

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

3/02/22
4:40 PM
1. 1

	<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	\$ 18,581,694.87	\$ 29,126,788.29	-	-	\$ 7,051,608.65	\$ 40,656,874.51	

SPECIAL REVENUE FUNDS:							
202 Social Service Zone Board	711,281.46	5,646,322.51	-	-	1,809,644.67	4,547,959.30	
211 County Road and Bridge	4,038,204.84	12,774,311.82	-	-	832,992.14	15,979,524.52	
213 2009/2019 Flood Fund	(112,008.16)	-	-	-	-	(112,008.16)	
214 2009/2019 Flood Recovery	(306.38)	-	-	-	-	(306.38)	
216 Flood Mitigation/COVID	7,382,735.12	2,463.45	-	-	3,000.00	7,382,198.57	
217 2010/2020 Flood Fund	32,267.35	10.76	-	-	-	32,278.11	
218 2010/2020 Flood Recovery	-	-	-	-	-	-	
219 Parenting Workshop	35,721.86	11.91	-	-	-	35,733.77	
220 24/7 Sobriety Program	23,042.39	45,793.98	-	-	40,843.04	27,993.33	
221 Sheriff Asset Forfeiture	153,432.24	14,732.42	-	-	124,857.92	43,306.74	
222 Senior Citizens	133,102.98	1,764,441.05	-	-	395,941.00	1,501,603.03	
224 911 Service	-	304,526.08	-	-	706,859.57	(402,333.49)	
225 St. Atty. Asset Forfeiture	259,176.79	86.47	-	-	-	259,263.26	
226 JAIBG Fund	66,040.92	22.10	-	-	(129.21)	66,192.23	
228 Civil Asset Forfeiture	57,980.53	3,157.00	-	-	-	61,137.53	
229 Emergency & Flood Mitigation	4,814,155.24	1,606.38	-	-	-	4,815,761.62	
233 County Park	120,258.30	40.10	-	-	274.54	120,023.86	
234 Block Grant	-	-	-	-	-	-	
235 Jail Commissary	500,840.77	57,310.63	-	-	28,029.62	530,121.78	
236 Hazardous Plan/Response	30,715.08	10.24	-	-	5,260.00	25,465.32	
237 Valley Water Rescue	8,230.05	43,049.06	-	-	1,207.79	50,071.32	
238 NDRIN - County Recorder Project	1,485,430.31	157,156.14	-	-	122,844.87	1,519,741.58	
239 Document Preservation - ROD	600,363.25	12,077.64	-	-	58,635.90	553,804.99	
241 SWAT Vehicle Replacement	9,823.42	3.27	-	-	-	9,826.69	
242 American Rescue Plan	14,143,627.64	-	-	-	1,083,331.76	29,370,587.04	
246 Pass Through Grants	10,572.80	38,424.91	-	-	48,997.71	-	
247 Public Safety Comm System	122,090.56	454,181.62	-	-	1,672.97	574,599.21	
248 FM Diversion	5,211.58	64,190.29	-	-	178,614.05	(109,212.18)	

TOTAL SPECIAL REVENUE FUNDS	34,631,990.94	21,383,929.83	-	-	5,442,878.34	50,573,042.43	

DEBT SERVICE FUNDS:							
303 Greyhawk Estates Subdivision	-	-	-	-	-	-	
311 Wild Rice River Estates	4,614.40	15,008.69	-	-	-	19,623.09	
318 Grandberg/ Amber Plains	5,744.69	20,350.95	-	-	-	26,095.64	
319 2010 Bond Issue S & I	132,125.00	682,705.55	-	-	-	814,830.55	
320 Special Assess Deficiency	10,357.74	3.44	-	-	-	10,361.18	

TOTAL DEBT SERVICE FUNDS	152,841.83	718,068.63	-	-	-	870,910.46	

CAPITAL PROJECTS FUNDS:							
401 Building Fund	3,838,616.56	4,437,042.59	-	-	17,232.55	8,258,426.60	
402 Round Hill Subdivision	28,925.86	9.64	-	-	-	28,935.50	
413 Forest River Subdivision	31,171.27	10.39	-	-	-	31,181.66	

