

CASS COUNTY GOVERNMENT  
 STATEMENT OF FUND ACTIVITY  
 FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Beginning</u> <u>Balance</u>	<u>Revenues</u>	<u>Transfers</u> <u>In</u>	<u>Transfers</u> <u>Out</u>	<u>Expenditures</u>	<u>Ending</u> <u>Balance</u>
101 General Fund	\$ 13,301,748.79	\$ 39,356,627.76	-	\$ 978,577.79	\$ 29,448,280.56	\$ 22,231,518.20
-----						
SPECIAL REVENUE FUNDS:						
202 Social Service Zone Board	302,137.34	11,187,366.96	-	-	9,051,664.55	2,437,839.75
211 County Road and Bridge	3,523,286.22	15,234,087.15	-	-	13,156,105.52	5,601,267.85
213 2009/2019 Flood Fund	(112,008.16)	-	-	-	-	(112,008.16)
214 2009/2019 Flood Recovery	17,537.82	24.95	-	-	17,869.15	(306.38)
216 Flood Mitigation/COVID	7,900,794.69	36,211.76	-	-	336,082.69	7,600,923.76
217 2010/2020 Flood Fund	(145,610.33)	237,885.26	-	-	60,053.11	32,221.82
218 2010/2020 Flood Recovery	-	-	-	-	-	-
219 Parenting Workshop	34,503.50	3,045.02	-	-	1,839.30	35,709.22
220 24/7 Sobriety Program	38,112.50	316,547.99	-	-	293,498.15	61,162.34
221 Sheriff Asset Forfeiture	158,923.05	174,106.17	-	-	163,054.50	169,974.72
222 Senior Citizens	274,853.77	1,766,984.52	-	-	1,913,840.00	127,998.29
224 911 Service	-	2,912,828.42	-	-	3,631,639.79	(718,811.37)
225 St. Atty. Asset Forfeiture	224,785.59	36,099.56	-	-	2,074.21	258,810.94
226 JAIBG Fund	68,347.01	1,233.80	-	-	2,086.37	67,494.44
228 Civil Asset Forfeiture	3,313.00	56,174.53	-	-	12,398.00	47,089.53
229 Emergency & Flood Mitigation	4,788,697.60	18,660.00	-	-	-	4,807,357.60
233 County Park	105,233.43	26,274.10	20,000.00	-	28,184.71	123,322.82
234 Block Grant	-	-	-	-	-	-
235 Jail Commissary	431,622.79	383,403.93	-	-	302,582.95	512,443.77
236 Hazardous Plan/Response	38,134.87	7,096.39	-	-	4,955.35	40,275.91
237 Valley Water Rescue	21,524.10	67,975.37	-	-	63,673.71	25,825.76
238 NDRIN - County Recorder Project	1,618,004.94	873,777.55	-	-	819,537.81	1,672,244.68
239 Document Preservation - ROD	587,986.85	127,226.31	-	-	108,475.37	606,737.79
241 SWAT Vehicle Replacement	7,437.10	32.48	2,340.00	-	-	9,809.58
242 American Rescue Plan	-	17,668,205.00	-	-	2,281,369.29	19,949,574.29
246 Pass Through Grants	16,014.31	227,644.04	-	-	243,658.35	-
247 Public Safety Comm System	-	-	176,142.00	-	49,616.72	126,525.28
248 FM Diversion	-	671,321.33	-	-	749,985.13	(78,663.80)
-----						
TOTAL SPECIAL REVENUE FUNDS	19,903,631.99	52,034,212.59	198,482.00	-	33,294,244.73	38,842,081.85
-----						
DEBT SERVICE FUNDS:						
303 Greyhawk Estates Subdivision	7,147.10	20.85	-	1,791.99	5,375.96	-
311 Wild Rice River Estates	5,338.14	15,008.76	-	-	15,732.50	4,614.40
318 Grandberg/ Amber Plains	8,965.06	24,458.64	-	-	27,688.75	5,734.95
319 2010 Bond Issue S & I	90,423.49	901,787.28	-	-	873,217.50	118,993.27
320 Special Assess Deficiency	8,516.33	34.82	1,791.99	-	-	10,343.14
-----						
TOTAL DEBT SERVICE FUNDS	120,390.12	941,310.35	1,791.99	1,791.99	922,014.71	139,685.76
-----						
CAPITAL PROJECTS FUNDS:						
401 Building Fund	2,603,821.59	6,203,155.73	956,237.79	176,142.00	5,514,147.15	4,072,925.96
402 Round Hill Subdivision	28,773.03	112.02	-	-	-	28,885.05
413 Forest River Subdivision	31,006.55	120.75	-	-	-	31,127.30

