

CASS COUNTY GOVERNMENT
STATEMENT OF FUND ACTIVITY
as of
March 31, 2025

	Beginning Balance January 1, 2025	Revenues	Transfers In	Transfers Out	Expenditures	Ending Balance March 31, 2025
101 General Fund	29,909,340.20	38,104,919.56	-	-	14,275,776.64	53,738,483.12
SPECIAL REVENUE FUNDS:						
202 Social Service Zone Board	1,230,693.69	6,787,159.86	-	-	2,969,371.58	5,048,481.97
211 County Road and Bridge	9,628,547.37	20,279,857.10	-	-	1,872,047.36	28,036,357.11
212 Sherriff Grant	61,651.44	-	-	-	4,839.58	56,811.86
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	66,958.30	-	-	-	4,998,952.82
217 2010/2020 Flood Fund	43,016.67	-	-	-	-	43,016.67
219 Parenting Workshop	60,568.52	822.30	-	-	1,300.35	60,090.47
220 24/7 Sobriety Program	20,194.18	81,036.68	-	-	39,721.22	61,509.64
221 Sheriff Asset Forfeiture	281,860.12	16,808.22	-	-	34,724.38	263,943.96
222 Senior Citizens	186,339.94	2,313,681.42	-	-	2,195,920.00	304,101.36
224 911 Service	-	517,859.92	-	-	1,156,408.70	(638,548.78)
225 St. Atty. Asset Forfeiture	415,865.54	9,075.96	-	-	-	424,941.50
226 JAIBG Fund	72,437.77	1,400.78	-	-	72.00	73,766.55
228 Civil Asset Forfeiture	46,991.00	1,158.00	-	-	-	48,149.00
229 Emergency & Flood Mitigation	5,447,725.32	73,960.01	-	-	-	5,521,685.33
233 County Park	129,255.63	8,027.57	-	-	7,684.54	129,598.66
235 Jail Commissary	776,045.66	202,928.64	-	-	80,754.90	898,219.40
236 Hazardous Plan/Response	33,901.37	424.36	-	-	12,358.25	21,967.48
237 Valley Water Rescue	31,923.23	47,466.13	-	-	14,672.87	64,716.49
238 NDRIN - County Recorder Project	1,529,804.82	335,128.71	-	-	243,309.62	1,621,623.91
239 Document Preservation - ROD	847,203.42	29,849.47	-	-	32,749.26	844,303.63
241 SWAT Vehicle Replacement	24,845.14	289.10	-	-	-	25,134.24
242 American Rescue Plan	6,975,888.81	-	-	-	2,060,067.78	4,915,821.03
244 2023 Flood Fund	(200,899.64)	-	-	-	-	(200,899.64)
246 Pass Through Grants	-	33,073.04	-	-	33,073.04	-
247 Public Safety Comm System	1,021,127.62	618,421.20	-	-	66,432.22	1,573,116.60
248 FM Diversion	(102,496.10)	339,385.02	-	-	336,786.05	(99,897.13)
249 Opioid Abatement Fund	1,363.78	18.52	-	-	-	1,382.30
250 Local Asst and Tribal Consist	41,907.82	-	-	-	30,984.09	10,923.73
TOTAL SPECIAL REVENUE FUNDS	33,534,119.94	31,764,790.31	-	-	11,193,277.79	54,105,632.46

