

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>
101 General Fund	\$ 18,519,241.91	\$ 37,558,838.69	-	\$ 1,525,062.46	\$ 26,610,502.74	\$ 27,942,515.40
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SPECIAL REVENUE FUNDS:						
202 Social Service Zone Board	709,081.46	11,000,281.09	-	-	6,776,914.31	4,932,448.24
211 County Road and Bridge	4,026,594.72	17,273,260.65	-	-	10,620,836.88	10,679,018.49
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	23,662.85	-	-	73,959.37	7,332,438.60
217 2010/2020 Flood Fund	32,267.35	22,501.85	-	-	3,998.95	50,770.25
218 2010/2020 Flood Recovery	-	-	-	-	-	-
219 Parenting Workshop	35,721.86	10,392.63	-	-	1,578.97	44,535.52
220 24/7 Sobriety Program	23,042.39	236,980.82	-	-	221,323.94	38,699.27
221 Sheriff Asset Forfeiture	153,432.24	353,896.76	-	-	381,596.28	125,732.72
222 Senior Citizens	133,102.98	1,828,528.43	-	-	1,895,941.00	65,690.41
224 911 Service	-	2,470,892.04	-	-	3,086,834.46	(615,942.42)
225 St. Atty. Asset Forfeiture	259,176.79	54,678.59	-	-	2,576.18	311,279.20
226 JAIBG Fund	66,040.92	1,030.23	-	-	1,070.79	66,000.36
228 Civil Asset Forfeiture	57,980.53	53,836.45	-	-	51,446.93	60,370.05
229 Emergency & Flood Mitigation	4,814,155.24	15,523.40	-	-	-	4,829,678.64
233 County Park	120,258.30	22,662.90	-	-	27,063.75	115,857.45
234 Block Grant	-	-	-	-	-	-
235 Jail Commissary	500,840.77	263,201.19	-	-	208,768.80	555,273.16
236 Hazardous Plan/Response	30,715.08	8,642.71	-	-	7,507.20	31,850.59
237 Valley Water Rescue	8,030.06	43,191.46	-	-	27,703.31	23,518.21
238 NDRIN - County Recorder Project	1,485,430.31	686,238.19	-	-	637,614.23	1,534,054.27
239 Document Preservation - ROD	600,363.25	91,388.51	-	-	121,802.66	569,949.10
241 SWAT Vehicle Replacement	9,823.42	31.62	-	-	-	9,855.04
242 American Rescue Plan	14,143,627.64	17,668,205.00	-	-	1,871,401.92	47,826,862.20
246 Pass Through Grants	10,572.80	230,101.52	-	-	240,674.32	-
247 Public Safety Comm System	122,090.56	484,095.24	-	-	126,045.66	480,140.14
248 FM Diversion	5,211.58	620,983.04	-	-	707,850.33	(81,655.71)
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TOTAL SPECIAL REVENUE FUNDS	34,617,980.83	53,464,207.17	-	-	27,094,510.24	60,987,677.76
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DEBT SERVICE FUNDS:						
303 Greyhawk Estates Subdivision	-	-	-	-	-	-
311 Wild Rice River Estates	4,614.40	15,008.69	-	-	12,896.25	6,726.84
318 Grandberg/ Amber Plains	5,744.69	21,868.44	-	-	26,261.25	1,351.88
319 2010 Bond Issue S & I	132,125.00	740,039.96	-	-	859,740.00	12,424.96
320 Special Assess Deficiency	10,357.74	33.34	-	-	-	10,391.08
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TOTAL DEBT SERVICE FUNDS	152,841.83	776,950.43	-	-	898,897.50	30,894.76
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CAPITAL PROJECTS FUNDS:						
401 Building Fund	3,838,616.56	4,835,356.15	1,525,062.46	-	679,891.38	9,519,143.79
402 Round Hill Subdivision	28,925.86	93.22	-	-	-	29,019.08
413 Forest River Subdivision	31,171.27	100.46	-	-	-	31,271.73

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	23.60	-	-	-	7,359.38
420 Flood Control Sales Tax	9,330,255.17	9,205,766.58	-	-	8,683,120.75	9,852,901.00
421 Flood Control Loan Funds	-	-	-	-	-	-
422 Career Workforce Academy	42,980.30	974,555.26	-	-	1,000,000.00	17,535.56
<b>TOTAL CAPITAL PROJECTS FUNDS</b>	<b>13,279,284.94</b>	<b>15,015,895.27</b>	<b>1,525,062.46</b>	<b>-</b>	<b>10,363,012.13</b>	<b>19,457,230.54</b>
