

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	\$ 40,430,001.85	-	\$ 1,525,062.46	\$ 33,164,063.56	\$ 24,260,117.74

SPECIAL REVENUE FUNDS:						
202 Social Service Zone Board	709,081.46	11,054,997.59	-	-	8,428,335.44	3,335,743.61
211 County Road and Bridge	4,026,594.72	18,899,381.37	-	-	14,526,908.13	8,399,067.96
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	42,090.69	-	-	83,626.87	7,341,198.94
217 2010/2020 Flood Fund	32,267.35	22,629.49	-	-	15,309.33	39,587.51
218 2010/2020 Flood Recovery	-	-	-	-	-	-
219 Parenting Workshop	35,721.86	10,504.50	-	-	1,578.97	44,647.39
220 24/7 Sobriety Program	23,042.39	297,039.81	-	-	285,713.00	34,369.20
221 Sheriff Asset Forfeiture	153,432.24	427,340.45	-	-	392,785.52	187,987.17
222 Senior Citizens	133,102.98	1,856,653.50	-	-	1,895,941.00	93,815.48
224 911 Service	-	3,232,136.11	-	-	3,955,083.47	(722,947.36)
225 St. Atty. Asset Forfeiture	259,176.79	55,461.25	-	-	2,576.18	312,061.86
226 JAIBG Fund	66,040.92	1,395.18	-	-	2,608.66	64,827.44
228 Civil Asset Forfeiture	57,980.53	56,328.45	-	-	106,720.18	7,588.80
229 Emergency & Flood Mitigation	4,814,155.24	27,667.07	-	-	-	4,841,822.31
233 County Park	120,258.30	28,924.84	-	-	45,584.90	103,598.24
234 Block Grant	-	-	-	-	-	-
235 Jail Commissary	500,840.77	329,439.54	-	-	263,188.31	567,092.00
236 Hazardous Plan/Response	30,715.08	8,722.78	-	-	7,507.20	31,930.66
237 Valley Water Rescue	8,030.06	43,250.58	-	-	27,759.91	23,520.73
238 NDRIN - County Recorder Project	1,485,430.31	888,202.26	-	-	737,285.50	1,636,347.07
239 Document Preservation - ROD	600,363.25	106,130.12	-	-	93,056.66	613,436.71
241 SWAT Vehicle Replacement	9,823.42	56.39	-	-	-	9,879.81
242 American Rescue Plan	14,143,627.64	17,668,205.00	-	-	2,208,862.13	48,164,322.41
246 Pass Through Grants	10,572.80	250,951.45	-	-	261,795.50	(271.25)
247 Public Safety Comm System	122,090.56	497,379.23	-	-	134,624.72	484,845.07
248 FM Diversion	5,211.58	796,911.23	-	-	901,115.27	(98,992.46)
249 Opioid Abatement Fund	-	20,461.69	-	-	-	20,461.69
TOTAL SPECIAL REVENUE FUNDS	34,617,980.83	56,622,260.57	-	-	34,377,966.85	56,862,274.55

DEBT SERVICE FUNDS:						
303 Greyhawk Estates Subdivision	-	-	-	-	-	-
311 Wild Rice River Estates	4,614.40	15,008.69	-	-	15,547.50	4,075.59
318 Grandberg/ Amber Plains	5,744.69	21,871.83	-	-	26,261.25	1,355.27
319 2010 Bond Issue S & I	132,125.00	761,339.34	-	-	859,740.00	33,724.34
320 Special Assess Deficiency	10,357.74	59.46	-	-	-	10,417.20
TOTAL DEBT SERVICE FUNDS	152,841.83	798,279.32	-	-	901,548.75	49,572.40

CAPITAL PROJECTS FUNDS:						
401 Building Fund	3,838,616.56	5,176,269.61	1,525,062.46	-	710,795.98	9,829,152.65
402 Round Hill Subdivision	28,925.86	166.18	-	-	-	29,092.04

