

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
101 General Fund	\$ 13,301,748.79	\$ 37,863,961.57	-	\$ 978,577.79	\$ 26,922,852.97	\$ 23,264,279.60
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SPECIAL REVENUE FUNDS:						
202 Social Service Zone Board	302,137.34	11,186,713.31	-	-	8,108,048.43	3,380,802.22
211 County Road and Bridge	3,523,286.22	14,417,181.56	-	-	12,362,285.15	5,578,182.63
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	34,742.83	-	-	333,082.69	7,602,454.83
217 2010/2020 Flood Fund	(145,610.33)	237,879.04	-	-	60,053.11	32,215.60
218 2010/2020 Flood Recovery	-	-	-	-	-	-
219 Parenting Workshop	34,503.50	2,938.15	-	-	1,839.30	35,602.35
220 24/7 Sobriety Program	38,112.50	285,185.64	-	-	271,646.77	51,651.37
221 Sheriff Asset Forfeiture	158,923.05	158,853.21	-	-	141,737.16	176,039.10
222 Senior Citizens	274,853.77	1,752,171.95	-	-	1,913,840.00	113,185.72
224 911 Service	-	2,603,995.51	-	-	3,251,287.57	(647,292.06)
225 St. Atty. Asset Forfeiture	224,785.59	36,049.48	-	-	1,629.37	259,205.70
226 JAIBG Fund	68,347.01	970.76	-	-	1,816.42	67,501.35
228 Civil Asset Forfeiture	3,313.00	56,174.53	-	-	12,398.00	47,089.53
229 Emergency & Flood Mitigation	4,788,697.60	17,731.32	-	-	-	4,806,428.92
233 County Park	105,233.43	24,745.24	20,000.00	-	26,424.12	123,554.55
234 Block Grant	-	-	-	-	-	-
235 Jail Commissary	431,622.79	333,743.36	-	-	279,425.98	485,940.17
236 Hazardous Plan/Response	38,134.87	7,088.61	-	-	4,955.35	40,268.13
237 Valley Water Rescue	21,524.10	67,970.31	-	-	63,263.96	26,230.45
238 NDRIN - County Recorder Project	1,618,004.94	773,752.89	-	-	789,064.99	1,602,692.84
239 Document Preservation - ROD	587,986.85	118,422.77	-	-	108,425.37	597,984.25
241 SWAT Vehicle Replacement	7,437.10	30.59	2,340.00	-	-	9,807.69
242 American Rescue Plan	-	17,668,205.00	-	-	1,584,185.40	19,252,390.40
246 Pass Through Grants	16,014.31	227,644.04	-	-	243,658.35	-
247 Public Safety Comm System	-	-	176,142.00	-	48,634.38	127,507.62
248 FM Diversion	-	599,262.67	-	-	671,321.33	(72,058.66)
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TOTAL SPECIAL REVENUE FUNDS	19,903,631.99	50,611,477.72	198,482.00	-	30,296,892.35	40,416,699.36
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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	24,457.54	-	-	27,688.75	5,733.85
319 2010 Bond Issue S & I	90,423.49	888,125.54	-	-	853,477.50	125,071.53
320 Special Assess Deficiency	8,516.33	32.83	1,791.99	-	-	10,341.15
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TOTAL DEBT SERVICE FUNDS	120,390.12	927,645.52	1,791.99	1,791.99	902,274.71	145,760.93
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CAPITAL PROJECTS FUNDS:						
401 Building Fund	2,603,821.59	5,452,028.38	956,237.79	176,142.00	5,349,165.42	3,486,780.34
402 Round Hill Subdivision	28,773.03	106.44	-	-	-	28,879.47
413 Forest River Subdivision	31,006.55	114.74	-	-	-	31,121.29

