

CASS COUNTY GOVERNMENT
STATEMENT OF FUND ACTIVITY
AS OF
June 30, 2024

	Beginning Balance January 1, 2024	Revenues	Transfers In	Transfers Out	Expenditures	Ending Balance June 30, 2024
101 General Fund	26,875,649.16	41,031,634.51	-	-	23,158,479.79	44,748,803.88
SPECIAL REVENUE FUNDS:						
202 Social Service Zone Board	1,662,356.31	10,792,223.85	-	-	5,486,943.67	6,967,636.49
211 County Road and Bridge	9,073,647.80	18,761,546.43	-	-	9,326,495.19	18,508,699.04
212 Sherriff Grant	249,806.00	-	-	-	148,809.98	100,996.02
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	154,615.11	-	-	798,467.00	4,811,296.86
217 2010/2020 Flood Fund	41,838.80	1,177.87	-	-	-	43,016.67
219 Parenting Workshop	52,694.13	11,827.50	-	-	5,044.47	59,477.16
220 24/7 Sobriety Program	(14,518.99)	168,222.99	-	-	162,990.94	(9,286.94)
221 Sheriff Asset Forfeiture	240,241.06	178,863.12	-	-	119,676.32	299,427.86
222 Senior Citizens	112,810.54	2,171,508.72	-	-	2,146,934.00	137,385.26
224 911 Service	10,510.80	1,055,033.89	-	-	2,053,400.41	(987,855.72)
225 St. Atty. Asset Forfeiture	383,604.83	17,115.98	-	-	3,717.52	397,003.29
226 JAIBG Fund	68,196.40	3,118.51	-	-	2,264.59	69,050.32
228 Civil Asset Forfeiture	41,588.00	20,950.00	-	-	46,323.00	16,215.00
229 Emergency & Flood Mitigation	5,118,763.37	169,972.03	-	-	-	5,288,735.40
233 County Park	121,233.84	22,503.82	-	-	22,933.69	120,803.97
235 Jail Commissary	660,635.12	207,518.66	-	-	151,299.13	716,854.65
236 Hazardous Plan/Response	36,324.25	8,713.21	-	-	12,122.32	32,915.14
237 Valley Water Rescue	14,042.55	56,496.07	-	-	13,995.94	56,542.68
238 NDRIN - County Recorder Project	1,453,604.02	700,565.34	-	-	179,995.41	1,974,173.95
239 Document Preservation - ROD	720,523.40	60,295.06	-	-	32,285.90	748,532.56
241 SWAT Vehicle Replacement	17,752.45	580.23	-	-	277.75	18,054.93
242 American Rescue Plan	20,719,056.43	-	-	-	5,956,325.86	14,762,730.57
244 2023 Flood Fund	(200,899.64)	-	-	-	-	(200,899.64)
246 Pass Through Grants	-	53,434.87	-	-	53,434.87	-
247 Public Safety Comm System	689,534.93	675,722.33	-	-	246,290.01	1,118,967.25
248 FM Diversion	(120,600.30)	703,095.19	-	-	679,134.59	(96,639.70)
249 Opioid Abatement Fund	151,840.14	119,588.34	-	-	-	271,428.48
250 Local Asst and Tribal Consist	100,000.00	-	-	-	-	100,000.00
TOTAL SPECIAL REVENUE FUNDS	46,821,366.11	36,154,506.28	-	-	27,654,248.54	55,321,623.85

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STATEMENT OF FUND ACTIVITY
AS OF
June 30, 2024

