

# CASS COUNTY GOVERNMENT



## COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended December 31, 2014  
Fargo, North Dakota

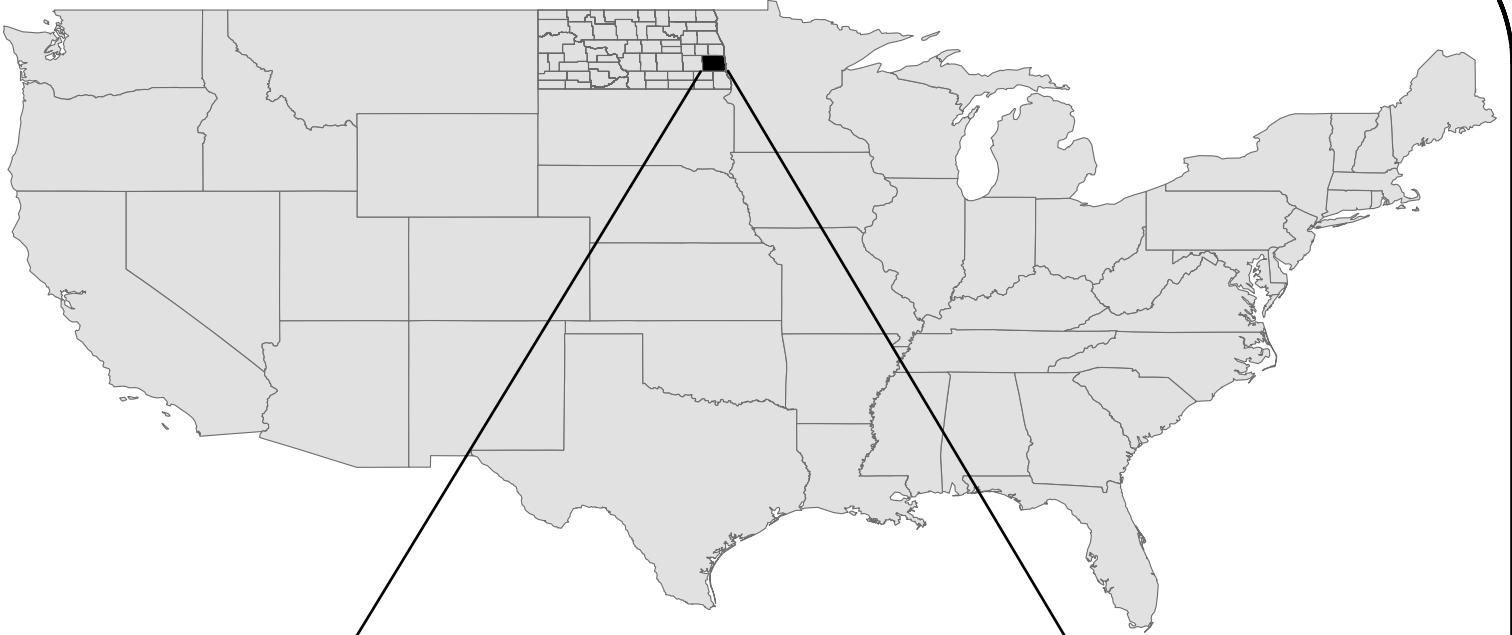
**CASS COUNTY, NORTH DAKOTA**

**COMPREHENSIVE  
ANNUAL  
FINANCIAL  
REPORT**

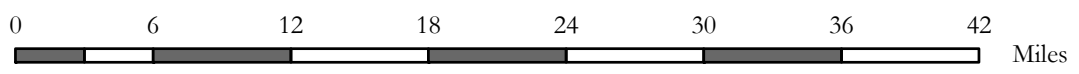
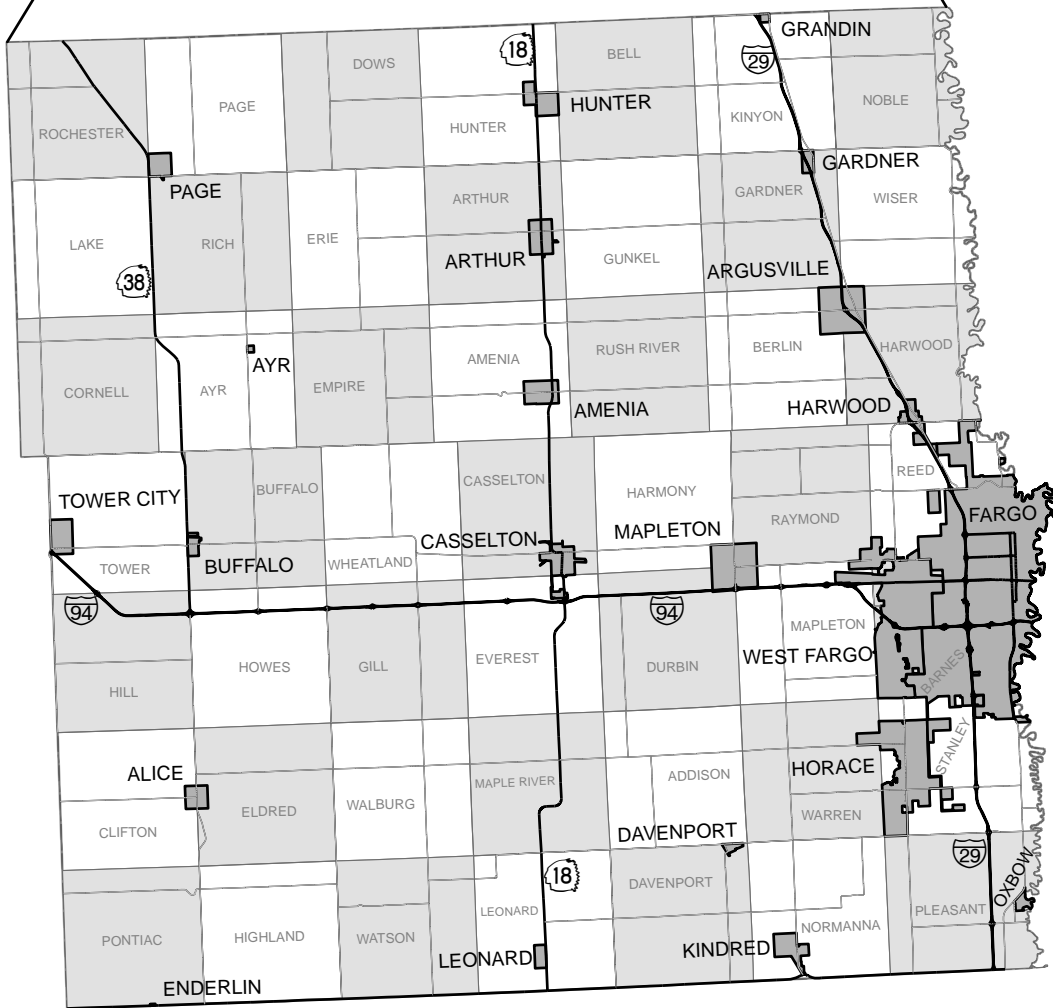
For the Year Ended December 31,  
**2014**

Prepared by the County Auditor's Office

# North Dakota



# Cass County



**CASS COUNTY GOVERNMENT  
Comprehensive Annual Financial Report  
For the Year Ended December 31, 2014**

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<b>INTRODUCTORY SECTION</b>





June 12, 2015

Honorable Chairman, Commissioners, and the Citizens of Cass County Government:

## Auditor

Michael Montplaisir, CPA  
701-241-5601

The Comprehensive Annual Financial Report of Cass County is hereby submitted for the fiscal year ended December 31, 2014.

## Treasurer

Charlotte Sandvik  
701-241-5611

This report was prepared by the County Auditor's Office. The responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

## Director of Equalization

Frank Klein  
701-241-5616

Management of the County is responsible for establishing and maintaining an internal control structure designed to ensure that assets are protected from loss, theft, or misuse, and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that: (1) the cost of a control should not exceed the benefits likely to be derived, and (2) the valuation of costs and benefits requires estimates and judgments by management.

As a recipient of federal and state financial assistance, the County also is responsible for ensuring that an adequate internal control structure is in place to comply with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation by management.

The Office of the State Auditor has audited the County's financial statements. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the County's financial statements for the year ended December 31, 2014, are fairly presented in conformity with GAAP. The auditor's report is included in the Financial Section of this report.

Federal funds received by the County are also subject to an annual program compliance audit under the requirements of the Single Audit Act and Office of Management and Budget Circular A-133. As part of the government's single audit, tests are made to determine the adequacy of the internal control structure, including that portion related to federal financial assistance programs, as well as to determine that the government has complied with applicable laws and regulations. There were no instances of material weaknesses in the internal control structure. The results of this examination for the fiscal year ended December 31, 2014 are incorporated in a separate report.

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The Management's discussion and analysis (MD&A) is a narrative introduction, overview and analysis of the county. The MD&A can be found immediately following the independent auditors' report (page 11). This letter of transmittal is intended to complement the MD&A and should be read in conjunction with it.

The Notes to the Financial Statements are considered an integral and essential part of adequate disclosure and fair presentation of the basic financial statements. The notes include the summary of significant accounting policies applied to the matters relating to the financial position and results of operations of the County. The notes provide significant insight and are necessary to understand the financial statements.

### **Profile of the Government**

Cass County is located on the eastern edge of North Dakota, bordering along the Red River, the boundary between North Dakota and Minnesota. The Red River Valley is one of the most fertile agricultural areas in the world. The economic condition and outlook of the County have remained strong; the County population grew over twenty percent from 2000 to 2010, according to the latest census figures, while the overall increase in statewide population was 4.7 percent. Several of the fastest growing cities in North Dakota are located in Cass County, including the City of Fargo and the City of West Fargo, which increased 16% and 72%, respectively. The City of Fargo is the home of the County Courthouse and administrative offices.

A board of five members elected for four-year terms governs the county. Each commissioner represents a population district of the county. The commissioners make policies regulating the functions of the many departments and see that these are carried out. Responsibilities of the board are: levy taxes, appropriations, authorize bonds, set salaries, approve bills, accept bids, and approve the annual county budget, just to mention a few.

The County provides a full range of services. These services include tax assessment and collection; law enforcement and jail services; social services and public health services; the construction and maintenance of highways; and general administrative services.

The County is also accountable to the citizens of the County for the decisions and financial obligations of boards that are appointed by the governing body of the county. The County Commission appoints all of the board members for the Vector, Noxious Weed, and the four water resource districts located in the County. In addition to appointing the governing boards of these districts, the County is responsible for approving their budgets and tax levies. The activities of the Vector, Noxious Weed, and the four water resource districts are combined and shown in the component unit column of the financial statements.

The County supports, through grants, various senior citizen boards, ambulance and rescue squad boards, the fair board, and the historical society board. The County is not responsible for the activities of these boards and accordingly their financial information has not been included in this report. Note 1 of the Notes to the Financial Statements defines the reporting entity.

Readers of this report are reminded that certain assets reported in agency funds are held in the name of the County and represent funds held for others in a fiduciary capacity and, as such, are not available for the general use of the County.



## **Local Economy**

Cass County is home to the state's second largest university, North Dakota State University, with a student body of over 10,500. Also serving the region are another state university and a private college, both located across the river in Moorhead, Minnesota.

The area is well known for quality health care services, with two major medical facilities, Essentia Health and Sanford Health System. These facilities serve a large area in both North Dakota and Minnesota, and have a combined daily patient volume of approximately 400 patients.

Cass County is a regional trade center that draws from eastern North Dakota, western Minnesota, and central Canada. Taxable sales and purchases through the fourth quarter of 2014 were \$3.2 billion, which represents an 4.3 percent increase from 2013.