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
418 Grandberg/ Amber Plains	7,297.09	26.94	-	-	-	7,324.03
420 Flood Control Sales Tax	8,497,305.25	12,227,501.88	-	-	11,467,288.53	9,257,518.60
421 Flood Control Loan Funds	(137,501.98)	375,495.87	-	-	238,215.83	(221.94)
422 Career Workforce Academy	900,806.17	922,616.84	-	-	1,800,000.00	23,423.01
TOTAL CAPITAL PROJECTS FUNDS	11,931,507.70	18,977,891.09	956,237.79	176,142.00	18,854,669.78	12,834,824.80
INTERNAL SERVICE FUNDS:						
501 Cass County Health Insurance	5,524,011.75	4,591,799.67	-	-	4,228,452.30	5,887,359.12
502 Telephone System Operating	238,498.58	268,253.42	-	-	274,477.78	232,274.22
504 Motor Pool Operating	101,261.50	28,549.61	-	-	16,158.87	113,652.24
505 Dental Insurance Trust	521,715.60	301,958.75	-	-	231,785.96	591,888.39
TOTAL INTERNAL SERVICE FUNDS	6,385,487.43	5,190,561.45	-	-	4,750,874.91	6,825,173.97
TOTAL COUNTY FUNDS	51,642,766.03	113,571,537.35	1,156,511.78	1,156,511.78	81,727,564.72	83,486,738.66
AGENCY FUNDS HELD BY COUNTY:						
Miscellaneous Agency Funds	102,851.55	2,547,497.46	-	-	2,543,282.63	107,066.38
TAX COLLECTION FUNDS:						
Estimated Taxes	-	20.00	-	-	20.00	-
Township Tax Collections	752,799.99	2,708,263.62	-	-	3,364,479.56	96,584.05
City Tax Collections	27,592,856.18	95,841,694.57	-	-	122,456,074.73	978,476.02
Park District Tax Collections	5,721,903.32	19,021,187.00	-	-	24,593,940.24	149,150.08
Fire District Tax Collections	297,596.58	543,987.87	-	-	834,787.97	6,796.48
School Dist Tax Collections	34,520,669.63	100,440,328.64	-	-	134,138,121.66	822,876.61
Water Resource Tax Collection	3,197,868.30	8,150,382.36	-	-	11,288,393.28	59,857.38
Other District Tax Collection	1,041,914.95	3,045,813.19	-	-	4,020,378.55	67,349.59
TOTAL TAX COLLECTION FUNDS	73,125,608.95	229,751,677.25	-	-	300,696,195.99	2,181,090.21
Collections for State Government	9,189.63	33,299.14	-	-	30,116.00	12,372.77
TOTAL AGENCY FUNDS HELD BY COUNTY	73,237,650.13	232,332,473.85	-	-	303,269,594.62	2,300,529.36
COMPONENT UNIT FUNDS HELD BY COUNTY:						
Noxious Weed	328,904.53	450,559.89	-	-	204,912.11	574,552.31
Vector Control	225,717.81	1,073,983.59	-	-	904,617.44	395,083.96
TOTAL COMPONENT UNITS FUNDS HELD	554,622.34	1,524,543.48	-	-	1,109,529.55	969,636.27
TOTAL ALL FUNDS	\$ 125,435,038.50	\$ 347,428,554.68	\$ 1,156,511.78	\$ 1,156,511.78	\$ 386,106,688.89	\$ 86,756,904.29

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

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	Month ending Sep 31, 2021	Year to Date	Budget	Remaining Budget
Revenues:				
Taxes	\$ 229,407.06	\$ 28,122,183.10	\$ 27,979,230.00	\$ (142,953.10)
Licenses, Permits and Fees	9,835.39	51,766.67	49,500.00	(2,266.67)
Intergovernmental Revenues	1,280,008.03	6,112,661.36	6,819,086.00	706,424.64
Charges for Services	741,302.90	3,215,391.68	3,395,168.00	179,776.32
Fines and Forfeitures	6,077.43	27,218.79	45,500.00	18,281.21
Miscellaneous Revenues	76,601.78	334,739.97	485,590.00	150,850.03
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Total Revenues	2,343,232.59	37,863,961.57	38,774,074.00	910,112.43
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Expenditures:				
County Commission-Operations	60,090.78	1,264,745.61	1,144,014.00	(120,731.61)
County Commission-Projects	287,322.22	569,149.52	672,882.00	103,732.48
County Commission-Public Service Ag	142,507.25	1,908,065.27	2,322,502.00	414,436.73
County Coordinator- Operations	83,633.52	388,124.24	661,955.00	273,830.76
Buildings & Grounds-Operations	44,539.06	198,896.51	273,700.00	74,803.49
Buildings & Grounds-Courthouse	161,898.90	491,698.60	639,500.00	147,801.40
Buildings & Grounds-Jail	165,182.13	640,339.82	967,928.00	327,588.18
Buildings & Grounds-Annex	67,390.55	219,213.79	338,400.00	119,186.21
Buildings & Grounds - Public Safety	27,652.78	116,846.67	190,384.00	73,537.33
Buildings & Grounds-Risk Management	7,370.99	33,191.74	44,254.00	11,062.26
Information Technology	195,070.33	757,103.24	1,173,663.00	416,559.76
Information Technology-GIS System	54,320.15	300,366.71	403,364.00	102,997.29
Information Technology - AS400	45,649.56	385,732.86	554,896.00	169,163.14
Auditor-Operations	202,678.17	828,797.76	1,206,960.00	378,162.24
Auditor-Cemetary (Springvale)	5,437.85	11,313.33	18,049.00	6,735.67
Auditor-Elections	3,126.36	71,719.22	41,647.00	(30,072.22)
County Recorder	99,779.93	451,960.89	694,825.00	242,864.11
Director of Tax Equalization	79,249.52	389,298.11	563,689.00	174,390.89
State's Attorney-Operations	557,403.63	2,554,506.10	3,650,374.00	1,095,867.90
State's Attorney-Victim Witness	41,777.95	188,980.47	246,105.00	57,124.53
State's Attorney-Child Welfare	93,361.17	384,924.06	573,635.00	188,710.94
County Coroner	58,257.08	259,526.64	402,793.00	143,266.36
Sheriff-Operations	1,316,929.46	6,074,054.69	8,254,960.00	2,180,905.31
Sheriff-Reservists	15.00	13,208.95	46,390.00	33,181.05
Sheriff-County Jail	1,682,121.60	8,026,679.46	12,060,541.00	4,033,861.54
Sheriff-Detention Center	97,914.50	399,302.50	630,000.00	230,697.50
Emergency Management	48,342.54	190,557.57	281,024.00	90,466.43
Planning	20,683.57	100,725.03	164,517.00	63,791.97
Extension Service-Operations	67,980.29	253,024.24	458,817.00	205,792.76
Extension Service-Parenting Resourc	6,290.64	18,626.07	55,418.00	36,791.93
Social Service Indirect Costs	16,797.96	175,690.29	248,060.00	72,369.71
Veteran's Service Office	54,665.90	235,060.80	342,916.00	107,855.20
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Total Expenditures	5,795,441.34	27,901,430.76	39,328,162.00	11,426,731.24
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Revenues Over (Under) Expenditures	\$ (3,452,208.75)	\$ 9,962,530.81	\$ (554,088.00)	\$ (10,516,618.81)

