

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

| | Beginning Balance January 1, 2024 | Revenues | Transfers In | Transfers Out | Expenditures | Ending Balance May 31, 2024 |
|-------------------------------------|--------------------------------------|----------------------|--------------|---------------|----------------------|--------------------------------|
| 101 General Fund | 26,875,649.16 | 39,587,694.65 | - | - | 19,602,147.62 | 46,861,196.19 |
| SPECIAL REVENUE FUNDS: | | | | | | |
| 202 Social Service Zone Board | 1,662,356.31 | 6,881,484.56 | - | - | 4,548,144.20 | 3,995,696.67 |
| 211 County Road and Bridge | 9,073,647.80 | 18,033,974.07 | - | - | 5,721,125.13 | 21,386,496.74 |
| 212 Sherriff Grant | 249,806.00 | - | - | - | 148,059.98 | 101,746.02 |
| 213 2009/2019 Flood Fund | (38,062.50) | - | - | - | - | (38,062.50) |
| 214 2009/2019 Flood Recovery | (306.38) | 39,817.16 | - | - | - | 39,510.78 |
| 216 Flood Mitigation/COVID | 5,455,148.75 | 131,085.02 | - | - | 798,467.00 | 4,787,766.77 |
| 217 2010/2020 Flood Fund | 41,838.80 | 1,177.87 | - | - | - | 43,016.67 |
| 219 Parenting Workshop | 52,694.13 | 10,317.98 | - | - | 4,494.47 | 58,517.64 |
| 220 24/7 Sobriety Program | (14,518.99) | 141,513.99 | - | - | 132,977.58 | (5,982.58) |
| 221 Sheriff Asset Forfeiture | 240,241.06 | 97,059.41 | - | - | 116,277.89 | 221,022.58 |
| 222 Senior Citizens | 112,810.54 | 2,169,114.87 | - | - | 2,146,934.00 | 134,991.41 |
| 224 911 Service | 10,510.80 | 782,102.27 | - | - | 1,716,515.73 | (923,902.66) |
| 225 St. Atty. Asset Forfeiture | 383,604.83 | 15,174.40 | - | - | 3,717.52 | 395,061.71 |
| 226 JAIBG Fund | 68,196.40 | 2,362.87 | - | - | 2,264.59 | 68,294.68 |
| 228 Civil Asset Forfeiture | 41,588.00 | 19,799.00 | - | - | 46,323.00 | 15,064.00 |
| 229 Emergency & Flood Mitigation | 5,118,763.37 | 144,106.98 | - | - | - | 5,262,870.35 |
| 233 County Park | 121,233.84 | 15,584.86 | - | - | 11,029.88 | 125,788.82 |
| 235 Jail Commissary | 660,635.12 | 167,163.23 | - | - | 120,683.00 | 707,115.35 |
| 236 Hazardous Plan/Response | 36,324.25 | 690.87 | - | - | 12,122.32 | 24,892.80 |
| 237 Valley Water Rescue | 14,042.55 | 56,209.99 | - | - | 12,041.92 | 58,210.62 |
| 238 NDRIN - County Recorder Project | 1,453,604.02 | 627,609.99 | - | - | 148,952.46 | 1,932,261.55 |
| 239 Document Preservation - ROD | 720,523.40 | 50,405.55 | - | - | 32,235.90 | 738,693.05 |
| 241 SWAT Vehicle Replacement | 17,752.45 | 491.93 | - | - | 277.75 | 17,966.63 |
| 242 American Rescue Plan | 20,719,056.43 | - | - | - | 4,442,171.85 | 16,276,884.58 |
| 244 2023 Flood Fund | (200,899.64) | - | - | - | - | (200,899.64) |
| 246 Pass Through Grants | - | 52,124.27 | - | - | 52,124.27 | - |
| 247 Public Safety Comm System | 689,534.93 | 617,761.19 | - | - | 196,643.54 | 1,110,652.58 |
| 248 FM Diversion | (120,600.30) | 605,326.41 | - | - | 582,494.89 | (97,768.78) |
| 249 Opioid Abatement Fund | 151,840.14 | 118,260.89 | - | - | - | 270,101.03 |
| 250 Local Asst and Tribal Consist | 100,000.00 | - | - | - | - | 100,000.00 |
| TOTAL SPECIAL REVENUE FUNDS | 46,821,366.11 | 30,780,719.63 | - | - | 20,996,078.87 | 56,606,006.87 |

