

CASS COUNTY GOVERNMENT
STATEMENT OF FUND ACTIVITY
AS OF
January 31, 2024

	Beginning Balance January 1, 2024	Revenues	Transfers In	Transfers Out	Expenditures	Ending Balance January 31, 2024
101 General Fund	27,734,342.31	18,150,765.68	-	-	4,942,859.11	40,942,248.88
SPECIAL REVENUE FUNDS:						
202 Social Service Zone Board	1,634,057.78	6,607,551.30	-	-	866,805.09	7,374,803.99
211 County Road and Bridge	9,058,725.23	6,241,563.26	-	-	456,230.71	14,844,057.78
212 Sherriff Grant	249,806.00	-	-	-	151,000.00	98,806.00
213 2009/2019 Flood Fund	(38,062.50)	-	-	-	-	(38,062.50)
214 2009/2019 Flood Recovery	(306.38)	-	-	-	-	(306.38)
216 Flood Mitigation/COVID	5,455,148.75	-	-	-	798,467.00	4,656,681.75
217 2010/2020 Flood Fund	41,838.80	-	-	-	-	41,838.80
219 Parenting Workshop	52,694.13	-	-	-	-	52,694.13
220 24/7 Sobriety Program	(14,518.99)	37,320.00	-	-	10,531.66	12,269.35
221 Sheriff Asset Forfeiture	235,305.03	-	-	-	67,953.12	167,351.91
222 Senior Citizens	112,810.54	620,271.36	-	-	646,934.00	86,147.90
224 911 Service	(685,856.30)	-	-	-	336,884.68	(1,022,740.98)
225 St. Atty. Asset Forfeiture	381,943.83	-	-	-	-	381,943.83
226 JAIBG Fund	68,196.40	-	-	-	387.60	67,808.80
228 Civil Asset Forfeiture	41,588.00	931.00	-	-	34,102.00	8,417.00
229 Emergency & Flood Mitigation	5,118,763.37	-	-	-	-	5,118,763.37
233 County Park	101,233.84	-	-	-	-	101,233.84
235 Jail Commissary	657,689.26	12,390.15	-	-	6,641.64	663,437.77
236 Hazardous Plan/Response	36,324.25	-	-	-	6,000.00	30,324.25
237 Valley Water Rescue	14,042.55	42,631.00	-	-	4,539.65	52,133.90
238 NDRIN - County Recorder Project	1,453,729.02	69,954.00	-	-	23,883.58	1,499,799.44
239 Document Preservation - ROD	686,883.80	9,879.06	-	-	28,878.14	667,884.72
241 SWAT Vehicle Replacement	10,612.45	-	-	-	277.75	10,334.70
242 American Rescue Plan	20,719,056.43	-	-	-	2,027.50	20,717,028.93
244 2023 Flood Fund	(200,899.64)	-	-	-	-	(200,899.64)
246 Pass Through Grants	18,937.39	-	-	-	-	18,937.39
247 Public Safety Comm System	691,034.93	310,135.67	-	-	14,448.29	986,722.31
248 FM Diversion	(120,600.30)	118,195.28	-	-	125,831.18	(128,236.20)
249 Opioid Abatement Fund	151,840.14	-	-	-	-	151,840.14
250 Local Asst and Tribal Consist	133,847.41	-	-	-	-	133,847.41
TOTAL SPECIAL REVENUE FUNDS	46,065,865.22	14,070,822.08	-	-	3,581,823.59	56,554,863.71

