

CASS COUNTY GOVERNMENT  
STATEMENT OF FUND ACTIVITY  
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Beginning</u>		<u>Transfers</u>		<u>Transfers</u>		<u>Ending</u>
	<u>Balance</u>	<u>Revenues</u>	<u>In</u>	<u>Out</u>	<u>Expenditures</u>	<u>Balance</u>	
101 General Fund	\$ 18,793,595.46	\$ 16,654,664.14	-	-	\$ 4,456,164.83	\$ 30,992,094.77	
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SPECIAL REVENUE FUNDS:							
202 Social Service Zone Board	733,295.42	5,644,519.63	-	-	960,636.08	5,417,178.97	
211 County Road and Bridge	2,925,561.52	8,294,982.75	-	-	395,411.55	10,825,132.72	
213 2009/2019 Flood Fund	(112,008.16)	-	-	-	-	(112,008.16)	
214 2009/2019 Flood Recovery	(306.38)	-	-	-	-	(306.38)	
216 Flood Mitigation/COVID	7,379,106.54	-	-	-	-	7,379,106.54	
217 2010/2020 Flood Fund	32,251.62	-	-	-	-	32,251.62	
218 2010/2020 Flood Recovery	-	-	-	-	-	-	
219 Parenting Workshop	35,704.43	-	-	-	-	35,704.43	
220 24/7 Sobriety Program	23,021.74	23,021.00	-	-	9,702.19	36,340.55	
221 Sheriff Asset Forfeiture	153,097.65	6,106.19	-	-	105,022.34	54,181.50	
222 Senior Citizens	133,036.80	526,884.29	-	-	395,941.00	263,980.09	
224 911 Service	(715,181.63)	267,696.06	-	-	313,213.24	(760,698.81)	
225 St. Atty. Asset Forfeiture	259,050.41	-	-	-	-	259,050.41	
226 JAIBG Fund	66,007.84	-	-	-	(250.00)	66,257.84	
228 Civil Asset Forfeiture	57,980.53	3,157.00	-	-	-	61,137.53	
229 Emergency & Flood Mitigation	4,811,806.32	-	-	-	-	4,811,806.32	
233 County Park	120,198.75	-	-	-	-	120,198.75	
234 Block Grant	-	-	-	-	-	-	
235 Jail Commissary	500,520.89	47,982.70	-	-	5,970.60	542,532.99	
236 Hazardous Plan/Response	30,699.38	-	-	-	-	30,699.38	
237 Valley Water Rescue	(21,672.55)	30,000.00	-	-	540.00	7,787.45	
238 NDRIN - County Recorder Project	1,484,580.17	65,726.00	-	-	46,139.33	1,504,166.84	
239 Document Preservation - ROD	570,038.19	6,678.00	-	-	56,558.51	520,157.68	
241 SWAT Vehicle Replacement	9,818.64	-	-	-	-	9,818.64	
242 American Rescue Plan	14,147,203.58	-	-	-	514,325.00	28,808,732.16	
246 Pass Through Grants	10,572.80	38,424.91	-	-	48,997.71	-	
247 Public Safety Comm System	122,090.56	263,002.52	-	-	-	385,093.08	
248 FM Diversion	5,937.58	-	-	-	70,127.87	(64,190.29)	
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TOTAL SPECIAL REVENUE FUNDS	32,762,412.64	15,218,181.05	-	-	2,922,335.42	45,058,258.27	
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DEBT SERVICE FUNDS:							
303 Greyhawk Estates Subdivision	-	-	-	-	-	-	
311 Wild Rice River Estates	4,614.40	12,311.81	-	-	-	16,926.21	
318 Grandberg/ Amber Plains	5,741.90	15,212.48	-	-	-	20,954.38	
319 2010 Bond Issue S & I	132,063.42	395,327.12	-	-	-	527,390.54	
320 Special Assess Deficiency	10,352.69	-	-	-	-	10,352.69	
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TOTAL DEBT SERVICE FUNDS	152,772.41	422,851.41	-	-	-	575,623.82	
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CAPITAL PROJECTS FUNDS:							
401 Building Fund	3,322,620.01	2,711,918.87	-	-	600.00	6,033,938.88	
402 Round Hill Subdivision	28,911.75	-	-	-	-	28,911.75	
413 Forest River Subdivision	31,156.07	-	-	-	-	31,156.07	

