

CASS COUNTY GOVERNMENT
STATEMENT OF FUND ACTIVITY
as of
February 28, 2025

	Beginning Balance January 1, 2025	Revenues	Transfers In	Transfers Out	Expenditures	Ending Balance February 28, 2025
101 General Fund	29,909,340.20	33,828,029.17	-	-	10,314,941.57	53,422,427.80
SPECIAL REVENUE FUNDS:						
202 Social Service Zone Board	1,230,693.69	6,729,270.57	-	-	1,999,890.36	5,960,073.90
211 County Road and Bridge	8,916,846.30	12,437,806.13	-	-	1,133,075.52	20,221,576.91
212 Sherriff Grant	61,651.44	-	-	-	1,857.94	59,793.50
213 2009/2019 Flood Fund	(38,062.50)	-	-	-	-	(38,062.50)
214 2009/2019 Flood Recovery	34,424.80	-	-	-	-	34,424.80
216 Flood Mitigation/COVID	4,931,994.52	33,075.52	-	-	-	4,965,070.04
217 2010/2020 Flood Fund	43,016.67	-	-	-	-	43,016.67
219 Parenting Workshop	60,568.52	406.19	-	-	-	60,974.71
220 24/7 Sobriety Program	20,194.18	59,825.08	-	-	21,649.12	58,370.14
221 Sheriff Asset Forfeiture	281,860.12	14,239.78	-	-	23,101.98	272,997.92
222 Senior Citizens	186,339.94	2,217,771.08	-	-	2,195,920.00	208,191.02
224 911 Service	-	257,462.72	-	-	770,939.12	(513,476.40)
225 St. Atty. Asset Forfeiture	415,865.54	6,195.72	-	-	-	422,061.26
226 JAIBG Fund	72,437.77	900.79	-	-	72.00	73,266.56
228 Civil Asset Forfeiture	46,991.00	-	-	-	-	46,991.00
229 Emergency & Flood Mitigation	5,447,725.32	36,534.17	-	-	-	5,484,259.49
233 County Park	129,255.63	2,908.19	-	-	4,718.63	127,445.19
235 Jail Commissary	776,045.66	66,828.28	-	-	57,400.06	785,473.88
236 Hazardous Plan/Response	33,901.37	227.35	-	-	5,260.00	28,868.72
237 Valley Water Rescue	31,923.23	47,103.94	-	-	2,029.71	76,997.46
238 NDRIN - County Recorder Project	1,529,804.82	206,325.45	-	-	53,978.64	1,682,151.63
239 Document Preservation - ROD	847,203.42	18,995.99	-	-	30,579.58	835,619.83
241 SWAT Vehicle Replacement	24,845.14	118.74	-	-	-	24,963.88
242 American Rescue Plan	6,975,888.81	-	-	-	912,872.40	6,063,016.41
244 2023 Flood Fund	(200,899.64)	-	-	-	-	(200,899.64)
246 Pass Through Grants	-	22,164.10	-	-	22,164.10	-
247 Public Safety Comm System	1,021,127.62	560,629.20	-	-	42,830.62	1,538,926.20
248 FM Diversion	(102,496.10)	203,821.94	-	-	236,908.92	(135,583.08)
249 Opioid Abatement Fund	1,363.78	9.15	-	-	-	1,372.93
250 Local Asst and Tribal Consist	41,907.82	-	-	-	30,409.78	11,498.04
TOTAL SPECIAL REVENUE FUNDS	32,822,418.87	22,922,620.08	-	-	7,545,658.48	48,199,380.47

