

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

	<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	\$ 19,148,762.41	\$ 32,082,800.46	-	-	\$ 7,895,278.28	\$ 43,336,284.59

SPECIAL REVENUE FUNDS:						
202 Social Service Zone Board	1,543,548.37	5,824,909.45	-	-	1,587,677.04	5,780,780.78
211 County Road and Bridge	7,258,946.21	18,136,745.72	-	-	984,932.80	24,410,759.13
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	19,154.29	-	-	3,000.00	7,397,524.38
217 2010/2020 Flood Fund	39,841.99	103.38	-	-	-	39,945.37
218 2010/2020 Flood Recovery	-	-	-	-	-	-
219 Parenting Workshop	44,948.34	116.63	-	-	-	45,064.97
220 24/7 Sobriety Program	3,972.20	61,543.15	-	-	38,767.91	26,747.44
221 Sheriff Asset Forfeiture	250,799.12	61,662.20	-	-	233,105.36	79,355.96
222 Senior Citizens	97,686.05	1,906,072.09	-	-	1,987,179.00	16,579.14
224 911 Service	-	272,508.19	-	-	647,513.03	(375,004.84)
225 St. Atty. Asset Forfeiture	319,960.54	34,403.14	-	-	-	354,363.68
226 JAIBG Fund	64,620.18	368.20	-	-	-	64,988.38
228 Civil Asset Forfeiture	9,208.00	4,874.00	-	-	-	14,082.00
229 Emergency & Flood Mitigation	4,874,461.13	12,648.98	-	-	-	4,887,110.11
233 County Park	118,131.27	2,385.86	-	-	452.94	120,064.19
234 Block Grant	-	-	-	-	-	-
235 Jail Commissary	564,226.36	67,607.49	-	-	29,725.59	602,108.26
236 Hazardous Plan/Response	32,333.55	83.89	-	-	5,260.00	27,157.44
237 Valley Water Rescue	11,949.30	42,691.79	-	-	1,274.82	53,366.27
238 NDRIN - County Recorder Project	1,435,609.70	133,235.73	-	-	94,422.00	1,474,423.43
239 Document Preservation - ROD	605,404.82	42,520.06	-	-	27,987.35	619,937.53
241 SWAT Vehicle Replacement	15,576.08	40.40	-	-	-	15,616.48
242 American Rescue Plan	28,735,818.24	-	-	-	514,910.26	28,220,907.98
246 Pass Through Grants	-	-	-	-	-	-
247 Public Safety Comm System	404,131.46	499,531.66	-	-	26,357.01	877,306.11
248 FM Diversion	(109,083.68)	234,404.22	-	-	221,654.28	(96,333.74)
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

TOTAL SPECIAL REVENUE FUNDS	53,757,056.37	27,440,420.15	-	-	6,404,219.39	74,793,257.13

DEBT SERVICE FUNDS:						
303 Greyhawk Estates Subdivision	-	-	-	-	-	-
311 Wild Rice River Estates	4,075.59	14,070.64	-	-	-	18,146.23
318 Grandberg/ Amber Plains	1,897.67	4.91	-	-	-	1,902.58
319 2010 Bond Issue S & I	36,371.45	1,963.00	-	-	-	38,334.45
320 Special Assess Deficiency	10,487.40	27.20	-	-	-	10,514.60

TOTAL DEBT SERVICE FUNDS	52,832.11	16,065.75	-	-	-	68,897.86

CAPITAL PROJECTS FUNDS:						
401 Building Fund	9,687,317.77	4,529,051.77	-	-	15,548.50	14,200,821.04