CASS COUNTY GOVERNMENT  
 STATEMENT OF FUND ACTIVITY  
 FOR THE YEAR ENDED DECEMBER 31, 2022

	Beginning Balance	Revenues	Transfers In	Transfers Out	Expenditures	Ending Balance
418 Grandberg/ Amber Plains	7,332.21	-	-	-	-	7,332.21
420 Flood Control Sales Tax	8,595,179.53	-	-	-	-	8,595,179.53
421 Flood Control Loan Funds	-	-	-	-	-	-
422 Career Workforce Academy	42,958.10	526,884.29	-	-	-	569,842.39
<b>TOTAL CAPITAL PROJECTS FUNDS</b>	<b>12,028,157.67</b>	<b>3,238,803.16</b>	<b>-</b>	<b>-</b>	<b>600.00</b>	<b>15,266,360.83</b>
<b>INTERNAL SERVICE FUNDS:</b>						
501 Cass County Health Insurance	5,431,707.16	950,579.28	-	-	474,176.44	5,908,110.00
502 Telephone System Operating	256,423.03	-	-	-	232,568.87	23,854.16
504 Motor Pool Operating	114,789.23	-	-	-	-	114,789.23
505 Dental Insurance Trust	578,812.71	55,626.00	-	-	26,782.07	607,656.64
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>6,381,732.13</b>	<b>1,006,205.28</b>	<b>-</b>	<b>-</b>	<b>733,527.38</b>	<b>6,654,410.03</b>
<b>TOTAL COUNTY FUNDS</b>	<b>70,118,670.31</b>	<b>36,540,705.04</b>	<b>-</b>	<b>-</b>	<b>8,112,627.63</b>	<b>98,546,747.72</b>
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<b>AGENCY FUNDS HELD BY COUNTY:</b>						
Miscellaneous Agency Funds	123,910.14	70,763.87	-	-	74,188.71	120,485.30
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<b>TAX COLLECTION FUNDS:</b>						
Estimated Taxes	99,119.02	46.66	-	-	42.00	99,123.68
Township Tax Collections	679,392.03	1,370,139.72	-	-	641,430.63	1,408,101.12
City Tax Collections	15,086,464.57	49,882,104.71	-	-	15,086,464.57	49,882,104.71
Park District Tax Collections	3,975,846.67	10,376,407.28	-	-	3,975,846.67	10,376,407.28
Fire District Tax Collections	207,694.85	383,286.46	-	-	207,694.85	383,286.46
School Dist Tax Collections	21,940,889.44	53,787,838.99	-	-	21,940,889.44	53,787,838.99
Water Resource Tax Collection	1,963,068.23	3,613,715.34	-	-	1,963,068.23	3,613,715.34
Other District Tax Collection	538,389.38	1,772,719.59	-	-	538,389.38	1,772,719.59
<b>TOTAL TAX COLLECTION FUNDS</b>	<b>44,490,864.19</b>	<b>121,186,258.75</b>	<b>-</b>	<b>-</b>	<b>44,353,825.77</b>	<b>121,323,297.17</b>
<b>Collections for State Government</b>	<b>10,761.97</b>	<b>1,610.00</b>	<b>-</b>	<b>-</b>	<b>2,065.00</b>	<b>10,306.97</b>
<b>TOTAL AGENCY FUNDS HELD BY COUNTY</b>	<b>44,625,536.30</b>	<b>121,258,632.62</b>	<b>-</b>	<b>-</b>	<b>44,430,079.48</b>	<b>121,454,089.44</b>
<b>=====</b>						
<b>COMPONENT UNIT FUNDS HELD BY COUNTY:</b>						
Noxious Weed	326,672.03	262,655.66	-	-	11,456.73	577,870.96
Vector Control	333,539.69	488,905.66	-	-	25,245.09	797,200.26
<b>TOTAL COMPONENT UNITS FUNDS HELD</b>	<b>660,211.72</b>	<b>751,561.32</b>	<b>-</b>	<b>-</b>	<b>36,701.82</b>	<b>1,375,071.22</b>
<b>=====</b>						
<b>TOTAL ALL FUNDS</b>	<b>\$ 115,404,418.33</b>	<b>\$ 158,550,898.98</b>	<b>-</b>	<b>-</b>	<b>\$ 52,579,408.93</b>	<b>\$ 221,375,908.38</b>
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CASS COUNTY GOVERNMENT  
GENERAL FUND  
Statement of Revenues & Expenditures  
For the Year Ended Dec 31, 2022

