

CASS COUNTY GOVERNMENT  
STATEMENT OF FUND ACTIVITY  
AS OF  
April 30, 2023

	Beginning Balance January 1, 2023	Revenues	Transfers In	Transfers Out	Expenditures	Ending Balance April 30, 2023
101 General Fund	19,171,493.00	35,177,987.46	-	-	14,836,297.99	39,513,182.47
SPECIAL REVENUE FUNDS:						
202 Social Service Zone Board	1,543,548.37	5,894,932.84	-	-	3,366,038.59	4,072,442.62
211 County Road and Bridge	8,091,986.02	18,540,653.75	-	-	2,647,129.13	23,985,510.64
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	62,240.00	-	-	9,000.00	7,434,610.09
217 2010/2020 Flood Fund	39,841.99	336.03	-	-	-	40,178.02
219 Parenting Workshop	44,948.34	6,994.10	-	-	350.00	51,592.44
220 24/7 Sobriety Program	3,967.20	93,059.60	-	-	95,362.79	1,664.01
221 Sheriff Asset Forfeiture	271,278.18	77,073.37	-	-	255,997.23	92,354.32
222 Senior Citizens	97,686.05	1,942,145.03	-	-	1,987,179.00	52,652.08
224 911 Service	(72,141.56)	691,212.70	-	-	1,428,239.59	(809,168.45)
225 St. Atty. Asset Forfeiture	319,960.54	36,467.07	-	-	-	356,427.61
226 JAIBG Fund	64,620.18	946.70	-	-	821.96	64,744.92
228 Civil Asset Forfeiture	9,208.00	12,429.00	-	-	-	21,637.00
229 Emergency & Flood Mitigation	4,874,461.13	41,113.17	-	-	-	4,915,574.30
233 County Park	118,131.27	4,309.86	-	-	1,858.23	120,582.90
235 Jail Commissary	564,226.36	117,980.93	-	-	80,824.76	601,382.53
236 Hazardous Plan/Response	32,333.55	242.06	-	-	5,447.88	27,127.73
237 Valley Water Rescue	11,949.30	42,875.93	-	-	4,014.64	50,810.59
238 NDRIN - County Recorder Project	1,435,609.70	248,798.99	-	-	150,310.22	1,534,098.47
239 Document Preservation - ROD	605,404.82	55,292.78	-	-	69,163.15	591,534.45
241 SWAT Vehicle Replacement	15,576.08	131.35	-	-	-	15,707.43
242 American Rescue Plan	28,680,860.02	900.00	-	-	1,071,754.53	27,610,005.49
244 2023 Flood Fund	-	-	-	-	105,320.36	(105,320.36)
246 Pass Through Grants	-	30,019.22	-	-	39,871.86	(9,852.64)
247 Public Safety Comm System	404,131.46	517,389.50	-	-	194,819.79	726,701.17
248 FM Diversion	(109,083.68)	433,988.32	-	-	435,379.00	(110,474.36)

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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
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>54,483,470.46</b>	<b>28,934,341.93</b>	<b>-</b>	<b>-</b>	<b>11,948,882.71</b>	<b>71,468,929.68</b>
<b>DEBT SERVICE FUNDS:</b>						
303 Greyhawk Estates Subdivision	-	-	-	-	-	-
311 Wild Rice River Estates	4,075.59	14,070.64	-	-	12766.25	5,379.98
318 Grandberg/ Amber Plains	1,897.67	15.98	-	-	-	1,913.65
319 2010 Bond Issue S & I	36,371.45	2,887.10	-	-	-	39,258.55
320 Special Assess Deficiency	10,487.40	88.43	-	-	-	10,575.83
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>52,832.11</b>	<b>17,062.15</b>	<b>-</b>	<b>-</b>	<b>12,766.25</b>	<b>57,128.01</b>
<b>CAPITAL PROJECTS FUNDS:</b>						
401 Building Fund	9,589,119.67	4,776,214.47	-	-	59037.82	14,306,296.32
402 Round Hill Subdivision	29,288.13	247.01	-	-	-	29,535.14
413 Forest River Subdivision	31,561.65	266.19	-	-	-	31,827.84
418 Grandberg/ Amber Plains	7,427.59	62.63	-	-	-	7,490.22
420 Flood Control Sales Tax	10,200,049.53	608,010.73	-	-	1367886.3	9,440,173.96
421 Flood Control Loan Funds	-	-	-	-	-	-
422 Career Workforce Academy	49,084.66	1,043,105.77	-	-	-	1,092,190.43
<b>TOTAL CAPITAL PROJECTS FUNDS</b>	<b>19,906,531.23</b>	<b>6,427,906.80</b>	<b>-</b>	<b>-</b>	<b>1,426,924.12</b>	<b>24,907,513.91</b>
<b>INTERNAL SERVICE FUNDS:</b>						
501 Cass County Health Insurance	4,237,219.70	2,710,345.18	-	-	2366524.84	4,581,040.04
502 Telephone System Operating	362,761.03	39,721.09	-	-	434758.36	(32,276.24)
504 Motor Pool Operating	84,059.33	8,615.67	-	-	13959.06	78,715.94
505 Dental Insurance Trust	559,735.48	144,688.41	-	-	120378.63	584,045.26
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>5,243,775.54</b>	<b>2,903,370.35</b>	<b>-</b>	<b>-</b>	<b>2,935,620.89</b>	<b>5,211,525.00</b>
<b>TOTAL COUNTY FUNDS</b>	<b>98,858,102.34</b>	<b>73,460,668.69</b>	<b>-</b>	<b>-</b>	<b>31,160,491.96</b>	<b>141,158,279.07</b>