## **Long-Term Financial Planning**

Over the past ten years, the taxable valuation of the County has been growing at an average rate of over 6.0 percent, and the population, as noted earlier, has been growing at an average rate of 2.0 percent. The taxable valuation growth has occurred mainly in the service industry and in new home construction. These growth trends are expected to continue. The County continues to manage resources through budgeting policies.

The County Commission is required to adopt an annual budget on or before October 1 of each year. The objective of budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the County Commission and to give County departments definite guidelines for operations. The County is legally required to maintain budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) at the fund level. The County's budgetary policy includes provisions for maintaining reserves at an adequate level (7% to 10% of budgeted expenditures) for each separate fund. The County also requires officials to maintain budgetary control at the department level.

## **Major Initiatives**

### **North Dakota Diversion Project**

Cass County and Clay County in Minnesota along with the cities along the Red River experienced record flooding in 2009, 2010, and 2011. A Metro Flood Study Committee was formed with representatives from the two counties, the cities of Fargo, North Dakota, Moorhead, Minnesota, and the Water Resource Districts from the two states to study flood control options along with the Federal Emergency Management Agency (FEMA). A diversion option on the North Dakota side of the Red River has emerged as the favored flood control project and is being further studied. Funding for this project would come from FEMA, the states of North Dakota and Minnesota, the City of Fargo and Cass County. Fargo already had a sales tax in place to fund their portion of the project. The Cass County Commission approved a resolution on August 2, 2010 to place a ½ cent sales tax question on the general election ballot. On November 2, 2010 the county citizens approved the sales tax. The sales tax is effective April 1, 2011 through March 31, 2031.

### **Awards**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Cass County for its comprehensive annual financial report for the fiscal year ended December 31, 2013. This was the eighteenth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current comprehensive annual financial report continues to meet the Certificate of Achievement program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

### **Acknowledgments**

The preparation of this report could not have been completed if it had not been for the commitment of the County Commission in improving the accounting, budgeting, and financial operation of the County. The Commission has provided the support and fiscal resources necessary to make this report possible. I would also like to acknowledge the professional expertise of Mary Matheson, Alicia Hildebrand and Sarah Heinle, Accountants, and DeAnn Buckhouse, principal secretary, who assisted in the preparation of this report.

Respectfully submitted,

  
Michael Montplaisir, CPA  
County Auditor



Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

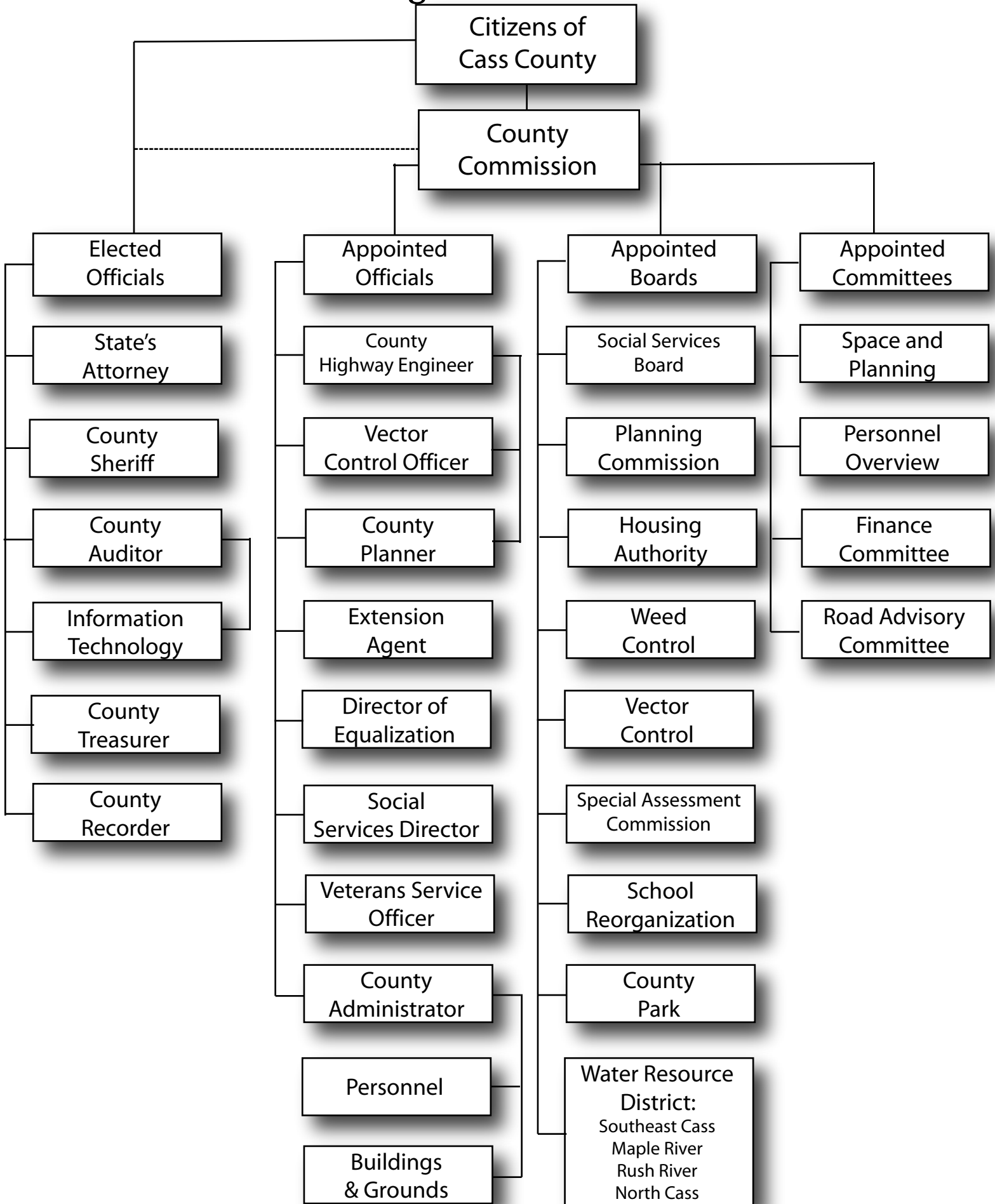
**Cass County Government  
North Dakota**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2013**

Executive Director/CEO

# Cass County Government Organizational Chart



**CASS COUNTY GOVERNMENT  
COUNTY OFFICIALS**

**Current Officials**

Commissioners: Chad M. Peterson, Chairman  
Rick Steen  
Arland H. Rasmussen  
Mary Scherling  
Kenneth Pawluk

Auditor: Michael Montplaisir

Treasurer: Charlotte Sandvik

Sheriff: Paul Laney

Recorder: Jewel Spies

States Attorney: Birch Burdick

**2014 Officials**

Commissioners: Kenneth Pawluk, Chairman  
Darrell Vanyo  
Vern Bennett  
Mary Scherling  
Chad M. Peterson

Auditor: Michael Montplaisir

Treasurer: Charlotte Sandvik

Sheriff: Paul Laney

Recorder: Jewel Spies

States Attorney: Birch Burdick

**THIS PAGE HAS BEEN RESERVED FOR NOTES**



**FINANCIAL SECTION**

STATE AUDITOR  
ROBERT R. PETERSON  
PHONE  
(701) 328-2241  
FAX  
(701) 328-1406



LOCAL GOVERNMENT DIVISION:  
FARGO OFFICE  
MANAGER - DAVID MIX  
(701) 239-7252  
FAX (701) 239-7251

STATE OF NORTH DAKOTA  
**OFFICE OF THE STATE AUDITOR**  
600 E. BOULEVARD AVENUE - DEPT. 117  
BISMARCK, ND 58505

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**INDEPENDENT AUDITOR'S REPORT**

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Board of County Commissioners  
Cass County  
Fargo, North Dakota

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cass County, Fargo, North Dakota, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## CASS COUNTY

### Independent Auditor's Report - Continued

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#### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cass County, Fargo, North Dakota, as of December 31, 2014, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective statement of revenues, expenditures and changes in fund balance budget and actual for the general fund, the human service fund, the county road and bridge fund, the 2009 flood recovery fund, the 2010 flood recovery fund, the 2013 flood emergency fund, the 2011 flood recovery fund, and the flood mitigation fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Other Matters**

##### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the *management's discussion and analysis* on pages 11-19 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

##### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Cass County's basic financial statements. The *introductory section, combining and individual nonmajor fund financial statements, schedules of revenues, expenditures, and the changes in fund balance – budget and actual – nonmajor funds (special revenue and debt service funds), and statistical section* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The *combining and individual nonmajor fund financial statements, and schedules of revenues, expenditures, and changes in fund balance – budget and actual – nonmajor funds (special revenue and debt service funds)* are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the *combining and individual nonmajor fund financial statements, and the schedules of revenues, expenditures, and changes in fund balance – budget and actual – nonmajor funds (special revenue and debt service funds)* are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The *introductory and statistical sections* have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.



Robert R. Peterson  
State Auditor

Fargo, North Dakota  
June 12, 2015

**CASS COUNTY GOVERNMENT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

The County's management discussion and analysis offers readers of the County's financial statements a narrative overview and analysis of the County's financial activities for the fiscal year ended December 31, 2014. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, and in the financial statements and notes to the financial statements.

**FINANCIAL HIGHLIGHTS**

- At December 31, 2014, the assets of Cass County Government exceeded liabilities and deferred inflows by \$149,954,392 (net position). Net investment in capital assets (net of depreciation and related debt) accounted for 92% of this amount, with a value of \$138,776,719.
- At December 31, 2014, the County's governmental funds reported combined ending fund balances of \$55,652,909, for an increase of \$22,725,902 over the previous year.
- At December 31, 2014, the unassigned fund balance for the General Fund was \$8,260,583 or 30% of total general fund expenditures.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business. They consist of the Statement of Net Position and the Statement of Activities.

The Statement of Net Position presents information on all the County's assets and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as useful indicators of whether the financial position of the County is improving or deteriorating.

The Statement of Activities presents information showing how the government's net position changed during fiscal year 2014. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in

future fiscal periods. Items such as uncollected taxes and earned but unused vacation leave will be included in the Statement of Activities as revenues and expenses, even though the cash associated with these items will not be received or distributed in 2014.

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of the County include general government, public safety, highways and streets, conservation and economic development, relief and charities, and culture and recreation.

The government-wide financial statements include not only the County itself (known as the primary government), but also the following legally separate component units: Southeast Cass Water Resource District, Maple River Water Resource District, North Cass Water Resource District, Rush River Water Resource District, Cass County Vector Control District, and Cass County Noxious Weed District. Financial information for these component units is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 21-23 of this report.

## **FUND FINANCIAL STATEMENTS**

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All funds of the County can be divided into three categories: Governmental Funds, Proprietary Funds, and Fiduciary Funds.

### **Governmental Funds**

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. The Governmental Fund Balance Sheet and the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balance provide reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains thirty-six individual governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balance for the General, Human Services, County Road and Bridge, 2009 Flood Recovery Fund, 2010 Flood Recovery Fund, 2011 Flood Recovery Fund, 2013 Flood Emergency Fund, Flood Mitigation Fund, Flood Control Loan Fund, Courthouse West Addition Funds, and Flood Control Sales Tax Fund which are considered to be major funds. Data from the other twenty-four governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements in the supplementary information section of this report.

The County adopts an annual appropriated budget for its general, special revenue, and debt service funds. A budgetary comparison statement has been provided for these funds to demonstrate budgetary compliance.

