

CASS COUNTY GOVERNMENT  
STATEMENT OF FUND ACTIVITY  
FOR THE YEAR ENDED DECEMBER 31, 2023

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	<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	\$ 20,047,964.91	\$ 17,854,838.18	-	-	\$ 4,775,451.39	\$ 33,127,351.70	
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SPECIAL REVENUE FUNDS:							
202 Social Service Zone Board	1,477,882.91	5,841,750.00	-	-	772,454.92	6,547,177.99	
211 County Road and Bridge	(3,098,932.77)	12,910,802.81	-	-	445,660.05	9,366,209.99	
213 2009/2019 Flood Fund	(38,062.50)	-	-	-	-	(38,062.50)	
214 2009/2019 Flood Recovery	(306.38)	-	-	-	-	(306.38)	
216 Flood Mitigation/COVID	7,381,370.09	-	-	-	-	7,381,370.09	
217 2010/2020 Flood Fund	39,841.99	-	-	-	-	39,841.99	
218 2010/2020 Flood Recovery	-	-	-	-	-	-	
219 Parenting Workshop	44,948.34	-	-	-	-	44,948.34	
220 24/7 Sobriety Program	4,878.59	27,928.00	-	-	9,603.58	23,203.01	
221 Sheriff Asset Forfeiture	251,378.87	1,402.48	-	-	2,676.50	250,104.85	
222 Senior Citizens	97,686.05	562,310.48	-	-	-	659,996.53	
224 911 Service	(502,408.04)	1,660.33	-	-	323,384.16	(824,131.87)	
225 St. Atty. Asset Forfeiture	315,912.11	33,496.45	-	-	-	349,408.56	
226 JAIBG Fund	64,620.18	200.00	-	-	-	64,820.18	
228 Civil Asset Forfeiture	9,208.00	-	-	-	-	9,208.00	
229 Emergency & Flood Mitigation	4,874,461.13	-	-	-	-	4,874,461.13	
233 County Park	118,131.27	-	-	-	209.36	117,921.91	
234 Block Grant	-	-	-	-	-	-	
235 Jail Commissary	564,304.23	33,829.23	-	-	5,692.36	592,441.10	
236 Hazardous Plan/Response	32,333.55	-	-	-	-	32,333.55	
237 Valley Water Rescue	11,904.30	42,631.00	-	-	88.22	54,447.08	
238 NDRIN - County Recorder Project	1,435,759.70	45,038.00	-	-	61,600.87	1,419,196.83	
239 Document Preservation - ROD	605,404.82	37,272.60	-	-	28,609.55	614,067.87	
241 SWAT Vehicle Replacement	15,576.08	-	-	-	-	15,576.08	
242 American Rescue Plan	28,627,645.19	-	-	-	-	28,627,645.19	
246 Pass Through Grants	(2,420.64)	-	-	-	-	(2,420.64)	
247 Public Safety Comm System	418,155.39	281,022.17	-	-	13,117.52	686,060.04	
248 FM Diversion	(116,936.57)	108,175.00	-	-	117,467.65	(126,229.22)	
249 Opioid Abatement Fund	41,965.93	82,809.63	-	-	-	124,775.56	
250 Local Asst and Tribal Consist	50,000.00	-	-	-	-	50,000.00	
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TOTAL SPECIAL REVENUE FUNDS	42,724,301.82	20,010,328.18	-	-	1,780,564.74	60,954,065.26	
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DEBT SERVICE FUNDS:							
303 Greyhawk Estates Subdivision	-	-	-	-	-	-	
311 Wild Rice River Estates	4,075.59	10,552.98	-	-	-	14,628.57	
318 Grandberg/ Amber Plains	1,897.67	-	-	-	-	1,897.67	
319 2010 Bond Issue S & I	36,371.45	1,281.46	-	-	-	37,652.91	
320 Special Assess Deficiency	10,487.40	-	-	-	-	10,487.40	
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TOTAL DEBT SERVICE FUNDS	52,832.11	11,834.44	-	-	-	64,666.55	
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CAPITAL PROJECTS FUNDS:							
401 Building Fund	9,240,247.77	2,530,530.12	-	-	-	11,770,777.89	