CASS COUNTY GOVERNMENT
STATEMENT OF FUND ACTIVITY
as of
March 31, 2025

	Beginning Balance January 1, 2025	Revenues	Transfers In	Transfers Out	Expenditures	Ending Balance March 31, 2025
DEBT SERVICE FUNDS:						
311 Wild Rice River Estates	28,311.27	5,720.64	-	-	12,506.25	21,525.66
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	159.13	-	-	-	11,879.89
TOTAL DEBT SERVICE FUNDS	89,366.56	5,881.09	-	-	12,506.25	82,741.40
CAPITAL PROJECTS FUNDS:						
401 Building Fund	15,090,170.47	5,645,013.56	-	-	1,543,270.63	19,191,913.40
402 Round Hill Subdivision	32,732.58	444.38	-	-	-	33,176.96
413 Forest River Subdivision	35,273.44	478.88	-	-	-	35,752.32
418 Grandberg/ Amber Plains	4,327.90	58.75	-	-	-	4,386.65
420 Flood Control Sales Tax	12,073,522.03	4,039,513.53	-	-	5,196,594.89	10,916,440.67
422 Career Workforce Academy	1,475,687.93	24,511.65	-	-	-	1,500,199.58
TOTAL CAPITAL PROJECTS FUNDS	28,711,714.35	9,710,020.75	-	-	6,739,865.52	31,681,869.58
INTERNAL SERVICE FUNDS:						
501 Cass County Health Insurance	4,742,453.47	2,046,851.25	-	-	1,768,122.57	5,021,182.15
502 Telephone System Operating	447,189.58	17,708.27	-	-	586,644.20	(121,746.35)
504 Motor Pool Operating	56,870.62	7,117.41	-	-	3,925.12	60,062.91
505 Dental Insurance Trust	619,026.42	94,518.78	-	-	90,903.26	622,641.94
TOTAL INTERNAL SERVICE FUNDS	5,865,540.09	2,166,195.71	-	-	2,449,595.15	5,582,140.65
TOTAL COUNTY FUNDS	98,110,081.14	81,751,807.42	-	-	34,671,021.35	145,190,867.21
AGENCY FUNDS HELD BY COUNTY:						
654-699 Miscellaneous Agency Funds	112,114.20	830,197.90	-	-	811,332.89	130,979.21

CASS COUNTY GOVERNMENT
STATEMENT OF FUND ACTIVITY
as of
March 31, 2025

	Beginning Balance January 1, 2025	Revenues	Transfers In	Transfers Out	Expenditures	Ending Balance March 31, 2025
TAX COLLECTION FUNDS:						
650-651 Estimated Taxes	289,355.19	21.00	-	-	66,483.32	222,892.87
701-750 Township Tax Collections	828,532.35	2,265,625.98	-	-	2,384,811.30	709,347.03
755-781 City Tax Collections	30,383,512.72	119,414,311.10	-	-	139,371,471.28	10,426,352.54
790-810 Park District Tax Collections	7,131,436.93	29,262,220.95	-	-	33,581,844.50	2,811,813.38
815-828 Fire District Tax Collections	338,567.47	977,456.96	-	-	1,190,635.97	125,388.46
835-855 School Dist Tax Collections	35,258,909.43	132,245,075.42	-	-	153,322,464.73	14,181,520.12
860-864 Water Resource Tax Collection	2,153,007.57	7,037,389.38	-	-	8,657,051.46	533,345.49
865-880 Other District Tax Collection	(17,197,956.02)	4,726,584.27	-	-	5,463,938.97	(17,935,310.72)
TOTAL TAX COLLECTION FUNDS	59,185,365.64	295,928,685.06	-	-	344,038,701.53	11,075,349.17
653 Collections for State Government	-	6,440.00	-	-	4,445.00	1,995.00
TOTAL AGENCY FUNDS HELD BY COUNTY	59,297,479.84	296,765,322.96	-	-	344,854,479.42	11,208,323.38
COMPONENT UNIT FUNDS HELD BY COUNTY:						
231 Noxious Weed	246,934.32	551,823.89	-	-	31,563.66	767,194.55
232 Vector Control	998,524.28	1,095,778.50	-	-	282,011.89	1,812,290.89
TOTAL COMPONENT UNITS FUNDS HELD	1,245,458.60	1,647,602.39	-	-	313,575.55	2,579,485.44
TOTAL ALL FUNDS	158,653,019.58	380,164,732.77	-	-	379,839,076.32	158,978,676.03

