

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	\$ 40,388,141.88	-	\$ 978,577.79	\$ 32,207,524.46	\$ 20,503,788.42
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SPECIAL REVENUE FUNDS:						
202 Social Service Zone Board	302,137.34	11,261,336.37	-	-	9,911,324.00	1,652,149.71
211 County Road and Bridge	3,523,286.22	16,281,925.92	-	-	13,645,862.05	6,159,350.09
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	36,562.74	-	-	558,744.45	7,378,612.98
217 2010/2020 Flood Fund	(145,610.33)	237,886.75	-	-	60,053.11	32,223.31
218 2010/2020 Flood Recovery	-	-	-	-	-	-
219 Parenting Workshop	34,503.50	3,046.66	-	-	1,877.07	35,673.09
220 24/7 Sobriety Program	38,112.50	339,169.79	-	-	340,885.73	36,396.56
221 Sheriff Asset Forfeiture	158,923.05	174,118.37	-	-	163,758.61	169,282.81
222 Senior Citizens	274,853.77	1,769,522.30	-	-	1,913,840.00	130,536.07
224 911 Service	-	3,261,978.64	-	-	4,009,403.90	(747,425.26)
225 St. Atty. Asset Forfeiture	224,785.59	36,111.50	-	-	2,074.21	258,822.88
226 JAIBG Fund	68,347.01	1,536.92	-	-	2,086.37	67,797.56
228 Civil Asset Forfeiture	3,313.00	66,065.53	-	-	12,398.00	56,980.53
229 Emergency & Flood Mitigation	4,788,697.60	18,881.98	-	-	-	4,807,579.58
233 County Park	105,233.43	26,279.79	20,000.00	-	29,699.00	121,814.22
234 Block Grant	-	-	-	-	-	-
235 Jail Commissary	431,622.79	422,709.61	-	-	342,591.02	511,741.38
236 Hazardous Plan/Response	38,134.87	7,098.25	-	-	14,560.68	30,672.44
237 Valley Water Rescue	21,524.10	67,976.56	-	-	63,673.71	25,826.95
238 NDRIN - County Recorder Project	1,618,004.94	950,157.76	-	-	844,314.78	1,723,847.92
239 Document Preservation - ROD	587,986.85	135,909.32	-	-	167,518.69	556,377.48
241 SWAT Vehicle Replacement	7,437.10	32.93	2,340.00	-	-	9,810.03
242 American Rescue Plan	-	17,668,205.00	-	-	2,764,296.06	20,432,501.06
246 Pass Through Grants	16,014.31	232,572.59	-	-	248,586.90	-
247 Public Safety Comm System	-	-	176,142.00	-	50,936.46	125,205.54
248 FM Diversion	-	749,985.13	-	-	848,049.64	(98,064.51)
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TOTAL SPECIAL REVENUE FUNDS	19,903,631.99	53,749,095.36	198,482.00	-	36,014,403.59	37,836,805.76
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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	24,458.90	-	-	27,688.75	5,735.21
319 2010 Bond Issue S & I	90,423.49	912,526.27	-	-	873,217.50	129,732.26
320 Special Assess Deficiency	8,516.33	35.30	1,791.99	-	-	10,343.62
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TOTAL DEBT SERVICE FUNDS	120,390.12	952,050.08	1,791.99	1,791.99	922,014.71	150,425.49
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CAPITAL PROJECTS FUNDS:						
401 Building Fund	2,603,821.59	6,220,503.18	956,237.79	176,142.00	5,514,818.13	4,089,602.43
402 Round Hill Subdivision	28,773.03	113.34	-	-	-	28,886.37
413 Forest River Subdivision	31,006.55	122.18	-	-	-	31,128.73