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	75.99	-	-	-	29,364.12
413 Forest River Subdivision	31,561.65	81.89	-	-	-	31,643.54
418 Grandberg/ Amber Plains	7,427.59	19.26	-	-	-	7,446.85
420 Flood Control Sales Tax	10,200,049.53	449,100.01	-	-	-	10,649,149.54
421 Flood Control Loan Funds	-	-	-	-	-	-
422 Career Workforce Academy	49,084.66	1,001,013.26	-	-	-	1,050,097.92
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TOTAL CAPITAL PROJECTS FUNDS	20,004,729.33	5,979,342.18	-	-	15,548.50	25,968,523.01
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INTERNAL SERVICE FUNDS:						
501 Cass County Health Insurance	4,634,975.73	1,576,196.44	-	-	1,160,729.36	5,050,442.81
502 Telephone System Operating	380,264.40	11,490.54	-	-	38,890.25	352,864.69
504 Motor Pool Operating	98,299.01	5,088.04	-	-	3,475.78	99,911.27
505 Dental Insurance Trust	573,762.48	85,030.76	-	-	56,298.62	602,494.62
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TOTAL INTERNAL SERVICE FUNDS	5,687,301.62	1,677,805.78	-	-	1,259,394.01	6,105,713.39
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TOTAL COUNTY FUNDS	98,650,681.84	67,196,434.32	-	-	15,574,440.18	150,272,675.98
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AGENCY FUNDS HELD BY COUNTY:						
Miscellaneous Agency Funds	84,799.82	401,693.20	-	-	328,096.20	158,396.82
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TAX COLLECTION FUNDS:						
Estimated Taxes	39,844.00	189.00	-	-	3,703.80	36,329.20
Township Tax Collections	666,391.80	1,847,963.45	-	-	1,697,409.88	816,945.37
City Tax Collections	13,521,647.38	108,709,470.00	-	-	67,322,617.16	54,908,500.22
Park District Tax Collections	3,727,298.54	28,294,044.87	-	-	16,941,945.17	15,079,398.24
Fire District Tax Collections	208,909.78	755,552.88	-	-	634,854.01	329,608.65
School Dist Tax Collections	19,231,137.21	122,790,057.20	-	-	79,922,888.86	62,098,305.55
Water Resource Tax Collection	1,954,211.97	7,495,621.30	-	-	5,553,818.99	3,896,014.28
Other District Tax Collection	506,895.54	3,659,553.49	-	-	2,519,253.66	1,647,195.37
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TOTAL TAX COLLECTION FUNDS	39,856,336.22	273,552,452.19	-	-	174,596,491.53	138,812,296.88
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Collections for State Government	8,707.75	3,605.00	-	-	1,750.00	10,562.75
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TOTAL AGENCY FUNDS HELD BY COUNTY	39,949,843.79	273,957,750.39	-	-	174,926,337.73	138,981,256.45
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COMPONENT UNIT FUNDS HELD BY COUNTY:						
Noxious Weed	255,326.68	446,205.22	-	-	23,839.71	677,692.19
Vector Control	571,457.12	856,023.09	-	-	60,058.46	1,367,421.75
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TOTAL COMPONENT UNITS FUNDS HELD	826,783.80	1,302,228.31	-	-	83,898.17	2,045,113.94
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TOTAL ALL FUNDS	\$ 139,427,309.43	\$ 342,456,413.02	-	-	\$ 190,584,676.08	\$ 291,299,046.37
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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>Feb 28, 2023</u>	<u>Year to Date</u>	<u>Budget</u>	<u>Budget</u>
Revenues:				
Taxes	\$ 13,113,494.90	\$ 29,982,808.44	\$ 32,434,094.00	\$ 2,451,285.56
Licenses, Permits and Fees	8,381.93	13,103.03	68,500.00	55,396.97
Intergovernmental Revenues	753,710.57	1,388,278.28	8,668,661.00	7,280,382.72
Charges for Services	139,448.77	458,330.78	3,924,442.00	3,466,111.22
Fines and Forfeitures	2,710.00	2,710.00	40,600.00	37,890.00
Miscellaneous Revenues	210,216.11	237,569.93	222,978.00	(14,591.93)
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Total Revenues	14,227,962.28	32,082,800.46	45,359,275.00	13,276,474.54
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Expenditures:				
County Commission-Operations	32,218.23	62,941.07	1,548,517.00	1,485,575.93
County Commission-Projects	14,700.61	118,325.92	739,744.00	621,418.08
County Commission-Public Service Ag	58,918.52	1,732,268.52	2,660,965.00	928,696.48
County Coordinator- Operations	56,325.53	109,658.85	724,005.00	614,346.15
Buildings & Grounds-Operations	25,000.05	49,771.12	321,093.00	271,321.88
Buildings & Grounds-Courthouse	67,791.64	125,984.33	790,000.00	664,015.67
Buildings & Grounds-Jail	102,548.75	131,486.75	1,306,105.00	1,174,618.25
Buildings & Grounds-Annex	29,758.83	55,175.97	532,600.00	477,424.03
Buildings & Grounds - Public Safety	11,881.36	27,247.44	199,384.00	172,136.56
Buildings & Grounds-Risk Management	4,181.23	8,362.46	50,188.00	41,825.54
Information Technology	97,785.39	225,123.85	1,419,278.00	1,194,154.15
Information Technology-GIS System	20,083.71	89,424.00	296,765.00	207,341.00
Information Technology - AS400	82,874.48	243,587.81	288,109.00	44,521.19
Auditor-Operations	96,018.91	192,051.98	1,253,421.00	1,061,369.02
Auditor-Cemetery (Springvale)	559.78	1,143.56	31,729.00	30,585.44
Auditor-Elections	35,886.14	36,486.18	334,980.00	298,493.82
County Recorder	46,914.45	100,046.01	711,788.00	611,741.99
Director of Tax Equalization	44,035.27	107,266.33	588,637.00	481,370.67
State's Attorney-Operations	335,494.98	671,347.20	4,240,630.00	3,569,282.80
State's Attorney-Victim Witness	23,087.59	45,789.95	280,636.00	234,846.05
State's Attorney-Child Welfare	33,261.99	66,969.04	623,014.00	556,044.96
County Coroner	37,386.53	82,238.26	546,454.00	464,215.74
Sheriff-Operations	766,424.39	1,497,799.05	10,155,941.00	8,658,141.95
Sheriff-Reservists	(281.52)	(281.52)	49,685.00	49,966.52
Sheriff-County Jail	997,522.83	1,839,451.38	14,312,784.00	12,473,332.62
Sheriff-Detention Center	5,000.00	5,000.00	701,807.00	696,807.00
Emergency Management	18,284.01	75,188.58	353,087.00	277,898.42
Planning	9,022.15	17,975.38	128,203.00	110,227.62
Extension Service-Operations	23,874.80	46,622.84	512,918.00	466,295.16
Extension Service-Parenting Resourc	1,238.40	2,023.96	55,580.00	53,556.04
Social Service Indirect Costs	9,425.82	61,247.91	275,000.00	213,752.09
Veteran's Service Office	32,602.04	67,554.10	433,513.00	365,958.90
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Total Expenditures	3,119,826.89	7,895,278.28	46,466,560.00	38,571,281.72
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Revenues Over (Under) Expenditures	\$ 11,108,135.39	\$ 24,187,522.18	(\$ 1,107,285.00)	\$ (25,294,807.18)

