

CASS COUNTY GOVERNMENT  
STATEMENT OF FUND ACTIVITY  
AS OF  
February 29, 2024

	Beginning Balance January 1, 2024	Revenues	Transfers In	Transfers Out	Expenditures	Ending Balance February 29, 2024
101 General Fund	26,841,801.75	33,801,446.02	-	-	8,642,322.14	52,000,925.63
SPECIAL REVENUE FUNDS:						
202 Social Service Zone Board	1,618,563.96	6,649,764.16	-	-	1,775,445.14	6,492,882.98
211 County Road and Bridge	9,067,991.23	12,727,761.51	-	-	1,407,677.49	20,388,075.25
212 Sherriff Grant	249,806.00	-	-	-	150,000.00	99,806.00
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	3.90	-	-	-	41,842.70
219 Parenting Workshop	52,694.13	4.91	-	-	100.00	52,599.04
220 24/7 Sobriety Program	(14,518.99)	60,671.15	-	-	39,029.45	7,122.71
221 Sheriff Asset Forfeiture	240,241.06	43,502.94	-	-	76,712.00	207,032.00
222 Senior Citizens	112,810.54	2,100,734.28	-	-	1,946,934.00	266,610.82
224 911 Service	10,510.80	1,227.87	-	-	705,861.69	(694,123.02)
225 St. Atty. Asset Forfeiture	383,604.83	35.56	-	-	-	383,640.39
226 JAIBG Fund	68,196.40	350.00	-	-	953.60	67,592.80
228 Civil Asset Forfeiture	41,588.00	8,817.00	-	-	34,102.00	16,303.00
229 Emergency & Flood Mitigation	5,118,763.37	476.55	-	-	-	5,119,239.92
233 County Park	121,233.84	-	-	-	2,471.16	118,762.68
235 Jail Commissary	660,635.12	41,493.31	-	-	30,664.23	671,464.20
236 Hazardous Plan/Response	36,324.25	2.82	-	-	11,260.00	25,067.07
237 Valley Water Rescue	14,042.55	43,243.27	-	-	5,287.17	51,998.65
238 NDRIN - County Recorder Project	1,453,604.02	204,279.00	-	-	56,180.81	1,601,702.21
239 Document Preservation - ROD	720,523.40	16,047.25	-	-	28,928.14	707,642.51
241 SWAT Vehicle Replacement	17,752.45	0.99	-	-	277.75	17,475.69
242 American Rescue Plan	20,719,056.43	-	-	-	1,131,229.80	19,587,826.63
244 2023 Flood Fund	(200,899.64)	-	-	-	-	(200,899.64)
246 Pass Through Grants	(5,673.02)	5,673.02	-	-	-	0.00
247 Public Safety Comm System	689,534.93	558,451.36	-	-	132,163.91	1,115,822.38
248 FM Diversion	(120,600.30)	246,431.48	-	-	255,081.75	(129,250.57)
249 Opioid Abatement Fund	151,840.14	14.14	-	-	-	151,854.28
250 Local Asst and Tribal Consist	133,847.41	-	-	-	-	133,847.41
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>46,800,091.58</b>	<b>22,708,986.47</b>	<b>-</b>	<b>-</b>	<b>8,588,827.09</b>	<b>60,920,250.96</b>

