

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	\$ 41,578,531.96	-	\$ 978,577.79	\$ 34,899,961.90	\$ 19,001,741.06
-----						
SPECIAL REVENUE FUNDS:						
202 Social Service Zone Board	302,137.34	11,310,667.87	-	-	10,901,014.48	711,790.73
211 County Road and Bridge	3,523,286.22	17,132,932.74	-	-	16,845,129.50	3,811,089.46
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	39,826.85	-	-	561,744.45	7,378,877.09
217 2010/2020 Flood Fund	(145,610.33)	237,900.96	-	-	60,053.11	32,237.52
218 2010/2020 Flood Recovery	-	-	-	-	-	-
219 Parenting Workshop	34,503.50	3,062.39	-	-	1,877.07	35,688.82
220 24/7 Sobriety Program	38,112.50	383,754.66	-	-	376,024.78	45,842.38
221 Sheriff Asset Forfeiture	158,923.05	203,043.45	-	-	200,389.03	161,577.47
222 Senior Citizens	274,853.77	1,771,897.63	-	-	1,913,840.00	132,911.40
224 911 Service	-	3,586,336.84	-	-	4,399,012.76	(812,675.92)
225 St. Atty. Asset Forfeiture	224,785.59	36,225.71	-	-	2,074.21	258,937.09
226 JAIBG Fund	68,347.01	1,727.83	-	-	4,095.87	65,978.97
228 Civil Asset Forfeiture	3,313.00	67,065.53	-	-	12,398.00	57,980.53
229 Emergency & Flood Mitigation	4,788,697.60	21,003.70	-	-	-	4,809,701.30
233 County Park	105,233.43	26,333.52	20,000.00	-	31,177.88	120,389.07
234 Block Grant	-	-	-	-	-	-
235 Jail Commissary	431,622.79	455,772.95	-	-	369,132.32	518,263.42
236 Hazardous Plan/Response	38,134.87	7,111.77	-	-	14,560.68	30,685.96
237 Valley Water Rescue	21,524.10	67,987.94	-	-	71,721.61	17,790.43
238 NDRIN - County Recorder Project	1,618,004.94	1,030,166.53	-	-	866,403.33	1,781,768.14
239 Document Preservation - ROD	587,986.85	149,445.60	-	-	167,618.69	569,813.76
241 SWAT Vehicle Replacement	7,437.10	37.25	2,340.00	-	-	9,814.35
242 American Rescue Plan	-	17,668,205.00	-	-	3,521,001.42	21,189,206.42
246 Pass Through Grants	16,014.31	254,184.48	-	-	270,198.79	-
247 Public Safety Comm System	-	.04	176,142.00	-	52,492.09	123,649.95
248 FM Diversion	-	848,049.64	-	-	974,231.89	(126,182.25)
-----						
TOTAL SPECIAL REVENUE FUNDS	19,903,631.99	55,302,765.83	198,482.00	-	41,634,061.11	33,770,818.71
-----						
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	24,461.42	-	-	27,688.75	5,737.73
319 2010 Bond Issue S & I	90,423.49	914,749.26	-	-	873,217.50	131,955.25
320 Special Assess Deficiency	8,516.33	39.85	1,791.99	-	-	10,348.17
-----						
TOTAL DEBT SERVICE FUNDS	120,390.12	954,280.14	1,791.99	1,791.99	922,014.71	152,655.55
-----						
CAPITAL PROJECTS FUNDS:						
401 Building Fund	2,603,821.59	6,236,896.50	956,237.79	176,142.00	5,760,426.75	3,860,387.13
402 Round Hill Subdivision	28,773.03	126.08	-	-	-	28,899.11
413 Forest River Subdivision	31,006.55	135.90	-	-	-	31,142.45