	<u>Year to Date</u>	<u>Budget</u>	<u>Remaining Budget</u>
Revenues:			
202 Social Service Zone Board	5,824,909.45	11,875,924.00	6,051,014.55
211 County Road and Bridge	18,136,745.72	27,732,448.00	9,595,702.28
213 2009/2019 Flood Fund	-	-	-
214 2009/2019 Flood Recovery	-	-	-
216 Flood Mitigation/COVID	19,154.29	10,000.00	(9,154.29)
217 2010/2020 Flood Fund	103.38	-	(103.38)
218 2010/2020 Flood Recovery	-	-	-
219 Parenting Workshop	116.63	14,080.00	13,963.37
220 24/7 Sobriety Program	61,543.15	413,000.00	351,456.85
221 Sheriff Asset Forfeiture	61,662.20	172,000.00	110,337.80
222 Senior Citizens	1,906,072.09	2,035,584.00	129,511.91
224 911 Service	272,508.19	5,024,076.00	4,751,567.81
225 St. Atty Asset Forfeiture	34,403.14	12,000.00	(22,403.14)
226 JAIBG Fund	368.20	2,800.00	2,431.80
228 Civil Asset Forfeiture	4,874.00	40,000.00	35,126.00
229 Emergency Fund	12,648.98	20,000.00	7,351.02
231 Noxious Weed Control	446,205.22	540,921.00	94,715.78
232 Vector Control	856,023.09	1,443,750.00	587,726.91
233 County Park	2,385.86	40,500.00	38,114.14
234 Block Grant	-	-	-
235 Jail Commissory	67,607.49	443,680.00	376,072.51
236 Hazardous Plan/Response	83.89	8,750.00	8,666.11
237 Valley Water Rescue	42,691.79	42,931.00	239.21
238 NDRIN - County Recorder Project	133,235.73	988,000.00	854,764.27
239 Document Preservation - ROD	42,520.06	112,000.00	69,479.94
241 SWAT Vehicle Replacement	40.40	7,190.00	7,149.60
242 American Rescue Plan	-	-	-
246 Pass Through Grants	-	125,000.00	125,000.00
247 Public Safety Comm System	499,531.66	545,214.00	45,682.34
248 FM Diversion	234,404.22	922,311.00	687,906.78
249 Opioid Abatement Fund	82,809.63	-	(82,809.63)
250 Local Asst and Tribal Consist	-	-	-
Total Revenues	28,742,648.46	52,572,159.00	23,829,510.54