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

| | Beginning Balance January 1, 2024 | Revenues | Transfers In | Transfers Out | Expenditures | Ending Balance May 31, 2024 |
|-------------------------------------|--------------------------------------|----------------------|--------------|---------------|----------------------|--------------------------------|
| DEBT SERVICE FUNDS: | | | | | | |
| 311 Wild Rice River Estates | 21,363.40 | 14,139.46 | - | - | 12,636.25 | 22,866.61 |
| 318 Grandberg/ Amber Plains | - | - | - | - | - | - |
| 319 2010 Bond Issue S & I | 45,268.15 | 2,332.99 | - | - | - | 47,601.14 |
| 320 Special Assess Deficiency | 11,012.99 | 310.05 | - | - | - | 11,323.04 |
| TOTAL DEBT SERVICE FUNDS | 77,644.54 | 16,782.50 | - | - | 12,636.25 | 81,790.79 |
| CAPITAL PROJECTS FUNDS: | | | | | | |
| 401 Building Fund | 12,525,725.84 | 8,242,529.25 | - | - | 1,944,816.03 | 18,823,439.06 |
| 402 Round Hill Subdivision | 30,756.01 | 865.86 | - | - | - | 31,621.87 |
| 413 Forest River Subdivision | 33,143.47 | 933.07 | - | - | - | 34,076.54 |
| 418 Grandberg/ Amber Plains | 9,792.58 | 275.69 | - | - | - | 10,068.27 |
| 420 Flood Control Sales Tax | 11,348,098.48 | 5,511,552.70 | - | - | 5,073,274.39 | 11,786,376.79 |
| 422 Career Workforce Academy | 172,854.15 | 1,208,609.11 | - | - | - | 1,381,463.26 |
| TOTAL CAPITAL PROJECTS FUNDS | 24,120,370.53 | 14,964,765.68 | - | - | 7,018,090.42 | 32,067,045.79 |
| INTERNAL SERVICE FUNDS: | | | | | | |
| 501 Cass County Health Insurance | 4,058,896.11 | 3,701,736.20 | - | - | 2,751,885.56 | 5,008,746.75 |
| 502 Telephone System Operating | 390,005.12 | 42,576.74 | - | - | 545,147.98 | (112,566.12) |
| 504 Motor Pool Operating | 96,255.83 | 27,940.80 | - | - | 14,757.97 | 109,438.66 |
| 505 Dental Insurance Trust | 558,155.24 | 186,363.89 | - | - | 146,138.71 | 598,380.42 |
| TOTAL INTERNAL SERVICE FUNDS | 5,103,312.30 | 3,958,617.63 | - | - | 3,457,930.22 | 5,603,999.71 |
| TOTAL COUNTY FUNDS | 102,998,342.64 | 89,308,580.09 | - | - | 51,086,883.38 | 141,220,039.35 |
| AGENCY FUNDS HELD BY COUNTY: | | | | | | |
| 654-699 Miscellaneous Agency Funds | 120,467.08 | 1,169,174.93 | - | - | 1,128,530.00 | 161,112.01 |