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	Beginning Balance January 1, 2024	Revenues	Transfers In	Transfers Out	Expenditures	Ending Balance February 29, 2024
<b>DEBT SERVICE FUNDS:</b>						
311 Wild Rice River Estates	21,363.40	13,465.80	-	-	-	34,829.20
318 Grandberg/ Amber Plains	-	-	-	-	-	-
319 2010 Bond Issue S & I	45,268.15	366.49	-	-	-	45,634.64
320 Special Assess Deficiency	11,012.99	1.03	-	-	-	11,014.02
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>77,644.54</b>	<b>13,833.32</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>91,477.86</b>
<b>CAPITAL PROJECTS FUNDS:</b>						
401 Building Fund	12,525,725.84	5,018,787.44	-	-	531,464.70	17,013,048.58
402 Round Hill Subdivision	30,756.01	2.86	-	-	-	30,758.87
413 Forest River Subdivision	33,143.47	3.09	-	-	-	33,146.56
418 Grandberg/ Amber Plains	9,792.58	0.92	-	-	-	9,793.50
420 Flood Control Sales Tax	11,141,515.15	2,784,419.22	-	-	2,663,817.12	11,262,117.25
422 Career Workforce Academy	172,854.15	1,118,990.78	-	-	-	1,291,844.93
<b>TOTAL CAPITAL PROJECTS FUNDS</b>	<b>23,913,787.20</b>	<b>8,922,204.31</b>	<b>-</b>	<b>-</b>	<b>3,195,281.82</b>	<b>29,640,709.69</b>
<b>INTERNAL SERVICE FUNDS:</b>						
501 Cass County Health Insurance	4,627,465.61	1,163,552.45	-	-	858,102.25	4,932,915.81
502 Telephone System Operating	390,005.12	10,662.66	-	-	514,162.28	(113,494.50)
504 Motor Pool Operating	96,255.83	8,155.30	-	-	5,943.05	98,468.08
505 Dental Insurance Trust	586,142.74	56,325.04	-	-	52,007.20	590,460.58
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>5,699,869.30</b>	<b>1,238,695.45</b>	<b>-</b>	<b>-</b>	<b>1,430,214.78</b>	<b>5,508,349.97</b>
<b>TOTAL COUNTY FUNDS</b>	<b>103,333,194.37</b>	<b>66,685,165.57</b>	<b>-</b>	<b>-</b>	<b>21,856,645.83</b>	<b>148,161,714.11</b>
<b>AGENCY FUNDS HELD BY COUNTY:</b>						
654-699 Miscellaneous Agency Funds	120,467.08	1,035,018.78	-	-	963,704.22	191,781.64

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	Beginning Balance January 1, 2024	Revenues	Transfers In	Transfers Out	Expenditures	Ending Balance February 29, 2024
<b>TAX COLLECTION FUNDS:</b>						
650-651 Estimated Taxes	264,497.95	-	-	-	250,911.07	13,586.88
701-750 Township Tax Collections	1,314,065.51	1,477,146.27	-	-	1,840,567.68	950,644.10
755-781 City Tax Collections	16,559,100.59	118,700,160.23	-	-	73,808,209.60	61,451,051.22
790-810 Park District Tax Collections	4,225,424.71	28,351,272.97	-	-	17,278,512.88	15,298,184.80
815-828 Fire District Tax Collections	247,494.38	926,960.72	-	-	752,109.74	422,345.36
835-855 School Dist Tax Collections	22,546,438.23	131,245,179.72	-	-	86,308,074.77	67,483,543.18
860-864 Water Resource Tax Collection	1,869,449.75	4,249,090.39	-	-	4,999,643.92	1,118,896.22
865-880 Other District Tax Collection	734,624.79	6,879,257.95	-	-	3,005,945.28	4,607,937.46
<b>TOTAL TAX COLLECTION FUNDS</b>	<b>47,761,095.91</b>	<b>291,829,068.25</b>	<b>-</b>	<b>-</b>	<b>188,243,974.94</b>	<b>151,346,189.22</b>
653 Collections for State Government	2,905.00	3,395.00	-	-	4,375.00	1,925.00
<b>TOTAL AGENCY FUNDS HELD BY COUNTY</b>	<b>47,884,467.99</b>	<b>292,867,482.03</b>	<b>-</b>	<b>-</b>	<b>189,212,054.16</b>	<b>151,539,895.86</b>
<b>COMPONENT UNIT FUNDS HELD BY COUNTY:</b>						
231 Noxious Weed	265,292.38	500,170.11	-	-	24,449.03	741,013.46
232 Vector Control	741,499.63	955,880.03	-	-	151,159.93	1,546,219.73
<b>TOTAL COMPONENT UNITS FUNDS HELD</b>	<b>1,006,792.01</b>	<b>1,456,050.14</b>	<b>-</b>	<b>-</b>	<b>175,608.96</b>	<b>2,287,233.19</b>
<b>TOTAL ALL FUNDS</b>	<b>152,224,454.37</b>	<b>361,008,697.74</b>	<b>-</b>	<b>-</b>	<b>211,244,308.95</b>	<b>301,988,843.16</b>

