

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

	Beginning Balance January 1, 2023	Revenues	Transfers In	Transfers Out	Expenditures	Ending Balance December 31, 2023
101 General Fund	19,171,493.00	49,019,268.67	2,202,466.00	28,900.00	42,901,588.66	27,462,739.01
SPECIAL REVENUE FUNDS:						
202 Social Service Zone Board	1,543,548.37	11,208,808.57	-	-	10,892,276.47	1,860,080.47
211 County Road and Bridge	8,091,986.02	30,422,826.15	-	-	30,028,871.73	8,485,940.44
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	282,370.56	-	2,202,466.00	27,000.00	5,434,274.65
217 2010/2020 Flood Fund	39,841.99	1,836.71	-	-	-	41,678.70
219 Parenting Workshop	44,948.34	12,229.66	-	-	4,685.50	52,492.50
220 24/7 Sobriety Program	3,967.20	338,078.03	-	-	339,505.84	2,539.39
221 Sheriff Asset Forfeiture	271,278.18	317,901.65	-	-	336,246.99	252,932.84
222 Senior Citizens	97,686.05	2,001,251.25	-	-	1,987,179.00	111,758.30
224 911 Service	(72,141.56)	3,911,112.76	-	-	4,912,179.99	(1,073,208.79)
225 St. Atty. Asset Forfeiture	319,960.54	63,690.76	-	-	3,168.98	380,482.32
226 JAIBG Fund	64,620.18	4,327.13	-	-	1,011.86	67,935.45
228 Civil Asset Forfeiture	9,208.00	73,448.00	-	-	41,068.00	41,588.00
229 Emergency & Flood Mitigation	4,874,461.13	224,715.32	-	-	-	5,099,176.45
233 County Park	118,131.27	35,023.86	-	-	50,090.05	103,065.08
235 Jail Commissary	564,226.36	428,492.94	-	-	338,826.87	653,892.43
236 Hazardous Plan/Response	32,333.55	9,350.50	-	-	5,475.84	36,208.21
237 Valley Water Rescue	11,949.30	44,145.56	-	-	41,002.33	15,092.53
238 NDRIN - County Recorder Project	1,435,609.70	1,127,302.60	-	-	756,537.69	1,806,374.61
239 Document Preservation - ROD	605,404.82	159,857.67	-	-	81,362.95	683,899.54
241 SWAT Vehicle Replacement	15,576.08	642.90	-	-	5,647.14	10,571.84
242 American Rescue Plan	28,680,860.02	-	-	-	7,006,595.34	21,674,264.68
244 2023 Flood Fund	-	2,050.00	-	-	202,949.64	(200,899.64)
246 Pass Through Grants	-	162,591.16	-	-	158,540.48	4,050.68
247 Public Safety Comm System	404,131.46	572,082.13	-	-	257,354.75	718,858.84
248 FM Diversion	(109,083.68)	1,625,427.88	-	-	1,384,795.24	131,548.96
249 Opioid Abatement Fund	41,965.93	109,293.19	-	-	-	151,259.12
250 Local Asst and Tribal Consist	50,000.00	83,847.41	-	-	-	133,847.41
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>54,483,470.46</b>	<b>53,222,704.35</b>	<b>-</b>	<b>2,202,466.00</b>	<b>58,862,372.68</b>	<b>46,641,336.13</b>