CASS COUNTY GOVERNMENT  
STATEMENT OF FUND ACTIVITY  
FOR THE YEAR ENDED DECEMBER 31, 2021

11/01/21  
9:26 AM  
2. 1

	Beginning Balance	Revenues	Transfers In	Transfers Out	Expenditures	Ending Balance
418 Grandberg/ Amber Plains	7,297.09	28.35	-	-	-	7,325.44
420 Flood Control Sales Tax	8,497,305.25	14,075,512.76	-	-	13,202,737.37	9,370,080.64
421 Flood Control Loan Funds	(137,501.98)	375,495.87	-	-	238,215.83	(221.94)
422 Career Workforce Academy	900,806.17	937,297.94	-	-	1,800,000.00	38,104.11
<b>TOTAL CAPITAL PROJECTS FUNDS</b>	<b>11,931,507.70</b>	<b>21,591,723.42</b>	<b>956,237.79</b>	<b>176,142.00</b>	<b>20,755,100.35</b>	<b>13,548,226.56</b>
<b>INTERNAL SERVICE FUNDS:</b>						
501 Cass County Health Insurance	5,524,011.75	5,034,429.31	-	-	4,549,024.62	6,009,416.44
502 Telephone System Operating	238,498.58	279,025.22	-	-	278,907.65	238,616.15
504 Motor Pool Operating	101,261.50	31,948.36	-	-	21,263.23	111,946.63
505 Dental Insurance Trust	521,715.60	331,999.11	-	-	253,715.88	599,998.83
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>6,385,487.43</b>	<b>5,677,402.00</b>	<b>-</b>	<b>-</b>	<b>5,102,911.38</b>	<b>6,959,978.05</b>
<b>TOTAL COUNTY FUNDS</b>	<b>51,642,766.03</b>	<b>119,601,276.12</b>	<b>1,156,511.78</b>	<b>1,156,511.78</b>	<b>89,522,551.73</b>	<b>81,721,490.42</b>
<b>=====</b>						
<b>AGENCY FUNDS HELD BY COUNTY:</b>						
Miscellaneous Agency Funds	102,851.55	2,723,762.56	-	-	2,709,734.79	116,879.32
<b>TAX COLLECTION FUNDS:</b>						
Estimated Taxes	-	20.00	-	-	20.00	-
Township Tax Collections	752,799.99	2,837,363.16	-	-	3,423,102.21	167,060.94
City Tax Collections	27,592,856.18	97,229,425.47	-	-	123,434,550.75	1,387,730.90
Park District Tax Collections	5,721,903.32	19,403,864.62	-	-	24,743,072.22	382,695.72
Fire District Tax Collections	297,596.58	559,023.95	-	-	841,584.45	15,036.08
School Dist Tax Collections	34,520,669.63	102,577,346.99	-	-	134,960,998.27	2,137,018.35
Water Resource Tax Collection	3,197,868.30	8,244,139.48	-	-	11,348,250.66	93,757.12
Other District Tax Collection	1,041,914.95	3,100,391.91	-	-	4,087,728.14	54,578.72
<b>TOTAL TAX COLLECTION FUNDS</b>	<b>73,125,608.95</b>	<b>233,951,575.58</b>	<b>-</b>	<b>-</b>	<b>302,839,306.70</b>	<b>4,237,877.83</b>
<b>Collections for State Government</b>	<b>9,189.63</b>	<b>35,874.54</b>	<b>-</b>	<b>-</b>	<b>34,438.00</b>	<b>10,626.17</b>
<b>TOTAL AGENCY FUNDS HELD BY COUNTY</b>	<b>73,237,650.13</b>	<b>236,711,212.68</b>	<b>-</b>	<b>-</b>	<b>305,583,479.49</b>	<b>4,365,383.32</b>
<b>=====</b>						
<b>COMPONENT UNIT FUNDS HELD BY COUNTY:</b>						
Noxious Weed	328,904.53	482,997.98	-	-	479,575.69	332,326.82
Vector Control	225,717.81	1,150,527.48	-	-	962,492.18	413,753.11
<b>TOTAL COMPONENT UNITS FUNDS HELD</b>	<b>554,622.34</b>	<b>1,633,525.46</b>	<b>-</b>	<b>-</b>	<b>1,442,067.87</b>	<b>746,079.93</b>
<b>=====</b>						
<b>TOTAL ALL FUNDS</b>	<b>\$ 125,435,038.50</b>	<b>\$ 357,946,014.26</b>	<b>\$ 1,156,511.78</b>	<b>\$ 1,156,511.78</b>	<b>\$ 396,548,099.09</b>	<b>\$ 86,832,953.67</b>
<b>=====</b>						

