

CASS COUNTY GOVERNMENT
STATEMENT OF FUND ACTIVITY
AS OF
October 31, 2023

	Beginning Balance January 1, 2023	Revenues	Transfers In	Transfers Out	Expenditures	Ending Balance October 31, 2023
101 General Fund	19,171,493.00	45,627,236.93	2,202,466.00	28,900.00	36,434,386.30	30,537,909.63
SPECIAL REVENUE FUNDS:						
202 Social Service Zone Board	1,543,548.37	11,113,514.20	-	-	9,069,705.07	3,587,357.50
211 County Road and Bridge	8,091,986.02	25,767,976.31	-	-	26,079,845.39	7,780,116.94
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	242,042.37	-	2,202,466.00	27,000.00	5,393,946.46
217 2010/2020 Flood Fund	39,841.99	1,527.41	-	-	-	41,369.40
219 Parenting Workshop	44,948.34	11,840.11	-	-	4,685.50	52,102.95
220 24/7 Sobriety Program	3,967.20	291,410.39	-	-	281,458.77	13,918.82
221 Sheriff Asset Forfeiture	271,278.18	276,547.52	-	-	304,180.58	243,645.12
222 Senior Citizens	97,686.05	1,994,211.09	-	-	1,987,179.00	104,718.14
224 911 Service	(72,141.56)	3,312,013.67	-	-	4,039,965.02	(800,092.91)
225 St. Atty. Asset Forfeiture	319,960.54	56,578.60	-	-	3,168.98	373,370.16
226 JAIBG Fund	64,620.18	2,764.20	-	-	1,011.86	66,372.52
228 Civil Asset Forfeiture	9,208.00	32,587.00	-	-	41,068.00	727.00
229 Emergency & Flood Mitigation	4,874,461.13	186,873.92	-	-	-	5,061,335.05
233 County Park	118,131.27	34,172.80	-	-	42,618.95	109,685.12
235 Jail Commissary	564,226.36	351,650.46	-	-	232,325.97	683,550.85
236 Hazardous Plan/Response	32,333.55	8,858.47	-	-	5,475.84	35,716.18
237 Valley Water Rescue	11,949.30	43,969.57	-	-	29,458.57	26,460.30
238 NDRIN - County Recorder Project	1,435,609.70	978,535.64	-	-	701,879.55	1,712,265.79
239 Document Preservation - ROD	605,404.82	144,588.46	-	-	80,704.16	669,289.12
241 SWAT Vehicle Replacement	15,576.08	560.15	-	-	5,068.61	11,067.62
242 American Rescue Plan	28,680,860.02	-	-	-	3,320,457.44	25,360,402.58
244 2023 Flood Fund	-	2,050.00	-	-	189,189.60	(187,139.60)
246 Pass Through Grants	-	158,540.48	-	-	158,540.48	-
247 Public Safety Comm System	404,131.46	563,589.16	-	-	242,763.45	724,957.17
248 FM Diversion	(109,083.68)	1,126,940.74	-	-	1,143,386.21	(125,529.15)
249 Opioid Abatement Fund	41,965.93	108,170.68	-	-	-	150,136.61
250 Local Asst and Tribal Consist	50,000.00	50,000.00	-	-	-	100,000.00
TOTAL SPECIAL REVENUE FUNDS	54,483,470.46	46,861,513.40	-	2,202,466.00	47,991,137.00	51,151,380.86