The basic governmental fund financial statements can be found on pages 26-44 of this report. Combining component unit statements can be found on pages 46-49.

### **Proprietary Funds**

The county maintains one type of proprietary fund. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its health insurance, dental insurance, telephone trust, and motor pool. Because these services benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

All internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements in the supplementary information section of this report.

The basic proprietary fund financial statements can be found on pages 41-43 of this report.

### **Fiduciary Funds**

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is similar to proprietary funds.

The basic fiduciary fund financial statements can be found on pages 44 of this report.

## NOTES TO THE FINANCIAL STATEMENTS

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 50-79 of this report.

### OTHER INFORMATION

The combining statements referred to on page 13 in connection with non-major governmental funds and internal service funds are presented in the supplementary information section of this report. Combining and individual fund schedules can be found on pages 86-123 of this report.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

### STATEMENT OF NET POSITION

As noted earlier, net position may serve, over time, as a useful indicator of a government's financial position. At the close of the fiscal year ended December 31, 2014, Cass County's assets exceeded liabilities and deferred inflows by \$149,954,392.

#### Statement of Net Position December 31, 2014 and 2013

	Governmental Activities	
	2014	2013
Current and Other Assets	\$ 74,428,417	\$ 46,110,938
Capital Assets	144,882,362	140,335,162
Total Assets	<u>\$ 219,310,779</u>	<u>\$ 186,446,100</u>
Long-Term Liabilities	\$ 50,765,624	\$ 6,466,370
Other Liabilities	9,437,041	5,829,777
Total Liabilities	<u>\$ 60,202,665</u>	<u>\$ 12,296,147</u>
Deferred Inflows of Resources		
Unavailable Revenue	<u>\$ 9,153,723</u>	<u>\$ 7,272,978</u>
Net Position:		
Net Investment in Capital Assets	\$ 138,776,719	\$ 133,541,081
Restricted	32,222,189	9,052,411
Unrestricted	(21,044,516)	24,283,484
Total Net Position	<u>\$ 149,954,392</u>	<u>\$ 166,876,975</u>

The largest portion of the County's net position (92%), reflects its investment in capital assets (e.g. land, buildings, and equipment), less any related outstanding debt used to acquire those assets. The County uses capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investments in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt



must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position represents resources that are subject to external restrictions on how they may be used. Total net position decreased by over \$16.9 million. The main reason for the decrease was the \$38.2 million expenditures for the Fargo/Moorhead Diversion project and other flood control projects.

## STATEMENT OF CHANGES IN NET POSITION

Governmental activities decreased the County's net position by \$16,922,568. Key elements in changes in net position are shown in the following table.

	Governmental Activities	
	2014	2013
<b>Revenues:</b>		
Program Revenues:		
Charges for Services	\$ 6,962,055	\$ 5,710,824
Operating Grants and Contributions	20,783,929	22,423,964
Capital Grants and Contributions	5,720,548	5,538,738
General Revenues:		
Property Taxes	32,846,723	31,465,829
Sales Tax	16,164,464	15,135,193
State Share Revenues	8,639,513	7,563,694
Other	886,443	349,464
<b>Total Revenues</b>	<b>\$ 92,003,675</b>	<b>\$ 88,187,708</b>
<b>Expenses:</b>		
General Government	\$ 9,028,821	\$ 13,935,655
Public Safety	19,512,519	17,642,420
Highways and Streets	23,395,819	20,884,882
Relief and Charities	14,019,886	13,137,268
Conservation Economic Development	41,669,890	8,356,650
Culture and Recreation	991,260	859,350
Interest on Long-Term Debt	308,046	329,890
<b>Total Expenses</b>	<b>\$ 108,926,242</b>	<b>\$ 75,146,115</b>
(Decrease) / Increase in Net Position	\$ (16,922,568)	\$ 13,041,590
Net Position – January 1	166,876,975	153,835,385
Net Position – December 31	<b>\$ 149,954,392</b>	<b>\$ 166,876,975</b>

Total revenues for 2014 were \$92,003,675 which is an increase of \$3.8 million over 2013. Property tax revenue accounted for 36% of total revenues; the increase over 2013 was \$1.3 million as a result of increased property valuations. Sales tax accounted for 17%, an increase of \$1 million over 2013. Operating grants accounted for 23%, a decrease of \$1.6 million over 2013 as a result of decreased state and federal reimbursements for road projects. Capital grants accounted for 6%, an increase of \$181 thousand over 2013. The grants were from state and federal sources to obtain land buyouts for flood protection projects. The remaining 18% came from charges for services, state shared revenues and interest income. Total expense increased by over \$33.7 million over 2013. The highways and streets expense increased by over \$2.5 million as

a result of an increase in road construction projects. The county also incurred \$38.2 million in expenses for the planning phase of the F/M Diversion project and other flood control projects. This was an increase of \$27 million over 2013.

## **FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS**

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The County has three fund categories: Governmental Funds, Proprietary Funds and Fiduciary Funds.

### **GOVERNMENTAL FUNDS**

The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, the unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of fiscal year 2014, the County's governmental funds reported combined ending fund balances of \$55,652,915, an increase of \$22,725,902 compared with the previous year. The General, Human Services, County Road and Bridge, 2009 Flood Recovery Fund, 2010 Flood Recovery Fund, 2013 Flood Emergency Fund, 2011 Flood Recovery Fund, Flood Mitigation Fund, Flood Control Loan Fund, Courthouse West Addition Fund, and Flood Control Sales Tax Fund are reported as major funds.

The General Fund is the chief operating fund of the County. At the end of the fiscal year 2014, unassigned fund balance of the General Fund was \$8,260,583, while total fund balance was \$8,585,262. As a measure of the General Fund's liquidity, it may be useful to compare unreserved fund balance to total fund expenditures. Unassigned fund balance represents 30% of total General Fund expenditures.

The County's General Fund balance decreased by \$357,665 during 2014 as a result of the County's governing board efforts to closely match revenues with expenses each year. The County Commission has a policy of maintaining a cash reserve of approximately 10% of budgeted expenditures. When the reserve is greater than 10%, the County Commission adjusts tax rates to decrease revenue and bring the reserve closer to the 10% goal.

The Human Service Fund balance at December 31, 2014 was \$2,065,855, a decrease of \$74,965 over December 2013.

The fund balance of the County Road and Bridge Fund at December 31, 2014 was \$3,348,382. This was a decrease of \$158,535 over 2013 and was the result of an increase in road construction projects.

The county established several funds to account for the costs associated with spring flooding. The funds are the 2009 Flood Recovery Fund, 2010 Flood Recovery Fund, 2011 Flood Recovery Fund, and the 2013 Flood Emergency Fund. The county is still completing repairs to damaged county roads and

bridges. As these repairs are completed the county expects to receive reimbursements from the Federal Emergency Management Agency.

The Flood Mitigation Fund had an ending balance of \$(1,721,944). The County has received grant funds from the Federal Emergency Management Agency to buyout properties for flood mitigation. The County transferred funds from the General Fund to cover the local share of expenses incurred for this program.

The Flood Control Loan Fund was established to account for the Loan Proceeds for the F/M Diversion project. The county obtained a \$50 million loan of which \$45 million was drawn down during 2014. This fund had an ending balance of \$23,214,795.

The Courthouse West Addition Fund was closed during the year and the final retainages were paid. Construction was completed on the courthouse addition in 2012. The county issued \$8.9 million in general obligation bonds to fund the project.

The Flood Control Sales Tax Fund had an ending fund balance of \$15,734,661. This fund is used to account for the one-half cent sales tax approved by the voters of Cass County for flood control projects.

### **General Fund Budgetary Highlights**

Differences between the General Fund's original budget and the final amended budget were \$225 in revenues and \$552,096 in expenditures. The budgeted revenues and expenditures increased due to various grants that were awarded after the original budget was approved.

The General Fund's actual revenue was \$85,605 under the final budget; the variance is a result of a decrease in financial institution tax from the state. The actual expenditures were \$1,051,469 less than the final budget. The variance is a result of the departments under spending their budgets.

## **CAPITAL ASSET AND DEBT ADMINISTRATION**

### **CAPITAL ASSETS**

As of December 31, 2014, the County's investment in capital assets for its governmental activities, net of accumulated depreciation, amounts to \$144,882,362. This investment in capital assets includes, land, buildings, improvements other than buildings, machinery and equipment, and infrastructure. The total increase in the County's investment in capital assets for the current fiscal year was \$4,547,201.

Major capital asset events during the current fiscal year included the following:

- Flood Mitigation buyout properties
- Replacement of sheriff vehicles and heavy equipment for the road department

The following is a schedule of capital assets net of accumulated depreciation as of December 31, 2014 and 2013:

	Governmental Activities	
	2014	2013
Land	\$ 41,949,738	\$ 34,791,323
Buildings	36,824,832	37,764,049
Improvements Other than Buildings	2,310,722	1,873,144
Machinery and Equipment	2,871,808	2,684,159
Infrastructure	60,925,262	63,222,486
Total	\$ 144,882,362	\$ 140,335,163

Additional information on the County's capital assets can be found in Note 7 on page 66-69 of this report.

### LONG-TERM DEBT

At the end of fiscal year 2014, the County had total debt outstanding of \$53,185,302. Of this amount, \$360,727 is special assessment debt for which the government is liable in the event of default by the property owners subject to the assessment. The county issued \$8.9 million in general obligation bonds for the courthouse addition construction with a remaining balance of \$6.15 million. During the year the county took out a \$50 million loan for funding the costs of the F/M Diversion project. The remainder of the County's debt consists of compensated absences.

The following is a schedule of the outstanding long-term debt as of December 31, 2014 and 2013:

	Governmental Activities	
	2014	2013
Special Assessment Bonds	\$ 360,727	\$ 417,192
General Obligation Bonds	6,105,643	6,799,729
Loans Payable	45,060,200	-
Compensated Absences	1,658,729	1,649,949
Total	\$ 53,185,302	\$ 8,866,872

Additional information on the County's debt can be found in Note 8 on pages 69-76 of this report.

### ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- The unemployment rate for the County at December 31, 2014 was 2.5%.
- The taxable value of all property located in the County has increased by over 3.2% in each year for the last five years.
- The taxable sales in the County increased by 4% from the prior fiscal year.

## **REQUESTS FOR INFORMATION**

This financial report is designed to present users with a general overview of the County's finances and to demonstrate the County's accountability. If you have questions concerning any of the information provided in this report or need additional financial information, contact the County Auditor's Office, Box 2806, Fargo, ND 58108-2806.