	Beginning Balance January 1, 2024	Revenues	Transfers In	Transfers Out	Expenditures	Ending Balance June 30, 2024
DEBT SERVICE FUNDS:						
311 Wild Rice River Estates	21,363.40	14,251.84	-	-	12,636.25	22,978.99
318 Grandberg/ Amber Plains	-	-	-	-	-	-
319 2010 Bond Issue S & I	45,268.15	2,673.30	-	-	-	47,941.45
320 Special Assess Deficiency	11,012.99	365.70	-	-	-	11,378.69
TOTAL DEBT SERVICE FUNDS	77,644.54	17,290.84	-	-	12,636.25	82,299.13
CAPITAL PROJECTS FUNDS:						
401 Building Fund	12,525,725.84	8,330,685.45	-	-	2,051,151.55	18,805,259.74
402 Round Hill Subdivision	30,756.01	1,021.27	-	-	-	31,777.28
413 Forest River Subdivision	33,143.47	1,100.54	-	-	-	34,244.01
418 Grandberg/ Amber Plains	9,792.58	325.17	-	-	-	10,117.75
420 Flood Control Sales Tax	11,348,098.48	7,329,139.09	-	-	6,727,355.48	11,949,882.09
422 Career Workforce Academy	172,854.15	1,217,128.91	-	-	-	1,389,983.06
TOTAL CAPITAL PROJECTS FUNDS	24,120,370.53	16,879,400.43	-	-	8,778,507.03	32,221,263.93
INTERNAL SERVICE FUNDS:						
501 Cass County Health Insurance	4,058,896.11	4,414,793.28	-	-	3,437,838.99	5,035,850.40
502 Telephone System Operating	390,005.12	53,171.66	-	-	550,433.26	(107,256.48)
504 Motor Pool Operating	96,255.83	34,111.62	-	-	17,035.06	113,332.39
505 Dental Insurance Trust	558,155.24	217,875.75	-	-	172,291.70	603,739.29
TOTAL INTERNAL SERVICE FUNDS	5,103,312.30	4,719,952.31	-	-	4,177,599.01	5,645,665.60
TOTAL COUNTY FUNDS	102,998,342.64	98,802,784.37	-	-	63,781,470.62	138,019,656.39
AGENCY FUNDS HELD BY COUNTY:						
654-699 Miscellaneous Agency Funds	120,467.08	1,192,488.23	-	-	1,169,773.20	143,182.11

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AS OF
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	Beginning Balance January 1, 2024	Revenues	Transfers In	Transfers Out	Expenditures	Ending Balance June 30, 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	1,902,553.36	-	-	3,063,738.93	152,879.94
755-781 City Tax Collections	16,559,100.59	128,305,295.17	-	-	144,380,526.57	483,869.19
790-810 Park District Tax Collections	4,225,424.71	30,265,454.53	-	-	34,444,956.66	45,922.58
815-828 Fire District Tax Collections	247,494.38	1,039,918.28	-	-	1,279,843.53	7,569.13
835-855 School Dist Tax Collections	22,546,438.23	141,407,469.46	-	-	163,705,182.02	248,725.67
860-864 Water Resource Tax Collection	1,869,449.75	7,386,600.44	-	-	9,219,541.78	36,508.41
865-880 Other District Tax Collection	734,624.79	4,599,544.45	-	-	5,306,533.59	27,635.65
TOTAL TAX COLLECTION FUNDS	47,761,095.91	314,906,835.69	-	-	361,651,234.15	1,016,697.45
653 Collections for State Government	2,905.00	17,045.00	-	-	15,810.00	4,140.00
TOTAL AGENCY FUNDS HELD BY COUNTY	47,884,467.99	316,116,368.92	-	-	362,836,817.35	1,164,019.56
COMPONENT UNIT FUNDS HELD BY COUNTY:						
231 Noxious Weed	265,292.38	557,739.66	-	-	212,297.39	610,734.65
232 Vector Control	741,499.63	1,188,871.79	-	-	653,990.24	1,276,381.18
TOTAL COMPONENT UNITS FUNDS HELD	1,006,792.01	1,746,611.45	-	-	866,287.63	1,887,115.83
TOTAL ALL FUNDS	151,889,602.64	416,665,764.74	-	-	427,484,575.60	141,070,791.78

