

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

	Beginning Balance January 1, 2023	Revenues	Transfers In	Transfers Out	Expenditures	Ending Balance September 30, 2023
101 General Fund	19,171,493.00	43,578,877.25	2,202,466.00	28,900.00	32,919,631.57	32,004,304.68
SPECIAL REVENUE FUNDS:						
202 Social Service Zone Board	1,543,548.37	11,060,013.83	-	-	8,167,031.09	4,436,531.11
211 County Road and Bridge	8,091,986.02	24,415,385.03	-	-	20,325,677.52	12,181,693.53
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	223,138.57	-	2,202,466.00	24,000.00	5,378,042.66
217 2010/2020 Flood Fund	39,841.99	1,382.51	-	-	-	41,224.50
219 Parenting Workshop	44,948.34	11,657.61	-	-	4,685.50	51,920.45
220 24/7 Sobriety Program	3,967.20	258,493.72	-	-	249,067.95	13,392.97
221 Sheriff Asset Forfeiture	271,278.18	251,973.21	-	-	297,232.69	226,018.70
222 Senior Citizens	97,686.05	1,970,852.51	-	-	1,987,179.00	81,359.56
224 911 Service	(72,141.56)	2,838,359.07	-	-	3,619,092.01	(852,874.50)
225 St. Atty. Asset Forfeiture	319,960.54	55,270.80	-	-	3,168.98	372,062.36
226 JAIBG Fund	64,620.18	2,531.72	-	-	1,011.86	66,140.04
228 Civil Asset Forfeiture	9,208.00	31,860.00	-	-	24,458.00	16,610.00
229 Emergency & Flood Mitigation	4,874,461.13	169,145.66	-	-	-	5,043,606.79
233 County Park	118,131.27	31,823.41	-	-	39,125.73	110,828.95
235 Jail Commissary	564,226.36	292,230.35	-	-	192,699.14	663,757.57
236 Hazardous Plan/Response	32,333.55	8,733.37	-	-	5,475.84	35,591.08
237 Valley Water Rescue	11,949.30	43,871.97	-	-	28,053.76	27,767.51
238 NDRIN - County Recorder Project	1,435,609.70	827,530.32	-	-	639,639.04	1,623,500.98
239 Document Preservation - ROD	605,404.82	135,932.89	-	-	80,576.60	660,761.11
241 SWAT Vehicle Replacement	15,576.08	521.38	-	-	5,068.61	11,028.85
242 American Rescue Plan	28,680,860.02	-	-	-	2,394,462.52	26,286,397.50
244 2023 Flood Fund	-	1,900.00	-	-	189,189.60	(187,289.60)
246 Pass Through Grants	-	158,540.48	-	-	158,540.48	-
247 Public Safety Comm System	404,131.46	549,790.61	-	-	234,572.42	719,349.65
248 FM Diversion	(109,083.68)	1,012,865.84	-	-	1,017,857.06	(114,074.90)

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STATEMENT OF FUND ACTIVITY
AS OF
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	Beginning Balance January 1, 2023	Revenues	Transfers In	Transfers Out	Expenditures	Ending Balance September 30, 2023
249 Opioid Abatement Fund	41,965.93	107,644.80	-	-	-	149,610.73
250 Local Asst and Tribal Consist	50,000.00	50,000.00	-	-	-	100,000.00
TOTAL SPECIAL REVENUE FUNDS	54,483,470.46	44,511,449.66	-	2,202,466.00	39,687,865.40	57,104,588.72
DEBT SERVICE FUNDS:						
311 Wild Rice River Estates	4,075.59	31,242.76	-	-	15,287.50	20,030.85
318 Grandberg/ Amber Plains	1,897.67	65.82	-	-	-	1,963.49
319 2010 Bond Issue S & I	36,371.45	6,886.62	-	-	-	43,258.07
320 Special Assess Deficiency	10,487.40	363.89	-	-	-	10,851.29
TOTAL DEBT SERVICE FUNDS	52,832.11	38,559.09	-	-	15,287.50	76,103.70
CAPITAL PROJECTS FUNDS:						
401 Building Fund	9,589,119.67	5,947,124.51	28,900.00	-	1,442,462.52	14,122,681.66
402 Round Hill Subdivision	29,288.13	1,016.30	-	-	-	30,304.43
413 Forest River Subdivision	31,561.65	1,095.19	-	-	-	32,656.84
418 Grandberg/ Amber Plains	7,427.59	257.72	-	-	-	7,685.31
420 Flood Control Sales Tax	10,200,049.53	13,642,391.73	-	-	13,087,150.46	10,755,290.80
422 Career Workforce Academy	49,084.66	1,091,439.75	-	-	1,000,000.00	140,524.41
TOTAL CAPITAL PROJECTS FUNDS	19,906,531.23	20,683,325.20	28,900.00	-	15,529,612.98	25,089,143.45
INTERNAL SERVICE FUNDS:						
501 Cass County Health Insurance	4,237,219.70	5,591,394.82	-	-	5,429,245.59	4,399,368.93
502 Telephone System Operating	362,761.03	580,296.38	-	-	543,529.86	399,527.55
504 Motor Pool Operating	84,059.33	37,503.06	-	-	35,999.71	85,562.68
505 Dental Insurance Trust	559,735.48	298,245.14	-	-	274,098.02	583,882.60
TOTAL INTERNAL SERVICE FUNDS	5,243,775.54	6,507,439.40	-	-	6,282,873.18	5,468,341.76
TOTAL COUNTY FUNDS	98,858,102.34	115,319,650.60	2,231,366.00	2,231,366.00	94,435,270.63	119,742,482.31

