

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	\$ 18,581,694.87	\$ 30,868,321.25	-	-	\$ 10,099,948.25	\$ 39,350,067.87	
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SPECIAL REVENUE FUNDS:							
202 Social Service Zone Board	711,281.46	5,659,844.36	-	-	2,698,075.03	3,673,050.79	
211 County Road and Bridge	4,038,204.84	13,551,985.37	-	-	1,225,322.78	16,364,867.43	
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	4,670.05	-	-	24,075.42	7,363,329.75	
217 2010/2020 Flood Fund	32,267.35	20.40	-	-	1,427.64	30,860.11	
218 2010/2020 Flood Recovery	-	-	-	-	-	-	
219 Parenting Workshop	35,721.86	8,552.59	-	-	-	44,274.45	
220 24/7 Sobriety Program	23,042.39	73,791.23	-	-	71,918.60	24,915.02	
221 Sheriff Asset Forfeiture	153,432.24	18,871.81	-	-	146,238.72	26,065.33	
222 Senior Citizens	133,102.98	1,789,449.39	-	-	1,895,941.00	26,611.37	
224 911 Service	-	458,609.64	-	-	1,010,989.58	(552,379.94)	
225 St. Atty. Asset Forfeiture	259,176.79	163.96	-	-	-	259,340.75	
226 JAIBG Fund	66,040.92	329.88	-	-	(129.21)	66,500.01	
228 Civil Asset Forfeiture	57,980.53	3,157.00	-	-	-	61,137.53	
229 Emergency & Flood Mitigation	4,814,155.24	3,045.85	-	-	-	4,817,201.09	
233 County Park	120,258.30	75.95	-	-	426.58	119,907.67	
234 Block Grant	-	-	-	-	-	-	
235 Jail Commissary	500,840.77	86,702.03	-	-	52,446.82	535,095.98	
236 Hazardous Plan/Response	30,715.08	17.84	-	-	5,260.00	25,472.92	
237 Valley Water Rescue	8,230.05	43,052.85	-	-	2,510.17	48,772.73	
238 NDRIN - County Recorder Project	1,485,430.31	242,695.40	-	-	165,305.69	1,562,820.02	
239 Document Preservation - ROD	600,363.25	19,104.17	-	-	62,049.99	557,417.43	
241 SWAT Vehicle Replacement	9,823.42	6.19	-	-	-	9,829.61	
242 American Rescue Plan	14,143,627.64	-	-	-	1,246,596.11	29,533,851.39	
246 Pass Through Grants	10,572.80	74,058.64	-	-	80,827.68	3,803.76	
247 Public Safety Comm System	122,090.56	466,236.03	-	-	20,101.29	568,225.30	
248 FM Diversion	5,211.58	173,402.47	-	-	258,581.95	(79,967.90)	
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TOTAL SPECIAL REVENUE FUNDS	34,631,990.94	22,677,843.10	-	-	8,967,965.84	48,341,868.20	
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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	21,338.04	-	-	-	27,082.73	
319 2010 Bond Issue S & I	132,125.00	701,455.36	-	-	-	833,580.36	
320 Special Assess Deficiency	10,357.74	6.52	-	-	-	10,364.26	
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TOTAL DEBT SERVICE FUNDS	152,841.83	737,808.61	-	-	-	890,650.44	
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CAPITAL PROJECTS FUNDS:							
401 Building Fund	3,838,616.56	4,550,261.30	-	-	35,838.21	8,353,039.65	
402 Round Hill Subdivision	28,925.86	18.28	-	-	-	28,944.14	
413 Forest River Subdivision	31,171.27	19.70	-	-	-	31,190.97	

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	7,335.78	4.62	-	-	-	7,340.40
420 Flood Control Sales Tax	9,330,255.17	5,853.66	-	-	16,384.76	9,319,724.07
421 Flood Control Loan Funds	-	-	-	-	-	-
422 Career Workforce Academy	42,980.30	934,743.65	-	-	-	977,723.95
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TOTAL CAPITAL PROJECTS FUNDS	13,279,284.94	5,490,901.21	-	-	52,222.97	18,717,963.18