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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 December 31, 2023
<b>DEBT SERVICE FUNDS:</b>						
311 Wild Rice River Estates	4,075.59	32,493.56	-	-	15,287.50	21,281.65
318 Grandberg/ Amber Plains	1,897.67	87.45	-	-	-	1,985.12
319 2010 Bond Issue S & I	36,371.45	8,723.48	-	-	-	45,094.93
320 Special Assess Deficiency	10,487.40	483.45	-	-	-	10,970.85
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>52,832.11</b>	<b>41,787.94</b>	<b>-</b>	<b>-</b>	<b>15,287.50</b>	<b>79,332.55</b>
<b>CAPITAL PROJECTS FUNDS:</b>						
401 Building Fund	9,589,119.67	6,229,921.27	28,900.00	-	2,654,294.86	13,193,646.08
402 Round Hill Subdivision	29,288.13	1,350.19	-	-	-	30,638.32
413 Forest River Subdivision	31,561.65	1,455.00	-	-	-	33,016.65
418 Grandberg/ Amber Plains	7,427.59	342.39	-	-	-	7,769.98
420 Flood Control Sales Tax	10,200,049.53	19,668,372.43	-	-	18,862,740.10	11,005,681.86
422 Career Workforce Academy	49,084.66	1,122,487.50	-	-	1,000,000.00	171,572.16
<b>TOTAL CAPITAL PROJECTS FUNDS</b>	<b>19,906,531.23</b>	<b>27,023,928.78</b>	<b>28,900.00</b>	<b>-</b>	<b>22,517,034.96</b>	<b>24,442,325.05</b>
<b>INTERNAL SERVICE FUNDS:</b>						
501 Cass County Health Insurance	4,237,219.70	7,452,866.14	-	-	7,061,057.97	4,629,027.87
502 Telephone System Operating	362,761.03	616,171.62	-	-	592,426.55	386,506.10
504 Motor Pool Operating	84,059.33	54,160.24	-	-	45,625.51	92,594.06
505 Dental Insurance Trust	559,735.48	388,686.27	-	-	363,458.01	584,963.74
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>5,243,775.54</b>	<b>8,511,884.27</b>	<b>-</b>	<b>-</b>	<b>8,062,568.04</b>	<b>5,693,091.77</b>
<b>TOTAL COUNTY FUNDS</b>	<b>98,858,102.34</b>	<b>137,819,574.01</b>	<b>2,231,366.00</b>	<b>2,231,366.00</b>	<b>132,358,851.84</b>	<b>104,318,824.51</b>
<b>AGENCY FUNDS HELD BY COUNTY:</b>						
654-699 Miscellaneous Agency Funds	102,424.20	2,775,305.85	-	-	2,743,288.15	134,441.90

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

	Beginning Balance January 1, 2023	Revenues	Transfers In	Transfers Out	Expenditures	Ending Balance December 31, 2023
<b>TAX COLLECTION FUNDS:</b>						
650-651 Estimated Taxes	39,844.00	335,519.00	-	-	110,865.05	264,497.95
701-750 Township Tax Collections	666,391.80	4,373,033.99	-	-	3,857,268.02	1,182,157.77
755-781 City Tax Collections	13,521,647.38	137,259,556.45	-	-	134,222,103.24	16,559,100.59
790-810 Park District Tax Collections	3,727,298.54	35,363,550.80	-	-	34,865,424.63	4,225,424.71
815-828 Fire District Tax Collections	208,909.78	1,131,313.10	-	-	1,096,022.53	244,200.35
835-855 School Dist Tax Collections	19,231,137.21	159,103,663.63	-	-	155,788,362.61	22,546,438.23
860-864 Water Resource Tax Collection	1,954,211.97	10,273,310.59	-	-	10,377,713.32	1,849,809.24
865-876 Other District Tax Collection	506,895.54	4,862,116.09	-	-	4,639,565.73	729,445.90
<b>TOTAL TAX COLLECTION FUNDS</b>	<b>39,856,336.22</b>	<b>352,702,063.65</b>	<b>-</b>	<b>-</b>	<b>344,957,325.13</b>	<b>47,601,074.74</b>
653 Collections for State Government	-	40,795.00	-	-	37,855.00	2,940.00
<b>TOTAL AGENCY FUNDS HELD BY COUNTY</b>	<b>39,958,760.42</b>	<b>355,518,164.50</b>	<b>-</b>	<b>-</b>	<b>347,738,468.28</b>	<b>47,738,456.64</b>
<b>COMPONENT UNIT FUNDS HELD BY COUNTY:</b>						
231 Noxious Weed	255,326.68	587,768.31	-	-	587,542.69	255,552.30
232 Vector Control	571,457.12	1,353,818.31	-	-	1,205,060.27	720,215.16
<b>TOTAL COMPONENT UNITS FUNDS HELD</b>	<b>826,783.80</b>	<b>1,941,586.62</b>	<b>-</b>	<b>-</b>	<b>1,792,602.96</b>	<b>975,767.46</b>
<b>TOTAL ALL FUNDS</b>	<b>139,643,646.56</b>	<b>495,279,325.13</b>	<b>2,231,366.00</b>	<b>2,231,366.00</b>	<b>481,889,923.08</b>	<b>153,033,048.61</b>