CASS COUNTY GOVERNMENT  
GENERAL FUND  
Statement of Revenues & Expenditures  
For the Year Ended Dec 31, 2021

11/01/21  
9:26 AM  
1. 1

	<u>Month ending</u>		<u>Budget</u>	<u>Remaining</u>
	<u>Oct 31, 2021</u>	<u>Year to Date</u>	<u>Budget</u>	<u>Budget</u>
<b>Revenues:</b>				
Taxes	\$ 444,098.28	\$ 28,566,281.38	\$ 27,979,230.00	\$ (587,051.38)
Licenses, Permits and Fees	6,596.74	58,363.41	49,500.00	(8,863.41)
Intergovernmental Revenues	594,343.09	6,707,004.45	6,819,086.00	112,081.55
Charges for Services	428,493.29	3,643,884.97	3,395,168.00	(248,716.97)
Fines and Forfeitures	3,841.00	31,059.79	45,500.00	14,440.21
Miscellaneous Revenues	15,293.79	350,033.76	485,590.00	135,556.24
<hr style="border-top: 1px dashed black;"/>				
<b>Total Revenues</b>	<b>1,492,666.19</b>	<b>39,356,627.76</b>	<b>38,774,074.00</b>	<b>(582,553.76)</b>
<hr style="border-top: 1px dashed black;"/>				
<b>Expenditures:</b>				
County Commission-Operations	32,653.86	1,297,399.47	1,144,014.00	(153,385.47)
County Commission-Projects	25,775.35	594,924.87	672,882.00	77,957.13
County Commission-Public Service Ag	-	1,908,065.27	2,322,502.00	414,436.73
County Coordinator- Operations	43,898.69	432,022.93	661,955.00	229,932.07
Buildings & Grounds-Operations	22,349.58	221,246.09	273,700.00	52,453.91
Buildings & Grounds-Courthouse	32,645.07	524,343.67	639,500.00	115,156.33
Buildings & Grounds-Jail	93,406.65	733,746.47	967,928.00	234,181.53
Buildings & Grounds-Annex	11,302.85	230,516.64	338,400.00	107,883.36
Buildings & Grounds - Public Safety	13,940.63	130,787.30	190,384.00	59,596.70
Buildings & Grounds-Risk Management	3,685.50	36,877.24	44,254.00	7,376.76
Information Technology	73,925.85	831,029.09	1,173,663.00	342,633.91
Information Technology-GIS System	20,947.79	321,314.50	403,364.00	82,049.50
Information Technology - AS400	18,731.31	404,464.17	554,896.00	150,431.83
Auditor-Operations	76,630.22	905,427.98	1,206,960.00	301,532.02
Auditor-Cemetery (Springvale)	5,116.18	16,429.51	18,049.00	1,619.49
Auditor-Elections	429.48	72,148.70	41,647.00	(30,501.70)
County Recorder	51,844.86	503,805.75	694,825.00	191,019.25
Director of Tax Equalization	38,324.23	427,622.34	563,689.00	136,066.66
State's Attorney-Operations	296,786.98	2,851,293.08	3,650,374.00	799,080.92
State's Attorney-Victim Witness	14,195.43	203,175.90	246,105.00	42,929.10
State's Attorney-Child Welfare	33,828.85	418,752.91	573,635.00	154,882.09
County Coroner	27,924.93	287,451.57	402,793.00	115,341.43
Sheriff-Operations	624,337.61	6,698,392.30	8,254,960.00	1,556,567.70
Sheriff-Reservists	-	13,208.95	46,390.00	33,181.05
Sheriff-County Jail	780,083.29	8,806,762.75	12,060,541.00	3,253,778.25
Sheriff-Detention Center	48,311.00	447,613.50	630,000.00	182,386.50
Emergency Management	16,684.64	207,242.21	281,024.00	73,781.79
Planning	12,770.42	113,495.45	164,517.00	51,021.55
Extension Service-Operations	41,517.58	294,541.82	458,817.00	164,275.18
Extension Service-Parenting Resourc	6,419.61	25,045.68	55,418.00	30,372.32
Social Service Indirect Costs	28,268.44	203,958.73	248,060.00	44,101.27
Veteran's Service Office	28,690.71	263,751.51	342,916.00	79,164.49
<hr style="border-top: 1px dashed black;"/>				
<b>Total Expenditures</b>	<b>2,525,427.59</b>	<b>30,426,858.35</b>	<b>39,328,162.00</b>	<b>8,901,303.65</b>
<hr style="border-top: 1px dashed black;"/>				
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (1,032,761.40)</b>	<b>\$ 8,929,769.41</b>	<b>\$ (554,088.00)</b>	<b>\$ (9,483,857.41)</b>