GENERAL FUND
STATEMENT OF REVENUES & EXPENDITURES
AS OF
June 30, 2024

	Month Ending June 30, 2024	Year to Date	Budget	Remaining Budget
Revenues:				
Taxes	49,012.30	32,696,260.41	33,843,869.00	1,147,608.59
Licenses, Permits and Fees	5,174.25	32,748.43	89,000.00	56,251.57
Intergovernmental Revenues	722,366.24	4,472,994.85	8,715,948.00	4,242,953.15
Charges for Services	327,955.33	2,183,699.45	4,636,070.00	2,452,370.55
Fines and Forfeitures	4,589.21	18,984.01	40,250.00	21,265.99
Miscellaneous Revenues	334,842.53	1,626,947.36	235,000.00	(1,391,947.36)
Total Revenues	1,443,939.86	41,031,634.51	47,560,137.00	6,528,502.49
Expenditures:				
County Commission-Operations	34,801.62	213,139.29	1,349,642.00	1,136,502.71
County Commission-Projects	7,291.44	272,473.90	747,510.00	475,036.10
County Commission-Public Service Ag	185,989.90	1,893,674.40	2,541,476.00	647,801.60
County Coordinator- Operations	47,268.16	298,860.99	674,223.00	375,362.01
Buildings & Grounds-Operations	28,108.29	167,441.77	398,484.00	231,042.23
Buildings & Grounds-Courthouse	41,351.47	361,861.89	794,000.00	432,138.11
Buildings & Grounds-Jail	54,854.03	468,656.68	1,193,777.00	725,120.32
Buildings & Grounds-Annex	13,568.28	140,647.26	558,600.00	417,952.74
Buildings & Grounds - Public Safety	8,156.06	71,225.80	176,884.00	105,658.20
Buildings & Grounds - RDJ Building	35.00	35.00	-	(35.00)
Buildings & Grounds-Risk Management	4,650.61	27,903.68	56,097.00	28,193.32
Communications	8,593.01	51,558.04	106,789.00	55,230.96
Information Technology	102,005.00	829,530.77	1,769,387.00	939,856.23
Information Technology-GIS System	21,424.75	228,269.50	393,156.00	164,886.50
Information Technology - AS400	16,274.15	151,460.34	338,415.00	186,954.66
Auditor-Operations	89,694.87	603,154.79	1,448,045.00	844,890.21
Auditor-Cemetery (Springvale)	3,451.98	9,067.21	32,642.00	23,574.79
Auditor-Elections	127,399.82	607,537.06	1,366,342.00	758,804.94
Auditor - Weddings	4,579.10	4,579.10	68,944.00	64,364.90
County Recorder	50,078.99	299,325.44	739,108.00	439,782.56
Director of Tax Equalization	46,334.18	316,945.71	649,491.00	332,545.29
State's Attorney-Operations	361,260.26	2,113,614.43	4,699,114.00	2,585,499.57
State's Attorney-Victim Witness	28,642.10	159,871.37	321,593.00	161,721.63
State's Attorney-Child Welfare	40,547.33	274,461.06	589,995.00	315,533.94
County Coroner	40,118.42	422,082.04	745,907.00	323,824.96
Sheriff-Operations	809,031.12	5,556,530.33	11,026,770.00	5,470,239.67
Sheriff-Reservists	45.00	405.00	61,385.00	60,980.00
Sheriff-County Jail	1,271,447.10	6,727,220.55	16,186,481.00	9,459,260.45
Sheriff-Detention Center	7,916.70	252,892.20	718,807.00	465,914.80
Emergency Management	34,466.74	170,868.93	261,833.00	90,964.07
Planning	7,795.27	47,406.40	128,356.00	80,949.60
Extension Service-Operations	23,998.34	180,243.07	552,707.00	372,463.93
Extension Service-Parenting Resourc	-	17,240.64	57,614.00	40,373.36
Social Service Indirect Costs	-	-	-	-
Veteran's Service Office	35,153.08	218,295.15	463,154.00	244,858.85
Total Expenditures	3,556,332.17	23,158,479.79	51,216,728.00	28,058,248.21
Revenues Over (Under) Expenditures	(2,112,392.31)	17,873,154.72	(3,656,591.00)	(21,529,745.72)

SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES & EXPENDITURES
AS OF
June 30, 2024