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

	Month Ending December 31, 2023	Year to Date	Budget	Remaining Budget
<b>Revenues:</b>				
Taxes	96,140.11	32,482,397.30	32,434,094.00	(48,303.30)
Licenses, Permits and Fees	22,799.95	112,483.08	68,500.00	(43,983.08)
Intergovernmental Revenues	763,491.07	8,918,529.24	7,641,552.00	(1,276,977.24)
Charges for Services	263,483.66	4,733,442.12	5,033,914.00	300,471.88
Fines and Forfeitures	2,820.00	34,185.50	40,600.00	6,414.50
Miscellaneous Revenues	385,755.88	4,940,697.43	202,978.00	(4,737,719.43)
<b>Total Revenues</b>	<b>1,534,490.67</b>	<b>51,221,734.67</b>	<b>45,421,638.00</b>	<b>(5,800,096.67)</b>
<b>Expenditures:</b>				
County Commission-Operations	32,255.19	408,278.58	1,548,517.00	1,140,238.42
County Commission-Projects	18,257.32	1,276,549.54	768,744.00	(507,805.54)
County Commission-Public Service Ag	71,851.75	2,491,301.53	2,666,465.00	175,163.47
County Coordinator- Operations	55,627.62	702,130.75	739,055.00	36,924.25
Buildings & Grounds-Operations	29,204.37	318,901.00	321,093.00	2,192.00
Buildings & Grounds-Courthouse	45,092.91	692,336.69	862,129.00	169,792.31
Buildings & Grounds-Jail	95,900.68	889,075.83	1,306,105.00	417,029.17
Buildings & Grounds-Annex	14,333.72	300,472.92	532,600.00	232,127.08
Buildings & Grounds - Public Safety	6,585.70	150,633.93	199,384.00	48,750.07
Buildings & Grounds-Risk Management	4,233.41	50,226.92	50,188.00	(38.92)
Information Technology	100,513.01	1,370,310.47	1,462,006.00	91,695.53
Information Technology-GIS System	22,832.84	298,676.35	296,765.00	(1,911.35)
Information Technology - AS400	13,399.74	677,918.45	714,591.00	36,672.55
Auditor-Operations	131,128.18	1,235,243.04	1,253,421.00	18,177.96
Auditor-Cemetery (Springvale)	583.78	21,961.36	31,729.00	9,767.64
Auditor-Elections	16,138.77	252,581.43	334,980.00	82,398.57
County Recorder	48,542.53	594,050.98	711,788.00	117,737.02
Director of Tax Equalization	46,974.30	577,877.47	588,637.00	10,759.53
State's Attorney-Operations	349,779.87	4,114,412.54	4,240,630.00	126,217.46
State's Attorney-Victim Witness	24,454.55	286,895.34	280,636.00	(6,259.34)
State's Attorney-Child Welfare	40,022.68	463,784.81	623,014.00	159,229.19
County Coroner	46,363.65	470,094.23	708,026.00	237,931.77
Sheriff-Operations	851,678.72	10,364,529.42	10,100,943.00	(263,586.42)
Sheriff-Reservists	-	7,526.56	49,685.00	42,158.44
Sheriff-County Jail	1,138,578.55	12,872,231.46	14,351,369.00	1,479,137.54
Sheriff-Detention Center	64,969.70	679,169.78	736,807.00	57,637.22
Emergency Management	23,230.09	301,813.20	353,087.00	51,273.80
Planning	7,537.02	80,890.21	128,203.00	47,312.79
Extension Service-Operations	26,008.30	428,480.31	512,918.00	84,437.69
Extension Service-Parenting Resourc	2,316.51	40,489.67	55,580.00	15,090.33
Social Service Indirect Costs	-	98,357.78	275,000.00	176,642.22
Veteran's Service Office	29,466.56	413,286.11	422,609.00	9,322.89
<b>Total Expenditures</b>	<b>3,357,862.02</b>	<b>42,930,488.66</b>	<b>47,226,704.00</b>	<b>4,296,215.34</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(1,823,371.35)</b>	<b>8,291,246.01</b>	<b>(1,805,066.00)</b>	<b>(10,096,312.01)</b>