**THIS PAGE HAS BEEN RESERVED FOR NOTES**

**BASIC FINANCIAL  
STATEMENTS**



**CASS COUNTY GOVERNMENT**  
**Statement of Net Position**  
**December 31, 2014**

	Primary Government	
	Governmental Activities	Component Units
<b>ASSETS</b>		
Cash and cash equivalents	\$ 67,151,897	\$ 10,383,906
Receivables (net of allowance for uncollectibles):		
Accounts	55,334	25,248
Due From Primary Government	-	35,390
Delinquent Tax	314,325	70,924
Due From Other Governments	6,025,295	407,189
Special Assessments	-	3,915
Loans	56,364	-
Inventories	160,888	46,482
Prepays	351,169	7,831
Uncertified Special Assessments Receivable	313,145	7,395,618
Capital Assets Not Being Depreciated:		
Land	41,949,738	29,152,167
Construction in progress	-	11,126,312
Capital assets (net of accumulated depreciation):		
Buildings	36,824,832	18,064
Improvements other than buildings	2,310,722	-
Machinery and equipment	2,871,808	142,646
Infrastructure	60,925,262	97,249,163
Total assets	\$ 219,310,779	\$ 156,064,851
<b>LIABILITIES</b>		
Accounts Payable	\$ 5,831,895	\$ 2,063,650
Benefits Payable	-	44,483
Retainages Payable	210,678	383,927
Interest Payable	83,434	60,646
Deposits	410,920	-
IBNR Claims	389,862	-
Due to Inmates/Permits	90,576	-
Noncurrent liabilities:		
Due within one year	2,419,676	2,708,918
Due in more than one year	50,765,624	11,267,119
Total liabilities	\$ 60,202,664	\$ 16,528,743
Deferred Inflows of Resources:		
Unavailable Revenue - Property Taxes	\$ 9,132,385	\$ 259,259
Unavailable Revenue - Special Assessments	21,337	-
Total Deferred Inflows of Resources	\$ 9,153,723	\$ 259,259
<b>NET POSITION</b>		
Net Investment in capital assets	\$ 138,776,719	\$ 123,755,689
Restricted for:		
General Government	3,748,476	-
Highway and Streets	3,065,067	-
Relief and Charities	1,534,486	-
Culture and Recreation	166,661	-
Conservation of Natural Resources	23,214,795	1,872,825
Debt Service	492,704	6,045,270
Capital Projects	-	2,566,602
Unrestricted	(21,044,516)	5,036,467
Total Net Position	\$ 149,954,392	\$ 139,276,855

The accompanying notes to the financial statements are an integral part of this statement.

**CASS COUNTY GOVERNMENT**  
**Statement of Activities**  
**For the Year Ended December 31, 2014**

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Functions/Programs</b>				
<b>Primary Government:</b>				
Governmental activities:				
General government	\$ 9,028,821	\$ 2,586,708	\$ 101,542	\$ -
Public safety	19,512,519	3,746,880	540,802	-
Highways and streets	23,395,819	376,314	16,453,142	-
Relief and charities	14,019,886	193,022	3,223,837	-
Conservation & economic development	41,669,890	47,426	21,726	5,720,548
Culture and recreation	991,260	11,705	442,880	-
Interest on long-term debt	308,046	-	-	-
Total primary government	<u>\$ 108,926,242</u>	<u>\$ 6,962,055</u>	<u>\$ 20,783,929</u>	<u>\$ 5,720,548</u>
<b>Component units:</b>				
Southeast Cass Water Resource District	\$ 7,154,053	\$ -	\$ 5,560,188	\$ 14,082,624
North Cass Water Resource District	520,587	-	240,053	4,442
Maple River Water Resource District	812,298	-	247,095	101,893
Rush River Water Resource District	497,343	-	152,834	142,279
Noxious weed	451,812	9,608	42,302	-
Vector control	891,168	324,663	-	-
Total component units	<u>\$ 10,327,260</u>	<u>\$ 334,270</u>	<u>\$ 6,242,472</u>	<u>\$ 14,331,238</u>

General revenues:  
Property taxes  
Sales taxes  
Unrestricted State Shared Revenues  
Unrestricted investment earnings  
Miscellaneous Revenue

Total general revenues  
Changes in net position  
Net position - beginning  
Prior Period Adjustment  
Net position - ending

The accompanying notes are an integral part of the financial statements.

**Net (Expense) Revenue and  
Changes in Net Position**

<b>Primary Government</b>		
<b>Governmental</b>		<b>Component</b>
<b>Activities</b>		<b>Units</b>
\$	(6,340,571)	\$ -
	(15,224,838)	-
	(6,566,363)	-
	(10,603,027)	-
	(35,880,190)	-
	(536,675)	-
	(308,046)	-
<b>\$</b>	<b>(75,459,710)</b>	<b>\$ -</b>
\$	-	\$ 12,488,759
	-	(276,092)
	-	(463,310)
	-	(202,230)
	-	(399,902)
	-	(566,505)
<b>\$</b>	<b>-</b>	<b>\$ 10,580,720</b>
\$	32,846,723	\$ 7,301,949
	16,164,464	-
	8,639,513	327,307
	133,782	28,698
	752,661	102,621
<b>\$</b>	<b>58,537,142</b>	<b>\$ 7,760,575</b>
	(16,922,568)	18,341,295
	166,876,975	121,504,812
		(569,256)
<b>\$</b>	<b>149,954,392</b>	<b>\$ 139,276,855</b>

**THIS PAGE HAS BEEN RESERVED FOR NOTES**

**FUND FINANCIAL  
STATEMENTS**

**THIS PAGE HAS BEEN RESERVED FOR NOTES**

**CASS COUNTY GOVERNMENT**  
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2014**

	General	Human Services	County Road and Bridge	2010 Flood Recovery
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 9,063,805	\$ 4,763,320	\$ 2,688,901	\$ 102,033
Receivables:				
Taxes	142,119	100,036	43,314	-
Accounts	9,481	9,481	-	-
Loans	56,364	-	-	-
Due From Other Governments	2,619,946	318,711	1,341,555	-
Due From Other Funds	1,742,303	-	693,398	-
Inventory	-	-	143,841	-
Inventory of supplies, at cost	17,047	-	-	-
Prepaid Items	299,830	17,319	32,661	-
<b>Total Assets</b>	<b>13,950,896</b>	<b>5,208,866</b>	<b>4,943,669</b>	<b>102,033</b>
<b>Liabilities:</b>				
Accounts Payable	870,448	249,011	98,903	-
Retainages Payable	-	-	210,678	-
Unearned Revenues	52,364	-	-	-
Due to Inmates/Permits	-	-	11,000	-
Due to Other Funds	-	-	-	-
<b>Total Liabilities</b>	<b>922,813</b>	<b>249,011</b>	<b>320,581</b>	<b>-</b>
Deferred Inflows of Resources				
Unavailable Revenue - Property Taxes	4,442,822	2,893,999	1,274,706	-
Unavailable Revenue - Special Assessments	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>4,442,822</b>	<b>2,893,999</b>	<b>1,274,706</b>	<b>-</b>
<b>Fund Balances (Deficits):</b>				
<b>Nonspendable:</b>				
Inventory	17,047	-	143,841	-
Prepaid Items	299,830	17,319	32,661	-
<b>Restricted:</b>				
Public Safety	-	-	-	-
Relief and Charities	-	2,048,537	-	-
Highways and Streets	-	-	3,171,880	-
Senior Citizens	-	-	-	-
Flood Control Projects	-	-	-	-
Document Preservation	-	-	-	-
County Park	-	-	-	-
Special Assessment Debt	-	-	-	-
General Obligation Debt	-	-	-	-
<b>Committed:</b>				
Public Safety	-	-	-	-
Parenting Workshop	-	-	-	-
Flood Control Projects	-	-	-	102,033
Special Assessment Projects	-	-	-	-
<b>Assigned:</b>				
SWAT Vehicle Replacement	7,802	-	-	-
Unassigned	8,260,583	-	-	-
<b>Total Fund Balances (Deficits)</b>	<b>8,585,262</b>	<b>2,065,855</b>	<b>3,348,382</b>	<b>102,033</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>	<b>\$ 13,950,896</b>	<b>\$ 5,208,866</b>	<b>\$ 4,943,669</b>	<b>\$ 102,033</b>

The accompanying notes are an integral part of the financial statements.



2011 Flood Recovery	Flood Mitigation	Flood Control Loan Fund	Flood Control Sales Tax	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ 27,688,312	\$ 14,032,343	\$ 5,998,107	\$ 64,336,820
-	-	-	-	28,856	314,325
-	-	-	-	33,040	52,002
-	-	-	-	-	56,364
-	-	-	1,715,339	29,745	6,025,295
-	-	-	-	-	2,435,701
-	-	-	-	-	143,841
-	-	-	-	-	17,047
-	-	-	-	1,360	351,169
-	-	<u>27,688,312</u>	<u>15,747,682</u>	<u>6,091,108</u>	<u>73,732,564</u>
-	60	4,473,517	13,022	117,329	5,822,291
-	-	-	-	-	210,678
-	-	-	-	-	52,364
-	-	-	-	79,576	90,576
693,398	1,721,884	-	-	20,419	2,435,701
<u>693,398</u>	<u>1,721,944</u>	<u>4,473,517</u>	<u>13,022</u>	<u>217,324</u>	<u>8,611,610</u>
-	-	-	-	835,183	9,446,711
-	-	-	-	21,337	21,337
-	-	-	-	856,520	9,468,048
-	-	-	-	-	160,888
-	-	-	-	1,360	351,169
-	-	-	-	411,906	411,906
-	-	-	-	-	2,048,537
-	-	-	-	-	3,171,880
-	-	-	-	100,581	100,581
-	-	23,214,795	-	1,863,876	25,078,671
-	-	-	-	1,869,242	1,869,242
-	-	-	-	69,602	69,602
-	-	-	-	70,775	70,775
-	-	-	-	100,637	100,637
-	-	-	-	360,724	360,724
-	-	-	-	43,629	43,629
-	-	-	15,734,660	-	15,836,693
-	-	-	-	124,931	124,931
-	-	-	-	-	7,802
(693,398)	(1,721,944)	-	-	-	5,845,241
<u>(693,398)</u>	<u>(1,721,944)</u>	<u>23,214,795</u>	<u>15,734,660</u>	<u>5,017,264</u>	<u>55,652,908</u>
\$ -	\$ -	\$ 27,688,312	\$ 15,747,682	\$ 6,091,108	\$ 73,732,564

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**CASS COUNTY GOVERNMENT**  
**Reconciliation of the Balance Sheet**  
**of Governmental Funds**  
**To the Statement of Net Position**  
**December 31, 2014**

Amounts reported for governmental activities in the statement of net position (Page 21) are different because:

Total fund balances - governmental funds (page 27)		\$ 55,652,908
Add - Capital Assets	\$ 231,286,295	
Deduct - accumulated depreciation	<u>(86,471,484)</u>	
Net Assets		144,814,811
Property taxes and special assessments receivable will be collected after year-end but are not available soon enough to pay for the current period's expenditures and therefore are reported as unearned revenues in the funds.		314,325
Loans receivable will be collected over the next three years; thus they are not available to pay for the current period's expenditures and therefore, are reported as unearned revenues in the funds.		52,364
Long-term uncertified special assessments receivable are not reported in the funds because they are unavailable to pay the current period's expenditures.		313,145
Internal service funds are used by management to charge the costs of certain equipment usage and self-insurance to individual governmental funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.		
Add - net position of governmental activities accounted for in the internal service funds		2,075,574
Certain liabilities, such as bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		
Compensated absences payable	(1,658,729)	
Special assessments bonds payable	(365,630)	
GO Bonds Payable	(6,150,000)	
Loan Payable	(45,060,200)	
Unamortized Bond Discount	49,259	
Interest Payable	<u>(83,434)</u>	
Total long term liabilities		<u>(53,268,733)</u>
Net position of governmental activities		<u>\$ 149,954,392</u>