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AGENCY FUNDS HELD BY COUNTY:

654-699 Miscellaneous Agency Funds	102,424.20	746,265.25	-	-	754,703.95	93,985.50
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TAX COLLECTION FUNDS:

650-651 Estimated Taxes	39,844.00	189.00	-	-	3,783.80	36,249.20
701-750 Township Tax Collections	666,391.80	2,121,423.83	-	-	2,588,701.32	199,114.31
755-781 City Tax Collections	13,521,647.38	114,400,517.52	-	-	126,967,053.78	955,111.12
790-810 Park District Tax Collections	3,727,298.54	29,441,347.58	-	-	32,954,039.23	214,606.89
815-828 Fire District Tax Collections	208,909.78	811,380.14	-	-	995,959.79	24,330.13
835-855 School Dist Tax Collections	19,231,137.21	128,881,949.67	-	-	146,914,218.05	1,198,868.83
860-864 Water Resource Tax Collection	1,954,211.97	7,998,413.08	-	-	9,860,130.38	92,494.67
865-876 Other District Tax Collection	506,895.54	3,861,329.51	-	-	4,310,672.21	57,552.84

TOTAL TAX COLLECTION FUNDS	39,856,336.22	287,516,550.33	-	-	324,594,558.56	2,778,327.99
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653 Collections for State Government	-	6,440.00	-	-	6,125.00	315.00
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TOTAL AGENCY FUNDS HELD BY COUNTY	39,958,760.42	288,269,255.58	-	-	325,355,387.51	2,872,628.49
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COMPONENT UNIT FUNDS HELD BY COUNTY:

231 Noxious Weed	255,326.68	471,672.81	-	-	46,603.18	680,396.31
232 Vector Control	571,457.12	902,246.92	-	-	201,819.30	1,271,884.74

TOTAL COMPONENT UNITS FUNDS HELD	826,783.80	1,373,919.73	-	-	248,422.48	1,952,281.05
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TOTAL ALL FUNDS	139,643,646.56	363,103,844.00	-	-	356,764,301.95	145,983,188.61
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GENERAL FUND  
STATEMENT OF REVENUES & EXPENDITURES  
AS OF  
April 30, 2023

