-750 Township Tax Collections	1,314,065.51	3,039,133.42	-	-	3,681,465.48	671,733.45
755-781 City Tax Collections	16,559,100.59	163,129,275.04	-	-	149,304,862.91	30,383,512.72
790-810 Park District Tax Collections	4,225,424.71	38,573,317.98	-	-	35,667,305.76	7,131,436.93
815-828 Fire District Tax Collections	247,494.38	1,434,159.26	-	-	1,347,587.44	334,066.20
835-855 School Dist Tax Collections	22,546,438.23	182,238,880.15	-	-	169,526,408.95	35,258,909.43
860-864 Water Resource Tax Collection	1,869,449.75	9,827,177.99	-	-	9,570,458.83	2,126,168.91
865-880 Other District Tax Collection	734,624.79	6,304,375.71	-	-	5,579,023.69	1,459,976.81
TOTAL TAX COLLECTION FUNDS	47,761,095.91	404,875,029.23	-	-	374,980,965.50	77,655,159.64
653 Collections for State Government	2,905.00	39,130.00	-	-	39,690.00	2,345.00
TOTAL AGENCY FUNDS HELD BY COUNTY	47,884,467.99	407,240,337.30	-	-	377,206,857.18	77,917,948.11
COMPONENT UNIT FUNDS HELD BY COUNTY:						
231 Noxious Weed	265,292.38	730,127.56	-	-	613,907.67	381,512.27
232 Vector Control	741,499.63	1,867,935.78	-	-	1,394,037.42	1,215,397.99
TOTAL COMPONENT UNITS FUNDS HELD	1,006,792.01	2,598,063.34	-	-	2,007,945.09	1,596,910.26
TOTAL ALL FUNDS	151,889,602.64	558,382,491.56	-	-	521,488,341.80	188,783,752.40

GENERAL FUND
STATEMENT OF REVENUES & EXPENDITURES
AS OF
December 31, 2024

	Month Ending December 31, 2024	Year to Date	Budget	Remaining Budget
Revenues:				
Taxes	7,394,720.38	41,205,087.12	33,843,869.00	(7,361,218.12)
Licenses, Permits and Fees	12,510.00	85,624.28	89,000.00	3,375.72
Intergovernmental Revenues	686,554.11	9,202,395.71	8,715,948.00	(486,447.71)
Charges for Services	229,346.57	4,402,349.28	4,636,070.00	233,720.72
Fines and Forfeitures	2,652.16	36,725.03	40,250.00	3,524.97
Miscellaneous Revenues	444,829.24	3,189,406.71	235,000.00	(2,954,406.71)
Total Revenues	8,770,612.46	58,121,588.13	47,560,137.00	(10,561,451.13)
Expenditures:				
County Commission-Operations	37,374.10	429,551.70	1,349,642.00	920,090.30
County Commission-Projects	11,425.83	849,144.65	747,510.00	(101,634.65)
County Commission-Public Service Ag	103,859.50	2,344,676.65	2,541,476.00	196,799.35
County Coordinator- Operations	54,909.40	627,093.70	674,223.00	47,129.30
Buildings & Grounds-Operations	36,934.56	366,795.55	398,484.00	31,688.45
Buildings & Grounds-Courthouse	68,253.41	694,760.44	794,000.00	99,239.56
Buildings & Grounds-Jail	73,369.96	900,962.48	1,193,777.00	292,814.52
Buildings & Grounds-Annex	28,404.81	714,380.56	558,600.00	(155,780.56)
Buildings & Grounds - Public Safety	6,152.49	135,927.45	176,884.00	40,956.55
Buildings & Grounds - RDJ Building	4,043.11	10,404.67	-	(10,404.67)
Buildings & Grounds-Risk Management	4,648.51	55,805.01	56,097.00	291.99
Communications	8,683.94	103,207.00	106,789.00	3,582.00
Information Technology	113,659.30	1,529,681.27	1,769,387.00	239,705.73
Information Technology-GIS System	25,257.74	370,131.53	393,156.00	23,024.47
Information Technology - AS400	16,388.04	336,528.58	338,415.00	1,886.42
Auditor-Operations	167,271.87	1,333,640.49	1,448,045.00	114,404.51
Auditor-Cemetary (Springvale)	2,535.58	26,005.25	32,642.00	6,636.75
Auditor-Elections	233,316.74	1,218,390.28	1,366,342.00	147,951.72
Auditor - Weddings	4,670.02	43,504.71	68,944.00	25,439.29
County Recorder	50,595.39	601,959.92	739,108.00	137,148.08
Director of Tax Equalization	37,730.04	623,482.60	649,491.00	26,008.40
State's Attorney-Operations	411,512.23	4,417,620.48	4,699,114.00	281,493.52
State's Attorney-Victim Witness	22,776.10	304,605.98	321,593.00	16,987.02
State's Attorney-Child Welfare	47,968.26	551,689.22	589,995.00	38,305.78
County Coroner	47,379.10	674,063.44	745,907.00	71,843.56
Sheriff-Operations	1,152,894.62	11,363,681.71	11,026,770.00	(336,911.71)
Sheriff-Reservists	5,091.91	9,601.67	61,385.00	51,783.33
Sheriff-County Jail	1,265,662.13	14,342,369.51	16,186,481.00	1,844,111.49
Sheriff-Detention Center	7,916.70	608,480.40	718,807.00	110,326.60
Emergency Management	21,113.85	325,589.73	261,833.00	(63,756.73)
Planning	8,121.56	101,360.18	128,356.00	26,995.82
Extension Service-Operations	22,500.50	416,271.19	552,707.00	136,435.81
Extension Service-Parenting Resourc	688.64	36,233.56	57,614.00	21,380.44
Social Service Indirect Costs	-	-	-	-
Veteran's Service Office	35,756.43	450,559.02	463,154.00	12,594.98
Total Expenditures	4,138,866.37	46,918,160.58	51,216,728.00	4,298,567.42
Revenues Over (Under) Expenditures	4,631,746.09	11,203,427.55	(3,656,591.00)	(14,860,018.55)

SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES & EXPENDITURES
AS OF
December 31, 2024

	Year to Date	Budget	Remaining Budget
Revenues:			
202 Social Service Zone Board	11,179,865.85	13,610,030.00	2,430,164.15
211 County Road and Bridge	27,632,613.96	25,666,068.00	(1,966,545.96)
213 2009/2019 Flood Fund	-	-	-
214 2009/2019 Flood Recovery	39,817.16	-	(39,817.16)
216 Flood Mitigation/COVID	280,940.41	-	(280,940.41)
217 2010/2020 Flood Fund	1,177.87	-	(1,177.87)
219 Parenting Workshop	13,554.53	14,080.00	525.47
220 24/7 Sobriety Program	346,890.93	330,800.00	(16,090.93)
221 Sheriff Asset Forfeiture	336,578.64	147,726.00	(188,852.64)
222 Senior Citizens	2,470,176.53	2,214,936.00	(255,240.53)
224 911 Service	2,712,767.78	5,392,802.00	2,680,034.22
225 St. Atty Asset Forfeiture	35,192.52	44,000.00	8,807.48
226 JAIBG Fund	7,606.73	2,800.00	(4,806.73)
228 Civil Asset Forfeiture	61,165.00	40,000.00	(21,165.00)
229 Emergency Fund	309,403.53	60,000.00	(249,403.53)
231 Noxious Weed Control	730,127.56	595,311.00	(134,816.56)
232 Vector Control	1,867,935.78	1,553,553.00	(314,382.78)
233 County Park	46,232.64	41,000.00	(5,232.64)
235 Jail Commissory	412,384.92	443,680.00	31,295.08
236 Hazardous Plan/Response	9,813.24	8,200.00	(1,613.24)
237 Valley Water Rescue	57,952.46	42,931.00	(15,021.46)
238 NDRIN - County Recorder Project	1,388,382.51	1,064,000.00	(324,382.51)
239 Document Preservation - ROD	145,947.58	70,640.00	(75,307.58)
241 SWAT Vehicle Replacement	1,049.12	7,140.00	6,090.88
242 American Rescue Plan	-	-	-
244 2023 Flood Fund	-	-	-
246 Pass Through Grants	110,278.02	125,000.00	14,721.98
247 Public Safety Comm System	850,845.82	609,549.00	(241,296.82)
248 FM Diversion	1,411,814.21	1,054,198.00	(357,616.21)
249 Opioid Abatement Fund	206,443.23	-	(206,443.23)
250 Local Asst and Tribal Consist	-	50,000.00	50,000.00
Total Revenues	52,666,958.53	53,188,444.00	521,485.47

SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES & EXPENDITURES
AS OF
December 31, 2024

	Year to Date	Budget	Remaining Budget
Expenditures:			
202 Social Service Zone Board	11,606,432.86	13,610,030.00	2,003,597.14
211 County Road and Bridge	25,747,478.55	28,032,611.00	2,285,132.45
212 Sheriff Grants	180,121.66	-	(180,121.66)
213 2009/2019 Flood Fund	-	-	-
214 2009/2019 Flood Recovery	5,085.98	-	
216 Flood Mitigation/COVID	821,801.48	800,000.00	(21,801.48)
217 2010/2020 Flood Fund	-	-	-
219 Parenting Workshop	5,897.59	10,000.00	4,102.41
220 24/7 Sobriety Program	289,157.64	329,828.00	40,670.36
221 Sheriff Asset Forfeiture	263,549.13	170,800.00	(92,749.13)
222 Senior Citizens	2,146,934.00	2,146,934.00	-
224 911 Service	4,073,919.28	5,392,802.00	1,318,882.72
225 St. Atty Asset Forfeiture	4,424.85	8,000.00	3,575.15
226 JAIBG Fund	3,625.43	4,000.00	374.57
228 Civil Asset Forfeiture	74,198.00	40,000.00	(34,198.00)
229 Emergency Fund	-	-	-
231 Noxious Weed Control	613,907.67	674,403.00	60,495.33
232 Vector Control	1,394,037.42	1,716,886.00	322,848.58
233 County Park	58,323.93	54,110.00	(4,213.93)
235 Jail Commissory	306,040.84	190,966.00	(115,074.84)
236 Hazardous Plan/Response	12,357.83	9,300.00	(3,057.83)
237 Valley Water Rescue	33,732.13	43,500.00	9,767.87
238 NDRIN - County Recorder Project	884,072.36	1,092,300.00	208,227.64
239 Document Preservation - ROD	51,511.37	117,600.00	66,088.63
241 SWAT Vehicle Replacement	1,159.99	-	(1,159.99)
242 American Rescue Plan	13,005,815.33	8,000,000.00	(5,005,815.33)
244 2023 Flood Fund	-	-	
246 Pass Through Grants	108,903.41	125,000.00	16,096.59
247 Public Safety Comm System	369,474.98	617,641.00	248,166.02
248 FM Diversion	1,391,800.43	1,054,198.00	(337,602.43)
249 Opioid Abatement Fund	356,924.49	-	(356,924.49)
250 Local Asst and Tribal Consist	43,498.15	-	(43,498.15)
Total Expenditures	<u>63,854,186.78</u>	<u>64,240,909.00</u>	<u>391,808.20</u>
Revenues Over (Under) Expenditures	<u>(11,187,228.25)</u>	<u>(11,052,465.00)</u>	<u>129,677.27</u>