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

| | Beginning Balance January 1, 2024 | Revenues | Transfers In | Transfers Out | Expenditures | Ending Balance May 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 | 1,836,159.23 | - | - | 3,017,478.80 | 132,745.94 |
| 755-781 City Tax Collections | 16,559,100.59 | 127,772,901.57 | - | - | 141,892,844.50 | 2,439,157.66 |
| 790-810 Park District Tax Collections | 4,225,424.71 | 30,219,531.95 | - | - | 33,644,186.88 | 800,769.78 |
| 815-828 Fire District Tax Collections | 247,494.38 | 1,032,349.15 | - | - | 1,244,595.32 | 35,248.21 |
| 835-855 School Dist Tax Collections | 22,546,438.23 | 141,158,743.79 | - | - | 159,803,221.66 | 3,901,960.36 |
| 860-864 Water Resource Tax Collection | 1,869,449.75 | 7,350,092.03 | - | - | 9,089,114.26 | 130,427.52 |
| 865-880 Other District Tax Collection | 734,624.79 | 4,575,379.26 | - | - | 5,231,532.01 | 78,472.04 |
| TOTAL TAX COLLECTION FUNDS | 47,761,095.91 | 313,945,156.98 | - | - | 354,173,884.50 | 7,532,368.39 |
| 653 Collections for State Government | 2,905.00 | 12,905.00 | - | - | 11,340.00 | 4,470.00 |
| TOTAL AGENCY FUNDS HELD BY COUNTY | 47,884,467.99 | 315,127,236.91 | - | - | 355,313,754.50 | 7,697,950.40 |
| COMPONENT UNIT FUNDS HELD BY COUNTY: | | | | | | |
| 231 Noxious Weed | 265,292.38 | 551,902.53 | - | - | 65,662.46 | 751,532.45 |
| 232 Vector Control | 741,499.63 | 1,053,377.79 | - | - | 473,944.44 | 1,320,932.98 |
| TOTAL COMPONENT UNITS FUNDS HELD | 1,006,792.01 | 1,605,280.32 | - | - | 539,606.90 | 2,072,465.43 |
| TOTAL ALL FUNDS | 151,889,602.64 | 406,041,097.32 | - | - | 406,940,244.78 | 150,990,455.18 |

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

| | Month Ending May 31, 2024 | Year to Date | Budget | Remaining Budget |
|---|------------------------------|----------------------|-----------------------|------------------------|
| Revenues: | | | | |
| Taxes | 120,488.94 | 32,647,248.11 | 33,843,869.00 | 1,196,620.89 |
| Licenses, Permits and Fees | 8,528.78 | 27,574.18 | 89,000.00 | 61,425.82 |
| Intergovernmental Revenues | 1,528,760.18 | 3,750,628.61 | 8,715,948.00 | 4,965,319.39 |
| Charges for Services | 299,355.90 | 1,855,744.12 | 4,636,070.00 | 2,780,325.88 |
| Fines and Forfeitures | 3,701.38 | 14,394.80 | 40,250.00 | 25,855.20 |
| Miscellaneous Revenues | 237,182.97 | 1,292,104.83 | 235,000.00 | (1,057,104.83) |
| Total Revenues | 2,198,018.15 | 39,587,694.65 | 47,560,137.00 | 7,972,442.35 |
| Expenditures: | | | | |
| County Commission-Operations | 34,440.43 | 178,337.67 | 1,349,642.00 | 1,171,304.33 |
| County Commission-Projects | 51,303.41 | 265,182.46 | 747,510.00 | 482,327.54 |
| County Commission-Public Service Ag | - | 1,707,684.50 | 2,541,476.00 | 833,791.50 |
| County Coordinator- Operations | 50,716.40 | 251,592.83 | 674,223.00 | 422,630.17 |
| Buildings & Grounds-Operations | 27,981.19 | 139,333.48 | 398,484.00 | 259,150.52 |
| Buildings & Grounds-Courthouse | 89,007.87 | 320,510.42 | 794,000.00 | 473,489.58 |
| Buildings & Grounds-Jail | 95,067.66 | 413,802.65 | 1,193,777.00 | 779,974.35 |
| Buildings & Grounds-Annex | 49,659.50 | 127,078.98 | 558,600.00 | 431,521.02 |
| Buildings & Grounds - Public Safety | 14,178.61 | 63,069.74 | 176,884.00 | 113,814.26 |
| Buildings & Grounds-Risk Management | 4,650.62 | 23,253.07 | 56,097.00 | 32,843.93 |
| Communications | 8,593.02 | 42,965.03 | 106,789.00 | 63,823.97 |
| Information Technology | 99,240.07 | 727,525.77 | 1,769,387.00 | 1,041,861.23 |
| Information Technology-GIS System | 29,923.70 | 206,844.75 | 393,156.00 | 186,311.25 |
| Information Technology - AS400 | 14,354.96 | 135,186.19 | 338,415.00 | 203,228.81 |
| Auditor-Operations | 99,161.42 | 513,459.92 | 1,448,045.00 | 934,585.08 |
| Auditor-Cemetary (Springvale) | 1,040.57 | 5,615.23 | 32,642.00 | 27,026.77 |
| Auditor-Elections | 43,673.84 | 480,137.24 | 1,366,342.00 | 886,204.76 |
| Auditor - Weddings | - | - | 68,944.00 | 68,944.00 |
| County Recorder | 50,256.05 | 249,246.45 | 739,108.00 | 489,861.55 |
| Director of Tax Equalization | 53,734.16 | 270,611.53 | 649,491.00 | 378,879.47 |
| State's Attorney-Operations | 366,241.89 | 1,752,354.17 | 4,699,114.00 | 2,946,759.83 |
| State's Attorney-Victim Witness | 25,424.74 | 131,229.27 | 321,593.00 | 190,363.73 |
| State's Attorney-Child Welfare | 52,380.40 | 233,913.73 | 589,995.00 | 356,081.27 |
| County Coroner | 213,274.45 | 381,963.62 | 745,907.00 | 363,943.38 |
| Sheriff-Operations | 909,399.60 | 4,747,499.21 | 11,026,770.00 | 6,279,270.79 |
| Sheriff-Reservists | - | 360.00 | 61,385.00 | 61,025.00 |
| Sheriff-County Jail | 1,053,198.12 | 5,455,773.45 | 16,116,707.00 | 10,660,933.55 |
| Sheriff-Detention Center | 110,612.70 | 244,975.50 | 718,807.00 | 473,831.50 |
| Emergency Management | 19,381.91 | 136,402.19 | 261,833.00 | 125,430.81 |
| Planning | 7,915.72 | 39,611.13 | 128,356.00 | 88,744.87 |
| Extension Service-Operations | 27,947.13 | 156,244.73 | 552,707.00 | 396,462.27 |
| Extension Service-Parenting Resourc | 6,676.90 | 17,240.64 | 57,614.00 | 40,373.36 |
| Social Service Indirect Costs | - | - | - | - |
| Veteran's Service Office | 40,099.60 | 183,142.07 | 463,154.00 | 280,011.93 |
| Total Expenditures | 3,649,536.64 | 19,602,147.62 | 51,146,954.00 | 31,544,806.38 |
| Revenues Over (Under) Expenditures | (1,451,518.49) | 19,985,547.03 | (3,586,817.00) | (23,572,364.03) |