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	Beginning Balance January 1, 2025	Revenues	Transfers In	Transfers Out	Expenditures	Ending Balance February 28, 2025
DEBT SERVICE FUNDS:						
311 Wild Rice River Estates	28,311.27	5,489.97	-	-	-	33,801.24
318 Grandberg/ Amber Plains	-	-	-	-	-	-
319 2010 Bond Issue S & I	49,334.53	1.32	-	-	-	49,335.85
320 Special Assess Deficiency	11,720.76	78.60	-	-	-	11,799.36
TOTAL DEBT SERVICE FUNDS	89,366.56	5,569.89	-	-	-	94,936.45
CAPITAL PROJECTS FUNDS:						
401 Building Fund	15,090,170.47	5,084,376.96	-	-	791,752.40	19,382,795.03
402 Round Hill Subdivision	32,732.58	219.51	-	-	-	32,952.09
413 Forest River Subdivision	35,273.44	236.55	-	-	-	35,509.99
418 Grandberg/ Amber Plains	4,327.90	29.02	-	-	-	4,356.92
420 Flood Control Sales Tax	12,073,522.03	2,267,739.95	-	-	2,833,035.61	11,508,226.37
422 Career Workforce Academy	1,475,687.93	12,881.09	-	-	-	1,488,569.02
TOTAL CAPITAL PROJECTS FUNDS	28,711,714.35	7,365,483.08	-	-	3,624,788.01	32,452,409.42
INTERNAL SERVICE FUNDS:						
501 Cass County Health Insurance	4,742,453.47	1,358,552.88	-	-	1,245,383.16	4,855,623.19
502 Telephone System Operating	447,189.58	-	-	-	578,900.82	(131,711.24)
504 Motor Pool Operating	56,870.62	2,861.88	-	-	2,186.94	57,545.56
505 Dental Insurance Trust	619,026.42	61,672.65	-	-	59,363.61	621,335.46
TOTAL INTERNAL SERVICE FUNDS	5,865,540.09	1,423,087.41	-	-	1,885,834.53	5,402,792.97
TOTAL COUNTY FUNDS	97,398,380.07	65,544,789.63	-	-	23,371,222.59	139,571,947.11
AGENCY FUNDS HELD BY COUNTY:						
654-699 Miscellaneous Agency Funds	112,114.20	458,939.41	-	-	402,395.06	168,658.55

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	Beginning Balance January 1, 2025	Revenues	Transfers In	Transfers Out	Expenditures	Ending Balance February 28, 2025
TAX COLLECTION FUNDS:						
650-651 Estimated Taxes	289,355.19	21.00	-	-	66,463.32	222,912.87
701-750 Township Tax Collections	671,733.45	1,751,039.25	-	-	1,219,190.97	1,203,581.73
755-781 City Tax Collections	30,383,512.72	108,987,958.56	-	-	68,531,975.45	70,839,495.83
790-810 Park District Tax Collections	7,131,436.93	26,450,407.57	-	-	16,118,602.93	17,463,241.57
815-828 Fire District Tax Collections	334,066.20	856,569.77	-	-	653,175.00	537,460.97
835-855 School Dist Tax Collections	35,258,909.43	118,063,555.30	-	-	77,781,294.15	75,541,170.58
860-864 Water Resource Tax Collection	2,126,168.91	6,530,882.55	-	-	4,660,099.06	3,996,952.40
865-880 Other District Tax Collection	(17,205,032.94)	4,259,041.93	-	-	2,757,607.87	(15,703,598.88)
TOTAL TAX COLLECTION FUNDS	58,990,149.89	266,899,475.93	-	-	171,788,408.75	154,101,217.07
653 Collections for State Government	-	4,445.00	-	-	2,415.00	2,030.00
TOTAL AGENCY FUNDS HELD BY COUNTY	59,102,264.09	267,362,860.34	-	-	172,193,218.81	154,271,905.62
COMPONENT UNIT FUNDS HELD BY COUNTY:						
231 Noxious Weed	246,934.32	498,155.22	-	-	21,488.25	723,601.29
232 Vector Control	998,524.28	998,193.08	-	-	166,571.22	1,830,146.14
TOTAL COMPONENT UNITS FUNDS HELD	1,245,458.60	1,496,348.30	-	-	188,059.47	2,553,747.43
TOTAL ALL FUNDS	157,746,102.76	334,403,998.27	-	-	195,752,500.87	296,397,600.16

