

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

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	Beginning Balance	Revenues	Transfers In	Transfers Out	Expenditures	Ending Balance
413 Forest River Subdivision	31,006.55	21.10	-	-	-	31,027.65
418 Grandberg/ Amber Plains	7,297.09	4.95	-	-	-	7,302.04
420 Flood Control Sales Tax	8,497,305.25	1,434,942.37	-	-	4,000.00	9,928,247.62
421 Flood Control Loan Funds	(137,501.98)	232,167.76	-	-	94,665.78	-
422 Career Workforce Academy	900,806.17	889,106.63	-	-	-	1,789,912.80
TOTAL CAPITAL PROJECTS FUNDS	11,931,507.70	7,720,999.44	956,237.79	-	2,841,211.30	17,767,533.63

INTERNAL SERVICE FUNDS:						
501 Cass County Health Insurance	5,524,011.75	1,842,645.85	-	-	1,113,251.57	6,253,406.03
502 Telephone System Operating	238,498.58	20,940.44	-	-	11,749.36	247,689.66
504 Motor Pool Operating	101,261.50	5,093.84	-	-	5,480.92	100,874.42
505 Dental Insurance Trust	521,715.60	122,779.44	-	-	83,935.66	560,559.38
TOTAL INTERNAL SERVICE FUNDS	6,385,487.43	1,991,459.57	-	-	1,214,417.51	7,162,529.49
TOTAL COUNTY FUNDS	51,642,766.03	58,483,577.44	956,237.79	956,237.79	22,217,044.25	87,909,299.22
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AGENCY FUNDS HELD BY COUNTY:						
Miscellaneous Agency Funds	102,851.55	620,721.55	-	-	630,822.50	92,750.60
TAX COLLECTION FUNDS:						
Estimated Taxes	-	20.00	-	-	-	20.00
Township Tax Collections	752,799.99	1,372,259.50	-	-	2,016,892.22	108,167.27
City Tax Collections	27,592,856.18	88,238,882.62	-	-	111,338,051.68	4,493,687.12
Park District Tax Collections	5,721,903.32	17,627,458.41	-	-	22,698,102.82	651,258.91
Fire District Tax Collections	297,596.58	481,650.89	-	-	757,731.33	21,516.14
School Dist Tax Collections	34,520,669.63	92,844,530.72	-	-	123,121,894.57	4,243,305.78
Water Resource Tax Collection	3,197,868.30	7,631,185.84	-	-	10,455,437.36	373,616.78
Other District Tax Collection	1,041,914.95	2,642,072.38	-	-	3,491,824.02	192,163.31
TOTAL TAX COLLECTION FUNDS	73,125,608.95	210,838,060.36	-	-	273,879,934.00	10,083,735.31
Collections for State Government	9,189.63	7,010.00	-	-	4,736.00	11,463.63
TOTAL AGENCY FUNDS HELD BY COUNTY	73,237,650.13	211,465,791.91	-	-	274,515,492.50	10,187,949.54
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COMPONENT UNIT FUNDS HELD BY COUNTY:						
Noxious Weed	328,904.53	419,217.55	-	-	30,752.54	717,369.54
Vector Control	225,717.81	758,475.14	-	-	84,558.90	899,634.05
TOTAL COMPONENT UNITS FUNDS HELD	554,622.34	1,177,692.69	-	-	115,311.44	1,617,003.59
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TOTAL ALL FUNDS	\$ 125,435,038.50	\$ 271,127,062.04	\$ 956,237.79	\$ 956,237.79	\$ 296,847,848.19	\$ 99,714,252.35