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

	<u>Beginning</u> <u>Balance</u>	<u>Revenues</u>	<u>Transfers</u> <u>In</u>	<u>Transfers</u> <u>Out</u>	<u>Expenditures</u>	<u>Ending</u> <u>Balance</u>
418 Grandberg/ Amber Plains	7,335.78	2.44	-	-	-	7,338.22
420 Flood Control Sales Tax	9,330,255.17	3,063.86	-	-	-	9,333,319.03
421 Flood Control Loan Funds	-	-	-	-	-	-
422 Career Workforce Academy	42,980.30	909,897.91	-	-	-	952,878.21
<hr style="border-top: 1px dashed black;"/>						
TOTAL CAPITAL PROJECTS FUNDS	13,279,284.94	5,350,026.83	-	-	17,232.55	18,612,079.22
<hr style="border-top: 1px dashed black;"/>						
INTERNAL SERVICE FUNDS:						
501 Cass County Health Insurance	5,434,664.87	1,455,994.46	-	-	893,180.84	5,997,478.49
502 Telephone System Operating	256,509.29	10,421.30	-	-	236,674.14	30,256.45
504 Motor Pool Operating	114,819.69	4,263.78	-	-	5,164.34	113,919.13
505 Dental Insurance Trust	579,109.55	83,955.24	-	-	57,392.96	605,671.83
<hr style="border-top: 1px dashed black;"/>						
TOTAL INTERNAL SERVICE FUNDS	6,385,103.40	1,554,634.78	-	-	1,192,412.28	6,747,325.90
<hr style="border-top: 1px dashed black;"/>						
TOTAL COUNTY FUNDS	73,030,915.98	58,133,448.36	-	-	13,704,131.82	117,460,232.52
<hr style="border-top: 3px double black;"/>						
AGENCY FUNDS HELD BY COUNTY:						
Miscellaneous Agency Funds	124,978.73	104,005.92	-	-	126,297.85	102,686.80
<hr style="border-top: 1px dashed black;"/>						
TAX COLLECTION FUNDS:						
Estimated Taxes	99,119.02	46.66	-	-	76,681.26	22,484.42
Township Tax Collections	679,392.03	2,116,817.27	-	-	2,018,830.35	777,378.95
City Tax Collections	15,086,464.57	100,315,509.02	-	-	64,968,569.28	50,433,404.31
Park District Tax Collections	3,975,846.67	22,699,791.90	-	-	14,352,253.95	12,323,384.62
Fire District Tax Collections	207,694.85	663,596.20	-	-	590,981.31	280,309.74
School Dist Tax Collections	21,940,889.44	108,993,673.33	-	-	75,728,728.43	55,205,834.34
Water Resource Tax Collection	1,963,068.23	7,403,935.31	-	-	5,553,323.06	3,813,680.48
Other District Tax Collection	538,389.38	3,214,524.43	-	-	2,311,108.97	1,441,804.84
<hr style="border-top: 1px dashed black;"/>						
TOTAL TAX COLLECTION FUNDS	44,490,864.19	245,407,894.12	-	-	165,600,476.61	124,298,281.70
<hr style="border-top: 1px dashed black;"/>						
Collections for State Government	10,271.97	2,765.00	-	-	3,675.00	9,361.97
<hr style="border-top: 1px dashed black;"/>						
TOTAL AGENCY FUNDS HELD BY COUNTY	44,626,114.89	245,514,665.04	-	-	165,730,449.46	124,410,330.47
<hr style="border-top: 3px double black;"/>						
COMPONENT UNIT FUNDS HELD BY COUNTY:						
Noxious Weed	326,746.14	397,901.73	-	-	23,875.65	700,772.22
Vector Control	413,672.93	777,379.72	-	-	59,763.13	1,131,289.52
<hr style="border-top: 1px dashed black;"/>						
TOTAL COMPONENT UNITS FUNDS HELD	740,419.07	1,175,281.45	-	-	83,638.78	1,832,061.74
<hr style="border-top: 3px double black;"/>						
TOTAL ALL FUNDS	\$ 118,397,449.94	\$ 304,823,394.85	-	-	\$ 179,518,220.06	\$ 243,702,624.73
<hr style="border-top: 3px double black;"/>						

CASS COUNTY GOVERNMENT
GENERAL FUND
Statement of Revenues & Expenditures
For the Year Ended Dec 31, 2022