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

	Beginning Balance	Revenues	Transfers In	Transfers Out	Expenditures	Ending Balance
413 Forest River Subdivision	31,171.27	179.07	-	-	-	31,350.34
418 Grandberg/ Amber Plains	7,335.78	42.10	-	-	-	7,377.88
420 Flood Control Sales Tax	9,330,255.17	13,458,157.69	-	-	12,670,611.64	10,117,801.22
421 Flood Control Loan Funds	-	-	-	-	-	-
422 Career Workforce Academy	42,980.30	1,002,559.21	-	-	1,000,000.00	45,539.51
TOTAL CAPITAL PROJECTS FUNDS	13,279,284.94	19,637,373.86	1,525,062.46	-	14,381,407.62	20,060,313.64
INTERNAL SERVICE FUNDS:						
501 Cass County Health Insurance	5,019,704.87	5,328,889.17	-	-	5,137,567.39	5,211,026.65
502 Telephone System Operating	235,835.05	94,976.09	-	-	303,658.04	27,153.10
504 Motor Pool Operating	91,515.75	38,947.18	-	-	34,145.94	96,316.99
505 Dental Insurance Trust	566,221.55	307,464.25	-	-	275,971.96	597,713.84
TOTAL INTERNAL SERVICE FUNDS	5,913,277.22	5,770,276.69	-	-	5,751,343.33	5,932,210.58
TOTAL COUNTY FUNDS	72,482,626.73	123,258,192.29	1,525,062.46	1,525,062.46	88,576,330.11	107,164,488.91
=====						
AGENCY FUNDS HELD BY COUNTY:						
Miscellaneous Agency Funds	125,678.73	733,676.37	-	-	758,106.15	101,248.95
TAX COLLECTION FUNDS:						
Estimated Taxes	99,119.02	46.66	-	-	99,365.68	(200.00)
Township Tax Collections	679,392.03	2,898,099.13	-	-	3,392,335.05	185,156.11
City Tax Collections	15,086,464.57	113,620,667.09	-	-	126,115,384.51	2,591,747.15
Park District Tax Collections	3,975,846.67	25,351,003.48	-	-	28,647,192.34	679,657.81
Fire District Tax Collections	207,694.85	780,345.75	-	-	970,997.73	17,042.87
School Dist Tax Collections	21,940,889.44	123,169,718.92	-	-	141,852,459.92	3,258,148.44
Water Resource Tax Collection	1,963,068.23	8,277,724.62	-	-	10,117,489.26	123,303.59
Other District Tax Collection	538,389.38	3,756,880.41	-	-	4,152,732.50	142,537.29
TOTAL TAX COLLECTION FUNDS	44,490,864.19	277,854,486.06	-	-	315,347,956.99	6,997,393.26
Collections for State Government	10,271.97	35,238.46	-	-	33,938.17	11,572.26
TOTAL AGENCY FUNDS HELD BY COUNTY	44,626,814.89	278,623,400.89	-	-	316,140,001.31	7,110,214.47
=====						
COMPONENT UNIT FUNDS HELD BY COUNTY:						
Noxious Weed	326,746.14	465,777.93	-	-	583,458.52	209,065.55
Vector Control	413,672.93	1,155,616.16	-	-	950,655.83	618,633.26
TOTAL COMPONENT UNITS FUNDS HELD	740,419.07	1,621,394.09	-	-	1,534,114.35	827,698.81
=====						
TOTAL ALL FUNDS	\$ 117,849,860.69	\$ 403,502,987.27	\$ 1,525,062.46	\$ 1,525,062.46	\$ 406,250,445.77	\$ 115,102,402.19