The accompanying notes are an integral part of these financial statements

**CASS COUNTY GOVERNMENT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Fiscal Year Ended December 31, 2014**

	General Fund	Human Services	County Road and Bridge	2009 Flood Recovery	2010 Flood Recovery	2013 Flood Emergency
<b>REVENUES</b>						
Taxes:						
Property	\$ 14,805,371	\$ 10,523,710	\$ 4,569,404	\$ -	\$ -	\$ -
Sales	-	-	-	-	-	-
Licenses, permits and fees	84,512	13,055	113,853	-	-	-
Intergovernmental revenues	9,120,440	3,223,837	16,107,140	153,281	-	111,812
Charges for services	3,497,457	179,957	253,849	-	-	-
Miscellaneous revenues	82,591	15,141	42,526	-	58	8,400
<b>Total Revenues</b>	<b>27,590,370</b>	<b>13,955,700</b>	<b>21,086,771</b>	<b>153,281</b>	<b>58</b>	<b>120,211</b>
<b>EXPENDITURES</b>						
Current:						
General government	7,701,694	-	-	-	-	-
Public Safety	18,176,069	-	-	-	-	-
Highways and streets	-	-	21,256,711	80,278	103,243	8,262
Relief and charities	-	14,030,665	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Conservation & economic development	2,048,567	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>27,926,330</b>	<b>14,030,665</b>	<b>21,256,711</b>	<b>80,278</b>	<b>103,243</b>	<b>8,262</b>
Excess (deficiency) of revenues over (under) expenditures	(335,960)	(74,965)	(169,940)	73,003	(103,185)	111,949
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	1,029,061	-
Transfers out	(42,456)	-	-	(73,003)	(78,508)	(111,812)
Loan Proceeds	-	-	-	-	-	-
Sale of capital assets	20,751	-	11,405	-	-	-
<b>Total of other financing sources and uses</b>	<b>(21,705)</b>	<b>-</b>	<b>11,405</b>	<b>(73,003)</b>	<b>950,553</b>	<b>(111,812)</b>
Net change in fund balances	(357,665)	(74,965)	(158,535)	-	847,368	136
Fund balances (deficit) - beginning	8,942,927	2,140,820	3,506,917	-	(745,336)	(138)
<b>Fund balances (deficit) - ending</b>	<b>\$ 8,585,262</b>	<b>\$ 2,065,855</b>	<b>\$ 3,348,382</b>	<b>\$ -</b>	<b>\$ 102,033</b>	<b>\$ -</b>

The accompanying notes are an integral part of the financial statements.

2011 Flood Recovery	Flood Mitigation	Flood Control Loan Fund	Courthouse West Addition	Flood Control Sales Tax	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,113,023	\$ 33,011,508
-	-	-	-	16,164,464	-	16,164,464
-	-	-	-	-	-	211,419
80,910	5,720,548	-	-	-	584,572	35,102,540
-	-	-	-	-	2,522,045	6,453,308
43	693,789	1,463	167	27,886	339,044	1,211,108
<u>80,953</u>	<u>6,414,337</u>	<u>1,463</u>	<u>167</u>	<u>16,192,350</u>	<u>6,558,684</u>	<u>92,154,347</u>
-	-	-	-	-	1,450,244	9,151,938
-	-	-	-	-	1,044,607	19,220,676
57,065	-	-	-	-	-	21,505,559
-	-	-	-	-	-	14,030,665
-	-	-	-	-	983,675	983,675
-	8,216,006	-	-	-	61,705	10,326,277
-	-	21,846,868	35,371	16,399,260	-	38,281,498
-	-	-	-	-	757,210	757,210
-	-	-	-	-	260,555	260,555
-	-	-	-	-	2,750	2,750
<u>57,065</u>	<u>8,216,006</u>	<u>21,846,868</u>	<u>35,371</u>	<u>16,399,260</u>	<u>4,560,746</u>	<u>114,520,803</u>
<u>23,888</u>	<u>(1,801,669)</u>	<u>(21,845,405)</u>	<u>(35,204)</u>	<u>(206,910)</u>	<u>1,997,938</u>	<u>(22,366,456)</u>
263,322	463,208	-	4,956	-	37,500	1,798,048
-	-	-	-	-	(1,492,269)	(1,798,048)
-	-	45,060,200	-	-	-	45,060,200
-	-	-	-	-	-	32,156
<u>263,322</u>	<u>463,208</u>	<u>45,060,200</u>	<u>4,956</u>	<u>-</u>	<u>(1,454,769)</u>	<u>45,092,359</u>
<u>287,210</u>	<u>(1,338,461)</u>	<u>23,214,795</u>	<u>(30,247)</u>	<u>(206,910)</u>	<u>543,169</u>	<u>22,725,902</u>
<u>(980,608)</u>	<u>(383,484)</u>	<u>-</u>	<u>30,247</u>	<u>15,941,570</u>	<u>4,474,095</u>	<u>32,927,011</u>
<u>\$ (693,398)</u>	<u>\$ (1,721,944)</u>	<u>\$ 23,214,795</u>	<u>\$ -</u>	<u>\$ 15,734,660</u>	<u>\$ 5,017,264</u>	<u>\$ 55,652,908</u>

**CASS COUNTY GOVERNMENT**  
**Reconciliation of the Statement of Revenues,**  
**Expenditures, and Changes in Fund Balances of Governmental Funds**  
**To the Statement of Activities**  
**For the Year Ended December 31, 2014**

Amounts reported for governmental activities in the statement of activities (page 22-23) are different because:

Net change in fund balances - total governmental funds (page 30-31) \$ 22,725,902

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Capital asset additions	\$ 8,839,813	
Current year depreciation expense	<u>(4,177,827)</u>	4,661,986

In the statement of activities, only the loss on the sale or disposal of capital assets is reported. However, in the governmental funds, the proceeds from the sale increases financial resources. Thus, the change in net position differs from the change in fund balance by the cost of the capital assets sold or disposed.

Retired assets	(770,914)	
Accumulated depreciation on retired assets	<u>648,216</u>	(122,698)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Decrease in Taxes Receivable	(90,374)	
Decrease in Uncertified Special Assessments	(52,795)	
Decrease in Loans Receivable	<u>(7,515)</u>	(150,684)

Long-term debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which proceeds exceeded repayments.

Issuance of Loan Payable	(45,060,200)	
Repayment of bonds	<u>757,210</u>	(44,302,990)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore are not reported as expenditures in the governmental funds.

Net increase in interest payable	(38,082)	
Amortization of Bond Issuance Costs	(6,659)	
Net increase in compensated absences	<u>(8,780)</u>	(53,521)

Internal service funds are used by management to charge the costs of the motor pool, employee health insurance and the telephone system to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.

319,428

Change in net position of governmental activities \$ (16,922,568)

The accompanying notes to the financial statements are an integral part of this statement.

**CASS COUNTY GOVERNMENT**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Fiscal Year Ended December 31, 2014**

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$ 14,634,469	\$ 14,634,469	\$ 14,805,371	\$ 170,902
Licenses, Permits and Fees	43,500	43,500	84,512	41,012
Intergovernmental Revenues	9,421,142	9,421,142	9,120,440	(300,702)
Charges for Services	3,462,460	3,462,460	3,497,457	34,997
Miscellaneous Revenues	114,180	114,405	82,591	(31,814)
<b>Total Revenues</b>	<b>27,675,751</b>	<b>27,675,976</b>	<b>27,590,370</b>	<b>(85,605)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General Government:</b>				
County Commission	865,780	865,780	769,849	95,931
County Administrator	2,590,931	2,801,731	2,857,947	(56,216)
Information Technology	1,277,916	1,277,916	1,316,368	(38,452)
Auditor	1,211,202	1,211,202	1,194,454	16,748
Treasurer	357,737	357,737	356,802	935
County Recorder	628,499	628,499	611,350	17,149
Director of Tax Equalization	289,262	289,262	273,596	15,666
Veterans Service	273,687	273,687	251,860	21,827
County Planning	87,230	87,230	69,467	17,763
<b>Total General Government</b>	<b>7,582,244</b>	<b>7,793,044</b>	<b>7,701,694</b>	<b>91,351</b>
<b>Public Safety:</b>				
Emergency Management	217,926	217,926	209,643	8,283
County Sheriff	15,613,414	15,654,710	14,872,725	781,985
States Attorney	2,660,253	2,660,253	2,646,785	13,468
County Coroner	189,856	489,856	434,460	55,396
Cemetery	13,369	13,369	12,455	914
<b>Total Public Safety</b>	<b>18,694,818</b>	<b>19,036,114</b>	<b>18,176,069</b>	<b>860,045</b>
<b>Conservation &amp; Econ. Development:</b>				
County Extension Agent	510,504	510,504	461,182	49,322
Public Service Agencies	1,638,136	1,638,136	1,587,385	50,751
<b>Total Conservation &amp; Econ Dev</b>	<b>2,148,640</b>	<b>2,148,640</b>	<b>2,048,567</b>	<b>100,073</b>
<b>Total Expenditures</b>	<b>28,425,702</b>	<b>28,977,798</b>	<b>27,926,330</b>	<b>1,051,469</b>
Excess (deficiency) of revenues over (Under) expenditures	(749,951)	(1,301,822)	(335,960)	965,864
<b>Other Financing Sources (Uses):</b>				
Sale of Property	10,000	10,000	20,751	10,751
Operating Transfers Out	(270,000)	(270,000)	(42,456)	227,544
<b>Total Other Financing Sources and (Uses)</b>	<b>(260,000)</b>	<b>(260,000)</b>	<b>(21,705)</b>	<b>238,295</b>
<b>Net change in fund balances</b>	<b>(1,009,951)</b>	<b>(1,561,822)</b>	<b>(357,665)</b>	<b>1,204,161</b>
Fund Balance - Beginning	8,942,927	8,942,927	8,942,927	-
<b>Fund Balance - Ending</b>	<b>\$ 7,932,976</b>	<b>\$ 7,381,105</b>	<b>\$ 8,585,262</b>	<b>\$ 1,204,161</b>

The accompanying notes are an integral part of the financial statements.

**CASS COUNTY GOVERNMENT**  
**Human Service**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Fiscal Year Ended December 31, 2014**

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<u>Revenues:</u>				
Property Taxes	\$ 10,431,389	\$ 10,431,389	\$ 10,523,710	\$ 92,321
Licenses, Permits and Fees	15,000	15,000	13,055	(1,945)
Intergovernmental Revenues	3,326,709	3,326,709	3,223,837	(102,872)
Charges for Services	175,050	175,050	179,957	4,907
Miscellaneous Revenues	12,997	12,997	15,141	2,144
<b>Total Revenues</b>	<b>13,961,145</b>	<b>13,961,145</b>	<b>13,955,700</b>	<b>(5,445)</b>
<u>Expenditures:</u>				
Current:				
Relief and Charities	14,132,517	14,132,517	14,030,665	101,852
<b>Total Expenditures</b>	<b>14,132,517</b>	<b>14,132,517</b>	<b>14,030,665</b>	<b>101,852</b>
Excess (deficiency) of revenues over (under) expenditures	(171,372)	(171,372)	(74,966)	96,408
Fund Balance - Beginning	2,140,820	2,140,820	2,140,820	-
<b>Fund Balance - Ending</b>	<b>\$ 1,969,448</b>	<b>\$ 1,969,448</b>	<b>\$ 2,065,855</b>	<b>\$ 96,408</b>

The accompanying notes are an integral part of the financial statements.