<b>INTERNAL SERVICE FUNDS:</b>						
501 Cass County Health Insurance	5,019,704.87	4,365,582.30	-	-	4,263,540.01	5,121,747.16
502 Telephone System Operating	235,835.05	73,582.62	-	-	272,834.37	36,583.30
504 Motor Pool Operating	91,515.75	30,357.49	-	-	27,025.61	94,847.63
505 Dental Insurance Trust	566,221.55	250,924.73	-	-	221,272.07	595,874.21
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>5,913,277.22</b>	<b>4,720,447.14</b>	<b>-</b>	<b>-</b>	<b>4,784,672.06</b>	<b>5,849,052.30</b>
<b>TOTAL COUNTY FUNDS</b>	<b>72,482,626.73</b>	<b>111,536,338.70</b>	<b>1,525,062.46</b>	<b>1,525,062.46</b>	<b>69,751,594.67</b>	<b>114,267,370.76</b>
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<b>AGENCY FUNDS HELD BY COUNTY:</b>						
Miscellaneous Agency Funds	125,678.73	659,953.29	-	-	704,959.52	80,672.50
<b>TAX COLLECTION FUNDS:</b>						
Estimated Taxes	99,119.02	46.66	-	-	99,165.68	-
Township Tax Collections	679,392.03	2,671,937.64	-	-	3,258,231.23	93,098.44
City Tax Collections	15,086,464.57	110,261,638.59	-	-	124,149,255.51	1,198,847.65
Park District Tax Collections	3,975,846.67	24,518,555.27	-	-	28,168,914.67	325,487.27
Fire District Tax Collections	207,694.85	753,034.96	-	-	954,682.46	6,047.35
School Dist Tax Collections	21,940,889.44	119,093,115.06	-	-	139,402,881.86	1,631,122.64
Water Resource Tax Collection	1,963,068.23	8,089,910.70	-	-	9,983,316.86	69,662.07
Other District Tax Collection	538,389.38	3,580,795.58	-	-	4,074,271.75	44,913.21
<b>TOTAL TAX COLLECTION FUNDS</b>	<b>44,490,864.19</b>	<b>268,969,034.46</b>	<b>-</b>	<b>-</b>	<b>310,090,720.02</b>	<b>3,369,178.63</b>
<b>Collections for State Government</b>	<b>10,271.97</b>	<b>27,573.46</b>	<b>-</b>	<b>-</b>	<b>23,058.17</b>	<b>14,787.26</b>
<b>TOTAL AGENCY FUNDS HELD BY COUNTY</b>	<b>44,626,814.89</b>	<b>269,656,561.21</b>	<b>-</b>	<b>-</b>	<b>310,818,737.71</b>	<b>3,464,638.39</b>
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<b>COMPONENT UNIT FUNDS HELD BY COUNTY:</b>						
Noxious Weed	326,746.14	450,322.29	-	-	319,383.03	457,685.40
Vector Control	413,672.93	1,122,244.03	-	-	852,367.87	683,549.09
<b>TOTAL COMPONENT UNITS FUNDS HELD</b>	<b>740,419.07</b>	<b>1,572,566.32</b>	<b>-</b>	<b>-</b>	<b>1,171,750.90</b>	<b>1,141,234.49</b>
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<b>TOTAL ALL FUNDS</b>	<b>\$ 117,849,860.69</b>	<b>\$ 382,765,466.23</b>	<b>\$ 1,525,062.46</b>	<b>\$ 1,525,062.46</b>	<b>\$ 381,742,083.28</b>	<b>\$ 118,873,243.64</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>Aug 31, 2022</u>	<u>Year to Date</u>	<u>Budget</u>	<u>Remaining</u> <u>Budget</u>
<b>Revenues:</b>				
Taxes	\$ 340,472.27	\$ 28,926,118.50	\$ 29,600,389.00	\$ 674,270.50
Licenses, Permits and Fees	6,639.66	47,426.41	63,500.00	16,073.59
Intergovernmental Revenues	669,041.19	5,899,971.72	7,994,380.00	2,094,408.28
Charges for Services	434,036.61	2,407,815.92	3,945,678.00	1,537,862.08
Fines and Forfeitures	2,346.51	28,435.06	41,000.00	12,564.94
Miscellaneous Revenues	23,787.85	249,071.08	2,478,266.00	2,229,194.92
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<b>Total Revenues</b>	<b>1,476,324.09</b>	<b>37,558,838.69</b>	<b>44,123,213.00</b>	<b>6,564,374.31</b>
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<b>Expenditures:</b>				
County Commission-Operations	36,221.44	1,776,190.42	2,834,685.00	1,058,494.58
County Commission-Projects	352,091.77	647,435.30	727,744.00	80,308.70
County Commission-Public Service Ag	211,345.35	1,863,562.66	2,223,693.00	360,130.34