GENERAL FUND  
STATEMENT OF REVENUES & EXPENDITURES  
AS OF  
February 29, 2024

	Month Ending February 29, 2024	Year to Date	Budget	Remaining Budget
<b>Revenues:</b>				
Taxes	14,095,190.79	31,465,639.19	33,843,869.00	2,378,229.81
Licenses, Permits and Fees	6,759.15	9,615.55	89,000.00	79,384.45
Intergovernmental Revenues	914,546.03	925,598.47	8,715,948.00	7,790,349.53
Charges for Services	245,588.76	1,011,907.20	4,636,070.00	3,624,162.80
Fines and Forfeitures	3,725.67	3,725.67	40,250.00	36,524.33
Miscellaneous Revenues	384,869.94	384,959.94	235,000.00	(149,959.94)
<b>Total Revenues</b>	<b>15,650,680.34</b>	<b>33,801,446.02</b>	<b>47,560,137.00</b>	<b>13,758,690.98</b>
<b>Expenditures:</b>				
County Commission-Operations	33,922.06	75,236.44	1,349,642.00	1,274,405.56
County Commission-Projects	92,989.18	103,003.68	747,510.00	644,506.32
County Commission-Public Service Ag	183,607.90	1,548,107.90	2,541,476.00	993,368.10
County Coordinator- Operations	48,445.25	94,400.63	674,223.00	579,822.37
Buildings & Grounds-Operations	26,251.37	53,772.67	398,484.00	344,711.33
Buildings & Grounds-Courthouse	33,748.59	108,840.52	794,000.00	685,159.48
Buildings & Grounds-Jail	66,056.53	100,237.92	1,193,777.00	1,093,539.08
Buildings & Grounds-Annex	17,485.55	45,535.21	558,600.00	513,064.79
Buildings & Grounds - Public Safety	13,065.14	26,692.22	176,884.00	150,191.78
Buildings & Grounds-Risk Management	4,650.61	9,301.22	56,097.00	46,795.78
Communications	8,593.01	17,186.01	106,789.00	89,602.99
Information Technology	257,023.27	426,954.85	1,769,387.00	1,342,432.15
Information Technology-GIS System	21,565.53	130,920.04	393,156.00	262,235.96
Information Technology - AS400	15,013.40	49,750.94	338,415.00	288,664.06
Auditor-Operations	117,550.72	204,962.92	1,448,045.00	1,243,082.08
Auditor-Cemetery (Springvale)	2,796.93	3,373.51	32,642.00	29,268.49
Auditor-Elections	171,347.53	220,695.54	1,366,342.00	1,145,646.46
Auditor - Weddings	-	-	68,944.00	68,944.00
County Recorder	49,752.34	98,488.89	739,108.00	640,619.11
Director of Tax Equalization	49,579.06	100,531.68	649,491.00	548,959.32
State's Attorney-Operations	350,257.12	677,075.07	4,699,114.00	4,022,038.93
State's Attorney-Victim Witness	27,650.18	53,343.79	321,593.00	268,249.21
State's Attorney-Child Welfare	44,681.03	88,849.12	589,995.00	501,145.88
County Coroner	41,023.16	82,933.26	745,907.00	662,973.74
Sheriff-Operations	801,584.11	2,034,928.68	11,026,770.00	8,991,841.32
Sheriff-Reservists	-	-	61,385.00	61,385.00
Sheriff-County Jail	1,123,488.59	2,094,433.29	16,116,707.00	14,022,273.71
Sheriff-Detention Center	7,916.70	15,833.40	718,807.00	702,973.60
Emergency Management	19,247.64	43,057.43	261,833.00	218,775.57
Planning	7,748.74	15,706.28	128,356.00	112,649.72
Extension Service-Operations	21,314.33	42,078.36	552,707.00	510,628.64
Extension Service-Parenting Resourc	2,026.18	2,026.18	57,614.00	55,587.82
Social Service Indirect Costs	-	-	-	-
Veteran's Service Office	39,081.28	74,064.49	463,154.00	389,089.51
<b>Total Expenditures</b>	<b>3,699,463.03</b>	<b>8,642,322.14</b>	<b>51,146,954.00</b>	<b>42,504,631.86</b>
<b>Revenues Over (Under) Expenditures</b>	<b>11,951,217.31</b>	<b>25,159,123.88</b>	<b>(3,586,817.00)</b>	<b>(28,745,940.88)</b>