**CASS COUNTY GOVERNMENT**  
**County Road and Bridge**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Fiscal Year Ended December 31, 2014**

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<u>Revenues:</u>				
Property Taxes	\$ 4,527,310	\$ 4,527,310	\$ 4,569,404	\$ 42,094
Licenses, Permits and Fees	40,000	40,000	113,853	73,853
Intergovernmental Revenues	14,970,136	16,375,026	16,107,140	(267,886)
Charges for Services	12,600	12,600	253,849	241,249
Miscellaneous Revenues	17,959	17,959	42,526	24,567
Total Revenues	<u>19,568,005</u>	<u>20,972,895</u>	<u>21,086,771</u>	<u>113,877</u>
<u>Expenditures:</u>				
Current:				
Highways and Streets	<u>21,786,036</u>	<u>23,226,758</u>	<u>21,256,711</u>	<u>1,970,047</u>
Total Expenditures	<u>21,786,036</u>	<u>23,226,758</u>	<u>21,256,711</u>	<u>1,970,047</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,218,031)</u>	<u>(2,253,863)</u>	<u>(169,940)</u>	<u>2,083,925</u>
<u>Other Financing Sources (Uses):</u>				
Sale of Property	-	-	11,405	11,405
Transfers Out	-	-	-	-
Total Other Financing Sources and (Uses)	<u>-</u>	<u>-</u>	<u>11,405</u>	<u>11,405</u>
Net change in fund balances	<u>(2,218,031)</u>	<u>(2,253,863)</u>	<u>(158,535)</u>	<u>2,095,329</u>
Fund Balance - Beginning	<u>3,506,917</u>	<u>3,506,917</u>	<u>3,506,917</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 1,288,886</u>	<u>\$ 1,253,054</u>	<u>\$ 3,348,382</u>	<u>\$ 2,095,329</u>

The accompanying notes are an integral part of the financial statements.

**CASS COUNTY GOVERNMENT**  
**2009 Flood Recovery**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Fiscal Year Ended December 31, 2014**

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<u>Revenues:</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	153,281	153,281
Miscellaneous Revenues	-	-	-	-
Total Revenues	-	-	153,281	153,281
<u>Expenditures:</u>				
Current:				
Highways and Streets	-	-	80,278	(80,278)
Total Expenditures	-	-	80,278	(80,278)
Excess (deficiency) of revenues over (under) expenditures	-	-	73,003	73,003
<u>Other Financing Sources (Uses):</u>				
Transfers Out	-	-	(73,003)	(73,003)
Total Other Financing Sources and (Uses)	-	-	(73,003)	(73,003)
Net change in fund balances	-	-	-	-
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements.

**CASS COUNTY GOVERNMENT**  
**2010 Flood Recovery**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Fiscal Year Ended December 31, 2014**

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<u>Revenues:</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-	-
Charges for Services	-	-	-	-
Miscellaneous Revenues	-	38	58	20
<b>Total Revenues</b>	<b>-</b>	<b>38</b>	<b>58</b>	<b>20</b>
<u>Expenditures:</u>				
Current:				
Highways and Streets	-	181,692	103,243	78,449
<b>Total Expenditures</b>	<b>-</b>	<b>181,692</b>	<b>103,243</b>	<b>78,449</b>
Excess (deficiency) of revenues over (under) expenditures	-	(181,654)	(103,185)	78,469
<u>Other Financing Sources (Uses):</u>				
Transfers In	-	1,029,061	1,029,061	-
Transfers Out	-	-	(78,508)	(78,508)
<b>Total Other Financing Sources and (Uses)</b>	<b>-</b>	<b>1,029,061</b>	<b>950,553</b>	<b>(78,508)</b>
Net change in fund balances	-	847,407	847,368	(38)
Fund Balance - Beginning	-	(745,336)	(745,336)	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ 102,071</u>	<u>\$ 102,033</u>	<u>\$ (38)</u>

The accompanying notes are an integral part of the financial statements.

**CASS COUNTY GOVERNMENT**  
**2013 Flood Emergency Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Fiscal Year Ended December 31, 2014**

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<u>Revenues:</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	111,812	111,812
Charges for Services	-	-	-	-
Miscellaneous Revenues	-	8,400	8,400	-
<b>Total Revenues</b>	<b>-</b>	<b>8,400</b>	<b>120,211</b>	<b>111,812</b>
<u>Expenditures:</u>				
Current:				
Highways and Streets	-	8,262	8,262	-
<b>Total Expenditures</b>	<b>-</b>	<b>8,262</b>	<b>8,262</b>	<b>-</b>
Excess (deficiency) of revenues over (under) expenditures	-	138	111,949	111,812
<u>Other Financing Sources (Uses):</u>				
Transfers In	-	-	-	-
Transfers Out	-	-	(111,812)	(111,812)
<b>Total Other Financing Sources and (Uses)</b>	<b>-</b>	<b>-</b>	<b>(111,812)</b>	<b>(111,812)</b>
<b>Net change in fund balances</b>	<b>-</b>	<b>138</b>	<b>138</b>	<b>-</b>
Fund Balance - Beginning	-	(138)	(138)	-
<b>Fund Balance - Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

The accompanying notes are an integral part of the financial statements.

**CASS COUNTY GOVERNMENT**  
**2011 Flood Recovery Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Fiscal Year Ended December 31, 2014**

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<u>Revenues:</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	28,813	80,910	52,097
Miscellaneous Revenues	-	-	43	43
Total Revenues	-	28,813	80,953	52,140
<u>Expenditures:</u>				
Current:				
Highways and Streets	-	59,140	57,065	2,075
Total Expenditures	-	59,140	57,065	2,075
Excess (deficiency) of revenues over (under) expenditures	-	(30,327)	23,888	54,216
<u>Other Financing Sources (Uses):</u>				
Transfers In	-	-	263,322	263,322
Total Other Financing Sources and (Uses)	-	-	263,322	263,322
Net change in fund balances	-	(30,327)	287,209	317,538
Fund Balance - Beginning	-	(980,608)	(980,608)	-
Fund Balance - Ending	\$ -	\$ (1,010,935)	\$ (693,398)	\$ 317,538

The accompanying notes are an integral part of the financial statements.

**CASS COUNTY GOVERNMENT**  
**Flood Mitigation**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Fiscal Year Ended December 31, 2014**

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<u>Revenues:</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	5,720,548	5,720,548	-
Miscellaneous Revenues	-	693,789	693,789	-
Total Revenues	-	6,414,337	6,414,337	-
<u>Expenditures:</u>				
Current:				
Conservation & Economic Development	-	8,592,434	8,216,006	376,428
Total Expenditures	-	8,592,434	8,216,006	376,428
Excess (deficiency) of revenues over (under) expenditures	-	(2,178,097)	(1,801,669)	376,428
<u>Other Financing Sources (Uses):</u>				
Transfers In	-	462,748	463,208	460
Transfers Out	-	-	-	-
Total Other Financing Sources and (Uses)	-	462,748	463,208	460
Net change in fund balances	-	(1,715,349)	(1,338,459)	376,888
Fund Balance - Beginning	-	(383,484)	(383,484)	-
Fund Balance - Ending	\$ -	\$ (2,098,833)	\$ (1,721,944)	\$ 376,888

The accompanying notes are an integral part of the financial statements.

**CASS COUNTY GOVERNMENT**  
**Proprietary Funds**  
**Statement of Net Position**  
**December 31, 2014**

	Governmental Activities
	Internal Service Funds
<u>ASSETS</u>	
Current Assets:	
Cash and Investments	\$ 2,815,077
Accounts Receivable	3,332
Prepaid Items	-
	-
Total Current Assets	2,818,409
Noncurrent Assets:	
Capital Assets	322,097
Less: Accumulated Depreciation	(254,546)
	67,551
Total Noncurrent Assets	67,551
Total Assets	\$ 2,885,960
<u>LIABILITIES</u>	
<u>Current Liabilities</u>	
Accounts Payable	\$ 9,604
Deposits	410,920
IBNR Claims	389,862
	810,386
Total Liabilities	\$ 810,386
<u>Net Position</u>	
Net Investment in Capital Assets	\$ 67,551
Unrestricted	2,008,024
	2,075,574
Total Net Position	\$ 2,075,574

The accompanying notes are an integral part of the financial statements.

**CASS COUNTY GOVERNMENT**  
**Statement of Revenues, Expenses and**  
**Changes in Net Position**  
**Proprietary Fund Types**  
**For the Year Ended December 31, 2014**

	Governmental Activities
	Internal Service Funds
<u>Operating Revenues:</u>	
Premiums	\$ 4,410,488
Charges for Services	260,232
Miscellaneous	14,794
	4,685,514
<u>Operating Expenses:</u>	
Premiums	634,311
Medical Services	9,441
Telephone Service	171,973
Administrative Fees	269,437
Collision Repair/Replacement	22,901
Benefit Payments	2,857,908
IBNR Claims	389,862
Depreciation Expense	22,073
	4,377,906
Total Operating Expenses	4,377,906
Operating Income	307,608
<u>Nonoperating Revenues (Expenses):</u>	
Interest Income	6,265
Gain on Disposal of Capital Assets	5,555
	11,820
Total Nonoperating Revenues (Expenses)	11,820
Change in Net Position	319,428
Total Net Position Beginning	1,756,147
Total Net Position Ending	\$ 2,075,574

The accompanying notes are an integral part of the financial statements.



**CASS COUNTY GOVERNMENT**  
**Statement of Cash Flows**  
**Proprietary Fund Types**  
**For the Year Ended December 31, 2014**

	Governmental Activities
	Internal Service Funds
<u>Cash Flows From Operating Activities:</u>	
Receipts from customers	\$ 4,672,071
Payments to suppliers	(1,108,484)
Claims paid	(3,146,330)
Other receipts	14,794
	432,051
<u>Cash Flows From Capital and Related Financing Activities:</u>	
Purchase of capital assets	(30,749)
Proceeds on Sale of Capital Assets	6,319
	(24,430)
<u>Cash Flows From Investing Activities:</u>	
Interest income	6,265
	413,885
Cash and cash equivalents - beginning of the year	2,401,192
	2,815,077
<u>Reconciliation of Operating Income to net cash provided by operating activities:</u>	
Operating income	307,608
Adjustments to reconcile operating income to net cash flows from operating activities:	
Depreciation	22,073
Changes in assets and liabilities:	
(Increase) decrease in accounts receivable	1,351
Increase (decrease) in accounts payable	(421)
Increase (decrease) in premium deposit funds	58,930
Increase (decrease) in IBNR claims	42,510
	\$ 432,051
 <b>Schedule of non-cash capital and related financing activities:</b>	
Disposal of Capital Assets	\$ (1,870)

The accompanying notes are an integral part of the financial statements.

**CASS COUNTY GOVERNMENT**  
**Statement of Fiduciary Assets and Liabilities**  
**Fiduciary Funds**  
**December 31, 2014**

	<u>Agency Funds</u>
<u>ASSETS</u>	
Cash and cash equivalents	\$ 49,789,082
Accounts Receivable	<u>-</u>
 Total Assets	 <u>\$ 49,789,082</u>
<u>LIABILITIES</u>	
Accounts Payable	329,560
Due to Component Units	35,390
Deposits	<u>49,424,132</u>
 Total Liabilities	 <u>\$ 49,789,082</u>

The accompanying notes are an integral part of the financial statements.