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	Beginning Balance January 1, 2024	Revenues	Transfers In	Transfers Out	Expenditures	Ending Balance January 31, 2024
DEBT SERVICE FUNDS:						
311 Wild Rice River Estates	21,363.40	8,794.15	-	-	-	30,157.55
318 Grandberg/ Amber Plains	1,992.75	-	-	-	-	1,992.75
319 2010 Bond Issue S & I	45,268.15	258.30	-	-	-	45,526.45
320 Special Assess Deficiency	11,012.99	-	-	-	-	11,012.99
TOTAL DEBT SERVICE FUNDS	79,637.29	9,052.45	-	-	-	88,689.74
CAPITAL PROJECTS FUNDS:						
401 Building Fund	12,525,725.84	2,791,220.93	-	-	11,512.08	15,305,434.69
402 Round Hill Subdivision	30,756.01	-	-	-	-	30,756.01
413 Forest River Subdivision	33,143.47	-	-	-	-	33,143.47
418 Grandberg/ Amber Plains	7,799.83	-	-	-	-	7,799.83
420 Flood Control Sales Tax	11,141,515.15	-	-	-	-	11,141,515.15
422 Career Workforce Academy	172,854.15	620,271.36	-	-	-	793,125.51
TOTAL CAPITAL PROJECTS FUNDS	23,911,794.45	3,411,492.29	-	-	11,512.08	27,311,774.66
INTERNAL SERVICE FUNDS:						
501 Cass County Health Insurance	4,647,863.61	580,956.81	-	-	722,495.64	4,506,324.78
502 Telephone System Operating	390,005.12	-	-	-	92,050.32	297,954.80
504 Motor Pool Operating	91,389.43	-	-	-	2,538.27	88,851.16
505 Dental Insurance Trust	587,221.74	28,018.68	-	-	37,649.64	577,590.78
TOTAL INTERNAL SERVICE FUNDS	5,716,479.90	608,975.49	-	-	854,733.87	5,470,721.52
TOTAL COUNTY FUNDS	103,508,119.17	36,251,107.99	-	-	9,390,928.65	130,368,298.51
AGENCY FUNDS HELD BY COUNTY:						
654-699 Miscellaneous Agency Funds	119,125.78	798,971.07	-	-	716,965.91	201,130.94

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	Beginning Balance January 1, 2024	Revenues	Transfers In	Transfers Out	Expenditures	Ending Balance January 31, 2024
TAX COLLECTION FUNDS:						
650-651 Estimated Taxes	264,497.95	-	-	-	200.00	264,297.95
701-750 Township Tax Collections	1,314,065.51	564,463.57	-	-	1,144,196.37	734,332.71
755-781 City Tax Collections	16,559,100.59	57,080,181.98	-	-	16,559,100.59	57,080,181.98
790-810 Park District Tax Collections	4,225,424.71	13,053,088.17	-	-	4,225,424.71	13,053,088.17
815-828 Fire District Tax Collections	247,494.38	504,615.36	-	-	244,200.35	507,909.39
835-855 School Dist Tax Collections	22,546,438.23	63,761,636.54	-	-	22,546,438.23	63,761,636.54
860-864 Water Resource Tax Collection	1,869,449.75	3,130,194.17	-	-	1,849,809.24	3,149,834.68
865-880 Other District Tax Collection	734,624.79	2,273,230.06	-	-	729,446.26	2,278,408.59
TOTAL TAX COLLECTION FUNDS	47,761,095.91	140,367,409.85	-	-	47,298,815.75	140,829,690.01
653 Collections for State Government	2,905.00	1,470.00	-	-	2,940.00	1,435.00
TOTAL AGENCY FUNDS HELD BY COUNTY	47,883,126.69	141,167,850.92	-	-	48,018,721.66	141,032,255.95
COMPONENT UNIT FUNDS HELD BY COUNTY:						
231 Noxious Weed	256,596.78	307,964.59	-	-	12,607.51	551,953.86
232 Vector Control	737,798.27	527,230.63	-	-	29,658.52	1,235,370.38
TOTAL COMPONENT UNITS FUNDS HELD	994,395.05	835,195.22	-	-	42,266.03	1,787,324.24
TOTAL ALL FUNDS	152,385,640.91	178,254,154.13	-	-	57,451,916.34	273,187,878.70