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>
418 Grandberg/ Amber Plains	7,297.09	28.69	-	-	-	7,325.78
420 Flood Control Sales Tax	8,497,305.25	15,654,856.85	-	-	15,209,958.95	8,942,203.15
421 Flood Control Loan Funds	(137,501.98)	375,495.87	-	-	238,311.14	(317.25)
422 Career Workforce Academy	900,806.17	939,746.65	-	-	1,800,000.00	40,552.82
<b>TOTAL CAPITAL PROJECTS FUNDS</b>	<b>11,931,507.70</b>	<b>23,190,866.76</b>	<b>956,237.79</b>	<b>176,142.00</b>	<b>22,763,088.22</b>	<b>13,139,382.03</b>
<b>INTERNAL SERVICE FUNDS:</b>						
501 Cass County Health Insurance	5,524,011.75	5,468,526.24	-	-	4,980,424.73	6,012,113.26
502 Telephone System Operating	238,498.58	289,280.27	-	-	286,601.61	241,177.24
504 Motor Pool Operating	101,261.50	36,867.93	-	-	22,903.45	115,225.98
505 Dental Insurance Trust	521,715.60	361,454.81	-	-	277,492.68	605,677.73
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>6,385,487.43</b>	<b>6,156,129.25</b>	<b>-</b>	<b>-</b>	<b>5,567,422.47</b>	<b>6,974,194.21</b>
<b>TOTAL COUNTY FUNDS</b>	<b>51,642,766.03</b>	<b>124,436,283.33</b>	<b>1,156,511.78</b>	<b>1,156,511.78</b>	<b>97,474,453.45</b>	<b>78,604,595.91</b>
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<b>AGENCY FUNDS HELD BY COUNTY:</b>						
Miscellaneous Agency Funds	102,851.55	2,773,778.04	-	-	2,742,974.26	133,655.33
<b>TAX COLLECTION FUNDS:</b>						
Estimated Taxes	-	126,218.00	-	-	300.00	125,918.00
Township Tax Collections	752,799.99	2,887,717.75	-	-	3,552,201.75	88,315.99
City Tax Collections	27,592,856.18	98,258,243.72	-	-	124,822,281.65	1,028,818.25
Park District Tax Collections	5,721,903.32	19,462,712.45	-	-	25,125,767.94	58,847.83
Fire District Tax Collections	297,596.58	566,218.67	-	-	856,620.53	7,194.72
School Dist Tax Collections	34,520,669.63	102,929,119.05	-	-	137,098,016.62	351,772.06
Water Resource Tax Collection	3,197,868.30	8,285,992.51	-	-	11,442,007.78	41,853.03
Other District Tax Collection	1,041,914.95	3,131,695.69	-	-	4,142,306.86	31,303.78
<b>TOTAL TAX COLLECTION FUNDS</b>	<b>73,125,608.95</b>	<b>235,647,917.84</b>	<b>-</b>	<b>-</b>	<b>307,039,503.13</b>	<b>1,734,023.66</b>
<b>Collections for State Government</b>	<b>9,189.63</b>	<b>38,362.34</b>	<b>-</b>	<b>-</b>	<b>36,895.00</b>	<b>10,656.97</b>
<b>TOTAL AGENCY FUNDS HELD BY COUNTY</b>	<b>73,237,650.13</b>	<b>238,460,058.22</b>	<b>-</b>	<b>-</b>	<b>309,819,372.39</b>	<b>1,878,335.96</b>
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<b>COMPONENT UNIT FUNDS HELD BY COUNTY:</b>						
Noxious Weed	328,904.53	507,810.14	-	-	498,633.00	338,081.67
Vector Control	225,717.81	1,155,613.33	-	-	991,764.19	389,566.95
<b>TOTAL COMPONENT UNITS FUNDS HELD</b>	<b>554,622.34</b>	<b>1,663,423.47</b>	<b>-</b>	<b>-</b>	<b>1,490,397.19</b>	<b>727,648.62</b>
<b>=====</b>						
<b>TOTAL ALL FUNDS</b>	<b>\$ 125,435,038.50</b>	<b>\$ 364,559,765.02</b>	<b>\$ 1,156,511.78</b>	<b>\$ 1,156,511.78</b>	<b>\$ 408,784,223.03</b>	<b>\$ 81,210,580.49</b>
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CASS COUNTY GOVERNMENT  
 GENERAL FUND  
 Statement of Revenues & Expenditures  
 For the Year Ended Dec 31, 2021