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

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	Month ending Mar 31, 2021	Year to Date	Budget	Remaining Budget
Revenues:				
Taxes	\$ 694,780.95	\$ 26,682,855.81	\$ 27,979,230.00	\$ 1,296,374.19
Licenses, Permits and Fees	5,365.66	12,326.84	49,500.00	37,173.16
Intergovernmental Revenues	258,823.36	845,880.86	6,819,086.00	5,973,205.14
Charges for Services	350,894.73	972,908.14	3,395,168.00	2,422,259.86
Fines and Forfeitures	3,550.00	7,043.46	45,500.00	38,456.54
Miscellaneous Revenues	14,322.00	31,327.35	485,590.00	454,262.65
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Total Revenues	1,327,736.70	28,552,342.46	38,774,074.00	10,221,731.54
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Expenditures:				
County Commission-Operations	1,008,486.84	1,061,174.40	1,144,014.00	82,839.60
County Commission-Projects	67,222.03	171,363.04	672,882.00	501,518.96
County Commission-Public Service Ag	49,011.88	1,540,169.23	2,322,502.00	782,332.77
County Coordinator- Operations	40,812.67	122,199.69	661,955.00	539,755.31
Buildings & Grounds-Operations	23,030.70	65,000.96	273,700.00	208,699.04
Buildings & Grounds-Courthouse	48,216.04	148,044.90	639,500.00	491,455.10
Buildings & Grounds-Jail	111,084.04	205,722.13	967,928.00	762,205.87
Buildings & Grounds-Annex	22,970.83	63,660.38	338,400.00	274,739.62
Buildings & Grounds - Public Safety	10,005.20	35,461.80	190,384.00	154,922.20
Buildings & Grounds-Risk Management	3,691.87	11,076.19	44,254.00	33,177.81
Information Technology	67,059.87	242,553.01	1,173,663.00	931,109.99
Information Technology-GIS System	18,009.64	89,687.82	403,364.00	313,676.18
Information Technology - AS400	115,090.10	273,589.46	554,896.00	281,306.54
Auditor-Operations	92,811.42	266,470.21	1,199,745.00	933,274.79
Auditor-Cemetary (Springvale)	186.64	559.92	18,049.00	17,489.08
Auditor-Elections	1,878.66	34,649.18	41,647.00	6,997.82
County Recorder	50,625.93	148,744.27	694,825.00	546,080.73
Director of Tax Equalization	53,038.24	149,061.63	563,689.00	414,627.37
State's Attorney-Operations	284,058.91	852,998.50	3,650,374.00	2,797,375.50
State's Attorney-Victim Witness	24,456.19	64,904.67	246,105.00	181,200.33
State's Attorney-Child Welfare	41,290.12	124,542.90	573,635.00	449,092.10
County Coroner	26,388.95	82,534.95	402,793.00	320,258.05
Sheriff-Operations	831,378.19	2,052,715.22	8,254,960.00	6,202,244.78
Sheriff-Reservists	1,927.44	2,077.29	46,390.00	44,312.71
Sheriff-County Jail	861,588.33	2,621,949.38	12,060,541.00	9,438,591.62
Sheriff-Detention Center	48,311.00	101,622.00	630,000.00	528,378.00
Emergency Management	16,223.02	55,514.31	281,024.00	225,509.69
Planning	13,412.76	29,733.24	164,517.00	134,783.76
Extension Service-Operations	19,784.33	59,766.49	458,817.00	399,050.51
Extension Service-Parenting Resourc	600.00	1,292.22	55,418.00	54,125.78
Social Service Indirect Costs	20,233.96	53,409.52	248,060.00	194,650.48
Veteran's Service Office	23,951.79	77,246.32	342,916.00	265,669.68
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Total Expenditures	3,996,837.59	10,809,495.23	39,320,947.00	28,511,451.77
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Revenues Over (Under) Expenditures	\$ (2,669,100.89)	\$ 17,742,847.23	\$ (546,873.00)	\$ (18,289,720.23)

CASS COUNTY GOVERNMENT
 Budget and Actual - All Special Revenue Funds
 For the Year Ended Dec. 31, 2021