County Coordinator- Operations	55,646.94	389,366.29	690,366.00	300,999.71
Buildings & Grounds-Operations	24,131.18	187,813.87	301,013.00	113,199.13
Buildings & Grounds-Courthouse	47,847.18	446,160.88	685,000.00	238,839.12
Buildings & Grounds-Jail	125,695.13	683,254.25	1,055,590.00	372,335.75
Buildings & Grounds-Annex	20,036.71	218,540.79	447,134.00	228,593.21
Buildings & Grounds - Public Safety	15,332.83	101,439.35	147,884.00	46,444.65
Buildings & Grounds-Risk Management	3,936.97	31,495.75	47,757.00	16,261.25
Information Technology	251,807.73	933,172.20	1,722,016.00	788,843.80
Information Technology-GIS System	49,400.85	229,454.22	285,672.00	56,217.78
Information Technology - AS400	41,151.44	722,351.13	1,443,858.00	721,506.87
Auditor-Operations	124,408.33	777,383.89	1,424,615.00	647,231.11
Auditor-Cemetery (Springvale)	3,312.25	10,689.00	41,477.00	30,788.00
Auditor-Elections	5,739.56	239,286.09	772,081.00	532,794.91
County Recorder	56,776.72	458,969.04	711,816.00	252,846.96
Director of Tax Equalization	42,804.97	353,788.18	570,160.00	216,371.82
State's Attorney-Operations	325,686.43	2,568,835.45	4,108,908.00	1,540,072.55
State's Attorney-Victim Witness	21,100.50	177,797.05	271,636.00	93,838.95
State's Attorney-Child Welfare	46,550.73	358,083.13	635,735.00	277,651.87
County Coroner	33,125.05	246,059.62	652,589.00	406,529.38
Sheriff-Operations	863,608.08	6,298,404.10	9,090,975.00	2,792,570.90
Sheriff-Reservists	1,008.78	11,583.83	56,939.00	45,355.17
Sheriff-County Jail	989,303.65	7,129,179.38	14,211,866.00	7,082,686.62
Sheriff-Detention Center	101,196.00	378,495.50	724,658.00	346,162.50
Emergency Management	38,127.57	193,210.87	310,664.00	117,453.13
Planning	10,703.31	83,775.15	137,453.00	53,677.85
Extension Service-Operations	54,801.10	238,145.05	487,220.00	249,074.95
Extension Service-Parenting Resourc	5,812.80	26,592.29	55,154.00	28,561.71
Social Service Indirect Costs	8,766.09	112,076.15	413,538.00	301,461.85
Veteran's Service Office	31,948.00	242,974.32	388,108.00	145,133.68
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<b>Total Expenditures</b>	<b>3,999,425.44</b>	<b>28,135,565.20</b>	<b>47,678,004.00</b>	<b>19,542,438.80</b>
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<b>Revenues Over (Under) Expenditures</b>	<b>\$ (2,523,101.35)</b>	<b>\$ 9,423,273.49</b>	<b>\$ (3,554,791.00)</b>	<b>\$ (12,978,064.49)</b>

	<u>Year to Date</u>	<u>Budget</u>	<u>Remaining Budget</u>
Revenues:			
202 Social Service Zone Board	11,000,281.09	11,772,639.00	772,357.91
211 County Road and Bridge	17,273,260.65	18,166,262.00	893,001.35
213 2009/2019 Flood Fund	-	-	-
214 2009/2019 Flood Recovery	-	73,946.00	73,946.00
216 Flood Mitigation/COVID	23,662.85	30,000.00	6,337.15
217 2010/2020 Flood Fund	22,501.85	100.00	(22,401.85)
218 2010/2020 Flood Recovery	-	-	-
219 Parenting Workshop	10,392.63	10,950.00	557.37
220 24/7 Sobriety Program	236,980.82	410,200.00	173,219.18
221 Sheriff Asset Forfeiture	353,896.76	225,000.00	(128,896.76)
222 Senior Citizens	1,828,528.43	1,853,049.00	24,520.57
224 911 Service	2,470,892.04	4,839,666.00	2,368,773.96
225 St. Atty Asset Forfeiture	54,678.59	3,000.00	(51,678.59)
226 JAIBG Fund	1,030.23	2,800.00	1,769.77
228 Civil Asset Forfeiture	53,836.45	40,000.00	(13,836.45)
229 Emergency Fund	15,523.40	20,000.00	4,476.60
231 Noxious Weed Control	450,322.29	493,126.00	42,803.71
232 Vector Control	1,122,244.03	1,276,125.00	153,880.97