3/02/22
4:40 PM
1. 1

	<u>Month ending</u> <u>Feb 28, 2022</u>	<u>Year to Date</u>	<u>Budget</u>	<u>Remaining</u> <u>Budget</u>
Revenues:				
Taxes	\$ 11,484,772.93	\$ 27,291,484.78	\$ 29,600,389.00	\$ 2,308,904.22
Licenses, Permits and Fees	3,721.44	8,900.09	63,500.00	54,599.91
Intergovernmental Revenues	714,289.50	1,283,451.25	7,994,380.00	6,710,928.75
Charges for Services	249,088.96	519,684.55	3,945,678.00	3,425,993.45
Fines and Forfeitures	2,872.92	3,432.92	41,000.00	37,567.08
Miscellaneous Revenues	17,378.40	19,834.70	2,478,266.00	2,458,431.30
<hr style="border-top: 1px dashed black;"/>				
Total Revenues	12,472,124.15	29,126,788.29	44,123,213.00	14,996,424.71
<hr style="border-top: 1px dashed black;"/>				
Expenditures:				
County Commission-Operations	36,189.17	60,097.52	2,261,183.00	2,201,085.48
County Commission-Projects	3,943.70	104,350.86	718,744.00	614,393.14
County Commission-Public Service Ag	-	1,219,750.00	2,223,693.00	1,003,943.00
County Coordinator- Operations	46,504.00	87,650.63	684,366.00	596,715.37
Buildings & Grounds-Operations	22,773.73	46,389.52	301,013.00	254,623.48
Buildings & Grounds-Courthouse	57,271.55	111,563.95	685,000.00	573,436.05
Buildings & Grounds-Jail	77,228.46	112,567.11	1,055,590.00	943,022.89
Buildings & Grounds-Annex	36,431.92	57,937.10	423,800.00	365,862.90
Buildings & Grounds - Public Safety	13,913.73	21,934.69	147,884.00	125,949.31
Buildings & Grounds-Risk Management	3,936.97	7,873.94	47,757.00	39,883.06
Information Technology	90,970.95	281,031.32	1,722,016.00	1,440,984.68
Information Technology-GIS System	21,228.72	80,646.57	285,672.00	205,025.43
Information Technology - AS400	35,147.01	374,026.63	1,443,858.00	1,069,831.37
Auditor-Operations	87,151.96	177,215.77	1,424,615.00	1,247,399.23
Auditor-Cemetery (Springvale)	897.65	1,076.50	41,477.00	40,400.50
Auditor-Elections	780.90	31,406.46	772,081.00	740,674.54
County Recorder	54,911.86	109,908.75	711,816.00	601,907.25
Director of Tax Equalization	40,320.58	97,331.08	570,160.00	472,828.92
State's Attorney-Operations	317,716.03	625,248.66	4,108,908.00	3,483,659.34
State's Attorney-Victim Witness	21,173.15	42,264.09	271,636.00	229,371.91
State's Attorney-Child Welfare	41,603.66	83,343.71	635,735.00	552,391.29
County Coroner	29,126.48	59,678.51	495,516.00	435,837.49
Sheriff-Operations	733,955.23	1,632,275.27	9,090,975.00	7,458,699.73
Sheriff-Reservists	133.05	133.05	56,939.00	56,805.95
Sheriff-County Jail	728,426.42	1,407,400.31	14,211,866.00	12,804,465.69
Sheriff-Detention Center	10,000.00	10,000.00	701,807.00	691,807.00
Emergency Management	17,632.99	40,047.49	310,664.00	270,616.51
Planning	8,339.08	16,549.18	122,207.00	105,657.82
Extension Service-Operations	15,785.57	31,114.35	497,220.00	466,105.65
Extension Service-Parenting Resourc	2,009.81	2,009.81	55,154.00	53,144.19
Social Service Indirect Costs	7,729.69	55,243.59	413,538.00	358,294.41
Veteran's Service Office	32,209.80	63,542.23	385,068.00	321,525.77
<hr style="border-top: 1px dashed black;"/>				
Total Expenditures	2,595,443.82	7,051,608.65	46,877,958.00	39,826,349.35
<hr style="border-top: 1px dashed black;"/>				
Revenues Over (Under) Expenditures	\$ 9,876,680.33	\$ 22,075,179.64	\$(2,754,745.00)	\$(24,829,924.64)