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INTERNAL SERVICE FUNDS:						
501 Cass County Health Insurance	5,434,664.87	1,939,394.02	-	-	1,318,241.08	6,055,817.81
502 Telephone System Operating	256,509.29	20,682.81	-	-	240,953.94	36,238.16
504 Motor Pool Operating	114,819.69	7,429.54	-	-	8,011.43	114,237.80
505 Dental Insurance Trust	579,109.55	111,933.45	-	-	83,785.80	607,257.20
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TOTAL INTERNAL SERVICE FUNDS	6,385,103.40	2,079,439.82	-	-	1,650,992.25	6,813,550.97
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TOTAL COUNTY FUNDS	73,030,915.98	61,854,313.99	-	-	20,771,129.31	114,114,100.66
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AGENCY FUNDS HELD BY COUNTY:						
Miscellaneous Agency Funds	124,978.73	143,794.43	-	-	164,354.90	104,418.26
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TAX COLLECTION FUNDS:						
Estimated Taxes	99,119.02	46.66	-	-	99,165.68	-
Township Tax Collections	679,392.03	2,225,521.43	-	-	2,758,247.90	146,665.56
City Tax Collections	15,086,464.57	105,010,380.09	-	-	115,401,973.59	4,694,871.07
Park District Tax Collections	3,975,846.67	23,468,751.16	-	-	26,675,638.57	768,959.26
Fire District Tax Collections	207,694.85	696,136.12	-	-	871,291.05	32,539.92
School Dist Tax Collections	21,940,889.44	113,517,737.40	-	-	130,934,562.77	4,524,064.07
Water Resource Tax Collection	1,963,068.23	7,741,879.48	-	-	9,367,003.54	337,944.17
Other District Tax Collection	538,389.38	3,347,630.04	-	-	3,752,913.81	133,105.61
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TOTAL TAX COLLECTION FUNDS	44,490,864.19	256,008,082.38	-	-	289,860,796.91	10,638,149.66
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Collections for State Government	10,271.97	5,490.00	-	-	4,830.00	10,931.97
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TOTAL AGENCY FUNDS HELD BY COUNTY	44,626,114.89	256,157,366.81	-	-	290,029,981.81	10,753,499.89
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COMPONENT UNIT FUNDS HELD BY COUNTY:						
Noxious Weed	326,746.14	410,910.52	-	-	170,181.90	567,474.76
Vector Control	413,672.93	803,018.27	-	-	120,249.19	1,096,442.01
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TOTAL COMPONENT UNITS FUNDS HELD	740,419.07	1,213,928.79	-	-	290,431.09	1,663,916.77
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TOTAL ALL FUNDS	\$ 118,397,449.94	\$ 319,225,609.59	-	-	\$ 311,091,542.21	\$ 126,531,517.32
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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>Mar 31, 2022</u>	<u>Year to Date</u>	<u>Budget</u>	<u>Budget</u>
<b>Revenues:</b>				
Taxes	\$ 736,935.22	\$ 28,028,420.00	\$ 29,600,389.00	\$ 1,571,969.00
Licenses, Permits and Fees	3,752.50	12,652.59	63,500.00	50,847.41
Intergovernmental Revenues	713,869.28	1,997,320.53	7,994,380.00	5,997,059.47
Charges for Services	268,498.46	788,183.01	3,945,678.00	3,157,494.99
Fines and Forfeitures	2,327.88	5,760.80	41,000.00	35,239.20
Miscellaneous Revenues	16,149.62	35,984.32	2,478,266.00	2,442,281.68
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<b>Total Revenues</b>	<b>1,741,532.96</b>	<b>30,868,321.25</b>	<b>44,123,213.00</b>	<b>13,254,891.75</b>