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	11,186,713.31	12,105,111.00	918,397.69
211 County Road and Bridge	14,417,181.56	24,326,961.00	9,909,779.44
213 2009/2019 Flood Fund	-	-	-
214 2009/2019 Flood Recovery	24.95	-	(24.95)
216 Flood Mitigation/COVID	34,742.83	-	(34,742.83)
217 2010/2020 Flood Fund	237,879.04	-	(237,879.04)
218 2010/2020 Flood Recovery	-	-	-
219 Parenting Workshop	2,938.15	10,950.00	8,011.85
220 24/7 Sobriety Program	285,185.64	463,000.00	177,814.36
221 Sheriff Asset Forfeiture	158,853.21	74,500.00	(84,353.21)
222 Senior Citizens	1,752,171.95	1,760,696.00	8,524.05
224 911 Service	2,603,995.51	4,555,147.00	1,951,151.49
225 St. Atty Asset Forfeiture	36,049.48	6,000.00	(30,049.48)
226 JAIBG Fund	970.76	4,550.00	3,579.24
228 Civil Asset Forfeiture	56,174.53	-	(56,174.53)
229 Emergency Fund	17,731.32	65,000.00	47,268.68
231 Noxious Weed Control	450,559.89	498,805.00	48,245.11
232 Vector Control	1,073,983.59	1,336,083.00	262,099.41
233 County Park	44,745.24	39,500.00	(5,245.24)
234 Block Grant	-	-	-
235 Jail Commissory	333,743.36	176,580.00	(157,163.36)
236 Hazardous Plan/Response	7,088.61	8,500.00	1,411.39
237 Valley Water Rescue	67,970.31	42,961.00	(25,009.31)
238 NDRIN - County Recorder Project	773,752.89	800,000.00	26,247.11
239 Document Preservation - ROD	118,422.77	90,000.00	(28,422.77)
241 SWAT Vehicle Replacement	2,370.59	2,470.00	99.41
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	599,262.67	-	(599,262.67)
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Total Revenues	52,334,503.20	46,642,956.00	(5,691,547.20)
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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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	Year to Date	Budget	Remaining Budget
Expenditures:			
202 Social Service Zone Board	8,108,048.43	12,105,111.00	3,997,062.57
211 County Road and Bridge	12,362,285.15	18,226,238.00	5,863,952.85
213 2009/2019 Flood Fund	-	-	-
214 2009/2019 Flood Recovery	17,869.15	-	(17,869.15)
216 Flood Mitigation/COVID	333,082.69	22,000.00	(311,082.69)
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	271,646.77	421,807.00	150,160.23
221 Drug Restitution	141,737.16	118,883.00	(22,854.16)
222 Senior Citizens	1,913,840.00	1,913,840.00	-
224 911 Service	3,251,287.57	4,555,147.00	1,303,859.43
225 St. Atty. Asset Forfeiture	1,629.37	2,500.00	870.63
226 JAIBG Fund	1,816.42	4,000.00	2,183.58
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	204,912.11	559,582.00	354,669.89
232 Vector Control	904,617.44	1,378,143.00	473,525.56
233 County Park	26,424.12	39,500.00	13,075.88
234 Block Grant	-	-	-
235 Jail Commissory	279,425.98	175,092.00	(104,333.98)
236 Hazardous Plan/Response	4,955.35	8,000.00	3,044.65
237 Valley Water Rescue	63,263.96	43,500.00	(19,763.96)
238 NDRIN - County Recorder Project	789,064.99	1,111,300.00	322,235.01
239 Document Preservation - ROD	108,425.37	214,401.00	105,975.63
241 SWAT Vehicle Replacement	-	-	-
242 American Rescue Plan	1,584,185.40	-	(1,584,185.40)
246 Pass Through Grants	243,658.35	100,000.00	(143,658.35)
247 Public Safety Comm System	48,634.38	176,142.00	127,507.62
248 FM Diversion	671,321.33	-	(671,321.33)

Total Expenditures	\$ 31,406,421.90	\$ 43,197,186.00	\$ 11,790,764.10
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