	<u>Year to Date</u>	<u>Budget</u>	<u>Remaining Budget</u>
Revenues:			
202 Social Service Zone Board	5,646,322.51	11,772,639.00	6,126,316.49
211 County Road and Bridge	12,774,311.82	18,166,262.00	5,391,950.18
213 2009/2019 Flood Fund	-	-	-
214 2009/2019 Flood Recovery	-	73,946.00	73,946.00
216 Flood Mitigation/COVID	2,463.45	30,000.00	27,536.55
217 2010/2020 Flood Fund	10.76	100.00	89.24
218 2010/2020 Flood Recovery	-	-	-
219 Parenting Workshop	11.91	10,950.00	10,938.09
220 24/7 Sobriety Program	45,793.98	410,200.00	364,406.02
221 Sheriff Asset Forfeiture	14,732.42	166,000.00	151,267.58
222 Senior Citizens	1,764,441.05	1,853,049.00	88,607.95
224 911 Service	304,526.08	4,839,666.00	4,535,139.92
225 St. Atty Asset Forfeiture	86.47	3,000.00	2,913.53
226 JAIBG Fund	22.10	2,800.00	2,777.90
228 Civil Asset Forfeiture	3,157.00	40,000.00	36,843.00
229 Emergency Fund	1,606.38	20,000.00	18,393.62
231 Noxious Weed Control	397,901.73	493,126.00	95,224.27
232 Vector Control	777,379.72	1,276,125.00	498,745.28
233 County Park	40.10	38,500.00	38,459.90
234 Block Grant	-	-	-
235 Jail Commissory	57,310.63	443,680.00	386,369.37
236 Hazardous Plan/Response	10.24	8,700.00	8,689.76
237 Valley Water Rescue	43,049.06	42,931.00	(118.06)
238 NDRIN - County Recorder Project	157,156.14	886,000.00	728,843.86
239 Document Preservation - ROD	12,077.64	162,500.00	150,422.36
241 SWAT Vehicle Replacement	3.27	5,766.00	5,762.73
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	454,181.62	497,119.00	42,937.38
248 FM Diversion	64,190.29	909,884.00	845,693.71
Total Revenues	22,559,211.28	59,946,148.00	37,386,936.72

	<u>Year to Date</u>	<u>Budget</u>	<u>Remaining Budget</u>
Expenditures:			
202 Social Service Zone Board	1,809,644.67	11,772,639.00	9,962,994.33
211 County Road and Bridge	832,992.14	19,059,699.00	18,226,706.86
213 2009/2019 Flood Fund	-	-	-
214 2009/2019 Flood Recovery	-	73,665.00	73,665.00
216 Flood Mitigation/COVID	3,000.00	22,000.00	19,000.00
217 2010/2020 Flood Fund	-	-	-
218 2010/2020 Flood Recovery	-	-	-
219 Parenting Workshop	-	22,000.00	22,000.00
220 24/7 Sobriety Program	40,843.04	419,564.00	378,720.96
221 Drug Restitution	124,857.92	280,900.00	156,042.08
222 Senior Citizens	395,941.00	1,895,941.00	1,500,000.00
224 911 Service	706,859.57	4,839,666.00	4,132,806.43
225 St. Atty. Asset Forfeiture	-	2,500.00	2,500.00
226 JAIBG Fund	(129.21)	4,000.00	4,129.21
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	23,875.65	608,460.00	584,584.35
232 Vector Control	59,763.13	1,301,356.00	1,241,592.87
233 County Park	274.54	48,995.00	48,720.46
234 Block Grant	-	-	-
235 Jail Commissory	28,029.62	175,460.00	147,430.38
236 Hazardous Plan/Response	5,260.00	8,500.00	3,240.00
237 Valley Water Rescue	1,207.79	43,500.00	42,292.21
238 NDRIN - County Recorder Project	122,844.87	1,103,700.00	980,855.13
239 Document Preservation - ROD	58,635.90	281,236.00	222,600.10
241 SWAT Vehicle Replacement	-	-	-
242 American Rescue Plan	1,083,331.76	514,250.00	(569,081.76)
246 Pass Through Grants	48,997.71	125,000.00	76,002.29
247 Public Safety Comm System	1,672.97	430,030.00	428,357.03
248 FM Diversion	178,614.05	909,884.00	731,269.95
Total Expenditures	\$ 5,526,517.12	\$ 45,982,945.00	\$ 40,456,427.88

=====

Cass County Sales Tax 2022 Collections

Date	Amount	Remitted to BND
1/24/2022	1,587,312.19	1,492,073.46
2/22/2022	2,471,070.77	2,322,806.52
		-
		-
		-
		-
		-
		-
		-
		-
		-

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	4,058,383	

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