GENERAL FUND
STATEMENT OF REVENUES & EXPENDITURES
as of
February 28, 2025

	Month Ending February 28, 2025	Year to Date	Budget	Remaining Budget
Revenues:				
Taxes	15,826,560.01	32,005,962.65	36,860,620.00	4,854,657.35
Licenses, Permits and Fees	8,953.12	14,811.13	85,000.00	70,188.87
Intergovernmental Revenues	836,914.94	836,914.94	8,566,429.00	7,729,514.06
Charges for Services	263,713.12	747,816.45	5,052,658.00	4,304,841.55
Fines and Forfeitures	2,530.00	2,530.00	40,150.00	37,620.00
Miscellaneous Revenues	208,659.80	219,994.00	2,852,649.00	2,632,655.00
Total Revenues	17,147,330.99	33,828,029.17	53,457,506.00	19,629,476.83
Expenditures:				
County Commission-Operations	41,436.85	76,997.78	1,937,776.00	1,860,778.22
County Commission-Projects	18,928.38	111,173.80	813,091.00	701,917.20
County Commission-Public Service Ag	98,729.81	2,373,629.81	5,636,978.00	3,263,348.19
County Coordinator- Operations	46,719.17	100,736.87	708,832.00	608,095.13
Buildings & Grounds-Operations	30,352.30	69,649.96	449,884.00	380,234.04
Buildings & Grounds-Courthouse	62,685.36	115,013.29	846,000.00	730,986.71
Buildings & Grounds-Jail	96,041.06	149,853.80	1,166,792.00	1,016,938.20
Buildings & Grounds-Annex	36,637.10	60,840.91	391,100.00	330,259.09
Buildings & Grounds - Public Safety	21,477.17	64,464.18	255,334.00	190,869.82
Buildings & Grounds - RDJ Building	6,877.73	10,776.54	66,055.00	55,278.46
Buildings & Grounds-Risk Management	4,980.13	9,960.27	59,985.00	50,024.73
Communications	9,192.54	18,385.10	110,434.00	92,048.90
Information Technology	133,320.46	339,430.01	1,789,761.00	1,450,330.99
Information Technology-GIS System	23,242.54	136,905.08	397,338.00	260,432.92
Information Technology - AS400	16,384.50	34,551.02	344,113.00	309,561.98
Auditor-Operations	106,810.32	206,609.28	1,500,879.00	1,294,269.72
Auditor-Cemetery (Springvale)	629.38	1,220.37	37,110.00	35,889.63
Auditor-Elections	18,884.50	64,190.09	328,733.00	264,542.91
Auditor - Weddings	4,766.02	9,532.03	64,031.00	54,498.97
County Recorder	53,586.74	107,014.94	737,860.00	630,845.06
Director of Tax Equalization	34,610.27	83,907.85	696,733.00	612,825.15
State's Attorney-Operations	392,295.07	757,730.54	4,977,947.00	4,220,216.46
State's Attorney-Victim Witness	23,426.28	49,245.83	344,129.00	294,883.17
State's Attorney-Child Welfare	50,200.30	101,026.53	619,134.00	518,107.47
County Coroner	35,718.16	89,743.83	712,054.00	622,310.17
Sheriff-Operations	1,073,897.38	2,633,754.56	11,849,134.00	9,215,379.44
Sheriff-Reservists	3,582.70	3,582.70	58,550.00	54,967.30
Sheriff-County Jail	1,182,936.51	2,343,463.15	20,130,973.00	17,787,509.85
Sheriff-Detention Center	8,154.17	16,308.33	742,850.00	726,541.67
Emergency Management	18,602.55	41,811.27	279,097.00	237,285.73
Planning	11,952.88	24,721.97	182,348.00	157,626.03
Extension Service-Operations	17,242.96	34,023.84	552,805.00	518,781.16
Extension Service-Parenting Resourc	1,214.39	1,214.39	59,334.00	58,119.61
Social Service Indirect Costs	-	-	-	-
Veteran's Service Office	37,153.34	73,471.65	490,294.00	416,822.35
Total Expenditures	3,722,669.02	10,314,941.57	59,337,468.00	49,022,526.43
Revenues Over (Under) Expenditures	13,424,661.97	23,513,087.60	(5,879,962.00)	(29,393,049.60)

SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES & EXPENDITURES
as of
February 28, 2025