GENERAL FUND
STATEMENT OF REVENUES & EXPENDITURES
AS OF
January 31, 2024

	Month Ending January 31, 2023	Year to Date	Budget	Remaining Budget
Revenues:				
Taxes	17,370,448.40	17,370,448.40	33,843,869.00	16,473,420.60
Licenses, Permits and Fees	2,856.40	2,856.40	89,000.00	86,143.60
Intergovernmental Revenues	11,052.44	11,052.44	8,715,948.00	8,704,895.56
Charges for Services	766,318.44	766,318.44	4,636,070.00	3,869,751.56
Fines and Forfeitures	-	-	40,250.00	40,250.00
Miscellaneous Revenues	90.00	90.00	235,000.00	234,910.00
Total Revenues	18,150,765.68	18,150,765.68	47,560,137.00	29,409,371.32
Expenditures:				
County Commission-Operations	41,314.38	41,314.38	1,349,642.00	1,308,327.62
County Commission-Projects	10,014.50	10,014.50	747,510.00	737,495.50
County Commission-Public Service Ag	1,364,500.00	1,364,500.00	2,541,476.00	1,176,976.00
County Coordinator- Operations	45,955.38	45,955.38	674,223.00	628,267.62
Buildings & Grounds-Operations	27,521.30	27,521.30	398,484.00	370,962.70
Buildings & Grounds-Courthouse	75,091.93	75,091.93	794,000.00	718,908.07
Buildings & Grounds-Jail	34,181.39	34,181.39	1,193,777.00	1,159,595.61
Buildings & Grounds-Annex	28,049.66	28,049.66	558,600.00	530,550.34
Buildings & Grounds - Public Safety	13,627.08	13,627.08	176,884.00	163,256.92
Buildings & Grounds-Risk Management	4,650.61	4,650.61	56,097.00	51,446.39
Communications	8,593.00	8,593.00	106,789.00	98,196.00
Information Technology	169,931.58	169,931.58	1,769,387.00	1,599,455.42
Information Technology-GIS System	109,354.51	109,354.51	393,156.00	283,801.49
Information Technology - AS400	34,737.54	34,737.54	338,415.00	303,677.46
Auditor-Operations	87,412.20	87,412.20	1,448,045.00	1,360,632.80
Auditor-Cemetery (Springvale)	576.58	576.58	32,081.00	31,504.42
Auditor-Elections	49,348.01	49,348.01	1,366,342.00	1,316,993.99
Auditor - Weddings	-	-	68,944.00	68,944.00
County Recorder	48,736.55	48,736.55	739,108.00	690,371.45
Director of Tax Equalization	50,952.62	50,952.62	649,491.00	598,538.38
State's Attorney-Operations	326,817.95	326,817.95	4,699,114.00	4,372,296.05
State's Attorney-Victim Witness	25,693.61	25,693.61	321,593.00	295,899.39
State's Attorney-Child Welfare	44,168.09	44,168.09	589,995.00	545,826.91
County Coroner	41,910.10	41,910.10	584,335.00	542,424.90
Sheriff-Operations	1,233,344.57	1,233,344.57	10,956,970.00	9,723,625.43
Sheriff-Reservists	-	-	61,385.00	61,385.00
Sheriff-County Jail	970,944.70	970,944.70	16,116,707.00	15,145,762.30
Sheriff-Detention Center	7,916.70	7,916.70	718,807.00	710,890.30
Emergency Management	23,809.79	23,809.79	261,833.00	238,023.21
Planning	7,957.54	7,957.54	128,356.00	120,398.46
Extension Service-Operations	20,764.03	20,764.03	552,707.00	531,942.97
Extension Service-Parenting Resourc	-	-	57,614.00	57,614.00
Social Service Indirect Costs	-	-	-	-
Veteran's Service Office	34,983.21	34,983.21	463,154.00	428,170.79
Total Expenditures	4,942,859.11	4,942,859.11	50,915,021.00	45,972,161.89
Revenues Over (Under) Expenditures	13,207,906.57	13,207,906.57	(3,354,884.00)	(16,562,790.57)

SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES & EXPENDITURES
AS OF
January 31, 2024