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

| | Year to Date | Budget | Remaining Budget |
|-------------------------------------|----------------------|----------------------|----------------------|
| Revenues: | | | |
| 202 Social Service Zone Board | 6,881,484.56 | 13,610,030.00 | 6,728,545.44 |
| 211 County Road and Bridge | 18,033,974.07 | 25,666,068.00 | 7,632,093.93 |
| 213 2009/2019 Flood Fund | - | - | - |
| 214 2009/2019 Flood Recovery | 39,817.16 | - | (39,817.16) |
| 216 Flood Mitigation/COVID | 131,085.02 | - | (131,085.02) |
| 217 2010/2020 Flood Fund | 1,177.87 | - | (1,177.87) |
| 219 Parenting Workshop | 10,317.98 | 14,080.00 | 3,762.02 |
| 220 24/7 Sobriety Program | 141,513.99 | 330,800.00 | 189,286.01 |
| 221 Sheriff Asset Forfeiture | 97,059.41 | 147,726.00 | 50,666.59 |
| 222 Senior Citizens | 2,169,114.87 | 2,214,936.00 | 45,821.13 |
| 224 911 Service | 782,102.27 | 5,392,802.00 | 4,610,699.73 |
| 225 St. Atty Asset Forfeiture | 15,174.40 | 44,000.00 | 28,825.60 |
| 226 JAIBG Fund | 2,362.87 | 2,800.00 | 437.13 |
| 228 Civil Asset Forfeiture | 19,799.00 | 40,000.00 | 20,201.00 |
| 229 Emergency Fund | 144,106.98 | 60,000.00 | (84,106.98) |
| 231 Noxious Weed Control | 551,902.53 | 595,311.00 | 43,408.47 |
| 232 Vector Control | 1,053,377.79 | 1,553,553.00 | 500,175.21 |
| 233 County Park | 15,584.86 | 41,000.00 | 25,415.14 |
| 235 Jail Commissory | 167,163.23 | 443,680.00 | 276,516.77 |
| 236 Hazardous Plan/Response | 690.87 | 8,200.00 | 7,509.13 |
| 237 Valley Water Rescue | 56,209.99 | 42,931.00 | (13,278.99) |
| 238 NDRIN - County Recorder Project | 627,609.99 | 1,064,000.00 | 436,390.01 |
| 239 Document Preservation - ROD | 50,405.55 | 70,640.00 | 20,234.45 |
| 241 SWAT Vehicle Replacement | 491.93 | 7,140.00 | 6,648.07 |
| 242 American Rescue Plan | - | - | - |
| 244 2023 Flood Fund | - | - | - |
| 246 Pass Through Grants | 52,124.27 | 125,000.00 | 72,875.73 |
| 247 Public Safety Comm System | 617,761.19 | 609,549.00 | (8,212.19) |
| 248 FM Diversion | 605,326.41 | 1,054,198.00 | 448,871.59 |
| 249 Opioid Abatement Fund | 118,260.89 | - | (118,260.89) |
| 250 Local Asst and Tribal Consist | - | 50,000.00 | 50,000.00 |
| Total Revenues | 32,385,999.95 | 53,188,444.00 | 20,802,444.05 |