	Month Ending April 30, 2023	Year to Date	Budget	Remaining Budget
<b>Revenues:</b>				
Taxes	296,608.45	31,096,284.91	32,434,094.00	1,337,809.09
Licenses, Permits and Fees	5,502.60	32,420.90	68,500.00	36,079.10
Intergovernmental Revenues	588,624.16	2,261,743.51	8,668,661.00	6,406,917.49
Charges for Services	283,032.05	1,506,844.15	3,924,442.00	2,417,597.85
Fines and Forfeitures	-	-	40,600.00	40,600.00
Miscellaneous Revenues	6,150.00	280,693.99	222,978.00	(57,715.99)
<b>Total Revenues</b>	<b>1,179,917.26</b>	<b>35,177,987.46</b>	<b>45,359,275.00</b>	<b>10,181,287.54</b>
<b>Expenditures:</b>				
County Commission-Operations	30,770.52	124,737.64	1,548,517.00	1,423,779.36
County Commission-Projects	4,501.66	227,289.56	739,744.00	512,454.44
County Commission-Public Service Ag	79,757.07	1,887,349.43	2,660,965.00	773,615.57
County Coordinator- Operations	61,350.90	227,172.92	724,005.00	496,832.08
Buildings & Grounds-Operations	26,501.51	101,882.19	321,093.00	219,210.81
Buildings & Grounds-Courthouse	62,666.98	271,079.85	790,000.00	518,920.15
Buildings & Grounds-Jail	79,906.14	281,413.84	1,306,105.00	1,024,691.16
Buildings & Grounds-Annex	17,458.22	96,678.17	532,600.00	435,921.83
Buildings & Grounds - Public Safety	13,414.26	53,498.63	199,384.00	145,885.37
Buildings & Grounds-Risk Management	4,181.23	16,724.91	50,188.00	33,463.09
Information Technology	100,017.81	422,189.62	1,419,278.00	997,088.38
Information Technology-GIS System	20,084.39	128,922.70	296,765.00	167,842.30
Information Technology - AS400	144,593.39	441,577.01	288,109.00	(153,468.01)
Auditor-Operations	114,601.32	412,962.71	1,253,421.00	840,458.29
Auditor-Cemetery (Springvale)	3,990.60	5,717.94	31,729.00	26,011.06
Auditor-Elections	2,182.78	40,072.23	334,980.00	294,907.77
County Recorder	49,564.31	195,738.01	711,788.00	516,049.99
Director of Tax Equalization	44,096.98	196,794.17	588,637.00	391,842.83
State's Attorney-Operations	333,276.89	1,349,748.43	4,240,630.00	2,890,881.57
State's Attorney-Victim Witness	24,308.17	93,715.36	280,636.00	186,920.64
State's Attorney-Child Welfare	38,825.36	140,083.08	623,014.00	482,930.92
County Coroner	34,099.58	150,981.64	546,454.00	395,472.36
Sheriff-Operations	750,244.12	3,310,257.59	10,155,941.00	6,845,683.41
Sheriff-Reservists	-	591.63	49,685.00	49,093.37
Sheriff-County Jail	1,066,996.68	4,005,537.84	14,312,784.00	10,307,246.16
Sheriff-Detention Center	73,719.80	150,577.80	701,807.00	551,229.20
Emergency Management	17,701.80	111,081.80	353,087.00	242,005.20
Planning	13,263.46	40,751.00	128,203.00	87,452.00
Extension Service-Operations	61,448.82	132,226.79	512,918.00	380,691.21
Extension Service-Parenting Resourc	7,070.50	10,030.85	55,580.00	45,549.15
Social Service Indirect Costs	8,400.71	75,401.99	275,000.00	199,598.01
Veteran's Service Office	33,316.11	133,510.66	433,513.00	300,002.34
<b>Total Expenditures</b>	<b>3,322,312.07</b>	<b>14,836,297.99</b>	<b>46,466,560.00</b>	<b>31,630,262.01</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(2,142,394.81)</b>	<b>20,341,689.47</b>	<b>(1,107,285.00)</b>	<b>(21,448,974.47)</b>