**THIS PAGE HAS BEEN RESERVED FOR NOTES**

**CASS COUNTY GOVERNMENT**  
**Statement of Net Position**  
**Component Units**  
**December 31, 2014**

	Southeast Cass WRD	North Cass WRD	Maple River WRD
<u>Assets:</u>			
Cash and Cash Equivalents	\$ 7,363,503	\$ 1,041,837	\$ 368,298
Receivables:			
Accounts Receivable	-	-	-
Delinquent Tax	51,666	2,525	6,418
Due From Other Governments	395,614	2,454	6,738
Special Assessments	2,056	54	547
Due From Primary Government	22,298	1,038	3,912
Inventory	-	-	-
Prepays	-	-	-
Long-Term Receivables:			
Uncertified Special Assessments Receivable	2,863,477	54,623	1,653,050
Capital Assets Not Being Depreciated:			
Land	22,429,144	1,228,254	2,625,232
Construction in Progress	6,728,017	21,065	3,882,775
Capital Assets (Net of Accumulated Depreciation)			
Buildings	-	-	-
Equipment	-	-	-
Infrastructure	75,775,468	4,380,329	9,615,693
Total Assets	<u>115,631,241</u>	<u>6,732,179</u>	<u>18,162,663</u>
<u>Liabilities:</u>			
Accounts Payable	1,533,597	137,164	372,583
Benefits Payable	27,110	3,500	7,667
Retainages Payable	342,201	-	35,592
Interest Payable	19,379	2,615	19,818
Noncurrent Liabilities:			
Due within one year	1,181,001	500,369	211,202
Due in more than one year	3,852,119	532,929	3,269,253
Total Liabilities	<u>6,955,406</u>	<u>1,176,577</u>	<u>3,916,115</u>
<u>Deferred Inflows of Resources:</u>			
Unavailable Revenue - Property Taxes	-	-	-
<u>Net Position</u>			
Net Investment in Capital Assets	99,914,789	4,598,290	12,647,612
Restricted For:			
Conservation of Natural Resources	493,204	906,184	121,735
Debt Service	1,242,001	60,268	1,373,682
Capital Projects	2,521,276	-	35,593
Unrestricted	4,504,566	(9,139)	67,927
Total Net Position	<u>\$ 108,675,835</u>	<u>\$ 5,555,603</u>	<u>\$ 14,246,549</u>

The accompanying notes are an integral part of the financial statements.

Rush River WRD	Weed Control	Vector Control	Totals
\$ 995,985	\$ 369,488	\$ 244,794	\$ 10,383,906
-	4,603	20,645	25,248
2,067	3,114	5,135	70,924
2,383	-	-	407,189
1,258	-	-	3,915
8,142	-	-	35,390
-	-	46,482	46,482
-	1,102	6,729	7,831
2,824,468	-	-	7,395,618
2,869,537	-	-	29,152,167
494,455	-	-	11,126,312
-	18,064	-	18,064
-	13,833	128,813	142,646
7,477,673	-	-	97,249,163
<u>14,675,968</u>	<u>410,202</u>	<u>452,597</u>	<u>156,064,850</u>
18,700	771	835	2,063,650
6,206	-	-	44,483
6,134	-	-	383,927
18,834	-	-	60,646
797,227	2,229	16,890	2,708,918
3,612,818	-	-	11,267,119
<u>4,459,919</u>	<u>2,999</u>	<u>17,726</u>	<u>16,528,743</u>
-	109,930	149,330	259,259
6,434,288	31,897	128,813	123,755,689
351,702	-	-	1,872,825
3,369,319	-	-	6,045,270
9,733	-	-	2,566,602
51,007	265,376	156,729	5,036,467
<u>\$ 10,216,049</u>	<u>\$ 297,274</u>	<u>\$ 285,541</u>	<u>\$ 139,276,855</u>

**CASS COUNTY GOVERNMENT**  
**Statement of Activities**  
**Component Units**  
**For the Year Ended December 31, 2014**

<u>Functions/Programs</u>	<u>Program Revenues</u>			
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
<b>Component units:</b>				
Southeast Cass Water Resource District	\$ 7,154,053	\$ -	\$ 5,560,188	\$ 14,082,624
Maple River Water Resource District	812,298	-	247,095	101,893
North Cass Water Resource District	520,587	-	240,053	4,442
Rush River Water Resource District	497,343	-	152,834	142,279
Noxious weed	451,812	9,608	42,302	-
Vector control	891,168	324,663	-	-
Total component units	<u>\$ 10,327,260</u>	<u>\$ 334,270</u>	<u>\$ 6,242,472</u>	<u>\$ 14,331,238</u>

General revenues:  
Property taxes  
Unrestricted State Shared Revenue  
Unrestricted investment earnings  
Miscellaneous Revenue

Total general revenues  
Changes in net position  
Net position - beginning  
Prior period adjustment  
Net position - ending

The accompanying notes are an integral part of the financial statements.

**Net (Expense) Revenue and  
Changes in Net Position**

<b>Southeast Cass WRD</b>	<b>North Cass WRD</b>	<b>Maple River WRD</b>	<b>Rush River WRD</b>	<b>Weed Control</b>	<b>Vector Control</b>	<b>Total</b>
\$ 12,488,759	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,488,759
-	-	(463,310)	-	-	-	(463,310)
-	(276,092)	-	-	-	-	(276,092)
-	-	-	(202,230)	-	-	(202,230)
-	-	-	-	(399,902)	-	(399,902)
-	-	-	-	-	(566,505)	(566,505)
<u>\$ 12,488,759</u>	<u>\$ (276,092)</u>	<u>\$ (463,310)</u>	<u>\$ (202,230)</u>	<u>\$ (399,902)</u>	<u>\$ (566,505)</u>	<u>\$ 10,580,720</u>
\$ 4,858,750	\$ 468,653	\$ 830,898	\$ 272,759	\$ 332,476	\$ 538,413	\$ 7,301,949
216,382	2,580	25,677	8,667	23,545	50,457	327,307
17,074	2,145	4,606	2,950	1,219	703	28,698
81,413	243	8,441	2,859	-	9,665	102,621
<u>\$ 5,173,619</u>	<u>\$ 473,621</u>	<u>\$ 869,622</u>	<u>\$ 287,236</u>	<u>\$ 357,240</u>	<u>\$ 599,238</u>	<u>\$ 7,760,575</u>
17,662,378	197,529	406,311	85,006	(42,662)	32,733	18,341,295
91,013,457	5,358,075	14,409,493	10,131,043	339,935	252,808	121,504,816
-	-	(569,256)	-	-	-	(569,256)
<u>\$ 108,675,835</u>	<u>\$ 5,555,603</u>	<u>\$ 14,246,549</u>	<u>\$ 10,216,049</u>	<u>\$ 297,274</u>	<u>\$ 285,541</u>	<u>\$ 139,276,855</u>

**CASS COUNTY GOVERNMENT  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2014**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Cass County operates under a Home Rule Charter passed by the voters in 1994. The financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP), as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

**A. The Financial Reporting Entity**

For financial reporting purposes, Cass County has included all funds and has considered all potential component units for which Cass County is financially accountable, and other organizations for which the nature and significance of their relationship with Cass County are such that exclusion would cause Cass County's financial statements to be misleading or incomplete. The Government Accounting Standards Board has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body and (1) the ability of Cass County to impose its will on that organization or (2) the potential for the organization to provide specific financial benefits to, or impose specific financial burdens on Cass County.

Based on these criteria, Cass County has included six discretely presented component units within Cass County's reporting entity.

**B. Individual Component Unit Disclosures**

**Discretely Presented Component Units.** The component units' column in the combined financial statements include the financial data of the County's other component units. They are reported in a separate column to emphasize that they are legally separate from the County. The county board appoints the governing bodies of all of these component units.

The component units consist of the four Water Resource Districts: Southeast Cass, North Cass, Maple River, and Rush River; the Cass County Vector Control District and the Cass County Noxious Weed District.

The Water Resource Districts have jurisdiction over the management of the water resources within their respective boundaries. The County's governing body has the authority to modify or approve the budgets of these districts.



Complete financial statements of the individual Water Resource Districts can be obtained at Water Resource Districts, 1201 Main Avenue West, West Fargo, North Dakota 58078.

The primary responsibilities of the Cass County Vector Control District and Cass County Noxious Weed District are to provide vector and weed control, respectively, on public land. The County Engineer is responsible for the management of the Vector Control District. Board members are appointed by the County Board of Commissioners for each District. The Cass County Board of Commissioners has the authority to modify or approve the budgets of these districts. Both districts are located at the Cass County Highway Department. Complete financial statements of the Cass County Noxious Weed District and Cass County Vector Control District can be obtained at Cass County Auditor's Office, Box 2806, Fargo, ND 58108-2806.

### C. Joint Ventures

Under authorization of state statutes, the Cass County Water Resource Districts have joined the water resource districts of Richland County, Grand Forks County, Pembina County, Traill County, Steele County, Walsh County, Nelson County, Ransom County, and Sargent County to establish and operate a joint exercise of powers agreement for water management within the Red River Valley. Known as the Red River Valley Joint Water Resource Board, the agreement was established for mutual advantage of the governments. Each government appoints one member to the Board of Directors. The operating and capital expenses are funded by contributions from each government. Each government's share of assets, liabilities, and fund equity cannot be determined due to lack of provision being made for this in the joint venture agreement and the fact that each government's contribution each year depends on where the Red River Joint Water Resource Board projects are being undertaken.

The following is a summary of financial information on the joint venture as of and for the year ended December 31, 2014, which is the most current audited information available:

Total Assets	\$ 8,091,476
Total Liabilities	<u>265,559</u>
Total Net Position	<u>7,825,917</u>
Revenues	2,395,150
Expenses	<u>1,368,330</u>
Change in Net Position	<u>\$ 1,026,820</u>

Complete financial statements can be obtained from the Treasurer's Office at Red River Joint Water Resource District, 1201 Main Avenue West, West Fargo, ND 58078.

D. Joint Powers AgreementsRegional Dispatch Center

In December of 2002, The City of Fargo, ND, City of Moorhead, MN, Clay County of MN and Cass County of ND entered into a joint powers agreement to establish a framework that allows for the joint operation of dispatch functions by the named entities. Additionally, the City of West Fargo, ND entered into the joint powers agreement in 2008. By combining the communications and dispatch of these agencies, duplication of equipment and staff time is reduced or eliminated. The goal was to reduce the financial burden to the respective governments' taxpayers through the sharing of one communication center, as well as to improve communications services.

Each governmental entity will contribute to the joint operations in the following percentages:

City of Fargo – 50.6%  
City of Moorhead – 18.2%  
Cass County – 8.8%  
Clay County – 10%  
City of West Fargo – 12.4%

Any governmental entity may elect to withdraw from participation upon giving a 6-month written notice. Additional financial information may be obtained by contacting: Attn: Director, Red River Regional Dispatch Center 915 9<sup>th</sup> Ave N., Moorhead, MN 56560.

The City of Fargo, and Cass County each assessed a \$1.00 9-1-1 emergency service communication system fee and the City of West Fargo assessed a \$1.50 fee. On November 4, 2014 the voters of Cass County approved the Cass County Measure #1 thereby authorizing Cass County Government to levy a single county wide 9-1-1 fee not to exceed \$1.50 in lieu of the various existing fees, to become effective on January 1, 2015.

Per a memorandum of understanding between the City of Fargo, ND, City of West Fargo, ND, and Cass County, ND, starting January 1, 2015 and continuing thereafter Cass County Government agrees to pay all valid billings from the vendors for 9-1-1 emergency services communications systems fees for the entire county.

Metro Flood Diversion Authority

In June of 2011, the City of Fargo, ND, City of Moorhead, MN, Clay County of MN, Cass County of ND, the Cass County Joint Water Resource District, and the Buffalo Red River Watershed District entered into a joint powers agreement for the purpose of building and operating a flood diversion channel along the Red River of the North to reduce the flood risk of the stakeholder

communities and counties. The Diversion Authority and its members worked with the United States Army Corps of Engineers on the FM Metro Flood Risk Management Feasibility Study to develop the flood diversion channel project plan.

The joint powers agreement will continue to be in full force and effect until it is terminated upon unanimous approval of the members to this agreement. Additional information regarding the authority may be obtained by contacting: Flood Diversion Board of Authority, Box 2806, 211 Ninth Street South, Fargo, ND 58108.

#### E. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule include interfund services provided and used between governmental functions. Elimination of these would distort the direct costs and program revenues reported for the various functions concerned. Governmental activities are supported by taxes and intergovernmental revenues.