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

| | Year to Date | Budget | Remaining Budget |
|-------------------------------------|----------------------|------------------------|------------------------|
| Expenditures: | | | |
| 202 Social Service Zone Board | 4,548,144.20 | 13,610,030.00 | 9,061,885.80 |
| 211 County Road and Bridge | 5,721,125.13 | 28,018,611.00 | 22,297,485.87 |
| 212 Sheriff Grants | 148,059.98 | - | (148,059.98) |
| 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 | 4,494.47 | 10,000.00 | 5,505.53 |
| 220 24/7 Sobriety Program | 132,977.58 | 329,828.00 | 196,850.42 |
| 221 Sheriff Asset Forfeiture | 116,277.89 | 170,800.00 | 54,522.11 |
| 222 Senior Citizens | 2,146,934.00 | 2,146,934.00 | - |
| 224 911 Service | 1,716,515.73 | 5,392,802.00 | 3,676,286.27 |
| 225 St. Atty Asset Forfeiture | 3,717.52 | 8,000.00 | 4,282.48 |
| 226 JAIBG Fund | 2,264.59 | 4,000.00 | 1,735.41 |
| 228 Civil Asset Forfeiture | 46,323.00 | 40,000.00 | (6,323.00) |
| 229 Emergency Fund | - | - | - |
| 231 Noxious Weed Control | 65,662.46 | 674,403.00 | 608,740.54 |
| 232 Vector Control | 473,944.44 | 1,716,886.00 | 1,242,941.56 |
| 233 County Park | 11,029.88 | 54,110.00 | 43,080.12 |
| 235 Jail Commissory | 120,683.00 | 190,966.00 | 70,283.00 |
| 236 Hazardous Plan/Response | 12,122.32 | 9,300.00 | (2,822.32) |
| 237 Valley Water Rescue | 12,041.92 | 43,500.00 | 31,458.08 |
| 238 NDRIN - County Recorder Project | 148,952.46 | 1,092,300.00 | 943,347.54 |
| 239 Document Preservation - ROD | 32,235.90 | 117,600.00 | 85,364.10 |
| 241 SWAT Vehicle Replacement | 277.75 | - | (277.75) |
| 242 American Rescue Plan | 4,442,171.85 | 8,000,000.00 | 3,557,828.15 |
| 244 2023 Flood Fund | - | - | - |
| 246 Pass Through Grants | 52,124.27 | 125,000.00 | 72,875.73 |
| 247 Public Safety Comm System | 196,643.54 | 617,641.00 | 420,997.46 |
| 248 FM Diversion | 582,494.89 | 1,054,198.00 | 471,703.11 |
| 249 Opioid Abatement Fund | - | - | - |
| 250 Local Asst and Tribal Consist | - | - | - |
| Total Expenditures | <u>21,535,685.77</u> | <u>64,226,909.00</u> | <u>42,691,223.23</u> |
| Revenues Over (Under) Expenditures | <u>10,850,314.18</u> | <u>(11,038,465.00)</u> | <u>(21,888,779.18)</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 |
| 4/19/2024 | 1,023,591.77 | 962,176.26 |
| 5/21/2024 | 2,276,388.27 | 2,139,804.97 |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |

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 | 1,023,591.77 | (431,606.42) |
| May | 1,528,002.65 | 2,276,388.27 | 748,385.62 |
| 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 | 9,531,094.31 | (13,458,204.20) |

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.