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	<u>Month ending</u>		<u>Budget</u>	<u>Remaining</u>
	<u>Nov 30, 2021</u>	<u>Year to Date</u>	<u>Budget</u>	<u>Budget</u>
<b>Revenues:</b>				
Taxes	\$ 76,521.23	\$ 28,642,802.61	\$ 27,979,230.00	\$ (663,572.61)
Licenses, Permits and Fees	4,883.62	63,247.03	49,500.00	(13,747.03)
Intergovernmental Revenues	550,524.47	7,257,528.92	6,819,086.00	(438,442.92)
Charges for Services	379,932.89	4,023,817.86	3,395,168.00	(628,649.86)
Fines and Forfeitures	2,685.77	33,745.56	45,500.00	11,754.44
Miscellaneous Revenues	16,966.14	366,999.90	485,590.00	118,590.10
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<b>Total Revenues</b>	<b>1,031,514.12</b>	<b>40,388,141.88</b>	<b>38,774,074.00</b>	<b>(1,614,067.88)</b>
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<b>Expenditures:</b>				
County Commission-Operations	30,142.38	1,327,541.85	1,144,014.00	(183,527.85)
County Commission-Projects	8,248.58	603,173.45	672,882.00	69,708.55
County Commission-Public Service Ag	129,020.43	2,037,085.70	2,322,502.00	285,416.30
County Coordinator- Operations	42,573.99	474,596.92	661,955.00	187,358.08
Buildings & Grounds-Operations	23,800.75	245,046.84	273,700.00	28,653.16
Buildings & Grounds-Courthouse	43,659.73	568,003.40	639,500.00	71,496.60
Buildings & Grounds-Jail	93,374.21	827,120.68	967,928.00	140,807.32
Buildings & Grounds-Annex	19,058.89	249,575.53	338,400.00	88,824.47
Buildings & Grounds - Public Safety	17,062.08	147,849.38	190,384.00	42,534.62
Buildings & Grounds-Risk Management	3,515.39	40,392.63	44,254.00	3,861.37
Information Technology	177,399.82	1,008,428.91	1,173,663.00	165,234.09
Information Technology-GIS System	17,474.25	338,788.75	403,364.00	64,575.25
Information Technology - AS400	21,950.94	426,415.11	554,896.00	128,480.89
Auditor-Operations	78,908.00	984,335.98	1,206,960.00	222,624.02
Auditor-Cemetary (Springvale)	536.18	16,965.69	18,049.00	1,083.31
Auditor-Elections	1,363.40	73,512.10	41,647.00	(31,865.10)
County Recorder	51,646.34	555,452.09	694,825.00	139,372.91
Director of Tax Equalization	41,411.92	469,034.26	563,689.00	94,654.74
State's Attorney-Operations	291,925.54	3,143,218.62	3,650,374.00	507,155.38
State's Attorney-Victim Witness	21,066.06	224,241.96	246,105.00	21,863.04
State's Attorney-Child Welfare	35,090.16	453,843.07	573,635.00	119,791.93
County Coroner	28,622.55	316,074.12	402,793.00	86,718.88
Sheriff-Operations	535,252.19	7,233,644.49	8,254,960.00	1,021,315.51
Sheriff-Reservists	16.74	13,225.69	46,390.00	33,164.31
Sheriff-County Jail	893,076.80	9,699,839.55	12,060,541.00	2,360,701.45
Sheriff-Detention Center	48,311.00	495,924.50	630,000.00	134,075.50
Emergency Management	28,775.64	236,017.85	281,024.00	45,006.15
Planning	10,059.43	123,554.88	164,517.00	40,962.12
Extension Service-Operations	24,109.15	318,650.97	458,817.00	140,166.03
Extension Service-Parenting Resourc	4,393.77	29,439.45	55,418.00	25,978.55
Social Service Indirect Costs	8,050.26	212,008.99	248,060.00	36,051.01
Veteran's Service Office	29,347.33	293,098.84	342,916.00	49,817.16
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<b>Total Expenditures</b>	<b>2,759,243.90</b>	<b>33,186,102.25</b>	<b>39,328,162.00</b>	<b>6,142,059.75</b>
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<b>Revenues Over (Under) Expenditures</b>	<b>\$ (1,727,729.78)</b>	<b>\$ 7,202,039.63</b>	<b>\$ (554,088.00)</b>	<b>\$ (7,756,127.63)</b>