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<b>Expenditures:</b>				
County Commission-Operations	30,403.60	90,501.12	2,261,183.00	2,170,681.88
County Commission-Projects	87,669.20	192,020.06	718,744.00	526,723.94
County Commission-Public Service Ag	58,826.12	1,278,576.12	2,223,693.00	945,116.88
County Coordinator- Operations	52,586.80	140,237.43	684,366.00	544,128.57
Buildings & Grounds-Operations	22,686.21	69,075.73	301,013.00	231,937.27
Buildings & Grounds-Courthouse	63,672.40	175,236.35	685,000.00	509,763.65
Buildings & Grounds-Jail	145,033.91	257,601.02	1,055,590.00	797,988.98
Buildings & Grounds-Annex	32,493.24	90,430.34	423,800.00	333,369.66
Buildings & Grounds - Public Safety	18,181.67	40,116.36	147,884.00	107,767.64
Buildings & Grounds-Risk Management	3,936.96	11,810.90	47,757.00	35,946.10
Information Technology	70,485.24	351,516.56	1,722,016.00	1,370,499.44
Information Technology-GIS System	18,938.58	99,585.15	285,672.00	186,086.85
Information Technology - AS400	51,755.14	425,781.77	1,443,858.00	1,018,076.23
Auditor-Operations	101,985.35	279,201.12	1,424,615.00	1,145,413.88
Auditor-Cemetery (Springvale)	586.25	1,662.75	41,477.00	39,814.25
Auditor-Elections	1,561.06	32,967.52	772,081.00	739,113.48
County Recorder	55,178.36	165,087.11	711,816.00	546,728.89
Director of Tax Equalization	40,751.02	138,082.10	570,160.00	432,077.90
State's Attorney-Operations	313,216.91	938,465.57	4,108,908.00	3,170,442.43
State's Attorney-Victim Witness	21,857.02	64,121.11	271,636.00	207,514.89
State's Attorney-Child Welfare	46,080.33	129,424.04	635,735.00	506,310.96
County Coroner	31,020.92	90,699.43	495,516.00	404,816.57
Sheriff-Operations	712,164.88	2,344,440.15	9,090,975.00	6,746,534.85
Sheriff-Reservists	-	133.05	56,939.00	56,805.95
Sheriff-County Jail	870,073.85	2,277,474.16	14,211,866.00	11,934,391.84
Sheriff-Detention Center	101,196.00	111,196.00	701,807.00	590,611.00
Emergency Management	23,662.65	63,710.14	310,664.00	246,953.86
Planning	8,875.65	25,424.83	122,207.00	96,782.17
Extension Service-Operations	20,517.72	51,632.07	497,220.00	445,587.93
Extension Service-Parenting Resourc	3,154.12	5,163.93	55,154.00	49,990.07
Social Service Indirect Costs	8,503.30	63,746.89	413,538.00	349,791.11
Veteran's Service Office	31,285.14	94,827.37	385,068.00	290,240.63
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<b>Total Expenditures</b>	<b>3,048,339.60</b>	<b>10,099,948.25</b>	<b>46,877,958.00</b>	<b>36,778,009.75</b>
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<b>Revenues Over (Under) Expenditures</b>	<b>\$ (1,306,806.64)</b>	<b>\$ 20,768,373.00</b>	<b>\$ (2,754,745.00)</b>	<b>\$ (23,523,118.00)</b>

	Year to Date	Budget	Remaining Budget
<b>Revenues:</b>			
202 Social Service Zone Board	5,659,844.36	11,772,639.00	6,112,794.64
211 County Road and Bridge	13,551,985.37	18,166,262.00	4,614,276.63
213 2009/2019 Flood Fund	-	-	-
214 2009/2019 Flood Recovery	-	73,946.00	73,946.00
216 Flood Mitigation/COVID	4,670.05	30,000.00	25,329.95
217 2010/2020 Flood Fund	20.40	100.00	79.60
218 2010/2020 Flood Recovery	-	-	-
219 Parenting Workshop	8,552.59	10,950.00	2,397.41
220 24/7 Sobriety Program	73,791.23	410,200.00	336,408.77