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

	Beginning Balance	Revenues	Transfers In	Transfers Out	Expenditures	Ending Balance
418 Grandberg/ Amber Plains	7,297.09	31.92	-	-	-	7,329.01
420 Flood Control Sales Tax	8,497,305.25	17,903,882.02	-	-	17,322,828.46	9,078,358.81
421 Flood Control Loan Funds	(137,501.98)	375,495.87	-	-	238,311.14	(317.25)
422 Career Workforce Academy	900,806.17	942,065.94	-	-	1,800,000.00	42,872.11
<b>TOTAL CAPITAL PROJECTS FUNDS</b>	<b>11,931,507.70</b>	<b>25,458,634.23</b>	<b>956,237.79</b>	<b>176,142.00</b>	<b>25,121,566.35</b>	<b>13,048,671.37</b>
<b>INTERNAL SERVICE FUNDS:</b>						
501 Cass County Health Insurance	5,524,011.75	5,984,827.94	-	-	5,614,405.29	5,894,434.40
502 Telephone System Operating	238,498.58	299,611.04	-	-	292,257.23	245,852.39
504 Motor Pool Operating	101,261.50	41,214.72	-	-	30,717.56	111,758.66
505 Dental Insurance Trust	521,715.60	389,548.11	-	-	304,890.38	606,373.33
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>6,385,487.43</b>	<b>6,715,201.81</b>	<b>-</b>	<b>-</b>	<b>6,242,270.46</b>	<b>6,858,418.78</b>
<b>TOTAL COUNTY FUNDS</b>	<b>51,642,766.03</b>	<b>130,009,413.97</b>	<b>1,156,511.78</b>	<b>1,156,511.78</b>	<b>108,819,874.53</b>	<b>72,832,305.47</b>
<b>=====</b>						
<b>AGENCY FUNDS HELD BY COUNTY:</b>						
Miscellaneous Agency Funds	102,851.55	2,813,271.31	-	-	2,792,087.35	124,035.51
<b>TAX COLLECTION FUNDS:</b>						
Estimated Taxes	-	126,260.00	-	-	27,140.98	99,119.02
Township Tax Collections	752,799.99	3,529,148.38	-	-	3,602,556.34	679,392.03
City Tax Collections	27,592,856.18	113,344,708.29	-	-	125,851,099.90	15,086,464.57
Park District Tax Collections	5,721,903.32	23,438,559.12	-	-	25,184,615.77	3,975,846.67
Fire District Tax Collections	297,596.58	773,913.52	-	-	863,815.25	207,694.85
School Dist Tax Collections	34,520,669.63	124,870,008.49	-	-	137,449,788.68	21,940,889.44
Water Resource Tax Collection	3,197,868.30	10,249,060.74	-	-	11,483,860.81	1,963,068.23
Other District Tax Collection	1,041,914.95	3,670,085.07	-	-	4,173,610.64	538,389.38
<b>TOTAL TAX COLLECTION FUNDS</b>	<b>73,125,608.95</b>	<b>280,001,743.61</b>	<b>-</b>	<b>-</b>	<b>308,636,488.37</b>	<b>44,490,864.19</b>
<b>Collections for State Government</b>	<b>9,189.63</b>	<b>40,427.34</b>	<b>-</b>	<b>-</b>	<b>39,345.00</b>	<b>10,271.97</b>
<b>TOTAL AGENCY FUNDS HELD BY COUNTY</b>	<b>73,237,650.13</b>	<b>282,855,442.26</b>	<b>-</b>	<b>-</b>	<b>311,467,920.72</b>	<b>44,625,171.67</b>
<b>=====</b>						
<b>COMPONENT UNIT FUNDS HELD BY COUNTY:</b>						
Noxious Weed	328,904.53	510,021.65	-	-	509,311.23	329,614.95
Vector Control	225,717.81	1,161,212.70	-	-	1,016,582.70	370,347.81
<b>TOTAL COMPONENT UNITS FUNDS HELD</b>	<b>554,622.34</b>	<b>1,671,234.35</b>	<b>-</b>	<b>-</b>	<b>1,525,893.93</b>	<b>699,962.76</b>
<b>=====</b>						
<b>TOTAL ALL FUNDS</b>	<b>\$ 125,435,038.50</b>	<b>\$ 414,536,090.58</b>	<b>\$ 1,156,511.78</b>	<b>\$ 1,156,511.78</b>	<b>\$ 421,813,689.18</b>	<b>\$ 118,157,439.90</b>
<b>=====</b>						