AGENCY FUNDS HELD BY COUNTY:

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

	Beginning Balance January 1, 2023	Revenues	Transfers In	Transfers Out	Expenditures	Ending Balance September 30, 2023
654-699 Miscellaneous Agency Funds	102,424.20	2,133,278.34	-	-	2,084,051.70	151,650.84
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	3,002,434.94	-	-	3,557,348.99	111,477.75
755-781 City Tax Collections	13,521,647.38	118,321,607.04	-	-	130,784,969.10	1,058,285.32
790-810 Park District Tax Collections	3,727,298.54	30,283,846.75	-	-	33,846,471.70	164,673.59
815-828 Fire District Tax Collections	208,909.78	862,076.63	-	-	1,060,105.89	10,880.52
835-855 School Dist Tax Collections	19,231,137.21	132,794,209.74	-	-	151,258,995.13	766,351.82
860-864 Water Resource Tax Collection	1,954,211.97	8,245,870.38	-	-	10,141,061.19	59,021.16
865-876 Other District Tax Collection	506,895.54	4,027,692.39	-	-	4,495,141.97	39,445.96
TOTAL TAX COLLECTION FUNDS	39,856,336.22	297,537,926.87	-	-	335,147,877.77	2,246,385.32
653 Collections for State Government	-	31,870.00	-	-	27,530.00	4,340.00
TOTAL AGENCY FUNDS HELD BY COUNTY	39,958,760.42	299,703,075.21	-	-	337,259,459.47	2,402,376.16
COMPONENT UNIT FUNDS HELD BY COUNTY:						
231 Noxious Weed	255,326.68	524,112.72	-	-	414,998.31	364,441.09
232 Vector Control	571,457.12	1,218,309.48	-	-	1,009,507.15	780,259.45
TOTAL COMPONENT UNITS FUNDS HELD	826,783.80	1,742,422.20	-	-	1,424,505.46	1,144,700.54
TOTAL ALL FUNDS	139,643,646.56	416,765,148.01	2,231,366.00	2,231,366.00	433,119,235.56	123,289,559.01