GENERAL FUND
STATEMENT OF REVENUES & EXPENDITURES
as of
March 31, 2025

	Month Ending March 31, 2025	Year to Date	Budget	Remaining Budget
Revenues:				
Taxes	2,739,376.64	34,745,339.29	36,860,620.00	2,115,280.71
Licenses, Permits and Fees	6,385.49	21,196.62	85,000.00	63,803.38
Intergovernmental Revenues	847,567.14	1,684,482.08	8,566,429.00	6,881,946.92
Charges for Services	297,265.38	1,045,081.83	5,052,658.00	4,007,576.17
Fines and Forfeitures	4,206.31	6,736.31	40,150.00	33,413.69
Miscellaneous Revenues	382,089.43	602,083.43	2,852,649.00	2,250,565.57
Total Revenues	4,276,890.39	38,104,919.56	53,457,506.00	15,352,586.44
Expenditures:				
County Commission-Operations	49,055.01	126,052.79	1,937,776.00	1,811,723.21
County Commission-Projects	103,265.14	214,438.94	813,091.00	598,652.06
County Commission-Public Service Ag	79,457.97	2,453,087.78	5,636,978.00	3,183,890.22
County Coordinator- Operations	56,315.14	157,052.01	708,832.00	551,779.99
Buildings & Grounds-Operations	30,756.30	100,406.26	449,884.00	349,477.74
Buildings & Grounds-Courthouse	88,883.76	203,897.05	846,000.00	642,102.95
Buildings & Grounds-Jail	87,708.77	237,562.57	1,166,792.00	929,229.43
Buildings & Grounds-Annex	73,101.27	133,942.18	391,100.00	257,157.82
Buildings & Grounds - Public Safety	7,496.27	71,960.45	255,334.00	183,373.55
Buildings & Grounds - RDJ Building	716.04	11,492.58	66,055.00	54,562.42
Buildings & Grounds-Risk Management	4,980.13	14,940.40	59,985.00	45,044.60
Communications	9,192.56	27,577.66	110,434.00	82,856.34
Information Technology	112,313.38	451,743.39	1,789,761.00	1,338,017.61
Information Technology-GIS System	23,330.01	160,235.09	397,338.00	237,102.91
Information Technology - AS400	15,114.14	49,665.16	344,113.00	294,447.84
Auditor-Operations	120,061.41	326,670.69	1,500,879.00	1,174,208.31
Auditor-Cemetery (Springvale)	629.39	1,849.76	37,110.00	35,260.24
Auditor-Elections	37,658.06	101,848.15	328,733.00	226,884.85
Auditor - Weddings	4,937.97	14,470.00	64,031.00	49,561.00
County Recorder	52,996.76	160,011.70	737,860.00	577,848.30
Director of Tax Equalization	42,756.67	126,664.52	696,733.00	570,068.48
State's Attorney-Operations	403,239.01	1,160,969.55	4,977,947.00	3,816,977.45
State's Attorney-Victim Witness	24,238.43	73,484.26	344,129.00	270,644.74
State's Attorney-Child Welfare	51,311.10	152,337.63	619,134.00	466,796.37
County Coroner	41,675.66	131,419.49	712,054.00	580,634.51
Sheriff-Operations	997,660.78	3,631,415.34	11,849,134.00	8,217,718.66
Sheriff-Reservists	-	3,582.70	58,550.00	54,967.30
Sheriff-County Jail	1,289,475.50	3,632,938.65	20,130,973.00	16,498,034.35
Sheriff-Detention Center	61,019.34	77,327.67	742,850.00	665,522.33
Emergency Management	19,625.13	61,436.40	279,097.00	217,660.60
Planning	12,037.14	36,759.11	182,348.00	145,588.89
Extension Service-Operations	21,710.65	55,734.49	552,805.00	497,070.51
Extension Service-Parenting Resourc	617.72	1,832.11	59,334.00	57,501.89
Social Service Indirect Costs	-	-	-	-
Veteran's Service Office	37,498.46	110,970.11	490,294.00	379,323.89
Total Expenditures	3,960,835.07	14,275,776.64	59,337,468.00	45,061,691.36
Revenues Over (Under) Expenditures	316,055.32	23,829,142.92	(5,879,962.00)	(29,709,104.92)

SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES & EXPENDITURES
as of
March 31, 2025