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

1/14/22  
 11:43 AM  
 1. 1

	<u>Month ending</u>		<u>Budget</u>	<u>Remaining</u>
	<u>Dec 31, 2021</u>	<u>Year to Date</u>	<u>Budget</u>	<u>Budget</u>
<b>Revenues:</b>				
Taxes	\$ 69,951.58	\$ 28,712,754.19	\$ 27,979,230.00	\$ (733,524.19)
Licenses, Permits and Fees	22,422.25	85,669.28	49,500.00	(36,169.28)
Intergovernmental Revenues	643,439.41	7,900,968.33	6,819,086.00	(1,081,882.33)
Charges for Services	311,177.29	4,334,995.15	3,395,168.00	(939,827.15)
Fines and Forfeitures	2,845.00	36,590.56	45,500.00	8,909.44
Miscellaneous Revenues	140,554.55	507,554.45	485,590.00	(21,964.45)
<hr style="border-top: 1px dashed black;"/>				
<b>Total Revenues</b>	<b>1,190,390.08</b>	<b>41,578,531.96</b>	<b>38,774,074.00</b>	<b>(2,804,457.96)</b>
<hr style="border-top: 1px dashed black;"/>				
<b>Expenditures:</b>				
County Commission-Operations	28,757.73	1,356,299.58	1,144,014.00	(212,285.58)
County Commission-Projects	20,073.66	623,247.11	672,882.00	49,634.89
County Commission-Public Service Ag	59,357.59	2,096,443.29	2,322,502.00	226,058.71
County Coordinator- Operations	45,551.06	520,147.98	661,955.00	141,807.02
Buildings & Grounds-Operations	22,195.63	267,242.47	273,700.00	6,457.53
Buildings & Grounds-Courthouse	44,536.14	612,539.54	639,500.00	26,960.46
Buildings & Grounds-Jail	49,679.85	876,800.53	967,928.00	91,127.47
Buildings & Grounds-Annex	31,715.88	281,291.41	338,400.00	57,108.59
Buildings & Grounds - Public Safety	9,892.48	157,741.86	190,384.00	32,642.14
Buildings & Grounds-Risk Management	3,714.68	44,107.31	44,254.00	146.69
Information Technology	86,178.11	1,094,607.02	1,173,663.00	79,055.98
Information Technology-GIS System	19,441.55	358,230.30	403,364.00	45,133.70
Information Technology - AS400	18,462.99	444,878.10	554,896.00	110,017.90
Auditor-Operations	115,655.22	1,099,991.20	1,206,960.00	106,968.80
Auditor-Cemetery (Springvale)	186.19	17,151.88	18,049.00	897.12
Auditor-Elections	330.22	73,842.32	41,647.00	(32,195.32)
County Recorder	53,253.40	608,705.49	694,825.00	86,119.51
Director of Tax Equalization	66,428.27	535,462.53	563,689.00	28,226.47
State's Attorney-Operations	289,732.98	3,432,951.60	3,650,374.00	217,422.40
State's Attorney-Victim Witness	19,920.13	244,162.09	246,105.00	1,942.91
State's Attorney-Child Welfare	32,936.39	486,779.46	573,635.00	86,855.54
County Coroner	38,726.53	354,800.65	402,793.00	47,992.35
Sheriff-Operations	576,742.40	7,810,386.89	8,254,960.00	444,573.11
Sheriff-Reservists	-	13,225.69	46,390.00	33,164.31
Sheriff-County Jail	921,330.75	10,621,170.30	12,060,541.00	1,439,370.70
Sheriff-Detention Center	48,311.00	544,235.50	630,000.00	85,764.50
Emergency Management	17,189.54	253,207.39	281,024.00	27,816.61
Planning	8,041.27	131,596.15	164,517.00	32,920.85
Extension Service-Operations	23,530.87	342,181.84	458,817.00	116,635.16
Extension Service-Parenting Resourc	4,002.16	33,441.61	55,418.00	21,976.39
Social Service Indirect Costs	8,535.47	220,544.46	248,060.00	27,515.54
Veteran's Service Office	28,027.30	321,126.14	342,916.00	21,789.86
<hr style="border-top: 1px dashed black;"/>				
<b>Total Expenditures</b>	<b>2,692,437.44</b>	<b>35,878,539.69</b>	<b>39,328,162.00</b>	<b>3,449,622.31</b>
<hr style="border-top: 1px dashed black;"/>				
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (1,502,047.36)</b>	<b>\$ 5,699,992.27</b>	<b>\$ (554,088.00)</b>	<b>\$ (6,254,080.27)</b>