	<u>Year to Date</u>	<u>Budget</u>	<u>Remaining</u> <u>Budget</u>
Expenditures:			
202 Social Service Zone Board	1,587,677.04	11,875,924.00	10,288,246.96
211 County Road and Bridge	984,932.80	26,966,714.00	25,981,781.20
213 2009/2019 Flood Fund	-	-	-
214 2009/2019 Flood Recovery	-	-	-
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	38,767.91	425,357.00	386,589.09
221 Drug Restitution	233,105.36	290,100.00	56,994.64
222 Senior Citizens	1,987,179.00	2,137,179.00	150,000.00
224 911 Service	647,513.03	5,024,076.00	4,376,562.97
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	23,839.71	611,083.00	587,243.29
232 Vector Control	60,058.46	1,531,781.00	1,471,722.54
233 County Park	452.94	54,345.00	53,892.06
234 Block Grant	-	-	-
235 Jail Commissory	29,725.59	171,442.00	141,716.41
236 Hazardous Plan/Response	5,260.00	9,300.00	4,040.00
237 Valley Water Rescue	1,274.82	43,500.00	42,225.18
238 NDRIN - County Recorder Project	94,422.00	1,084,000.00	989,578.00
239 Document Preservation - ROD	27,987.35	285,629.00	257,641.65
241 SWAT Vehicle Replacement	-	-	-
242 American Rescue Plan	514,910.26	10,000,000.00	9,485,089.74
246 Pass Through Grants	-	125,000.00	125,000.00
247 Public Safety Comm System	26,357.01	430,030.00	403,672.99
248 FM Diversion	221,654.28	922,311.00	700,656.72
249 Opioid Abatement Fund	-	-	-
250 Local Asst and Tribal Consist	-	-	-

Total Expenditures	\$ 6,488,117.56	\$ 62,077,771.00	\$ 55,589,653.44
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Cass County Sales Tax 2023 Collections

Date	Amount	Remitted to BND
1/24/2023	1,892,168.21	1,778,638.12
2/22/2023	2,331,087.61	2,191,222.35

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	2,331,087.61	(139,983.16)
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		
	<u>21,194,050.03</u>	<u>4,223,255.82</u>	<u>164,872.86</u>

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	4,223,256	

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