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	<u>Month ending</u>		<u>Budget</u>	<u>Remaining</u>
	<u>Jan 31, 2022</u>	<u>Year to Date</u>	<u>Budget</u>	<u>Budget</u>
<b>Revenues:</b>				
Taxes	\$ 15,806,711.85	\$ 15,806,711.85	\$ 29,600,389.00	\$ 13,793,677.15
Licenses, Permits and Fees	5,178.65	5,178.65	63,500.00	58,321.35
Intergovernmental Revenues	569,161.75	569,161.75	7,994,380.00	7,425,218.25
Charges for Services	270,595.59	270,595.59	3,945,678.00	3,675,082.41
Fines and Forfeitures	560.00	560.00	41,000.00	40,440.00
Miscellaneous Revenues	2,456.30	2,456.30	2,478,266.00	2,475,809.70
<hr style="border-top: 1px dashed black;"/>				
<b>Total Revenues</b>	<b>16,654,664.14</b>	<b>16,654,664.14</b>	<b>44,123,213.00</b>	<b>27,468,548.86</b>
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<b>Expenditures:</b>				
County Commission-Operations	23,908.35	23,908.35	2,261,183.00	2,237,274.65
County Commission-Projects	100,407.16	100,407.16	718,744.00	618,336.84
County Commission-Public Service Ag	1,219,750.00	1,219,750.00	2,223,693.00	1,003,943.00
County Coordinator- Operations	41,146.63	41,146.63	684,366.00	643,219.37
Buildings & Grounds-Operations	23,615.79	23,615.79	301,013.00	277,397.21
Buildings & Grounds-Courthouse	54,292.40	54,292.40	685,000.00	630,707.60
Buildings & Grounds-Jail	35,338.65	35,338.65	1,055,590.00	1,020,251.35
Buildings & Grounds-Annex	21,505.18	21,505.18	423,800.00	402,294.82
Buildings & Grounds - Public Safety	8,020.96	8,020.96	147,884.00	139,863.04
Buildings & Grounds-Risk Management	3,936.97	3,936.97	47,757.00	43,820.03
Information Technology	190,060.37	190,060.37	1,722,016.00	1,531,955.63
Information Technology-GIS System	59,417.85	59,417.85	285,672.00	226,254.15
Information Technology - AS400	338,879.62	338,879.62	1,443,858.00	1,104,978.38
Auditor-Operations	90,063.81	90,063.81	1,424,615.00	1,334,551.19
Auditor-Cemetery (Springvale)	178.85	178.85	41,477.00	41,298.15
Auditor-Elections	30,625.56	30,625.56	772,081.00	741,455.44
County Recorder	54,996.89	54,996.89	711,816.00	656,819.11
Director of Tax Equalization	57,010.50	57,010.50	570,160.00	513,149.50
State's Attorney-Operations	307,532.63	307,532.63	4,108,908.00	3,801,375.37
State's Attorney-Victim Witness	21,090.94	21,090.94	271,636.00	250,545.06
State's Attorney-Child Welfare	41,740.05	41,740.05	635,735.00	593,994.95
County Coroner	30,552.03	30,552.03	495,516.00	464,963.97
Sheriff-Operations	898,320.04	898,320.04	9,090,975.00	8,192,654.96
Sheriff-Reservists	-	-	56,939.00	56,939.00
Sheriff-County Jail	678,973.89	678,973.89	14,211,866.00	13,532,892.11
Sheriff-Detention Center	-	-	701,807.00	701,807.00
Emergency Management	22,414.50	22,414.50	310,664.00	288,249.50
Planning	8,210.10	8,210.10	122,207.00	113,996.90
Extension Service-Operations	15,328.78	15,328.78	497,220.00	481,891.22
Extension Service-Parenting Resourc	-	-	55,154.00	55,154.00
Social Service Indirect Costs	47,513.90	47,513.90	413,538.00	366,024.10
Veteran's Service Office	31,332.43	31,332.43	385,068.00	353,735.57
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<b>Total Expenditures</b>	<b>4,456,164.83</b>	<b>4,456,164.83</b>	<b>46,877,958.00</b>	<b>42,421,793.17</b>
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<b>Revenues Over (Under) Expenditures</b>	<b>\$ 12,198,499.31</b>	<b>\$ 12,198,499.31</b>	<b>(\$ 2,754,745.00)</b>	<b>(\$ 14,953,244.31)</b>