	Year to Date	Budget	Remaining Budget
Revenues:			
202 Social Service Zone Board	6,607,551.30	11,875,924.00	5,268,372.70
211 County Road and Bridge	6,241,563.26	27,732,448.00	21,490,884.74
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	-	-	-
219 Parenting Workshop	-	14,080.00	14,080.00
220 24/7 Sobriety Program	37,320.00	413,000.00	375,680.00
221 Sheriff Asset Forfeiture	-	172,000.00	172,000.00
222 Senior Citizens	620,271.36	2,035,584.00	1,415,312.64
224 911 Service	-	5,024,076.00	5,024,076.00
225 St. Atty Asset Forfeiture	-	12,000.00	12,000.00
226 JAIBG Fund	-	2,800.00	2,800.00
228 Civil Asset Forfeiture	931.00	40,000.00	39,069.00
229 Emergency Fund	-	20,000.00	20,000.00
231 Noxious Weed Control	307,964.59	540,921.00	232,956.41
232 Vector Control	527,230.63	1,443,750.00	916,519.37
233 County Park	-	40,500.00	40,500.00
235 Jail Commissory	12,390.15	443,680.00	431,289.85
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	69,954.00	988,000.00	918,046.00
239 Document Preservation - ROD	9,879.06	112,000.00	102,120.94
241 SWAT Vehicle Replacement	-	7,190.00	7,190.00
242 American Rescue Plan	-	-	-
244 2023 Flood Fund	-	-	-
246 Pass Through Grants	-	125,000.00	125,000.00
247 Public Safety Comm System	310,135.67	545,214.00	235,078.33
248 FM Diversion	118,195.28	922,311.00	804,115.72
249 Opioid Abatement Fund	-	-	-
250 Local Asst and Tribal Consist	-	-	-
Total Revenues	14,906,017.30	52,572,159.00	37,666,141.70

SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES & EXPENDITURES
AS OF
January 31, 2024

	Year to Date	Budget	Remaining Budget
Expenditures:			
202 Social Service Zone Board	866,805.09	11,875,924.00	11,009,118.91
211 County Road and Bridge	456,230.71	27,370,714.00	26,914,483.29
212 Sheriff Grants	151,000.00	-	(151,000.00)
213 2009/2019 Flood Fund	-	-	-
214 2009/2019 Flood Recovery	-	-	-
216 Flood Mitigation/COVID	798,467.00	-	(798,467.00)
217 2010/2020 Flood Fund	-	-	-
219 Parenting Workshop	-	22,000.00	22,000.00
220 24/7 Sobriety Program	10,531.66	425,357.00	414,825.34
221 Sheriff Asset Forfeiture	67,953.12	290,100.00	222,146.88
222 Senior Citizens	646,934.00	2,137,179.00	1,490,245.00
224 911 Service	336,884.68	5,024,076.00	4,687,191.32
225 St. Atty Asset Forfeiture	-	2,000.00	2,000.00
226 JAIBG Fund	387.60	4,000.00	3,612.40
228 Civil Asset Forfeiture	34,102.00	40,000.00	5,898.00
229 Emergency Fund	-	-	-
231 Noxious Weed Control	12,607.51	611,083.00	598,475.49
232 Vector Control	29,658.52	1,531,781.00	1,502,122.48
233 County Park	-	54,345.00	54,345.00
235 Jail Commissory	6,641.64	171,442.00	164,800.36
236 Hazardous Plan/Response	6,000.00	9,300.00	3,300.00
237 Valley Water Rescue	4,539.65	43,500.00	38,960.35
238 NDRIN - County Recorder Project	23,883.58	1,084,000.00	1,060,116.42
239 Document Preservation - ROD	28,878.14	285,629.00	256,750.86
241 SWAT Vehicle Replacement	277.75	-	(277.75)
242 American Rescue Plan	2,027.50	10,000,000.00	9,997,972.50
244 2023 Flood Fund	-	-	-
246 Pass Through Grants	-	125,000.00	125,000.00
247 Public Safety Comm System	14,448.29	430,030.00	415,581.71
248 FM Diversion	125,831.18	922,311.00	796,479.82
249 Opioid Abatement Fund	-	-	-
250 Local Asst and Tribal Consist	-	-	-
Total Expenditures	<u>3,624,089.62</u>	<u>62,459,771.00</u>	<u>58,835,681.38</u>
Revenues Over (Under) Expenditures	<u>11,281,927.68</u>	<u>(9,887,612.00)</u>	<u>(21,169,539.68)</u>