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

11/07/22
11:17 AM
1. 1

	<u>Month ending</u>		<u>Budget</u>	<u>Remaining</u>
	<u>Oct 31, 2022</u>	<u>Year to Date</u>	<u>Budget</u>	<u>Budget</u>
Revenues:				
Taxes	\$ 667,447.71	\$ 29,765,468.20	\$ 29,600,389.00	\$ (165,079.20)
Licenses, Permits and Fees	5,328.60	60,576.71	63,500.00	2,923.29
Intergovernmental Revenues	748,970.54	7,452,968.38	7,994,380.00	541,411.62
Charges for Services	302,533.65	3,310,388.91	3,945,678.00	635,289.09
Fines and Forfeitures	3,992.08	35,429.30	41,000.00	5,570.70
Miscellaneous Revenues	(125,435.74)	(194,829.65)	2,478,266.00	2,673,095.65
<hr style="border-top: 1px dashed black;"/>				
Total Revenues	1,602,836.84	40,430,001.85	44,123,213.00	3,693,211.15
<hr style="border-top: 1px dashed black;"/>				
Expenditures:				
County Commission-Operations	31,637.34	1,838,770.00	2,834,685.00	995,915.00
County Commission-Projects	4,002.39	677,428.67	727,744.00	50,315.33
County Commission-Public Service Ag	74,863.53	2,020,869.33	2,223,693.00	202,823.67
County Coordinator- Operations	53,393.61	476,687.93	690,366.00	213,678.07
Buildings & Grounds-Operations	23,990.18	236,334.68	301,013.00	64,678.32
Buildings & Grounds-Courthouse	69,680.85	610,540.41	685,000.00	74,459.59
Buildings & Grounds-Jail	84,859.07	851,680.68	1,055,590.00	203,909.32
Buildings & Grounds-Annex	134,617.30	403,586.30	447,134.00	43,547.70
Buildings & Grounds - Public Safety	7,956.19	124,641.06	147,884.00	23,242.94
Buildings & Grounds-Risk Management	3,936.97	39,369.69	47,757.00	8,387.31
Information Technology	133,982.76	1,158,458.26	1,722,016.00	563,557.74
Information Technology-GIS System	18,942.76	242,756.54	285,672.00	42,915.46
Information Technology - AS400	93,057.29	941,836.00	1,443,858.00	502,022.00
Auditor-Operations	108,543.27	1,005,575.17	1,424,615.00	419,039.83
Auditor-Cemetery (Springvale)	1,338.25	14,654.50	41,477.00	26,822.50
Auditor-Elections	25,994.53	286,122.56	772,081.00	485,958.44
County Recorder	53,245.84	567,359.16	711,816.00	144,456.84
Director of Tax Equalization	47,804.77	442,898.46	570,160.00	127,261.54
State's Attorney-Operations	303,834.34	3,188,529.61	4,108,908.00	920,378.39
State's Attorney-Victim Witness	21,681.84	222,533.77	271,636.00	49,102.23
State's Attorney-Child Welfare	46,495.70	451,417.21	635,735.00	184,317.79
County Coroner	32,093.83	309,409.50	652,589.00	343,179.50
Sheriff-Operations	787,714.37	7,865,940.82	9,090,975.00	1,225,034.18
Sheriff-Reservists	1,174.75	14,308.81	56,939.00	42,630.19
Sheriff-County Jail	1,012,230.30	9,130,707.66	14,211,866.00	5,081,158.34
Sheriff-Detention Center	5,000.00	436,593.50	724,658.00	288,064.50
Emergency Management	17,137.28	227,565.28	310,664.00	83,098.72
Planning	9,482.18	102,008.05	137,453.00	35,444.95
Extension Service-Operations	50,694.50	317,340.34	487,220.00	169,879.66
Extension Service-Parenting Resourc	6,507.60	33,199.89	55,154.00	21,954.11
Social Service Indirect Costs	9,956.11	130,129.09	413,538.00	283,408.91
Veteran's Service Office	45,358.12	319,873.09	388,108.00	68,234.91
<hr style="border-top: 1px dashed black;"/>				
Total Expenditures	3,321,207.82	34,689,126.02	47,678,004.00	12,988,877.98
<hr style="border-top: 1px dashed black;"/>				
Revenues Over (Under) Expenditures	\$ (1,718,370.98)	\$ 5,740,875.83	\$ (3,554,791.00)	\$ (9,295,666.83)

	<u>Year to Date</u>	<u>Budget</u>	<u>Remaining Budget</u>
Revenues:			
202 Social Service Zone Board	11,054,997.59	11,772,639.00	717,641.41
211 County Road and Bridge	18,899,381.37	18,166,262.00	(733,119.37)
213 2009/2019 Flood Fund	-	-	-
214 2009/2019 Flood Recovery	-	73,946.00	73,946.00
216 Flood Mitigation/COVID	42,090.69	30,000.00	(12,090.69)
217 2010/2020 Flood Fund	22,629.49	100.00	(22,529.49)
218 2010/2020 Flood Recovery	-	-	-
219 Parenting Workshop	10,504.50	10,950.00	445.50
220 24/7 Sobriety Program	297,039.81	410,200.00	113,160.19
221 Sheriff Asset Forfeiture	427,340.45	225,000.00	(202,340.45)
222 Senior Citizens	1,856,653.50	1,853,049.00	(3,604.50)
224 911 Service	3,232,136.11	4,839,666.00	1,607,529.89
225 St. Atty Asset Forfeiture	55,461.25	3,000.00	(52,461.25)
226 JAIBG Fund	1,395.18	2,800.00	1,404.82
228 Civil Asset Forfeiture	56,328.45	40,000.00	(16,328.45)
229 Emergency Fund	27,667.07	20,000.00	(7,667.07)
231 Noxious Weed Control	465,777.93	493,126.00	27,348.07
232 Vector Control	1,155,616.16	1,276,125.00	120,508.84
233 County Park	28,924.84	38,500.00	9,575.16
234 Block Grant	-	-	-
235 Jail Commissory	329,439.54	443,680.00	114,240.46
236 Hazardous Plan/Response	8,722.78	8,700.00	(22.78)
237 Valley Water Rescue	43,250.58	42,931.00	(319.58)
238 NDRIN - County Recorder Project	888,202.26	886,000.00	(2,202.26)
239 Document Preservation - ROD	106,130.12	162,500.00	56,369.88
241 SWAT Vehicle Replacement	56.39	5,766.00	5,709.61
242 American Rescue Plan	17,668,205.00	17,668,205.00	-
246 Pass Through Grants	250,951.45	125,000.00	(125,951.45)
247 Public Safety Comm System	497,379.23	497,119.00	(260.23)
248 FM Diversion	796,911.23	909,884.00	112,972.77
249 Opioid Abatement Fund	20,461.69	-	(20,461.69)