	<u>Year to Date</u>	<u>Budget</u>	<u>Remaining Budget</u>
Revenues:			
202 Social Service Zone Board	5,644,519.63	11,772,639.00	6,128,119.37
211 County Road and Bridge	8,294,982.75	18,166,262.00	9,871,279.25
213 2009/2019 Flood Fund	-	-	-
214 2009/2019 Flood Recovery	-	73,946.00	73,946.00
216 Flood Mitigation/COVID	-	30,000.00	30,000.00
217 2010/2020 Flood Fund	-	100.00	100.00
218 2010/2020 Flood Recovery	-	-	-
219 Parenting Workshop	-	10,950.00	10,950.00
220 24/7 Sobriety Program	23,021.00	410,200.00	387,179.00
221 Sheriff Asset Forfeiture	6,106.19	166,000.00	159,893.81
222 Senior Citizens	526,884.29	1,853,049.00	1,326,164.71
224 911 Service	267,696.06	4,839,666.00	4,571,969.94
225 St. Atty Asset Forfeiture	-	3,000.00	3,000.00
226 JAIBG Fund	-	2,800.00	2,800.00
228 Civil Asset Forfeiture	3,157.00	40,000.00	36,843.00
229 Emergency Fund	-	20,000.00	20,000.00
231 Noxious Weed Control	262,655.66	493,126.00	230,470.34
232 Vector Control	488,905.66	1,276,125.00	787,219.34
233 County Park	-	38,500.00	38,500.00
234 Block Grant	-	-	-
235 Jail Commissory	47,982.70	443,680.00	395,697.30
236 Hazardous Plan/Response	-	8,700.00	8,700.00
237 Valley Water Rescue	30,000.00	42,931.00	12,931.00
238 NDRIN - County Recorder Project	65,726.00	886,000.00	820,274.00
239 Document Preservation - ROD	6,678.00	162,500.00	155,822.00
241 SWAT Vehicle Replacement	-	5,766.00	5,766.00
242 American Rescue Plan	-	17,668,205.00	17,668,205.00
246 Pass Through Grants	38,424.91	125,000.00	86,575.09
247 Public Safety Comm System	263,002.52	497,119.00	234,116.48
248 FM Diversion	-	909,884.00	909,884.00
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Total Revenues	15,969,742.37	59,946,148.00	43,976,405.63
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	Year to Date	Budget	Remaining Budget
<b>Expenditures:</b>			
202 Social Service Zone Board	960,636.08	11,772,639.00	10,812,002.92
211 County Road and Bridge	395,411.55	19,059,699.00	18,664,287.45
213 2009/2019 Flood Fund	-	-	-
214 2009/2019 Flood Recovery	-	73,665.00	73,665.00
216 Flood Mitigation/COVID	-	22,000.00	22,000.00
217 2010/2020 Flood Fund	-	-	-
218 2010/2020 Flood Recovery	-	-	-
219 Parenting Workshop	-	22,000.00	22,000.00
220 24/7 Sobriety Program	9,702.19	419,564.00	409,861.81
221 Drug Restitution	105,022.34	280,900.00	175,877.66
222 Senior Citizens	395,941.00	1,895,941.00	1,500,000.00
224 911 Service	313,213.24	4,839,666.00	4,526,452.76
225 St. Atty. Asset Forfeiture	-	2,500.00	2,500.00
226 JAIBG Fund	(250.00)	4,000.00	4,250.00
228 Civil Asset Forfeiture	-	40,000.00	40,000.00
229 Emergency Fund	-	2,000,000.00	2,000,000.00
231 Noxious Weed Control	11,456.73	608,460.00	597,003.27
232 Vector Control	25,245.09	1,301,356.00	1,276,110.91
233 County Park	-	48,995.00	48,995.00
234 Block Grant	-	-	-
235 Jail Commissory	5,970.60	175,460.00	169,489.40
236 Hazardous Plan/Response	-	8,500.00	8,500.00
237 Valley Water Rescue	540.00	43,500.00	42,960.00
238 NDRIN - County Recorder Project	46,139.33	1,103,700.00	1,057,560.67
239 Document Preservation - ROD	56,558.51	281,236.00	224,677.49
241 SWAT Vehicle Replacement	-	-	-
242 American Rescue Plan	514,325.00	514,250.00	(75.00)
246 Pass Through Grants	48,997.71	125,000.00	76,002.29
247 Public Safety Comm System	-	430,030.00	430,030.00
248 FM Diversion	70,127.87	909,884.00	839,756.13
<b>Total Expenditures</b>	<b>\$ 2,959,037.24</b>	<b>\$ 45,982,945.00</b>	<b>\$ 43,023,907.76</b>

**Cass County Sales Tax 2022 Collections**

Date	Amount	Remitted to BND
1/24/2022	1,587,312.19	1,492,073.46
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-

**Cass County Sales Tax by Year**

Year	Amount	Change
2011	7,612,423	
2012	14,494,309	
2013	14,964,867	470,558
2014	15,986,941	1,022,074
2015	16,929,904	942,963
2016	16,179,223	(750,681)
2017	15,530,079	(649,144)
2018	15,582,873	52,794
2019	16,031,097	448,224
2020	17,258,004	1,226,907
2021	20,896,064	3,638,060
2022	1,587,312	

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