

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

	Beginning Balance January 1, 2024	Revenues	Transfers In	Transfers Out	Expenditures	Ending Balance March 31, 2024
101 General Fund	26,841,801.75	36,158,287.25	-	-	12,218,922.48	50,781,166.52
SPECIAL REVENUE FUNDS:						
202 Social Service Zone Board	1,662,356.31	6,647,222.06	-	-	2,678,482.69	5,631,095.68
211 County Road and Bridge	9,073,647.80	13,932,721.96	-	-	2,003,977.01	21,002,392.75
212 Sherriff Grant	249,806.00	-	-	-	149,000.00	100,806.00
213 2009/2019 Flood Fund	(38,062.50)	-	-	-	-	(38,062.50)
214 2009/2019 Flood Recovery	(306.38)	-	-	-	-	(306.38)
216 Flood Mitigation/COVID	5,455,148.75	-	-	-	798,467.00	4,656,681.75
217 2010/2020 Flood Fund	41,838.80	7.63	-	-	-	41,846.43
219 Parenting Workshop	52,694.13	5,497.33	-	-	809.71	57,381.75
220 24/7 Sobriety Program	(14,518.99)	84,841.22	-	-	70,607.12	(284.89)
221 Sheriff Asset Forfeiture	240,241.06	45,952.94	-	-	91,288.06	194,905.94
222 Senior Citizens	112,810.54	2,126,603.40	-	-	2,146,934.00	92,479.94
224 911 Service	10,510.80	215,940.85	-	-	1,042,746.37	(816,294.72)
225 St. Atty. Asset Forfeiture	383,604.83	(22.25)	-	-	-	383,582.58
226 JAIBG Fund	68,196.40	350.00	-	-	1,299.59	67,246.81
228 Civil Asset Forfeiture	41,588.00	19,799.00	-	-	34,102.00	27,285.00
229 Emergency & Flood Mitigation	5,118,763.37	932.63	-	-	-	5,119,696.00
233 County Park	121,233.84	4,665.00	-	-	5,200.91	120,697.93
235 Jail Commissary	660,635.12	73,884.78	-	-	54,882.76	679,637.14
236 Hazardous Plan/Response	36,324.25	2.82	-	-	12,122.32	24,204.75
237 Valley Water Rescue	14,042.55	56,099.22	-	-	10,873.46	59,268.31
238 NDRIN - County Recorder Project	1,453,604.02	308,377.00	-	-	84,794.47	1,677,186.55
239 Document Preservation - ROD	720,523.40	21,259.77	-	-	32,135.90	709,647.27
241 SWAT Vehicle Replacement	17,752.45	0.99	-	-	277.75	17,475.69
242 American Rescue Plan	20,719,056.43	-	-	-	2,938,736.68	17,780,319.75
244 2023 Flood Fund	(200,899.64)	-	-	-	-	(200,899.64)
246 Pass Through Grants	-	18,933.32	-	-	9,743.67	9,189.65
247 Public Safety Comm System	689,534.93	580,484.33	-	-	172,070.22	1,097,949.04
248 FM Diversion	(120,600.30)	375,682.05	-	-	380,592.30	(125,510.55)
249 Opioid Abatement Fund	151,840.14	73,207.46	-	-	-	225,047.60
250 Local Asst and Tribal Consist	133,847.41	-	-	-	-	133,847.41
TOTAL SPECIAL REVENUE FUNDS	46,855,213.52	24,592,443.51	-	-	12,719,143.99	58,728,513.04

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

	Beginning Balance January 1, 2024	Revenues	Transfers In	Transfers Out	Expenditures	Ending Balance March 31, 2024
DEBT SERVICE FUNDS:						
311 Wild Rice River Estates	21,363.40	13,773.76	-	-	-	35,137.16
318 Grandberg/ Amber Plains	-	-	-	-	-	-
319 2010 Bond Issue S & I	45,268.15	568.74	-	-	-	45,836.89
320 Special Assess Deficiency	11,012.99	2.01	-	-	-	11,015.00
TOTAL DEBT SERVICE FUNDS	77,644.54	14,344.51	-	-	-	91,989.05
CAPITAL PROJECTS FUNDS:						
401 Building Fund	12,525,725.84	5,205,163.39	-	-	782,891.51	16,947,997.72
402 Round Hill Subdivision	30,756.01	5.60	-	-	-	30,761.61
413 Forest River Subdivision	33,143.47	6.04	-	-	-	33,149.51
418 Grandberg/ Amber Plains	9,792.58	1.79	-	-	-	9,794.37
420 Flood Control Sales Tax	11,348,098.48	1,899,828.37	-	-	1,783,095.57	11,464,831.28
422 Career Workforce Academy	172,854.15	1,166,541.42	-	-	-	1,339,395.57
TOTAL CAPITAL PROJECTS FUNDS	24,120,370.53	8,271,546.61	-	-	2,565,987.08	29,825,930.06
INTERNAL SERVICE FUNDS:						
501 Cass County Health Insurance	4,058,896.11	2,310,802.95	-	-	1,337,410.18	5,032,288.88
502 Telephone System Operating	390,005.12	21,202.48	-	-	521,479.85	(110,272.25)
504 Motor Pool Operating	96,255.83	13,492.08	-	-	10,560.83	99,187.08
505 Dental Insurance Trust	558,155.24	112,581.54	-	-	81,943.81	588,792.97
TOTAL INTERNAL SERVICE FUNDS	5,103,312.30	2,458,079.05	-	-	1,951,394.67	5,609,996.68
TOTAL COUNTY FUNDS	102,998,342.64	71,494,700.93	-	-	29,455,448.22	145,037,595.35
AGENCY FUNDS HELD BY COUNTY:						
654-699 Miscellaneous Agency Funds	120,467.08	1,083,477.86	-	-	1,042,018.48	161,926.46