	Year to Date	Budget	Remaining Budget
<b>Revenues:</b>			
202 Social Service Zone Board	11,261,336.37	12,105,111.00	843,774.63
211 County Road and Bridge	16,281,925.92	24,326,961.00	8,045,035.08
213 2009/2019 Flood Fund	-	-	-
214 2009/2019 Flood Recovery	24.95	-	(24.95)
216 Flood Mitigation/COVID	36,562.74	-	(36,562.74)
217 2010/2020 Flood Fund	237,886.75	-	(237,886.75)
218 2010/2020 Flood Recovery	-	-	-
219 Parenting Workshop	3,046.66	10,950.00	7,903.34
220 24/7 Sobriety Program	339,169.79	463,000.00	123,830.21
221 Sheriff Asset Forfeiture	174,118.37	74,500.00	(99,618.37)
222 Senior Citizens	1,769,522.30	1,760,696.00	(8,826.30)
224 911 Service	3,261,978.64	4,555,147.00	1,293,168.36
225 St. Atty Asset Forfeiture	36,111.50	6,000.00	(30,111.50)
226 JAIBG Fund	1,536.92	4,550.00	3,013.08
228 Civil Asset Forfeiture	66,065.53	-	(66,065.53)
229 Emergency Fund	18,881.98	65,000.00	46,118.02
231 Noxious Weed Control	507,810.14	498,805.00	(9,005.14)
232 Vector Control	1,155,613.33	1,336,083.00	180,469.67
233 County Park	46,279.79	39,500.00	(6,779.79)
234 Block Grant	-	-	-
235 Jail Commissory	422,709.61	176,580.00	(246,129.61)
236 Hazardous Plan/Response	7,098.25	8,500.00	1,401.75
237 Valley Water Rescue	67,976.56	42,961.00	(25,015.56)
238 NDRIN - County Recorder Project	950,157.76	800,000.00	(150,157.76)
239 Document Preservation - ROD	135,909.32	90,000.00	(45,909.32)
241 SWAT Vehicle Replacement	2,372.93	2,470.00	97.07
242 American Rescue Plan	17,668,205.00	-	(17,668,205.00)
246 Pass Through Grants	232,572.59	100,000.00	(132,572.59)
247 Public Safety Comm System	176,142.00	176,142.00	-
248 FM Diversion	749,985.13	-	(749,985.13)
<b>Total Revenues</b>	<b>55,611,000.83</b>	<b>46,642,956.00</b>	<b>(8,968,044.83)</b>

	<u>Year to Date</u>	<u>Budget</u>	<u>Remaining</u> <u>Budget</u>
<b>Expenditures:</b>			
202 Social Service Zone Board	9,911,324.00	12,105,111.00	2,193,787.00
211 County Road and Bridge	13,645,862.05	18,226,238.00	4,580,375.95
213 2009/2019 Flood Fund	-	-	-
214 2009/2019 Flood Recovery	17,869.15	-	(17,869.15)
216 Flood Mitigation/COVID	558,744.45	22,000.00	(536,744.45)
217 2010/2020 Flood Fund	60,053.11	-	(60,053.11)
218 2010/2020 Flood Recovery	-	-	-
219 Parenting Workshop	1,877.07	22,000.00	20,122.93
220 24/7 Sobriety Program	340,885.73	421,807.00	80,921.27
221 Drug Restitution	163,758.61	118,883.00	(44,875.61)
222 Senior Citizens	1,913,840.00	1,913,840.00	-
224 911 Service	4,009,403.90	4,555,147.00	545,743.10
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	498,633.00	559,582.00	60,949.00
232 Vector Control	991,764.19	1,378,143.00	386,378.81
233 County Park	29,699.00	39,500.00	9,801.00
234 Block Grant	-	-	-
235 Jail Commissory	342,591.02	175,092.00	(167,499.02)
236 Hazardous Plan/Response	14,560.68	8,000.00	(6,560.68)
237 Valley Water Rescue	63,673.71	43,500.00	(20,173.71)
238 NDRIN - County Recorder Project	844,314.78	1,111,300.00	266,985.22
239 Document Preservation - ROD	167,518.69	214,401.00	46,882.31
241 SWAT Vehicle Replacement	-	-	-
242 American Rescue Plan	2,764,296.06	-	(2,764,296.06)
246 Pass Through Grants	248,586.90	100,000.00	(148,586.90)
247 Public Safety Comm System	50,936.46	176,142.00	125,205.54
248 FM Diversion	848,049.64	-	(848,049.64)
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<b>Total Expenditures</b>	<b>\$ 37,504,800.78</b>	<b>\$ 43,197,186.00</b>	<b>\$ 5,692,385.22</b>
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**Cass County Sales Tax 2021 Collections**

Date	Amount
1/25/2021	1,587,940.99
2/22/2021	1,445,794.87
3/18/2021	1,428,216.93
4/22/2021	1,588,269.26
5/19/2021	1,924,292.66
6/21/2021	1,247,864.18
7/22/2021	2,134,078.28
8/20/2021	1,928,026.98
9/22/2021	1,941,367.18
10/19/2021	1,846,222.17
11/22/2021	1,578,911.41

**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	18,650,985	

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