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	<u>Year to Date</u>	<u>Budget</u>	<u>Remaining Budget</u>
Revenues:			
202 Social Service Zone Board	5,963,751.34	12,105,111.00	6,141,359.66
211 County Road and Bridge	10,189,788.33	17,933,887.00	7,744,098.67
213 2009/2019 Flood Fund	-	-	-
214 2009/2019 Flood Recovery	11.91	-	(11.91)
216 Flood Mitigation/COVID	5,318.32	-	(5,318.32)
217 2010/2020 Flood Fund	129,099.60	-	(129,099.60)
218 2010/2020 Flood Recovery	-	-	-
219 Parenting Workshop	23.39	10,950.00	10,926.61
220 24/7 Sobriety Program	103,130.34	463,000.00	359,869.66
221 Sheriff Asset Forfeiture	58,404.74	74,500.00	16,095.26
222 Senior Citizens	1,696,997.61	1,760,696.00	63,698.39
224 911 Service	589,313.66	4,555,147.00	3,965,833.34
225 St. Atty Asset Forfeiture	153.03	6,000.00	5,846.97
226 JAIBG Fund	231.35	4,550.00	4,318.65
228 Civil Asset Forfeiture	12,857.60	-	(12,857.60)
229 Emergency Fund	3,261.22	65,000.00	61,738.78
231 Noxious Weed Control	419,217.55	498,805.00	79,587.45
232 Vector Control	758,475.14	1,336,083.00	577,607.86
233 County Park	71.54	39,500.00	39,428.46
234 Block Grant	-	-	-
235 Jail Commissory	109,821.79	176,580.00	66,758.21
236 Hazardous Plan/Response	24.55	8,500.00	8,475.45
237 Valley Water Rescue	42,672.32	42,961.00	288.68
238 NDRIN - County Recorder Project	234,369.61	800,000.00	565,630.39
239 Document Preservation - ROD	27,855.25	90,000.00	62,144.75
241 SWAT Vehicle Replacement	5.04	2,470.00	2,464.96
246 Pass Through Grants	46,492.56	100,000.00	53,507.44
247 Public Safety Comm System	-	176,142.00	176,142.00
248 FM Diversion	147,199.30	-	(147,199.30)
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Total Revenues	20,538,547.09	40,249,882.00	19,711,334.91
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CASS COUNTY GOVERNMENT
 Budget and Actual - All Special Revenue Funds
 For the Year Ended Dec. 31, 2021

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	<u>Year to Date</u>	<u>Budget</u>	<u>Remaining Budget</u>
Expenditures:			
202 Social Service Zone Board	2,703,450.19	12,105,111.00	9,401,660.81
211 County Road and Bridge	1,608,345.47	18,752,752.00	17,144,406.53
213 2009/2019 Flood Fund	-	-	-
214 2009/2019 Flood Recovery	-	-	-
216 Flood Mitigation/COVID	333,909.66	22,000.00	(311,909.66)
217 2010/2020 Flood Fund	-	-	-
218 2010/2020 Flood Recovery	-	-	-
219 Parenting Workshop	250.00	22,000.00	21,750.00
220 24/7 Sobriety Program	86,217.71	421,807.00	335,589.29
221 Drug Restitution	81,669.08	118,883.00	37,213.92
222 Senior Citizens	1,913,840.00	1,913,840.00	-
224 911 Service	867,525.64	4,555,147.00	3,687,621.36
225 St. Atty. Asset Forfeiture	-	2,500.00	2,500.00
226 JAIBG Fund	1,317.72	4,000.00	2,682.28
228 Civil Asset Forfeiture	1,311.00	-	(1,311.00)
229 Emergency Fund	-	2,000,000.00	2,000,000.00
231 Noxious Weed Control	30,752.54	559,582.00	528,829.46
232 Vector Control	84,558.90	1,378,143.00	1,293,584.10
233 County Park	243.89	39,500.00	39,256.11
234 Block Grant	-	-	-
235 Jail Commissory	75,775.72	175,092.00	99,316.28
236 Hazardous Plan/Response	4,510.00	8,000.00	3,490.00
237 Valley Water Rescue	5,603.40	43,500.00	37,896.60
238 NDRIN - County Recorder Project	304,971.81	1,111,300.00	806,328.19
239 Document Preservation - ROD	39,812.64	214,401.00	174,588.36
241 SWAT Vehicle Replacement	-	-	-
246 Pass Through Grants	62,506.87	100,000.00	37,493.13
247 Public Safety Comm System	1,175.36	176,142.00	174,966.64
248 FM Diversion	215,721.84	-	(215,721.84)

Total Expenditures	\$ 8,423,469.44	\$ 43,723,700.00	\$ 35,300,230.56
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