Total Revenues	58,243,654.66	60,005,148.00	1,761,493.34
=====			

	<u>Year to Date</u>	<u>Budget</u>	<u>Remaining</u> <u>Budget</u>
Expenditures:			
202 Social Service Zone Board	8,428,335.44	11,772,639.00	3,344,303.56
211 County Road and Bridge	14,526,908.13	19,059,699.00	4,532,790.87
213 2009/2019 Flood Fund	-	-	-
214 2009/2019 Flood Recovery	-	73,665.00	73,665.00
216 Flood Mitigation/COVID	83,626.87	22,000.00	(61,626.87)
217 2010/2020 Flood Fund	15,309.33	-	(15,309.33)
218 2010/2020 Flood Recovery	-	-	-
219 Parenting Workshop	1,578.97	22,000.00	20,421.03
220 24/7 Sobriety Program	285,713.00	419,564.00	133,851.00
221 Drug Restitution	392,785.52	287,100.00	(105,685.52)
222 Senior Citizens	1,895,941.00	1,895,941.00	-
224 911 Service	3,955,083.47	4,839,666.00	884,582.53
225 St. Atty. Asset Forfeiture	2,576.18	2,500.00	(76.18)
226 JAIBG Fund	2,608.66	4,000.00	1,391.34
228 Civil Asset Forfeiture	106,720.18	40,000.00	(66,720.18)
229 Emergency Fund	-	2,000,000.00	2,000,000.00
231 Noxious Weed Control	583,458.52	608,460.00	25,001.48
232 Vector Control	950,655.83	1,310,456.00	359,800.17
233 County Park	45,584.90	48,995.00	3,410.10
234 Block Grant	-	-	-
235 Jail Commissory	263,188.31	175,460.00	(87,728.31)
236 Hazardous Plan/Response	7,507.20	8,500.00	992.80
237 Valley Water Rescue	27,759.91	43,500.00	15,740.09
238 NDRIN - County Recorder Project	737,285.50	1,103,700.00	366,414.50
239 Document Preservation - ROD	93,056.66	281,236.00	188,179.34
241 SWAT Vehicle Replacement	-	-	-
242 American Rescue Plan	2,208,862.13	514,250.00	(1,694,612.13)
246 Pass Through Grants	261,795.50	125,000.00	(136,795.50)
247 Public Safety Comm System	134,624.72	430,030.00	295,405.28
248 FM Diversion	901,115.27	909,884.00	8,768.73
249 Opioid Abatement Fund	-	-	-

Total Expenditures	\$ 35,912,081.20	\$ 45,998,245.00	\$ 10,086,163.80
=====			

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
9/22/2022	2,321,971.24	2,182,652.97
10/21/2022	1,905,477.39	1,791,148.75

-

Cass County Sales Tax Monthly Comparison

Month	2021	2022	Variance
January	1,587,940.99	1,587,312.19	(628.80)
February	1,445,794.87	2,471,070.77	1,025,275.90
March	1,428,216.93	1,434,195.23	5,978.30
April	1,588,269.26	613,842.16	(974,427.10)
May	1,924,292.66	1,526,674.55	(397,618.11)
June	1,247,864.18	1,971,576.35	723,712.17
July	2,134,078.28	1,811,968.57	(322,109.71)
August	1,928,026.98	1,816,911.33	(111,115.65)
September	1,941,367.18	2,321,971.24	380,604.06
October	1,846,222.17	1,905,477.39	59,255.22
November	1,578,911.41	-	-
December	2,245,078.73	-	-
	20,896,063.64	17,460,999.78	388,926.28

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	17,461,000	

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