SPECIAL REVENUE FUNDS  
STATEMENT OF REVENUES & EXPENDITURES  
AS OF  
April 30, 2023

	Year to Date	Budget	Remaining Budget
<b>Revenues:</b>			
202 Social Service Zone Board	5,894,932.84	11,875,924.00	5,980,991.16
211 County Road and Bridge	18,540,653.75	27,732,448.00	9,191,794.25
213 2009/2019 Flood Fund	-	-	-
214 2009/2019 Flood Recovery	-	-	-
216 Flood Mitigation/COVID	62,240.00	10,000.00	(52,240.00)
217 2010/2020 Flood Fund	336.03	-	(336.03)
219 Parenting Workshop	6,994.10	14,080.00	7,085.90
220 24/7 Sobriety Program	93,059.60	413,000.00	319,940.40
221 Sheriff Asset Forfeiture	77,073.37	172,000.00	94,926.63
222 Senior Citizens	1,942,145.03	2,035,584.00	93,438.97
224 911 Service	691,212.70	5,024,076.00	4,332,863.30
225 St. Atty Asset Forfeiture	36,467.07	12,000.00	(24,467.07)
226 JAIBG Fund	946.70	2,800.00	1,853.30
228 Civil Asset Forfeiture	12,429.00	40,000.00	27,571.00
229 Emergency Fund	41,113.17	20,000.00	(21,113.17)
231 Noxious Weed Control	471,672.81	540,921.00	69,248.19
232 Vector Control	902,246.92	1,443,750.00	541,503.08
233 County Park	4,309.86	40,500.00	36,190.14
235 Jail Commissory	117,980.93	443,680.00	325,699.07
236 Hazardous Plan/Response	242.06	8,750.00	8,507.94
237 Valley Water Rescue	42,875.93	42,931.00	55.07
238 NDRIN - County Recorder Project	248,798.99	988,000.00	739,201.01
239 Document Preservation - ROD	55,292.78	112,000.00	56,707.22
241 SWAT Vehicle Replacement	131.35	7,190.00	7,058.65
242 American Rescue Plan	900.00	-	(900.00)
244 2023 Flood Fund	-	-	-
246 Pass Through Grants	30,019.22	125,000.00	94,980.78
247 Public Safety Comm System	517,389.50	545,214.00	27,824.50
248 FM Diversion	433,988.32	922,311.00	488,322.68
249 Opioid Abatement Fund	82,809.63	-	(82,809.63)
250 Local Asst and Tribal Consist	-	-	-
<b>Total Revenues</b>	<b>30,308,261.66</b>	<b>52,572,159.00</b>	<b>22,263,897.34</b>

SPECIAL REVENUE FUNDS  
STATEMENT OF REVENUES & EXPENDITURES  
AS OF  
April 30, 2023

**Expenditures:**

202 Social Service Zone Board	3,366,038.59	11,875,924.00	8,509,885.41
211 County Road and Bridge	2,647,129.13	26,966,714.00	24,319,584.87
213 2009/2019 Flood Fund	-	-	-
214 2009/2019 Flood Recovery	-	-	-
216 Flood Mitigation/COVID	9,000.00	22,000.00	13,000.00
217 2010/2020 Flood Fund	-	-	-
219 Parenting Workshop	350.00	22,000.00	21,650.00
220 24/7 Sobriety Program	95,362.79	425,357.00	329,994.21
221 Sheriff Asset Forfeiture	255,997.23	290,100.00	34,102.77
222 Senior Citizens	1,987,179.00	2,137,179.00	150,000.00
224 911 Service	1,428,239.59	5,024,076.00	3,595,836.41
225 St. Atty Asset Forfeiture	-	2,000.00	2,000.00
226 JAIBG Fund	821.96	4,000.00	3,178.04
228 Civil Asset Forfeiture	-	40,000.00	40,000.00
229 Emergency Fund	-	-	-
231 Noxious Weed Control	46,603.18	611,083.00	564,479.82
232 Vector Control	201,819.30	1,531,781.00	1,329,961.70
233 County Park	1,858.23	54,345.00	52,486.77
235 Jail Commissory	80,824.76	171,442.00	90,617.24
236 Hazardous Plan/Response	5,447.88	9,300.00	3,852.12
237 Valley Water Rescue	4,014.64	43,500.00	39,485.36
238 NDRIN - County Recorder Project	150,310.22	1,084,000.00	933,689.78
239 Document Preservation - ROD	69,163.15	285,629.00	216,465.85
241 SWAT Vehicle Replacement	-	-	-
242 American Rescue Plan	1,071,754.53	10,000,000.00	8,928,245.47
244 2023 Flood Fund	105,320.36	-	-
246 Pass Through Grants	39,871.86	125,000.00	85,128.14
247 Public Safety Comm System	194,819.79	430,030.00	235,210.21
248 FM Diversion	435,379.00	922,311.00	486,932.00
249 Opioid Abatement Fund	-	-	-
250 Local Asst and Tribal Consist	-	-	-
Total Expenditures	<u>12,197,305.19</u>	<u>62,077,771.00</u>	<u>49,985,786.17</u>
Revenues Over (Under) Expenditures	<u>18,110,956.47</u>	<u>(9,505,612.00)</u>	<u>(27,721,888.83)</u>

**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
3/21/2023	1,577,109.75	1,482,483.17
4/24/2023	1,455,198.19	1,367,886.30

**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	1,577,109.75	142,914.52
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	5,800,365.57	307,787.38

**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	5,800,366	

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