	Year to Date	Budget	Remaining Budget
Revenues:			
202 Social Service Zone Board	6,787,159.86	13,756,194.00	6,969,034.14
211 County Road and Bridge	20,279,857.10	27,883,084.00	7,603,226.90
212 Sherriff Grant	-	74,806.00	74,806.00
213 2009/2019 Flood Fund	-	-	-
214 2009/2019 Flood Recovery	-	-	-
216 Flood Mitigation/COVID	66,958.30	-	(66,958.30)
217 2010/2020 Flood Fund	-	-	-
219 Parenting Workshop	822.30	18,200.00	17,377.70
220 24/7 Sobriety Program	81,036.68	330,700.00	249,663.32
221 Sheriff Asset Forfeiture	16,808.22	300,700.00	283,891.78
222 Senior Citizens	2,313,681.42	2,403,369.00	89,687.58
224 911 Service	517,859.92	4,734,300.00	4,216,440.08
225 St. Atty. Asset Forfeiture	9,075.96	44,000.00	34,924.04
226 JAIBG Fund	1,400.78	1,950.00	549.22
228 Civil Asset Forfeiture	1,158.00	40,000.00	38,842.00
229 Emergency & Flood Mitigation	73,960.01	200,000.00	126,039.99
231 Noxious Weed	551,823.89	579,255.00	27,431.11
232 Vector Control	1,095,778.50	1,747,052.00	651,273.50
233 County Park	8,027.57	47,000.00	38,972.43
235 Jail Commissary	202,928.64	493,680.00	290,751.36
236 Hazardous Plan/Response	424.36	8,000.00	7,575.64
237 Valley Water Rescue	47,466.13	47,195.00	(271.13)
238 NDRIN - County Recorder Project	335,128.71	1,089,540.00	754,411.29
239 Document Preservation - ROD	29,849.47	80,640.00	50,790.53
241 SWAT Vehicle Replacement	289.10	400.00	110.90
242 American Rescue Plan	-	-	-
244 2023 Flood Fund	-	-	-
246 Pass Through Grants	33,073.04	125,000.00	91,926.96
247 Public Safety Comm System	618,421.20	641,208.00	22,786.80
248 FM Diversion	339,385.02	1,542,514.00	1,203,128.98
249 Opioid Abatement Fund	18.52	50,000.00	49,981.48
250 Local Asst and Tribal Consist	-	-	-
Total Revenues	33,412,392.70	56,238,787.00	22,826,394.30

SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES & EXPENDITURES
as of
March 31, 2025

	Year to Date	Budget	Remaining Budget
Expenditures:			
202 Social Service Zone Board	2,969,371.58	13,756,194.00	10,786,822.42
211 County Road and Bridge	1,872,047.36	24,697,044.00	22,824,996.64
212 Sherriff Grant	4,839.58	-	(4,839.58)
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	1,300.35	10,000.00	8,699.65
220 24/7 Sobriety Program	39,721.22	302,783.00	263,061.78
221 Sheriff Asset Forfeiture	34,724.38	156,650.00	121,925.62
222 Senior Citizens	2,195,920.00	2,195,920.00	-
224 911 Service	1,156,408.70	4,734,300.00	3,577,891.30
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 & Flood Mitigation	-	-	-
231 Noxious Weed	31,563.66	667,732.00	636,168.34
232 Vector Control	282,011.89	1,876,427.00	1,594,415.11
233 County Park	7,684.54	50,380.00	42,695.46
235 Jail Commissary	80,754.90	376,084.00	295,329.10
236 Hazardous Plan/Response	12,358.25	9,300.00	(3,058.25)
237 Valley Water Rescue	14,672.87	40,530.00	25,857.13
238 NDRIN - County Recorder Project	243,309.62	1,277,700.00	1,034,390.38
239 Document Preservation - ROD	32,749.26	129,610.00	96,860.74
241 SWAT Vehicle Replacement	-	7,140.00	7,140.00
242 American Rescue Plan	2,060,067.78	12,719,056.00	10,658,988.22
244 2023 Flood Fund	-	-	-
246 Pass Through Grants	33,073.04	125,000.00	91,926.96
247 Public Safety Comm System	66,432.22	686,683.00	620,250.78
248 FM Diversion	336,786.05	1,542,514.00	1,205,727.95
249 Opioid Abatement Fund	-	50,000.00	50,000.00
250 Local Asst and Tribal Consist	30,984.09	-	(30,984.09)
Total Expenditures	11,506,853.34	70,316,821.00	58,809,967.66
Revenues Over (Under) Expenditures	21,905,539.36	(14,078,034.00)	(35,983,573.36)