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	Beginning Balance January 1, 2023	Revenues	Transfers In	Transfers Out	Expenditures	Ending Balance October 31, 2023
DEBT SERVICE FUNDS:						
311 Wild Rice River Estates	4,075.59	32,335.63	-	-	15,287.50	21,123.72
318 Grandberg/ Amber Plains	1,897.67	72.72	-	-	-	1,970.39
319 2010 Bond Issue S & I	36,371.45	7,938.19	-	-	-	44,309.64
320 Special Assess Deficiency	10,487.40	402.03	-	-	-	10,889.43
TOTAL DEBT SERVICE FUNDS	52,832.11	40,748.57	-	-	15,287.50	78,293.18
CAPITAL PROJECTS FUNDS:						
401 Building Fund	9,589,119.67	6,100,860.53	28,900.00	-	2,039,256.28	13,679,623.92
402 Round Hill Subdivision	29,288.13	1,122.82	-	-	-	30,410.95
413 Forest River Subdivision	31,561.65	1,209.98	-	-	-	32,771.63
418 Grandberg/ Amber Plains	7,427.59	284.73	-	-	-	7,712.32
420 Flood Control Sales Tax	10,200,049.53	15,189,946.72	-	-	14,506,315.62	10,883,680.63
422 Career Workforce Academy	49,084.66	1,115,006.29	-	-	1,000,000.00	164,090.95
TOTAL CAPITAL PROJECTS FUNDS	19,906,531.23	22,408,431.07	28,900.00	-	17,545,571.90	24,798,290.40
INTERNAL SERVICE FUNDS:						
501 Cass County Health Insurance	4,237,219.70	6,219,905.48	-	-	5,957,377.31	4,499,747.87
502 Telephone System Operating	362,761.03	592,405.45	-	-	584,192.90	370,973.58
504 Motor Pool Operating	84,059.33	41,238.96	-	-	40,430.45	84,867.84
505 Dental Insurance Trust	559,735.48	328,001.47	-	-	302,146.37	585,590.58
TOTAL INTERNAL SERVICE FUNDS	5,243,775.54	7,181,551.36	-	-	6,884,147.03	5,541,179.87
TOTAL COUNTY FUNDS	98,858,102.34	122,119,481.33	2,231,366.00	2,231,366.00	108,870,529.73	112,107,053.94
AGENCY FUNDS HELD BY COUNTY:						
654-699 Miscellaneous Agency Funds	102,424.20	2,366,334.52	-	-	2,291,572.77	177,185.95

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	Beginning Balance January 1, 2023	Revenues	Transfers In	Transfers Out	Expenditures	Ending Balance October 31, 2023
TAX COLLECTION FUNDS:						
650-651 Estimated Taxes	39,844.00	189.00	-	-	40,033.00	-
701-750 Township Tax Collections	666,391.80	3,148,746.99	-	-	3,634,090.34	181,048.45
755-781 City Tax Collections	13,521,647.38	120,179,951.58	-	-	131,844,563.10	1,857,035.86
790-810 Park District Tax Collections	3,727,298.54	31,040,950.07	-	-	34,011,179.87	757,068.74
815-828 Fire District Tax Collections	208,909.78	880,957.94	-	-	1,070,986.41	18,881.31
835-855 School Dist Tax Collections	19,231,137.21	136,114,403.78	-	-	152,025,346.95	3,320,194.04
860-864 Water Resource Tax Collection	1,954,211.97	8,370,436.44	-	-	10,200,082.35	124,566.06
865-876 Other District Tax Collection	506,895.54	4,108,079.57	-	-	4,534,588.29	80,386.82
TOTAL TAX COLLECTION FUNDS	39,856,336.22	303,843,715.37	-	-	337,360,870.31	6,339,181.28
653 Collections for State Government	-	35,580.00	-	-	31,870.00	3,710.00
TOTAL AGENCY FUNDS HELD BY COUNTY	39,958,760.42	306,245,629.89	-	-	339,684,313.08	6,520,077.23
COMPONENT UNIT FUNDS HELD BY COUNTY:						
231 Noxious Weed	255,326.68	540,228.51	-	-	544,366.05	251,189.14
232 Vector Control	571,457.12	1,310,958.25	-	-	1,046,087.38	836,327.99
TOTAL COMPONENT UNITS FUNDS HELD	826,783.80	1,851,186.76	-	-	1,590,453.43	1,087,517.13
TOTAL ALL FUNDS	139,643,646.56	430,216,297.98	2,231,366.00	2,231,366.00	450,145,296.24	119,714,648.30