	Year to Date	Budget	Remaining Budget
<b>Revenues:</b>			
202 Social Service Zone Board	11,187,366.96	12,105,111.00	917,744.04
211 County Road and Bridge	15,234,087.15	24,326,961.00	9,092,873.85
213 2009/2019 Flood Fund	-	-	-
214 2009/2019 Flood Recovery	24.95	-	(24.95)
216 Flood Mitigation/COVID	36,211.76	-	(36,211.76)
217 2010/2020 Flood Fund	237,885.26	-	(237,885.26)
218 2010/2020 Flood Recovery	-	-	-
219 Parenting Workshop	3,045.02	10,950.00	7,904.98
220 24/7 Sobriety Program	316,547.99	463,000.00	146,452.01
221 Sheriff Asset Forfeiture	174,106.17	74,500.00	(99,606.17)
222 Senior Citizens	1,766,984.52	1,760,696.00	(6,288.52)
224 911 Service	2,912,828.42	4,555,147.00	1,642,318.58
225 St. Atty Asset Forfeiture	36,099.56	6,000.00	(30,099.56)
226 JAIBG Fund	1,233.80	4,550.00	3,316.20
228 Civil Asset Forfeiture	56,174.53	-	(56,174.53)
229 Emergency Fund	18,660.00	65,000.00	46,340.00
231 Noxious Weed Control	482,997.98	498,805.00	15,807.02
232 Vector Control	1,150,527.48	1,336,083.00	185,555.52
233 County Park	46,274.10	39,500.00	(6,774.10)
234 Block Grant	-	-	-
235 Jail Commissory	383,403.93	176,580.00	(206,823.93)
236 Hazardous Plan/Response	7,096.39	8,500.00	1,403.61
237 Valley Water Rescue	67,975.37	42,961.00	(25,014.37)
238 NDRIN - County Recorder Project	873,777.55	800,000.00	(73,777.55)
239 Document Preservation - ROD	127,226.31	90,000.00	(37,226.31)
241 SWAT Vehicle Replacement	2,372.48	2,470.00	97.52
242 American Rescue Plan	17,668,205.00	-	(17,668,205.00)
246 Pass Through Grants	227,644.04	100,000.00	(127,644.04)
247 Public Safety Comm System	176,142.00	176,142.00	-
248 FM Diversion	671,321.33	-	(671,321.33)
<b>Total Revenues</b>	<b>53,866,220.05</b>	<b>46,642,956.00</b>	<b>(7,223,264.05)</b>