GENERAL FUND
STATEMENT OF REVENUES & EXPENDITURES
AS OF
September 30, 2023

	Month Ending September 30, 2023	Year to Date	Budget	Remaining Budget
Revenues:				
Taxes	161,969.09	31,602,846.56	32,434,094.00	831,247.44
Licenses, Permits and Fees	6,528.58	79,293.01	68,500.00	(10,793.01)
Intergovernmental Revenues	853,894.41	6,417,570.10	8,668,661.00	2,251,090.90
Charges for Services	291,901.10	3,556,479.74	3,924,442.00	367,962.26
Fines and Forfeitures	-	25,368.94	40,600.00	15,231.06
Miscellaneous Revenues	278,436.19	4,099,784.90	222,978.00	(3,876,806.90)
Total Revenues	1,592,729.37	45,781,343.25	45,359,275.00	(422,068.25)
Expenditures:				
County Commission-Operations	33,150.77	311,657.51	1,548,517.00	1,236,859.49
County Commission-Projects	12,678.70	1,159,430.83	739,744.00	(419,686.83)
County Commission-Public Service Ag	76,314.11	2,271,553.32	2,660,965.00	389,411.68
County Coordinator- Operations	62,566.18	525,354.87	724,005.00	198,650.13
Buildings & Grounds-Operations	29,984.68	236,887.07	321,093.00	84,205.93
Buildings & Grounds-Courthouse	30,739.09	497,519.13	790,000.00	292,480.87
Buildings & Grounds-Jail	70,472.92	638,300.68	1,306,105.00	667,804.32
Buildings & Grounds-Annex	37,046.74	233,996.63	532,600.00	298,603.37
Buildings & Grounds - Public Safety	14,446.77	122,275.35	199,384.00	77,108.65
Buildings & Grounds-Risk Management	4,181.22	37,631.05	50,188.00	12,556.95
Information Technology	96,009.23	1,037,905.05	1,419,278.00	381,372.95
Information Technology-GIS System	25,133.39	234,392.99	296,765.00	62,372.01
Information Technology - AS400	31,689.08	592,614.04	288,109.00	(304,505.04)
Auditor-Operations	101,095.14	956,671.85	1,253,421.00	296,749.15
Auditor-Cemetery (Springvale)	5,460.61	32,424.34	31,729.00	(695.34)
Auditor-Elections	19,567.03	102,635.28	334,980.00	232,344.72
County Recorder	46,164.54	440,860.28	711,788.00	270,927.72
Director of Tax Equalization	51,149.17	428,170.36	588,637.00	160,466.64
State's Attorney-Operations	379,150.72	3,098,151.07	4,240,630.00	1,142,478.93
State's Attorney-Victim Witness	24,260.27	215,437.44	280,636.00	65,198.56
State's Attorney-Child Welfare	43,842.18	353,025.76	623,014.00	269,988.24
County Coroner	45,628.32	344,786.41	546,454.00	201,667.59
Sheriff-Operations	853,989.35	8,021,768.72	10,155,941.00	2,134,172.28
Sheriff-Reservists	-	5,226.71	49,685.00	44,458.29
Sheriff-County Jail	1,196,928.02	9,486,973.35	14,312,784.00	4,825,810.65
Sheriff-Detention Center	7,916.70	484,260.68	701,807.00	217,546.32
Emergency Management	39,369.77	241,935.32	353,087.00	111,151.68
Planning	12,010.25	58,138.48	128,203.00	70,064.52
Extension Service-Operations	29,942.61	329,554.24	512,918.00	183,363.76
Extension Service-Parenting Resourc	150.00	27,887.44	55,580.00	27,692.56
Social Service Indirect Costs	-	101,240.05	275,000.00	173,759.95
Veteran's Service Office	42,091.42	319,865.27	433,513.00	113,647.73
Total Expenditures	3,423,128.98	32,948,531.57	46,466,560.00	13,518,028.43
Revenues Over (Under) Expenditures	(1,830,399.61)	12,832,811.68	(1,107,285.00)	(13,940,096.68)

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

	Year to Date	Budget	Remaining Budget
Revenues:			
202 Social Service Zone Board	11,060,013.83	11,875,924.00	815,910.17
211 County Road and Bridge	24,415,385.03	27,732,448.00	3,317,062.97
213 2009/2019 Flood Fund	-	-	-
214 2009/2019 Flood Recovery	-	-	-
216 Flood Mitigation/COVID	223,138.57	10,000.00	(213,138.57)
217 2010/2020 Flood Fund	1,382.51	-	(1,382.51)
219 Parenting Workshop	11,657.61	14,080.00	2,422.39
220 24/7 Sobriety Program	258,493.72	413,000.00	154,506.28
221 Sheriff Asset Forfeiture	251,973.21	172,000.00	(79,973.21)
222 Senior Citizens	1,970,852.51	2,035,584.00	64,731.49
224 911 Service	2,838,359.07	5,024,076.00	2,185,716.93
225 St. Atty Asset Forfeiture	55,270.80	12,000.00	(43,270.80)
226 JAIBG Fund	2,531.72	2,800.00	268.28
228 Civil Asset Forfeiture	31,860.00	40,000.00	8,140.00
229 Emergency Fund	169,145.66	20,000.00	(149,145.66)
231 Noxious Weed Control	524,112.72	540,921.00	16,808.28
232 Vector Control	1,218,309.48	1,443,750.00	225,440.52
233 County Park	31,823.41	40,500.00	8,676.59
235 Jail Commissory	292,230.35	443,680.00	151,449.65
236 Hazardous Plan/Response	8,733.37	8,750.00	16.63
237 Valley Water Rescue	43,871.97	42,931.00	(940.97)
238 NDRIN - County Recorder Project	827,530.32	988,000.00	160,469.68
239 Document Preservation - ROD	135,932.89	112,000.00	(23,932.89)
241 SWAT Vehicle Replacement	521.38	7,190.00	6,668.62
242 American Rescue Plan	-	-	-
244 2023 Flood Fund	1,900.00	-	(1,900.00)
246 Pass Through Grants	158,540.48	125,000.00	(33,540.48)
247 Public Safety Comm System	549,790.61	545,214.00	(4,576.61)
248 FM Diversion	1,012,865.84	922,311.00	(90,554.84)
249 Opioid Abatement Fund	107,644.80	-	(107,644.80)
250 Local Asst and Tribal Consist	50,000.00	-	(50,000.00)
Total Revenues	46,253,871.86	52,572,159.00	6,318,287.14