GENERAL FUND
STATEMENT OF REVENUES & EXPENDITURES
AS OF
October 31, 2023

	Month Ending October 31, 2023	Year to Date	Budget	Remaining Budget
Revenues:				
Taxes	692,177.79	32,295,024.35	32,434,094.00	139,069.65
Licenses, Permits and Fees	6,694.62	85,987.63	68,500.00	(17,487.63)
Intergovernmental Revenues	816,225.74	7,233,795.84	7,641,552.00	407,756.16
Charges for Services	325,746.25	3,882,225.99	5,033,914.00	1,151,688.01
Fines and Forfeitures	2,473.98	27,842.92	40,600.00	12,757.08
Miscellaneous Revenues	205,041.30	4,304,826.20	202,978.00	(4,101,848.20)
Total Revenues	2,048,359.68	47,829,702.93	45,421,638.00	(2,408,064.93)
Expenditures:				
County Commission-Operations	32,200.61	343,858.12	1,548,517.00	1,204,658.88
County Commission-Projects	85,590.07	1,245,020.90	768,744.00	(476,276.90)
County Commission-Public Service Ag	74,379.98	2,345,933.30	2,666,465.00	320,531.70
County Coordinator- Operations	65,586.80	590,941.67	739,055.00	148,113.33
Buildings & Grounds-Operations	26,435.03	263,322.10	321,093.00	57,770.90
Buildings & Grounds-Courthouse	62,109.52	559,628.65	862,129.00	302,500.35
Buildings & Grounds-Jail	68,946.18	707,246.86	1,306,105.00	598,858.14
Buildings & Grounds-Annex	25,757.27	259,753.90	532,600.00	272,846.10
Buildings & Grounds - Public Safety	10,954.22	133,229.57	199,384.00	66,154.43
Buildings & Grounds-Risk Management	4,181.24	41,812.29	50,188.00	8,375.71
Information Technology	138,116.58	1,176,021.63	1,462,006.00	285,984.37
Information Technology-GIS System	21,065.28	255,458.27	296,765.00	41,306.73
Information Technology - AS400	53,855.21	646,469.25	714,591.00	68,121.75
Auditor-Operations	60,566.54	1,017,238.39	1,253,421.00	236,182.61
Auditor-Cemetery (Springvale)	(16,030.54)	16,393.80	31,729.00	15,335.20
Auditor-Elections	118,301.80	220,937.08	334,980.00	114,042.92
County Recorder	48,757.28	489,617.56	711,788.00	222,170.44
Director of Tax Equalization	52,879.33	481,049.69	588,637.00	107,587.31
State's Attorney-Operations	322,949.01	3,421,100.08	4,240,630.00	819,529.92
State's Attorney-Victim Witness	23,638.98	239,076.42	280,636.00	41,559.58
State's Attorney-Child Welfare	34,513.64	387,539.40	623,014.00	235,474.60
County Coroner	36,727.69	381,514.10	708,026.00	326,511.90
Sheriff-Operations	735,380.94	8,757,149.66	10,250,941.00	1,493,791.34
Sheriff-Reservists	1,686.56	6,913.27	49,685.00	42,771.73
Sheriff-County Jail	1,185,409.25	10,672,382.60	14,351,369.00	3,678,986.40
Sheriff-Detention Center	122,022.70	606,283.38	736,807.00	130,523.62
Emergency Management	17,602.92	259,538.24	353,087.00	93,548.76
Planning	7,706.41	65,844.89	128,203.00	62,358.11
Extension Service-Operations	52,984.02	382,538.26	512,918.00	130,379.74
Extension Service-Parenting Resourc	9,625.72	37,513.16	55,580.00	18,066.84
Social Service Indirect Costs	(2,882.27)	98,357.78	275,000.00	176,642.22
Veteran's Service Office	33,736.76	353,602.03	422,609.00	69,006.97
Total Expenditures	3,514,754.73	36,463,286.30	47,376,702.00	10,913,415.70
Revenues Over (Under) Expenditures	(1,466,395.05)	11,366,416.63	(1,955,064.00)	(13,321,480.63)

SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES & EXPENDITURES
AS OF
October 31, 2023