	<u>Year to Date</u>	<u>Budget</u>	<u>Remaining</u> <u>Budget</u>
<b>Expenditures:</b>			
202 Social Service Zone Board	9,051,664.55	12,105,111.00	3,053,446.45
211 County Road and Bridge	13,156,105.52	18,226,238.00	5,070,132.48
213 2009/2019 Flood Fund	-	-	-
214 2009/2019 Flood Recovery	17,869.15	-	(17,869.15)
216 Flood Mitigation/COVID	336,082.69	22,000.00	(314,082.69)
217 2010/2020 Flood Fund	60,053.11	-	(60,053.11)
218 2010/2020 Flood Recovery	-	-	-
219 Parenting Workshop	1,839.30	22,000.00	20,160.70
220 24/7 Sobriety Program	293,498.15	421,807.00	128,308.85
221 Drug Restitution	163,054.50	118,883.00	(44,171.50)
222 Senior Citizens	1,913,840.00	1,913,840.00	-
224 911 Service	3,631,639.79	4,555,147.00	923,507.21
225 St. Atty. Asset Forfeiture	2,074.21	2,500.00	425.79
226 JAIBG Fund	2,086.37	4,000.00	1,913.63
228 Civil Asset Forfeiture	12,398.00	-	(12,398.00)
229 Emergency Fund	-	2,000,000.00	2,000,000.00
231 Noxious Weed Control	479,575.69	559,582.00	80,006.31
232 Vector Control	962,492.18	1,378,143.00	415,650.82
233 County Park	28,184.71	39,500.00	11,315.29
234 Block Grant	-	-	-
235 Jail Commissory	302,582.95	175,092.00	(127,490.95)
236 Hazardous Plan/Response	4,955.35	8,000.00	3,044.65
237 Valley Water Rescue	63,673.71	43,500.00	(20,173.71)
238 NDRIN - County Recorder Project	819,537.81	1,111,300.00	291,762.19
239 Document Preservation - ROD	108,475.37	214,401.00	105,925.63
241 SWAT Vehicle Replacement	-	-	-
242 American Rescue Plan	2,281,369.29	-	(2,281,369.29)
246 Pass Through Grants	243,658.35	100,000.00	(143,658.35)
247 Public Safety Comm System	49,616.72	176,142.00	126,525.28
248 FM Diversion	749,985.13	-	(749,985.13)
-----			
<b>Total Expenditures</b>	<b>\$ 34,736,312.60</b>	<b>\$ 43,197,186.00</b>	<b>\$ 8,460,873.40</b>
=====			

**Cass County Sales Tax 2021 Collections**

Date	Amount	
1/25/2021	1,587,940.99	1,492,664.53
2/22/2021	1,445,794.87	1,359,047.18
3/18/2021	1,428,216.93	1,342,523.91
4/22/2021	1,588,269.26	1,492,973.10
5/19/2021	1,924,292.66	1,808,835.10
6/21/2021	1,247,864.18	1,172,992.33
7/22/2021	2,134,078.28	2,006,033.58
8/20/2021	1,928,026.98	1,812,345.36
9/22/2021	1,941,367.18	1,824,885.15
10/19/2021	1,846,222.17	1,735,448.84

**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	17,072,074	

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