CASS COUNTY GOVERNMENT  
 STATEMENT OF FUND ACTIVITY  
 FOR THE YEAR ENDED DECEMBER 31, 2023

	Beginning Balance	Revenues	Transfers In	Transfers Out	Expenditures	Ending Balance
402 Round Hill Subdivision	29,288.13	-	-	-	-	29,288.13
413 Forest River Subdivision	31,561.65	-	-	-	-	31,561.65
418 Grandberg/ Amber Plains	7,427.59	-	-	-	-	7,427.59
420 Flood Control Sales Tax	8,036,938.09	1,892,168.21	-	-	-	9,929,106.30
421 Flood Control Loan Funds	-	-	-	-	-	-
422 Career Workforce Academy	49,084.66	562,310.48	-	-	-	611,395.14
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TOTAL CAPITAL PROJECTS FUNDS	17,394,547.89	4,985,008.81	-	-	-	22,379,556.70
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INTERNAL SERVICE FUNDS:						
501 Cass County Health Insurance	5,148,165.73	521,692.28	-	-	595,465.64	5,074,392.37
502 Telephone System Operating	388,117.29	214.26	-	-	38,667.75	349,663.80
504 Motor Pool Operating	98,299.01	-	-	-	126.96	98,172.05
505 Dental Insurance Trust	601,608.48	27,815.88	-	-	21,239.68	608,184.68
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TOTAL INTERNAL SERVICE FUNDS	6,236,190.51	549,722.42	-	-	655,500.03	6,130,412.90
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TOTAL COUNTY FUNDS	86,455,837.24	43,411,732.03	-	-	7,211,516.16	122,656,053.11
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AGENCY FUNDS HELD BY COUNTY:						
Miscellaneous Agency Funds	83,731.55	170,490.25	-	-	143,480.37	110,741.43
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TAX COLLECTION FUNDS:						
Estimated Taxes	39,844.00	168.00	-	-	3,702.80	36,309.20
Township Tax Collections	666,391.80	1,061,719.48	-	-	628,430.40	1,099,680.88
City Tax Collections	13,521,647.38	53,800,969.78	-	-	13,521,916.42	53,800,700.74
Park District Tax Collections	3,727,298.54	13,214,646.63	-	-	3,727,298.54	13,214,646.63
Fire District Tax Collections	208,909.78	425,944.23	-	-	208,909.78	425,944.23
School Dist Tax Collections	19,231,137.21	60,691,751.65	-	-	19,231,137.21	60,691,751.65
Water Resource Tax Collection	1,954,211.97	3,599,607.02	-	-	1,954,211.97	3,599,607.02
Other District Tax Collection	506,895.54	2,016,385.76	-	-	506,895.90	2,016,385.40
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TOTAL TAX COLLECTION FUNDS	39,856,336.22	134,811,192.55	-	-	39,782,503.02	134,885,025.75
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Collections for State Government	8,652.75	2,050.00	-	-	-	10,702.75
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TOTAL AGENCY FUNDS HELD BY COUNTY	39,948,720.52	134,983,732.80	-	-	39,925,983.39	135,006,469.93
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COMPONENT UNIT FUNDS HELD BY COUNTY:						
Noxious Weed	246,698.52	278,142.04	-	-	12,038.79	512,801.77
Vector Control	583,383.30	477,963.91	-	-	26,485.47	1,034,861.74
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TOTAL COMPONENT UNITS FUNDS HELD	830,081.82	756,105.95	-	-	38,524.26	1,547,663.51
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TOTAL ALL FUNDS	\$ 127,234,639.58	\$ 179,151,570.78	-	-	\$ 47,176,023.81	\$ 259,210,186.55
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CASS COUNTY GOVERNMENT  
GENERAL FUND  
Statement of Revenues & Expenditures  
For the Year Ended Dec 31, 2023