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

	Beginning Balance January 1, 2024	Revenues	Transfers In	Transfers Out	Expenditures	Ending Balance March 31, 2024
TAX COLLECTION FUNDS:						
650-651 Estimated Taxes	264,497.95	-	-	-	250,911.07	13,586.88
701-750 Township Tax Collections	1,314,065.51	1,593,167.20	-	-	2,753,250.38	153,982.33
755-781 City Tax Collections	16,559,100.59	123,455,963.71	-	-	135,259,260.82	4,755,803.48
790-810 Park District Tax Collections	4,225,424.71	29,165,792.39	-	-	32,576,697.68	814,519.42
815-828 Fire District Tax Collections	247,494.38	966,621.69	-	-	1,174,455.10	39,660.97
835-855 School Dist Tax Collections	22,546,438.23	135,830,955.38	-	-	153,791,617.95	4,585,775.66
860-864 Water Resource Tax Collection	1,869,449.75	7,128,273.28	-	-	8,733,707.19	264,015.84
865-880 Other District Tax Collection	734,624.79	4,428,327.55	-	-	4,998,716.05	164,236.29
TOTAL TAX COLLECTION FUNDS	47,761,095.91	302,569,101.20	-	-	339,538,616.24	10,791,580.87
653 Collections for State Government	2,905.00	5,285.00	-	-	6,300.00	1,890.00
TOTAL AGENCY FUNDS HELD BY COUNTY	47,884,467.99	303,657,864.06	-	-	340,586,934.72	10,955,397.33
COMPONENT UNIT FUNDS HELD BY COUNTY:						
231 Noxious Weed	265,292.38	524,359.30	-	-	36,172.60	753,479.08
232 Vector Control	741,499.63	998,841.53	-	-	188,577.43	1,551,763.73
TOTAL COMPONENT UNITS FUNDS HELD	1,006,792.01	1,523,200.83	-	-	224,750.03	2,305,242.81
TOTAL ALL FUNDS	151,889,602.64	376,675,765.82	-	-	370,267,132.97	158,298,235.49