	Year to Date	Budget	Remaining Budget
Revenues:			
202 Social Service Zone Board	11,113,514.20	11,875,924.00	762,409.80
211 County Road and Bridge	25,767,976.31	27,732,448.00	1,964,471.69
213 2009/2019 Flood Fund	-	-	-
214 2009/2019 Flood Recovery	-	-	-
216 Flood Mitigation/COVID	242,042.37	10,000.00	(232,042.37)
217 2010/2020 Flood Fund	1,527.41	-	(1,527.41)
219 Parenting Workshop	11,840.11	14,080.00	2,239.89
220 24/7 Sobriety Program	291,410.39	413,000.00	121,589.61
221 Sheriff Asset Forfeiture	276,547.52	172,000.00	(104,547.52)
222 Senior Citizens	1,994,211.09	2,035,584.00	41,372.91
224 911 Service	3,312,013.67	5,024,076.00	1,712,062.33
225 St. Atty Asset Forfeiture	56,578.60	12,000.00	(44,578.60)
226 JAIBG Fund	2,764.20	2,800.00	35.80
228 Civil Asset Forfeiture	32,587.00	40,000.00	7,413.00
229 Emergency Fund	186,873.92	20,000.00	(166,873.92)
231 Noxious Weed Control	540,228.51	540,921.00	692.49
232 Vector Control	1,310,958.25	1,443,750.00	132,791.75
233 County Park	34,172.80	40,500.00	6,327.20
235 Jail Commissory	351,650.46	443,680.00	92,029.54
236 Hazardous Plan/Response	8,858.47	8,750.00	(108.47)
237 Valley Water Rescue	43,969.57	42,931.00	(1,038.57)
238 NDRIN - County Recorder Project	978,535.64	988,000.00	9,464.36
239 Document Preservation - ROD	144,588.46	112,000.00	(32,588.46)
241 SWAT Vehicle Replacement	560.15	7,190.00	6,629.85
242 American Rescue Plan	-	-	-
244 2023 Flood Fund	2,050.00	-	(2,050.00)
246 Pass Through Grants	158,540.48	125,000.00	(33,540.48)
247 Public Safety Comm System	563,589.16	545,214.00	(18,375.16)
248 FM Diversion	1,126,940.74	922,311.00	(204,629.74)
249 Opioid Abatement Fund	108,170.68	-	(108,170.68)
250 Local Asst and Tribal Consist	50,000.00	-	(50,000.00)
Total Revenues	48,712,700.16	52,572,159.00	3,859,458.84

SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES & EXPENDITURES
AS OF
October 31, 2023

Expenditures:

202 Social Service Zone Board	9,069,705.07	11,875,924.00	2,806,218.93
211 County Road and Bridge	26,079,845.39	27,370,714.00	1,290,868.61
213 2009/2019 Flood Fund	-	-	-
214 2009/2019 Flood Recovery	-	-	-
216 Flood Mitigation/COVID	2,229,466.00	-	(2,229,466.00)
217 2010/2020 Flood Fund	-	-	-
219 Parenting Workshop	4,685.50	22,000.00	17,314.50
220 24/7 Sobriety Program	281,458.77	425,357.00	143,898.23
221 Sheriff Asset Forfeiture	304,180.58	290,100.00	(14,080.58)
222 Senior Citizens	1,987,179.00	2,137,179.00	150,000.00
224 911 Service	4,039,965.02	5,024,076.00	984,110.98
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	41,068.00	40,000.00	(1,068.00)
229 Emergency Fund	-	-	-
231 Noxious Weed Control	544,366.05	611,083.00	66,716.95
232 Vector Control	1,046,087.38	1,531,781.00	485,693.62
233 County Park	42,618.95	54,345.00	11,726.05
235 Jail Commissory	232,325.97	171,442.00	(60,883.97)
236 Hazardous Plan/Response	5,475.84	9,300.00	3,824.16
237 Valley Water Rescue	29,458.57	43,500.00	14,041.43
238 NDRIN - County Recorder Project	701,879.55	1,084,000.00	382,120.45
239 Document Preservation - ROD	80,704.16	285,629.00	204,924.84
241 SWAT Vehicle Replacement	5,068.61	-	(5,068.61)
242 American Rescue Plan	3,320,457.44	10,000,000.00	6,679,542.56
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	242,763.45	430,030.00	187,266.55
248 FM Diversion	1,143,386.21	922,311.00	(221,075.21)
249 Opioid Abatement Fund	-	-	-
250 Local Asst and Tribal Consist	-	-	-
Total Expenditures	<u>51,784,056.43</u>	<u>62,459,771.00</u>	<u>10,864,904.17</u>
Revenues Over (Under) Expenditures	<u>(3,071,356.27)</u>	<u>(9,887,612.00)</u>	<u>(7,005,445.33)</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
10/20/2023	1,509,750.17	1,419,165.16

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	1,509,750.17	(395,727.22)
November	1,828,464.08	-	
December	1,904,586.17	-	
	21,194,050.03	18,592,633.45	1,131,633.67

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	18,592,633		

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