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	<u>Month ending</u>		<u>Budget</u>	<u>Remaining</u>
	<u>Jan 31, 2023</u>	<u>Year to Date</u>	<u>Budget</u>	<u>Budget</u>
<b>Revenues:</b>				
Taxes	\$ 16,869,313.54	\$ 16,869,313.54	\$ 32,434,094.00	\$ 15,564,780.46
Licenses, Permits and Fees	4,721.10	4,721.10	68,500.00	63,778.90
Intergovernmental Revenues	634,567.71	634,567.71	8,668,661.00	8,034,093.29
Charges for Services	318,882.01	318,882.01	3,924,442.00	3,605,559.99
Fines and Forfeitures	-	-	40,600.00	40,600.00
Miscellaneous Revenues	27,353.82	27,353.82	222,978.00	195,624.18
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<b>Total Revenues</b>	<b>17,854,838.18</b>	<b>17,854,838.18</b>	<b>45,359,275.00</b>	<b>27,504,436.82</b>
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<b>Expenditures:</b>				
County Commission-Operations	30,722.84	30,722.84	1,548,517.00	1,517,794.16
County Commission-Projects	103,625.31	103,625.31	739,744.00	636,118.69
County Commission-Public Service Ag	1,673,350.00	1,673,350.00	2,660,965.00	987,615.00
County Coordinator- Operations	53,333.32	53,333.32	724,005.00	670,671.68
Buildings & Grounds-Operations	24,771.07	24,771.07	321,093.00	296,321.93
Buildings & Grounds-Courthouse	58,192.69	58,192.69	790,000.00	731,807.31
Buildings & Grounds-Jail	28,938.00	28,938.00	1,306,105.00	1,277,167.00
Buildings & Grounds-Annex	25,417.14	25,417.14	532,600.00	507,182.86
Buildings & Grounds - Public Safety	15,366.08	15,366.08	199,384.00	184,017.92
Buildings & Grounds-Risk Management	4,181.23	4,181.23	50,188.00	46,006.77
Information Technology	127,338.46	127,338.46	1,419,278.00	1,291,939.54
Information Technology-GIS System	69,340.29	69,340.29	296,765.00	227,424.71
Information Technology - AS400	160,713.33	160,713.33	288,109.00	127,395.67
Auditor-Operations	96,033.07	96,033.07	1,253,421.00	1,157,387.93
Auditor-Cemetery (Springvale)	583.78	583.78	31,729.00	31,145.22
Auditor-Elections	600.04	600.04	334,980.00	334,379.96
County Recorder	53,131.56	53,131.56	711,788.00	658,656.44
Director of Tax Equalization	63,231.06	63,231.06	588,637.00	525,405.94
State's Attorney-Operations	335,852.22	335,852.22	4,240,630.00	3,904,777.78
State's Attorney-Victim Witness	22,702.36	22,702.36	280,636.00	257,933.64
State's Attorney-Child Welfare	33,707.05	33,707.05	623,014.00	589,306.95
County Coroner	44,851.73	44,851.73	546,454.00	501,602.27
Sheriff-Operations	731,374.66	731,374.66	10,155,941.00	9,424,566.34
Sheriff-Reservists	-	-	49,685.00	49,685.00
Sheriff-County Jail	841,928.55	841,928.55	14,312,784.00	13,470,855.45
Sheriff-Detention Center	-	-	701,807.00	701,807.00
Emergency Management	56,904.57	56,904.57	353,087.00	296,182.43
Planning	8,953.23	8,953.23	128,203.00	119,249.77
Extension Service-Operations	22,748.04	22,748.04	512,918.00	490,169.96
Extension Service-Parenting Resourc	785.56	785.56	55,580.00	54,794.44
Social Service Indirect Costs	51,822.09	51,822.09	275,000.00	223,177.91
Veteran's Service Office	34,952.06	34,952.06	433,513.00	398,560.94
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<b>Total Expenditures</b>	<b>4,775,451.39</b>	<b>4,775,451.39</b>	<b>46,466,560.00</b>	<b>41,691,108.61</b>
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<b>Revenues Over (Under) Expenditures</b>	<b>\$ 13,079,386.79</b>	<b>\$ 13,079,386.79</b>	<b>(\$ 1,107,285.00)</b>	<b>(\$ 14,186,671.79)</b>