233 County Park	22,662.90	38,500.00	15,837.10
234 Block Grant	-	-	-
235 Jail Commissory	263,201.19	443,680.00	180,478.81
236 Hazardous Plan/Response	8,642.71	8,700.00	57.29
237 Valley Water Rescue	43,191.46	42,931.00	(260.46)
238 NDRIN - County Recorder Project	686,238.19	886,000.00	199,761.81
239 Document Preservation - ROD	91,388.51	162,500.00	71,111.49
241 SWAT Vehicle Replacement	31.62	5,766.00	5,734.38
242 American Rescue Plan	17,668,205.00	17,668,205.00	-
246 Pass Through Grants	230,101.52	125,000.00	(105,101.52)
247 Public Safety Comm System	484,095.24	497,119.00	13,023.76
248 FM Diversion	620,983.04	909,884.00	288,900.96
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Total Revenues	55,036,773.49	60,005,148.00	4,968,374.51
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	<u>Year to Date</u>	<u>Budget</u>	<u>Remaining</u> <u>Budget</u>
<b>Expenditures:</b>			
202 Social Service Zone Board	6,776,914.31	11,772,639.00	4,995,724.69
211 County Road and Bridge	10,620,836.88	19,059,699.00	8,438,862.12
213 2009/2019 Flood Fund	-	-	-
214 2009/2019 Flood Recovery	-	73,665.00	73,665.00
216 Flood Mitigation/COVID	73,959.37	22,000.00	(51,959.37)
217 2010/2020 Flood Fund	3,998.95	-	(3,998.95)
218 2010/2020 Flood Recovery	-	-	-
219 Parenting Workshop	1,578.97	22,000.00	20,421.03
220 24/7 Sobriety Program	221,323.94	419,564.00	198,240.06
221 Drug Restitution	381,596.28	287,100.00	(94,496.28)
222 Senior Citizens	1,895,941.00	1,895,941.00	-
224 911 Service	3,086,834.46	4,839,666.00	1,752,831.54
225 St. Atty. Asset Forfeiture	2,576.18	2,500.00	(76.18)
226 JAIBG Fund	1,070.79	4,000.00	2,929.21
228 Civil Asset Forfeiture	51,446.93	40,000.00	(11,446.93)
229 Emergency Fund	-	2,000,000.00	2,000,000.00
231 Noxious Weed Control	319,383.03	608,460.00	289,076.97
232 Vector Control	852,367.87	1,310,456.00	458,088.13
233 County Park	27,063.75	48,995.00	21,931.25
234 Block Grant	-	-	-
235 Jail Commissory	208,768.80	175,460.00	(33,308.80)
236 Hazardous Plan/Response	7,507.20	8,500.00	992.80
237 Valley Water Rescue	27,703.31	43,500.00	15,796.69
238 NDRIN - County Recorder Project	637,614.23	1,103,700.00	466,085.77
239 Document Preservation - ROD	121,802.66	281,236.00	159,433.34
241 SWAT Vehicle Replacement	-	-	-
242 American Rescue Plan	1,871,401.92	514,250.00	(1,357,151.92)
246 Pass Through Grants	240,674.32	125,000.00	(115,674.32)
247 Public Safety Comm System	126,045.66	430,030.00	303,984.34
248 FM Diversion	707,850.33	909,884.00	202,033.67
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<b>Total Expenditures</b>	<b>\$ 28,266,261.14</b>	<b>\$ 45,998,245.00</b>	<b>\$ 17,731,983.86</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
4/22/2022	613,842.16	577,011.63
5/20/2022	1,526,674.55	1,435,074.08
6/21/2022	1,971,576.35	1,853,281.77
7/22/2022	1,811,968.57	1,703,250.46
8/19/2022	1,816,911.33	1,707,896.65
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**Cass County Sales Tax Monthly Comparision**

Month	2021	2022
January	1,587,940.99	1,587,312.19
February	1,445,794.87	2,471,070.77
March	1,428,216.93	1,434,195.23
April	1,588,269.26	613,842.16
May	1,924,292.66	1,526,674.55
June	1,247,864.18	1,971,576.35
July	2,134,078.28	1,811,968.57
August	1,928,026.98	1,816,911.33
September	1,941,367.18	-
October	1,846,222.17	-
November	1,578,911.41	-
December	2,245,078.73	-

**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	13,233,551	

\*Curently 94% of these dollars are transferred