	Year to Date	Budget	Remaining Budget
<b>Revenues:</b>			
202 Social Service Zone Board	11,310,667.87	12,105,111.00	794,443.13
211 County Road and Bridge	17,132,932.74	24,326,961.00	7,194,028.26
213 2009/2019 Flood Fund	-	-	-
214 2009/2019 Flood Recovery	24.95	-	(24.95)
216 Flood Mitigation/COVID	39,826.85	-	(39,826.85)
217 2010/2020 Flood Fund	237,900.96	-	(237,900.96)
218 2010/2020 Flood Recovery	-	-	-
219 Parenting Workshop	3,062.39	10,950.00	7,887.61
220 24/7 Sobriety Program	383,754.66	463,000.00	79,245.34
221 Sheriff Asset Forfeiture	203,043.45	74,500.00	(128,543.45)
222 Senior Citizens	1,771,897.63	1,760,696.00	(11,201.63)
224 911 Service	3,586,336.84	4,555,147.00	968,810.16
225 St. Atty Asset Forfeiture	36,225.71	6,000.00	(30,225.71)
226 JAIBG Fund	1,727.83	4,550.00	2,822.17
228 Civil Asset Forfeiture	67,065.53	-	(67,065.53)
229 Emergency Fund	21,003.70	65,000.00	43,996.30
231 Noxious Weed Control	510,021.65	498,805.00	(11,216.65)
232 Vector Control	1,161,212.70	1,336,083.00	174,870.30
233 County Park	46,333.52	39,500.00	(6,833.52)
234 Block Grant	-	-	-
235 Jail Commissory	455,772.95	176,580.00	(279,192.95)
236 Hazardous Plan/Response	7,111.77	8,500.00	1,388.23
237 Valley Water Rescue	67,987.94	42,961.00	(25,026.94)
238 NDRIN - County Recorder Project	1,030,166.53	800,000.00	(230,166.53)
239 Document Preservation - ROD	149,445.60	90,000.00	(59,445.60)
241 SWAT Vehicle Replacement	2,377.25	2,470.00	92.75
242 American Rescue Plan	17,668,205.00	-	(17,668,205.00)
246 Pass Through Grants	254,184.48	100,000.00	(154,184.48)
247 Public Safety Comm System	176,142.04	176,142.00	(.04)
248 FM Diversion	848,049.64	-	(848,049.64)
<b>Total Revenues</b>	<b>57,172,482.18</b>	<b>46,642,956.00</b>	<b>(10,529,526.18)</b>

	<u>Year to Date</u>	<u>Budget</u>	<u>Remaining</u> <u>Budget</u>
<b>Expenditures:</b>			
202 Social Service Zone Board	10,901,014.48	12,105,111.00	1,204,096.52
211 County Road and Bridge	16,845,129.50	18,226,238.00	1,381,108.50
213 2009/2019 Flood Fund	-	-	-
214 2009/2019 Flood Recovery	17,869.15	-	(17,869.15)
216 Flood Mitigation/COVID	561,744.45	22,000.00	(539,744.45)
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	376,024.78	421,807.00	45,782.22
221 Drug Restitution	200,389.03	118,883.00	(81,506.03)
222 Senior Citizens	1,913,840.00	1,913,840.00	-
224 911 Service	4,399,012.76	4,555,147.00	156,134.24
225 St. Atty. Asset Forfeiture	2,074.21	2,500.00	425.79
226 JAIBG Fund	4,095.87	4,000.00	(95.87)
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	509,311.23	559,582.00	50,270.77
232 Vector Control	1,016,582.70	1,378,143.00	361,560.30
233 County Park	31,177.88	39,500.00	8,322.12
234 Block Grant	-	-	-
235 Jail Commissory	369,132.32	175,092.00	(194,040.32)
236 Hazardous Plan/Response	14,560.68	8,000.00	(6,560.68)
237 Valley Water Rescue	71,721.61	43,500.00	(28,221.61)
238 NDRIN - County Recorder Project	866,403.33	1,111,300.00	244,896.67
239 Document Preservation - ROD	167,618.69	214,401.00	46,782.31
241 SWAT Vehicle Replacement	-	-	-
242 American Rescue Plan	3,521,001.42	-	(3,521,001.42)
246 Pass Through Grants	270,198.79	100,000.00	(170,198.79)
247 Public Safety Comm System	52,492.09	176,142.00	123,649.91
248 FM Diversion	974,231.89	-	(974,231.89)
-----			
<b>Total Expenditures</b>	<b>\$ 43,159,955.04</b>	<b>\$ 43,197,186.00</b>	<b>\$ 37,230.96</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
11/22/2021	1,578,911.41	1,484,176.73
12/21/2021	2,245,078.73	2,110,374.01

**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	20,896,064	

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