221 Sheriff Asset Forfeiture	18,871.81	166,000.00	147,128.19
222 Senior Citizens	1,789,449.39	1,853,049.00	63,599.61
224 911 Service	458,609.64	4,839,666.00	4,381,056.36
225 St. Atty Asset Forfeiture	163.96	3,000.00	2,836.04
226 JAIBG Fund	329.88	2,800.00	2,470.12
228 Civil Asset Forfeiture	3,157.00	40,000.00	36,843.00
229 Emergency Fund	3,045.85	20,000.00	16,954.15
231 Noxious Weed Control	410,910.52	493,126.00	82,215.48
232 Vector Control	803,018.27	1,276,125.00	473,106.73
233 County Park	75.95	38,500.00	38,424.05
234 Block Grant	-	-	-
235 Jail Commissory	86,702.03	443,680.00	356,977.97
236 Hazardous Plan/Response	17.84	8,700.00	8,682.16
237 Valley Water Rescue	43,052.85	42,931.00	(121.85)
238 NDRIN - County Recorder Project	242,695.40	886,000.00	643,304.60
239 Document Preservation - ROD	19,104.17	162,500.00	143,395.83
241 SWAT Vehicle Replacement	6.19	5,766.00	5,759.81
242 American Rescue Plan	-	17,668,205.00	17,668,205.00
246 Pass Through Grants	74,058.64	125,000.00	50,941.36
247 Public Safety Comm System	466,236.03	497,119.00	30,882.97
248 FM Diversion	173,402.47	909,884.00	736,481.53
<b>Total Revenues</b>	<b>23,891,771.89</b>	<b>59,946,148.00</b>	<b>36,054,376.11</b>

	<u>Year to Date</u>	<u>Budget</u>	<u>Remaining</u> <u>Budget</u>
<b>Expenditures:</b>			
202 Social Service Zone Board	2,698,075.03	11,772,639.00	9,074,563.97
211 County Road and Bridge	1,225,322.78	19,059,699.00	17,834,376.22
213 2009/2019 Flood Fund	-	-	-
214 2009/2019 Flood Recovery	-	73,665.00	73,665.00
216 Flood Mitigation/COVID	24,075.42	22,000.00	(2,075.42)
217 2010/2020 Flood Fund	1,427.64	-	(1,427.64)
218 2010/2020 Flood Recovery	-	-	-
219 Parenting Workshop	-	22,000.00	22,000.00
220 24/7 Sobriety Program	71,918.60	419,564.00	347,645.40
221 Drug Restitution	146,238.72	280,900.00	134,661.28
222 Senior Citizens	1,895,941.00	1,895,941.00	-
224 911 Service	1,010,989.58	4,839,666.00	3,828,676.42
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	170,181.90	608,460.00	438,278.10
232 Vector Control	120,249.19	1,301,356.00	1,181,106.81
233 County Park	426.58	48,995.00	48,568.42
234 Block Grant	-	-	-
235 Jail Commissory	52,446.82	175,460.00	123,013.18
236 Hazardous Plan/Response	5,260.00	8,500.00	3,240.00
237 Valley Water Rescue	2,510.17	43,500.00	40,989.83
238 NDRIN - County Recorder Project	165,305.69	1,103,700.00	938,394.31
239 Document Preservation - ROD	62,049.99	281,236.00	219,186.01
241 SWAT Vehicle Replacement	-	-	-
242 American Rescue Plan	1,246,596.11	514,250.00	(732,346.11)
246 Pass Through Grants	80,827.68	125,000.00	44,172.32
247 Public Safety Comm System	20,101.29	430,030.00	409,928.71
248 FM Diversion	258,581.95	909,884.00	651,302.05
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<b>Total Expenditures</b>	<b>\$ 9,258,396.93</b>	<b>\$ 45,982,945.00</b>	<b>\$ 36,724,548.07</b>
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**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
3/21/2022	1,434,195.23	1,348,143.52
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		-
		-
		-
		-
		-
		-
		-
		-

**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	5,492,578	

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