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

	Year to Date	Budget	Remaining Budget
Expenditures:			
202 Social Service Zone Board	8,167,031.09	11,875,924.00	3,708,892.91
211 County Road and Bridge	20,325,677.52	26,966,714.00	6,641,036.48
213 2009/2019 Flood Fund	-	-	-
214 2009/2019 Flood Recovery	-	-	-
216 Flood Mitigation/COVID	2,226,466.00	22,000.00	(2,204,466.00)
217 2010/2020 Flood Fund	-	-	-
219 Parenting Workshop	4,685.50	22,000.00	17,314.50
220 24/7 Sobriety Program	249,067.95	425,357.00	176,289.05
221 Sheriff Asset Forfeiture	297,232.69	290,100.00	(7,132.69)
222 Senior Citizens	1,987,179.00	2,137,179.00	150,000.00
224 911 Service	3,619,092.01	5,024,076.00	1,404,983.99
225 St. Atty Asset Forfeiture	3,168.98	2,000.00	(1,168.98)
226 JAIBG Fund	1,011.86	4,000.00	2,988.14
228 Civil Asset Forfeiture	24,458.00	40,000.00	15,542.00
229 Emergency Fund	-	-	-
231 Noxious Weed Control	414,998.31	611,083.00	196,084.69
232 Vector Control	1,009,507.15	1,531,781.00	522,273.85
233 County Park	39,125.73	54,345.00	15,219.27
235 Jail Commissory	192,699.14	171,442.00	(21,257.14)
236 Hazardous Plan/Response	5,475.84	9,300.00	3,824.16
237 Valley Water Rescue	28,053.76	43,500.00	15,446.24
238 NDRIN - County Recorder Project	639,639.04	1,084,000.00	444,360.96
239 Document Preservation - ROD	80,576.60	285,629.00	205,052.40
241 SWAT Vehicle Replacement	5,068.61	-	(5,068.61)
242 American Rescue Plan	2,394,462.52	10,000,000.00	7,605,537.48
244 2023 Flood Fund	189,189.60		
246 Pass Through Grants	158,540.48	125,000.00	(33,540.48)
247 Public Safety Comm System	234,572.42	430,030.00	195,457.58
248 FM Diversion	1,017,857.06	922,311.00	(95,546.06)
249 Opioid Abatement Fund	-	-	-
250 Local Asst and Tribal Consist	-	-	-
Total Expenditures	<u>43,314,836.86</u>	<u>62,077,771.00</u>	<u>18,952,123.74</u>
Revenues Over (Under) Expenditures	<u>2,939,035.00</u>	<u>(9,505,612.00)</u>	<u>(12,633,836.60)</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
5/19/2023	1,528,002.65	1,436,322.49
6/22/2023	2,076,304.07	1,951,725.83
7/24/2023	1,873,134.11	1,760,746.06
8/21/2023	2,337,746.99	2,197,482.17
9/22/2023	2,012,131.70	1,891,403.80

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	1,455,198.19	841,356.03
May	1,526,674.55	1,528,002.65	1,328.10
June	1,971,576.35	2,076,304.07	104,727.72
July	1,811,968.57	1,873,134.11	61,165.54
August	1,816,911.33	2,337,746.99	520,835.66
September	2,321,971.24	2,012,131.70	(309,839.54)
October	1,905,477.39	-	
November	1,828,464.08	-	
December	1,904,586.17	-	
	21,194,050.03	17,082,883.28	1,527,360.89

Cass County Sales Tax by Year

Year	Amount	Change	
2011	7,612,423		
2012	14,494,309		
2013	14,964,867	470,558	3.2%
2014	15,986,941	1,022,074	6.8%
2015	16,929,904	942,963	5.9%
2016	16,179,223	(750,681)	-4.4%
2017	15,530,079	(649,144)	-4.0%
2018	15,582,873	52,794	0.3%
2019	16,031,097	448,224	2.9%
2020	17,258,004	1,226,907	7.7%
2021	20,896,064	3,638,060	21.1%
2022	21,194,050	297,986	1.4%
2023	17,082,883		

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