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

	Month Ending March 31, 2024	Year to Date	Budget	Remaining Budget
Revenues:				
Taxes	725,957.20	32,191,596.39	33,843,869.00	1,652,272.61
Licenses, Permits and Fees	3,658.61	13,274.16	89,000.00	75,725.84
Intergovernmental Revenues	848,363.49	1,773,961.96	8,715,948.00	6,941,986.04
Charges for Services	241,370.99	1,253,278.19	4,636,070.00	3,382,791.81
Fines and Forfeitures	3,558.61	7,284.28	40,250.00	32,965.72
Miscellaneous Revenues	533,932.33	918,892.27	235,000.00	(683,892.27)
Total Revenues	2,356,841.23	36,158,287.25	47,560,137.00	11,401,849.75
Expenditures:				
County Commission-Operations	34,995.38	110,231.82	1,349,642.00	1,239,410.18
County Commission-Projects	94,895.59	197,899.27	747,510.00	549,610.73
County Commission-Public Service Ag	75,881.50	1,623,989.40	2,541,476.00	917,486.60
County Coordinator- Operations	54,833.81	149,234.44	674,223.00	524,988.56
Buildings & Grounds-Operations	30,966.42	84,739.09	398,484.00	313,744.91
Buildings & Grounds-Courthouse	62,439.93	171,280.45	794,000.00	622,719.55
Buildings & Grounds-Jail	99,836.16	200,074.08	1,193,777.00	993,702.92
Buildings & Grounds-Annex	15,035.27	60,570.48	558,600.00	498,029.52
Buildings & Grounds - Public Safety	11,828.65	38,520.87	176,884.00	138,363.13
Buildings & Grounds-Risk Management	4,650.61	13,951.83	56,097.00	42,145.17
Communications	8,593.00	25,779.01	106,789.00	81,009.99
Information Technology	106,971.44	533,926.29	1,769,387.00	1,235,460.71
Information Technology-GIS System	21,425.63	152,345.67	393,156.00	240,810.33
Information Technology - AS400	14,051.14	63,802.08	338,415.00	274,612.92
Auditor-Operations	105,003.89	309,966.81	1,448,045.00	1,138,078.19
Auditor-Cemetary (Springvale)	600.58	3,974.09	32,642.00	28,667.91
Auditor-Elections	20,276.90	240,972.44	1,366,342.00	1,125,369.56
Auditor - Weddings	-	-	68,944.00	68,944.00
County Recorder	50,031.87	148,520.76	739,108.00	590,587.24
Director of Tax Equalization	68,117.87	168,649.55	649,491.00	480,841.45
State's Attorney-Operations	347,014.03	1,024,089.10	4,699,114.00	3,675,024.90
State's Attorney-Victim Witness	27,065.98	80,409.77	321,593.00	241,183.23
State's Attorney-Child Welfare	45,273.12	134,122.24	589,995.00	455,872.76
County Coroner	46,083.12	129,016.38	745,907.00	616,890.62
Sheriff-Operations	855,933.93	2,890,862.61	11,026,770.00	8,135,907.39
Sheriff-Reservists	360.00	360.00	61,385.00	61,025.00
Sheriff-County Jail	1,143,817.61	3,238,250.90	16,116,707.00	12,878,456.10
Sheriff-Detention Center	110,612.70	126,446.10	718,807.00	592,360.90
Emergency Management	51,174.78	94,232.21	261,833.00	167,600.79
Planning	7,747.78	23,454.06	128,356.00	104,901.94
Extension Service-Operations	24,265.54	66,343.90	552,707.00	486,363.10
Extension Service-Parenting Resourc	1,996.53	4,022.71	57,614.00	53,591.29
Social Service Indirect Costs	-	-	-	-
Veteran's Service Office	34,819.58	108,884.07	463,154.00	354,269.93
Total Expenditures	3,576,600.34	12,218,922.48	51,146,954.00	38,928,031.52
Revenues Over (Under) Expenditures	(1,219,759.11)	23,939,364.77	(3,586,817.00)	(27,526,181.77)

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

	Year to Date	Budget	Remaining Budget
Revenues:			
202 Social Service Zone Board	6,647,222.06	13,610,030.00	6,962,807.94
211 County Road and Bridge	13,932,721.96	25,666,068.00	11,733,346.04
213 2009/2019 Flood Fund	-	-	-
214 2009/2019 Flood Recovery	-	-	-
216 Flood Mitigation/COVID	-	-	-
217 2010/2020 Flood Fund	7.63	-	(7.63)
219 Parenting Workshop	5,497.33	14,080.00	8,582.67
220 24/7 Sobriety Program	84,841.22	330,800.00	245,958.78
221 Sheriff Asset Forfeiture	45,952.94	147,726.00	101,773.06
222 Senior Citizens	2,126,603.40	2,214,936.00	88,332.60
224 911 Service	215,940.85	5,392,802.00	5,176,861.15
225 St. Atty Asset Forfeiture	(22.25)	44,000.00	44,022.25
226 JAIBG Fund	350.00	2,800.00	2,450.00
228 Civil Asset Forfeiture	19,799.00	40,000.00	20,201.00
229 Emergency Fund	932.63	60,000.00	59,067.37
231 Noxious Weed Control	524,359.30	595,311.00	70,951.70
232 Vector Control	998,841.53	1,553,553.00	554,711.47
233 County Park	4,665.00	41,000.00	36,335.00
235 Jail Commissory	73,884.78	443,680.00	369,795.22
236 Hazardous Plan/Response	2.82	8,200.00	8,197.18
237 Valley Water Rescue	56,099.22	42,931.00	(13,168.22)
238 NDRIN - County Recorder Project	308,377.00	1,064,000.00	755,623.00
239 Document Preservation - ROD	21,259.77	70,640.00	49,380.23
241 SWAT Vehicle Replacement	0.99	7,140.00	7,139.01
242 American Rescue Plan	-	-	-
244 2023 Flood Fund	-	-	-
246 Pass Through Grants	18,933.32	125,000.00	106,066.68
247 Public Safety Comm System	580,484.33	609,549.00	29,064.67
248 FM Diversion	375,682.05	1,054,198.00	678,515.95
249 Opioid Abatement Fund	73,207.46	-	(73,207.46)
250 Local Asst and Tribal Consist	-	50,000.00	50,000.00
Total Revenues	26,115,644.34	53,188,444.00	27,072,799.66