	Year to Date	Budget	Remaining Budget
Revenues:			
202 Social Service Zone Board	10,792,223.85	13,610,030.00	2,817,806.15
211 County Road and Bridge	18,761,546.43	25,666,068.00	6,904,521.57
213 2009/2019 Flood Fund	-	-	-
214 2009/2019 Flood Recovery	39,817.16	-	(39,817.16)
216 Flood Mitigation/COVID	154,615.11	-	(154,615.11)
217 2010/2020 Flood Fund	1,177.87	-	(1,177.87)
219 Parenting Workshop	11,827.50	14,080.00	2,252.50
220 24/7 Sobriety Program	168,222.99	330,800.00	162,577.01
221 Sheriff Asset Forfeiture	178,863.12	147,726.00	(31,137.12)
222 Senior Citizens	2,171,508.72	2,214,936.00	43,427.28
224 911 Service	1,055,033.89	5,392,802.00	4,337,768.11
225 St. Atty Asset Forfeiture	17,115.98	44,000.00	26,884.02
226 JAIBG Fund	3,118.51	2,800.00	(318.51)
228 Civil Asset Forfeiture	20,950.00	40,000.00	19,050.00
229 Emergency Fund	169,972.03	60,000.00	(109,972.03)
231 Noxious Weed Control	557,739.66	595,311.00	37,571.34
232 Vector Control	1,188,871.79	1,553,553.00	364,681.21
233 County Park	22,503.82	41,000.00	18,496.18
235 Jail Commissory	207,518.66	443,680.00	236,161.34
236 Hazardous Plan/Response	8,713.21	8,200.00	(513.21)
237 Valley Water Rescue	56,496.07	42,931.00	(13,565.07)
238 NDRIN - County Recorder Project	700,565.34	1,064,000.00	363,434.66
239 Document Preservation - ROD	60,295.06	70,640.00	10,344.94
241 SWAT Vehicle Replacement	580.23	7,140.00	6,559.77
242 American Rescue Plan	-	-	-
244 2023 Flood Fund	-	-	-
246 Pass Through Grants	53,434.87	125,000.00	71,565.13
247 Public Safety Comm System	675,722.33	609,549.00	(66,173.33)
248 FM Diversion	703,095.19	1,054,198.00	351,102.81
249 Opioid Abatement Fund	119,588.34	-	(119,588.34)
250 Local Asst and Tribal Consist	-	50,000.00	50,000.00
Total Revenues	37,901,117.73	53,188,444.00	15,287,326.27

SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES & EXPENDITURES
AS OF
June 30, 2024

	Year to Date	Budget	Remaining Budget
Expenditures:			
202 Social Service Zone Board	5,486,943.67	13,610,030.00	8,123,086.33
211 County Road and Bridge	9,326,495.19	28,032,611.00	18,706,115.81
212 Sheriff Grants	148,809.98	-	(148,809.98)
213 2009/2019 Flood Fund	-	-	-
214 2009/2019 Flood Recovery	5,085.98	-	
216 Flood Mitigation/COVID	798,467.00	800,000.00	1,533.00
217 2010/2020 Flood Fund	-	-	-
219 Parenting Workshop	5,044.47	10,000.00	4,955.53
220 24/7 Sobriety Program	162,990.94	329,828.00	166,837.06
221 Sheriff Asset Forfeiture	119,676.32	170,800.00	51,123.68
222 Senior Citizens	2,146,934.00	2,146,934.00	-
224 911 Service	2,053,400.41	5,392,802.00	3,339,401.59
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	212,297.39	674,403.00	462,105.61
232 Vector Control	653,990.24	1,716,886.00	1,062,895.76
233 County Park	22,933.69	54,110.00	31,176.31
235 Jail Commissory	151,299.13	190,966.00	39,666.87
236 Hazardous Plan/Response	12,122.32	9,300.00	(2,822.32)
237 Valley Water Rescue	13,995.94	43,500.00	29,504.06
238 NDRIN - County Recorder Project	179,995.41	1,092,300.00	912,304.59
239 Document Preservation - ROD	32,285.90	117,600.00	85,314.10
241 SWAT Vehicle Replacement	277.75	-	(277.75)
242 American Rescue Plan	5,956,325.86	8,000,000.00	2,043,674.14
244 2023 Flood Fund	-	-	
246 Pass Through Grants	53,434.87	125,000.00	71,565.13
247 Public Safety Comm System	246,290.01	617,641.00	371,350.99
248 FM Diversion	679,134.59	1,054,198.00	375,063.41
249 Opioid Abatement Fund	-	-	-
250 Local Asst and Tribal Consist	-	-	-
Total Expenditures	<u>28,520,536.17</u>	<u>64,240,909.00</u>	<u>35,725,458.81</u>
Revenues Over (Under) Expenditures	<u>9,380,581.56</u>	<u>(11,052,465.00)</u>	<u>(20,438,132.54)</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
6/24/2024	1,759,660.73	1,654,081.09
		-
		-
		-
		-
		-
		-

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	1,759,660.73	(316,643.34)
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	11,290,755.04	(11,698,543.47)

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	11,290,755	(11,698,543)	-50.9%

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