	<u>Year to Date</u>	<u>Budget</u>	<u>Remaining Budget</u>
<b>Revenues:</b>			
202 Social Service Zone Board	5,841,750.00	11,875,924.00	6,034,174.00
211 County Road and Bridge	12,910,802.81	27,732,448.00	14,821,645.19
213 2009/2019 Flood Fund	-	-	-
214 2009/2019 Flood Recovery	-	-	-
216 Flood Mitigation/COVID	-	10,000.00	10,000.00
217 2010/2020 Flood Fund	-	-	-
218 2010/2020 Flood Recovery	-	-	-
219 Parenting Workshop	-	14,080.00	14,080.00
220 24/7 Sobriety Program	27,928.00	413,000.00	385,072.00
221 Sheriff Asset Forfeiture	1,402.48	172,000.00	170,597.52
222 Senior Citizens	562,310.48	2,035,584.00	1,473,273.52
224 911 Service	1,660.33	5,024,076.00	5,022,415.67
225 St. Atty Asset Forfeiture	33,496.45	12,000.00	(21,496.45)
226 JAIBG Fund	200.00	2,800.00	2,600.00
228 Civil Asset Forfeiture	-	40,000.00	40,000.00
229 Emergency Fund	-	20,000.00	20,000.00
231 Noxious Weed Control	278,142.04	540,921.00	262,778.96
232 Vector Control	477,963.91	1,443,750.00	965,786.09
233 County Park	-	40,500.00	40,500.00
234 Block Grant	-	-	-
235 Jail Commissory	33,829.23	443,680.00	409,850.77
236 Hazardous Plan/Response	-	8,750.00	8,750.00
237 Valley Water Rescue	42,631.00	42,931.00	300.00
238 NDRIN - County Recorder Project	45,038.00	988,000.00	942,962.00
239 Document Preservation - ROD	37,272.60	112,000.00	74,727.40
241 SWAT Vehicle Replacement	-	7,190.00	7,190.00
242 American Rescue Plan	-	-	-
246 Pass Through Grants	-	125,000.00	125,000.00
247 Public Safety Comm System	281,022.17	545,214.00	264,191.83
248 FM Diversion	108,175.00	922,311.00	814,136.00
249 Opioid Abatement Fund	82,809.63	-	(82,809.63)
250 Local Asst and Tribal Consist	-	-	-
<b>Total Revenues</b>	<b>20,766,434.13</b>	<b>52,572,159.00</b>	<b>31,805,724.87</b>

	<u>Year to Date</u>	<u>Budget</u>	<u>Remaining Budget</u>
<b>Expenditures:</b>			
202 Social Service Zone Board	772,454.92	11,875,924.00	11,103,469.08
211 County Road and Bridge	445,660.05	26,966,714.00	26,521,053.95
213 2009/2019 Flood Fund	-	-	-
214 2009/2019 Flood Recovery	-	-	-
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	9,603.58	425,357.00	415,753.42
221 Drug Restitution	2,676.50	290,100.00	287,423.50
222 Senior Citizens	-	2,137,179.00	2,137,179.00
224 911 Service	323,384.16	5,024,076.00	4,700,691.84
225 St. Atty. Asset Forfeiture	-	2,000.00	2,000.00
226 JAIBG Fund	-	4,000.00	4,000.00
228 Civil Asset Forfeiture	-	40,000.00	40,000.00
229 Emergency Fund	-	-	-
231 Noxious Weed Control	12,038.79	611,083.00	599,044.21
232 Vector Control	26,485.47	1,531,781.00	1,505,295.53
233 County Park	209.36	54,345.00	54,135.64
234 Block Grant	-	-	-
235 Jail Commissory	5,692.36	171,442.00	165,749.64
236 Hazardous Plan/Response	-	9,300.00	9,300.00
237 Valley Water Rescue	88.22	43,500.00	43,411.78
238 NDRIN - County Recorder Project	61,600.87	1,084,000.00	1,022,399.13
239 Document Preservation - ROD	28,609.55	285,629.00	257,019.45
241 SWAT Vehicle Replacement	-	-	-
242 American Rescue Plan	-	10,000,000.00	10,000,000.00
246 Pass Through Grants	-	125,000.00	125,000.00
247 Public Safety Comm System	13,117.52	430,030.00	416,912.48
248 FM Diversion	117,467.65	922,311.00	804,843.35
249 Opioid Abatement Fund	-	-	-
250 Local Asst and Tribal Consist	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,819,089.00</b>	<b>\$ 62,077,771.00</b>	<b>\$ 60,258,682.00</b>

**Cass County Sales Tax 2023 Collections**

Date	Amount	Remitted to BND
1/24/2023	1,892,168.21	1,778,638.12

**Cass County Sales Tax Monthly Comparison**

Month	2022	2023	Variance
January	1,587,312.19	1,892,168.21	304,856.02
February	2,471,070.77		
March	1,434,195.23		
April	613,842.16		
May	1,526,674.55		
June	1,971,576.35		
July	1,811,968.57		
August	1,816,911.33		
September	2,321,971.24		
October	1,905,477.39		
November	1,828,464.08		
December	1,904,586.17		
	21,194,050.03	1,892,168.21	304,856.02

**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	21,194,050	297,986
2023	1,892,168	

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