	Year to Date	Budget	Remaining Budget
Revenues:			
202 Social Service Zone Board	6,729,270.57	13,756,194.00	7,026,923.43
211 County Road and Bridge	12,437,806.13	27,883,084.00	15,445,277.87
211	-	74,806.00	74,806.00
213 2009/2019 Flood Fund	-	-	-
214 2009/2019 Flood Recovery	-	-	-
216 Flood Mitigation/COVID	33,075.52	-	(33,075.52)
217 2010/2020 Flood Fund	-	-	-
219 Parenting Workshop	406.19	18,200.00	17,793.81
220 24/7 Sobriety Program	59,825.08	330,700.00	270,874.92
221 Sheriff Asset Forfeiture	14,239.78	300,700.00	286,460.22
222 Senior Citizens	2,217,771.08	2,403,369.00	185,597.92
224 911 Service	257,462.72	4,734,300.00	4,476,837.28
225 St. Atty Asset Forfeiture	6,195.72	44,000.00	37,804.28
226 JAIBG Fund	900.79	1,950.00	1,049.21
228 Civil Asset Forfeiture	-	40,000.00	40,000.00
229 Emergency Fund	36,534.17	200,000.00	163,465.83
231 Noxious Weed Control	498,155.22	579,255.00	81,099.78
232 Vector Control	998,193.08	1,747,052.00	748,858.92
233 County Park	2,908.19	47,000.00	44,091.81
235 Jail Commissory	66,828.28	493,680.00	426,851.72
236 Hazardous Plan/Response	227.35	8,000.00	7,772.65
237 Valley Water Rescue	47,103.94	47,195.00	91.06
238 NDRIN - County Recorder Project	206,325.45	1,089,540.00	883,214.55
239 Document Preservation - ROD	18,995.99	80,640.00	61,644.01
241 SWAT Vehicle Replacement	118.74	400.00	281.26
242 American Rescue Plan	-	-	-
244 2023 Flood Fund	-	-	-
246 Pass Through Grants	22,164.10	125,000.00	102,835.90
247 Public Safety Comm System	560,629.20	641,208.00	80,578.80
248 FM Diversion	203,821.94	1,542,514.00	1,338,692.06
249 Opioid Abatement Fund	9.15	50,000.00	49,990.85
250 Local Asst and Tribal Consist	-	-	-
Total Revenues	24,418,968.38	56,238,787.00	31,819,818.62

SPECIAL REVENUE FUNDS
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as of
February 28, 2025

	Year to Date	Budget	Remaining Budget
Expenditures:			
202 Social Service Zone Board	1,999,890.36	13,756,194.00	11,756,303.64
211 County Road and Bridge	1,133,075.52	24,697,044.00	23,563,968.48
212 Sheriff Grants	1,857.94	-	(1,857.94)
213 2009/2019 Flood Fund	-	-	-
214 2009/2019 Flood Recovery	-	-	-
216 Flood Mitigation/COVID	-	4,855,149.00	4,855,149.00
217 2010/2020 Flood Fund	-	-	-
219 Parenting Workshop	-	10,000.00	10,000.00
220 24/7 Sobriety Program	21,649.12	302,783.00	281,133.88
221 Sheriff Asset Forfeiture	23,101.98	156,650.00	133,548.02
222 Senior Citizens	2,195,920.00	2,195,920.00	-
224 911 Service	770,939.12	4,734,300.00	3,963,360.88
225 St. Atty Asset Forfeiture	-	8,500.00	8,500.00
226 JAIBG Fund	72.00	2,125.00	2,053.00
228 Civil Asset Forfeiture	-	40,000.00	40,000.00
229 Emergency Fund	-	-	-
231 Noxious Weed Control	21,488.25	667,732.00	646,243.75
232 Vector Control	166,571.22	1,876,427.00	1,709,855.78
233 County Park	4,718.63	50,380.00	45,661.37
235 Jail Commissory	57,400.06	376,084.00	318,683.94
236 Hazardous Plan/Response	5,260.00	9,300.00	4,040.00
237 Valley Water Rescue	2,029.71	40,530.00	38,500.29
238 NDRIN - County Recorder Project	53,978.64	1,277,700.00	1,223,721.36
239 Document Preservation - ROD	30,579.58	129,610.00	99,030.42
241 SWAT Vehicle Replacement	-	7,140.00	7,140.00
242 American Rescue Plan	912,872.40	12,719,056.00	11,806,183.60
244 2023 Flood Fund	-	-	-
246 Pass Through Grants	22,164.10	125,000.00	102,835.90
247 Public Safety Comm System	42,830.62	686,683.00	643,852.38
248 FM Diversion	236,908.92	1,542,514.00	1,305,605.08
249 Opioid Abatement Fund	-	50,000.00	50,000.00
250 Local Asst and Tribal Consist	30,409.78	-	(30,409.78)
Total Expenditures	7,733,717.95	70,316,821.00	62,583,103.05
Revenues Over (Under) Expenditures	16,685,250.43	(14,078,034.00)	(30,763,284.43)