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

	Year to Date	Budget	Remaining Budget
Expenditures:			
202 Social Service Zone Board	2,678,482.69	13,610,030.00	10,931,547.31
211 County Road and Bridge	2,003,977.01	28,018,611.00	26,014,633.99
212 Sheriff Grants	149,000.00	-	(149,000.00)
213 2009/2019 Flood Fund	-	-	-
214 2009/2019 Flood Recovery	-	-	-
216 Flood Mitigation/COVID	798,467.00	800,000.00	1,533.00
217 2010/2020 Flood Fund	-	-	-
219 Parenting Workshop	809.71	10,000.00	9,190.29
220 24/7 Sobriety Program	70,607.12	329,828.00	259,220.88
221 Sheriff Asset Forfeiture	91,288.06	170,800.00	79,511.94
222 Senior Citizens	2,146,934.00	2,146,934.00	-
224 911 Service	1,042,746.37	5,392,802.00	4,350,055.63
225 St. Atty Asset Forfeiture	-	8,000.00	8,000.00
226 JAIBG Fund	1,299.59	4,000.00	2,700.41
228 Civil Asset Forfeiture	34,102.00	40,000.00	5,898.00
229 Emergency Fund	-	-	-
231 Noxious Weed Control	36,172.60	674,403.00	638,230.40
232 Vector Control	188,577.43	1,716,886.00	1,528,308.57
233 County Park	5,200.91	54,110.00	48,909.09
235 Jail Commissory	54,882.76	190,966.00	136,083.24
236 Hazardous Plan/Response	12,122.32	9,300.00	(2,822.32)
237 Valley Water Rescue	10,873.46	43,500.00	32,626.54
238 NDRIN - County Recorder Project	84,794.47	1,092,300.00	1,007,505.53
239 Document Preservation - ROD	32,135.90	117,600.00	85,464.10
241 SWAT Vehicle Replacement	277.75	-	(277.75)
242 American Rescue Plan	2,938,736.68	8,000,000.00	5,061,263.32
244 2023 Flood Fund	-	-	-
246 Pass Through Grants	9,743.67	125,000.00	115,256.33
247 Public Safety Comm System	172,070.22	617,641.00	445,570.78
248 FM Diversion	380,592.30	1,054,198.00	673,605.70
249 Opioid Abatement Fund	-	-	-
250 Local Asst and Tribal Consist	-	-	-
Total Expenditures	<u>12,943,894.02</u>	<u>64,226,909.00</u>	<u>51,283,014.98</u>
Revenues Over (Under) Expenditures	<u>13,171,750.32</u>	<u>(11,038,465.00)</u>	<u>(24,210,215.32)</u>

Cass County Sales Tax 2024 Collections

Date	Amount	Remitted to BND
1/23/2024	1,559,305.60	1,465,747.26
2/22/2024	2,781,114.42	2,614,247.55
3/21/2024	1,890,694.25	1,777,252.60
		-
		-
		-
		-
		-
		-
		-
		-

Cass County Sales Tax Monthly Comparison

Month	2023	2024	Variance
January	1,892,168.21	1,559,305.60	(332,862.61)
February	2,331,087.61	2,781,114.42	450,026.81
March	1,577,109.75	1,890,694.25	313,584.50
April	1,455,198.19	-	(1,455,198.19)
May	1,528,002.65	-	(1,528,002.65)
June	2,076,304.07	-	(2,076,304.07)
July	1,873,134.11	-	(1,873,134.11)
August	2,337,746.99	-	(2,337,746.99)
September	2,012,131.70	-	(2,012,131.70)
October	1,509,750.17	-	(1,509,750.17)
November	2,480,655.78	-	(2,480,655.78)
December	1,916,009.28	-	(1,916,009.28)
	22,989,298.51	6,231,114.27	(16,758,184.24)

Cass County Sales Tax by Year

Year	Amount	Change	
2011	7,612,423		
2012	14,494,309		
2013	14,964,867	470,558	3.2%
2014	15,986,941	1,022,074	6.8%
2015	16,929,904	942,963	5.9%
2016	16,179,223	(750,681)	-4.4%
2017	15,530,079	(649,144)	-4.0%
2018	15,582,873	52,794	0.3%
2019	16,031,097	448,224	2.9%
2020	17,258,004	1,226,907	7.7%
2021	20,896,064	3,638,060	21.1%
2022	21,194,050	297,986	1.4%
2023	22,989,299	1,795,248	8.5%
2024	7,254,706	(15,734,592)	-68.4%

*Currently 94% of these dollars are transferred for expenses related to the Metro Flood Diversion. Prior to April 2019 only 91% was transferred.