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

	Year to Date	Budget	Remaining Budget
<b>Revenues:</b>			
202 Social Service Zone Board	11,208,808.57	11,875,924.00	667,115.43
211 County Road and Bridge	30,422,826.15	27,732,448.00	(2,690,378.15)
213 2009/2019 Flood Fund	-	-	-
214 2009/2019 Flood Recovery	-	-	-
216 Flood Mitigation/COVID	282,370.56	10,000.00	(272,370.56)
217 2010/2020 Flood Fund	1,836.71	-	(1,836.71)
219 Parenting Workshop	12,229.66	14,080.00	1,850.34
220 24/7 Sobriety Program	338,078.03	413,000.00	74,921.97
221 Sheriff Asset Forfeiture	317,901.65	172,000.00	(145,901.65)
222 Senior Citizens	2,001,251.25	2,035,584.00	34,332.75
224 911 Service	3,911,112.76	5,024,076.00	1,112,963.24
225 St. Atty Asset Forfeiture	63,690.76	12,000.00	(51,690.76)
226 JAIBG Fund	4,327.13	2,800.00	(1,527.13)
228 Civil Asset Forfeiture	73,448.00	40,000.00	(33,448.00)
229 Emergency Fund	224,715.32	20,000.00	(204,715.32)
231 Noxious Weed Control	587,768.31	540,921.00	(46,847.31)
232 Vector Control	1,353,818.31	1,443,750.00	89,931.69
233 County Park	35,023.86	40,500.00	5,476.14
235 Jail Commissory	428,492.94	443,680.00	15,187.06
236 Hazardous Plan/Response	9,350.50	8,750.00	(600.50)
237 Valley Water Rescue	44,145.56	42,931.00	(1,214.56)
238 NDRIN - County Recorder Project	1,127,302.60	988,000.00	(139,302.60)
239 Document Preservation - ROD	159,857.67	112,000.00	(47,857.67)
241 SWAT Vehicle Replacement	642.90	7,190.00	6,547.10
242 American Rescue Plan	-	-	-
244 2023 Flood Fund	2,050.00	-	(2,050.00)
246 Pass Through Grants	162,591.16	125,000.00	(37,591.16)
247 Public Safety Comm System	572,082.13	545,214.00	(26,868.13)
248 FM Diversion	1,625,427.88	922,311.00	(703,116.88)
249 Opioid Abatement Fund	109,293.19	-	(109,293.19)
250 Local Asst and Tribal Consist	83,847.41	-	(83,847.41)
<b>Total Revenues</b>	<b>55,164,290.97</b>	<b>52,572,159.00</b>	<b>(2,592,131.97)</b>

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

	Year to Date	Budget	Remaining Budget
<b>Expenditures:</b>			
202 Social Service Zone Board	10,892,276.47	11,875,924.00	983,647.53
211 County Road and Bridge	30,028,871.73	27,370,714.00	(2,658,157.73)
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	339,505.84	425,357.00	85,851.16
221 Sheriff Asset Forfeiture	336,246.99	290,100.00	(46,146.99)
222 Senior Citizens	1,987,179.00	2,137,179.00	150,000.00
224 911 Service	4,912,179.99	5,024,076.00	111,896.01
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	587,542.69	611,083.00	23,540.31
232 Vector Control	1,205,060.27	1,531,781.00	326,720.73
233 County Park	50,090.05	54,345.00	4,254.95
235 Jail Commissory	338,826.87	171,442.00	(167,384.87)
236 Hazardous Plan/Response	5,475.84	9,300.00	3,824.16
237 Valley Water Rescue	41,002.33	43,500.00	2,497.67
238 NDRIN - County Recorder Project	756,537.69	1,084,000.00	327,462.31
239 Document Preservation - ROD	81,362.95	285,629.00	204,266.05
241 SWAT Vehicle Replacement	5,647.14	-	(5,647.14)
242 American Rescue Plan	7,006,595.34	10,000,000.00	2,993,404.66
244 2023 Flood Fund	202,949.64	-	-
246 Pass Through Grants	158,540.48	125,000.00	(33,540.48)
247 Public Safety Comm System	257,354.75	430,030.00	172,675.25
248 FM Diversion	1,384,795.24	922,311.00	(462,484.24)
249 Opioid Abatement Fund	-	-	-
250 Local Asst and Tribal Consist	-	-	-
Total Expenditures	62,857,441.64	62,459,771.00	(194,721.00)
Revenues Over (Under) Expenditures	(7,693,150.67)	(9,887,612.00)	(2,397,410.97)

**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
11/22/2023	2,480,655.78	2,331,816.43
12/21/2023	1,916,009.28	1,801,048.72

**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	2,480,655.78	652,191.70
December	1,904,586.17	1,916,009.28	
	21,194,050.03	22,989,298.51	1,783,825.37

**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	21,073,289	(120,761)	-0.6%

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