SPECIAL REVENUE FUNDS  
STATEMENT OF REVENUES & EXPENDITURES  
AS OF  
February 29, 2024

	Year to Date	Budget	Remaining Budget
<b>Revenues:</b>			
202 Social Service Zone Board	6,649,764.16	13,610,030.00	6,960,265.84
211 County Road and Bridge	12,727,761.51	25,666,068.00	12,938,306.49
213 2009/2019 Flood Fund	-	-	-
214 2009/2019 Flood Recovery	-	-	-
216 Flood Mitigation/COVID	-	-	-
217 2010/2020 Flood Fund	3.90	-	(3.90)
219 Parenting Workshop	4.91	14,080.00	14,075.09
220 24/7 Sobriety Program	60,671.15	330,800.00	270,128.85
221 Sheriff Asset Forfeiture	43,502.94	147,726.00	104,223.06
222 Senior Citizens	2,100,734.28	2,214,936.00	114,201.72
224 911 Service	1,227.87	5,392,802.00	5,391,574.13
225 St. Atty Asset Forfeiture	35.56	44,000.00	43,964.44
226 JAIBG Fund	350.00	2,800.00	2,450.00
228 Civil Asset Forfeiture	8,817.00	40,000.00	31,183.00
229 Emergency Fund	476.55	60,000.00	59,523.45
231 Noxious Weed Control	500,170.11	595,311.00	95,140.89
232 Vector Control	955,880.03	1,553,553.00	597,672.97
233 County Park	-	41,000.00	41,000.00
235 Jail Commissory	41,493.31	443,680.00	402,186.69
236 Hazardous Plan/Response	2.82	8,200.00	8,197.18
237 Valley Water Rescue	43,243.27	42,931.00	(312.27)
238 NDRIN - County Recorder Project	204,279.00	1,064,000.00	859,721.00
239 Document Preservation - ROD	16,047.25	70,640.00	54,592.75
241 SWAT Vehicle Replacement	0.99	7,140.00	7,139.01
242 American Rescue Plan	-	-	-
244 2023 Flood Fund	-	-	-
246 Pass Through Grants	5,673.02	125,000.00	119,326.98
247 Public Safety Comm System	558,451.36	609,549.00	51,097.64
248 FM Diversion	246,431.48	1,054,198.00	807,766.52
249 Opioid Abatement Fund	14.14	-	(14.14)
250 Local Asst and Tribal Consist	-	50,000.00	50,000.00
<b>Total Revenues</b>	<b>24,165,036.61</b>	<b>53,188,444.00</b>	<b>29,023,407.39</b>

SPECIAL REVENUE FUNDS  
STATEMENT OF REVENUES & EXPENDITURES  
AS OF  
February 29, 2024

	Year to Date	Budget	Remaining Budget
<b>Expenditures:</b>			
202 Social Service Zone Board	1,775,445.14	13,610,030.00	11,834,584.86
211 County Road and Bridge	1,407,677.49	28,018,611.00	26,610,933.51
212 Sheriff Grants	150,000.00	-	(150,000.00)
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	100.00	10,000.00	9,900.00
220 24/7 Sobriety Program	39,029.45	329,828.00	290,798.55
221 Sheriff Asset Forfeiture	76,712.00	170,800.00	94,088.00
222 Senior Citizens	1,946,934.00	2,146,934.00	200,000.00
224 911 Service	705,861.69	5,392,802.00	4,686,940.31
225 St. Atty Asset Forfeiture	-	8,000.00	8,000.00
226 JAIBG Fund	953.60	4,000.00	3,046.40
228 Civil Asset Forfeiture	34,102.00	40,000.00	5,898.00
229 Emergency Fund	-	-	-
231 Noxious Weed Control	24,449.03	674,403.00	649,953.97
232 Vector Control	151,159.93	1,716,886.00	1,565,726.07
233 County Park	2,471.16	54,110.00	51,638.84
235 Jail Commissory	30,664.23	190,966.00	160,301.77
236 Hazardous Plan/Response	11,260.00	9,300.00	(1,960.00)
237 Valley Water Rescue	5,287.17	43,500.00	38,212.83
238 NDRIN - County Recorder Project	56,180.81	1,092,300.00	1,036,119.19
239 Document Preservation - ROD	28,928.14	117,600.00	88,671.86
241 SWAT Vehicle Replacement	277.75	-	(277.75)
242 American Rescue Plan	1,131,229.80	8,000,000.00	6,868,770.20
244 2023 Flood Fund	-	-	-
246 Pass Through Grants	-	125,000.00	125,000.00
247 Public Safety Comm System	132,163.91	617,641.00	485,477.09
248 FM Diversion	255,081.75	1,054,198.00	799,116.25
249 Opioid Abatement Fund	-	-	-
250 Local Asst and Tribal Consist	-	-	-
Total Expenditures	<u>8,764,436.05</u>	<u>64,226,909.00</u>	<u>55,462,472.95</u>
Revenues Over (Under) Expenditures	<u>15,400,600.56</u>	<u>(11,038,465.00)</u>	<u>(26,439,065.56)</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
		-
		-
		-
		-
		-
		-
		-
		-
		-

**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	-	(1,577,109.75)
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	4,340,420.02	(18,648,878.49)

**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	4,340,420	(18,648,878)	-81.1%

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