The primary government is reported separately from certain legally separate component units for which the primary government is financially accountable. The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Indirect expenses are charged based upon a county-wide cost allocation plan which allocates costs based upon the number of full time equivalents, number of transactions, and other pertinent information. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

#### F. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

##### **Government-wide Financial Statements**

The government-wide financial statements are reported using the economic

resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

### **Fund Financial Statements**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences are recorded only when payment is due.

Property taxes, franchise fees, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the County.

The County reports the following major governmental funds:

- The **General Fund** is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- **Human Service Fund** – This fund is used to account for the County Social Service operations; this department is designated by law to provide relief to the poor and related services to the citizens of the County. The majority of the services/programs offered by the County are done in conjunction with state and federal agencies, mainly the North Dakota Department of Human Services.
- **County Road and Bridge Fund** – This fund is used for the normal maintenance of county roads and the operation of the road shops. Most of the revenues for this fund are derived from the highway tax distribution fund.

- **2009 Flood Recovery** – This fund was established to account for the costs of repairing roads damaged by the 2009 spring flood. Some of these costs are reimbursed by the federal and state government.
- **2010 Flood Recovery** – This fund was established to account for the costs of repairing roads damaged by the 2010 spring flood. Some of these costs are reimbursed by the federal and state government.
- **2013 Flood Emergency** – This fund was established to account for the costs associated with fighting the spring flood of 2013. Some of these costs are reimbursed by the federal and state government.
- **2011 Flood Recovery** – This fund was established to account for the costs of repairing roads damaged by the 2011 spring flood. Some of these costs are reimbursed by the federal and state government.
- **Flood Mitigation** – This fund was established to account for a federal grant to buy out homes to make way for future flood protection.
- **Flood Control Loan Fund** – This fund is used to provide for the construction cost incurred by the Flood Diversion Authority.
- **Courthouse West Addition Fund** – This fund is used to provide for the construction of an addition to the courthouse. Revenues are derived from an \$8.9 million bond issue and county reserves.
- **Flood Control Sales Tax Fund** – This fund is used to provide for the county share of costs incurred by the Flood Diversion Authority as well as any county costs for permanent flood control projects.

Additionally, the County reports the following fund types:

## PROPRIETARY FUNDS

**Internal Service Funds** - Internal service funds are used to account for services provided to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis. The following Internal Service Funds are used by the county:

**Health Insurance Trust** - This fund accounts for a self-funded comprehensive health insurance plan for county employees, administered by an outside firm. Costs are recovered by monthly premiums charged to each department.

**Dental Insurance Trust** - This fund accounts for a self-funded dental insurance plan for county employees, administered by an outside firm. Costs are recovered by monthly premiums charged to each department.

**Telephone Trust** - This fund provides for the operation of the County's telephone system. Monthly user fees are charged to departments.

**Motor Pool** - This fund provides for uses and repairs to county-owned vehicles. Departments are charged a per mile fee for the use of county-owned vehicles.

## **FIDUCIARY FUNDS**

Agency Funds - Agency funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The following types of agency funds are used by the County:

**County Funds** - These funds provide clearing facilities for items to be apportioned to other county funds.

**Tax Collection Funds** - These funds are used by the County in its role as tax collector to record property tax receipts awaiting apportionment to other governmental units and recipient County funds, and their periodic distribution.

**Funds of Other Governmental Units** - The County Treasurer provides fiscal services for various other governmental entities. These funds represent the assets, primarily cash and investments, of these entities in the Treasurer's custody and the related liability of the county to disburse these monies on demand.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County's internal service funds are charges to customers for sales and services. Operating expenses for internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

### G. Budgets

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the general, special revenue and debt service funds. All annual appropriations lapse at year-end.

Encumbrances represent commitments related to unperformed contracts for goods and services. Encumbrance accounting--under which purchase orders,

contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation--is not utilized in the governmental funds.

#### H. Cash and Cash Equivalents

Cash and cash equivalents include amounts in demand deposits, money market accounts and highly liquid investments with an original maturity of three months or less.

Investments consist of demand deposits and certificates of deposit with maturities greater than three months. These investments are stated at cost.

#### I. Receivables

Receivables in the County's governmental funds consist primarily of tax revenues. Receivables also include amounts due for services to individuals performed by the County and not received by December 31, 2014.

Due from other governments consist primarily of receivables due from state government for reimbursements from various state departments, the federal government and other local governments for grants and prisoner board fees.

#### J. Inventories

Inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of governmental fund type inventories are recorded as expenditures when consumed rather than when purchased. The inventory is offset within the nonspendable classification of fund balance in the fund financial statements which indicates that inventory does not constitute "available spending resources" even though it is a component of net current assets.

#### K. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2014, are recorded as prepaid items. Prepaid items are offset within the nonspendable classification of fund balance in the fund financial statements.

#### L. Uncertified Special Assessments

This represents a long-term receivable in the government-wide financial statements showing the amount of uncertified/uncollected debt service fund special assessments over the life of the special assessment bonds.

M. Capital Assets

Capital assets including property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the governmental activities column in the government-wide financial statements. The capitalization threshold is \$5,000. Assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated capital assets are valued at their estimated fair value on the date received.

In the case of the initial capitalization of general infrastructure assets the county chose to include all such items regardless of their acquisition date.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

Depreciation on the capital assets (including infrastructure) of the primary government, as well as the component units, is computed using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	40-50
Improvements Other Than Buildings	50
Vehicles	5
Machinery and Equipment	10
Infrastructure	15-60

N. Accounts Payable

Accounts payable are liability accounts reflecting amounts on open accounts owing to private persons or organizations for goods and services received prior to December 31, 2014.

O. Retainages Payable

Retainages payable consists of amounts owed to contractors on open construction contracts for various road construction projects not yet completed at year-end.

P. Interest Payable

Interest payable represents the amount payable on all special assessment bonds, general obligation bonds, and loan interest at year-end.



Q. Compensated Absences

Vested or accumulated vacation leave are payable to employees upon separation from service. All vacation leave pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported. No liability is recorded for accumulated sick leave as this is a non-vesting benefit. The computed liability is in compliance with GASB Statement No. 16, Accounting for Compensated Absences. The entire portion of accumulated unpaid vacation is considered short term for the reason that historically, unpaid vacation is utilized within one year either through vacation payouts when employees terminate their service with the County or with the use of annual leave though out the year.

R. Deferred Inflows of Resources

The statement of financial position includes a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item that qualifies for reporting in this category. The governmental funds report unavailable revenues from two sources: property taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

S. IBNR Claims - Self Insurance

The IBNR (Incurred But Not Reported) claims are an estimate of the health insurance and dental insurance claims, for which the County is liable, incurred prior to December 31, but not processed and paid until the following year.

The County is self-insured for a comprehensive group health insurance plan and dental insurance plan. The County records estimated liabilities for such claims filed or estimated to be filed for incidents that have occurred in the related Internal Service Funds. Premiums are collected from County departments and employees, and claims are paid in the related Internal Service Funds.

## Reconciliation of Claims Liability:

Employee Health	2014	2013
Balance January 1	\$ 331,467	\$ 317,700
Incurred Claims Including IBNR's and Changes in Estimates	2,629,754	2,617,454
Less Claims Payments	2,585,321	2,603,687
Balance December 31	\$ 375,900	\$ 331,467

Cass County GovernmentNotes to Financial Statements

Employee Dental	2014	2013
Balance January 1	\$ 15,885	\$ 13,238
Incurred Claims Including IBNR's and Changes in Estimates	270,663	285,146
Less Claims Payments	272,586	282,499
Balance December 31	\$ 13,962	\$ 15,885

T. Long-Term Obligations

In the government-wide financial statements, the long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premium received on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

U. Fund Balances

In the governmental fund financial statements, governmental funds report fund balances in classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

- Nonspendable – This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- Restricted – These are amounts that are restricted to specific purposes when the constraints are externally imposed by creditors, grantors, contributors or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation.
- Committed – These amounts can only be used for specific purposes pursuant to constraints imposed by formal action of the County's highest level of decision-making authority. The county commission is the highest level of decision-making authority for the government. Once approved, the limitation imposed remains in place until a similar action is taken to remove or revise the limitation.

- Assigned – Amounts that are constrained by the County’s intent to be used for specific purposes, but are neither restricted nor committed. The county commission may assign fund balance. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment.
- Unassigned – The residual classification for the general fund.

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government’s policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

#### V. Net Position

Net position represents the difference between assets and liabilities. Net position invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

The County first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

#### W. Interfund Transactions

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as a reduction of expenditures in the fund that is reimbursed. All other transactions, except reimbursements, are reported as transfers.

**NOTE 2: LEGAL COMPLIANCE - BUDGETS**

Chapter 11-23 of the North Dakota Century Code governs county government in North Dakota. The Century Code chapter and the Home Rule Charter passed by the county voters in 1994 are the basis for the legal level of budgetary control in Cass County.

Each department completes its budget and delivers it to the county auditor who then files it with the board of county commissioners. The county auditor prepares a preliminary county budget for the general, special revenue, and debt service funds on the modified accrual basis of accounting. The preliminary budget includes proposed expenditures and the means of financing them. The board of county commissioners holds a public hearing where any taxpayer may testify in favor of or against any proposed expenditure or tax levy. The board of county commissioners may not approve the budget until after the public budget hearing, but must adopt the final budget on or before October 1<sup>st</sup>. For the year ending December 31, 2014, the County complied with the applicable budget laws except as noted below:

Chapter 11-23 of the North Dakota Century Code sets the legal level of budgetary control at the fund level, no expenditure or commitment of funds may exceed the appropriation for the fund as a whole. In addition, it is the policy of Cass County to control budgets at the departmental level. In the General Fund, departments consist of the various county offices. In the Special Revenue and Debt Service Funds, the departments are comprised of the various individual funds.

Management may approve transfers of appropriations within departments without formal approval by the board of county commissioners. The board of county commissioners must approve all appropriation transfers between departments, or any supplemental appropriation. All supplemental appropriations must be approved by the board of county commissioners at the fund level and may only be done within additional revenues or reserves that were not anticipated at the time the original budget was adopted. During the year, several supplementary appropriations were necessary. At year-end, the balance of each appropriation becomes a part of the unappropriated fund balance.

During 2014 expenditures exceed appropriations in the following funds:

## Special Revenue Funds:

Sheriff Asset Forfeiture	\$ 64,189
Jail Commissary	10,412
2009 Flood Recovery	80,278
911 Service	3,611
24/7 Sobriety Program	28,002

These excess expenditures over appropriations were the result of unforeseen expenditures at the time the final budget was approved.

### **NOTE 3: DEPOSITS AND INVESTMENTS**

In accordance with North Dakota Statutes, the County maintains deposits at the depository banks designated by the governing board. All depositories are members of the Federal Reserve System.

Deposits must be deposited either with the Bank of North Dakota or in other financial institutions situated and doing business within the state. Deposits, other than with the Bank of North Dakota, must be fully insured or secured with pledges of securities equal to 110% of the uninsured balance.

Authorized collateral includes bills, notes, or bonds issued by the United States government, its agencies or instrumentalities, all bonds and notes guaranteed by the United States government, Federal land bank bonds, bonds, notes, warrants, certificates of indebtedness, insured certificates of deposits, shares of investment companies registered under the investment Companies Act of 1940, and all other forms of securities issued by the State of North Dakota, its boards, agencies or instrumentalities or by any county, city, township, school district, park district or other political subdivision of the State of North Dakota. Whether payable from special revenues or supported by the full faith and credit of the issuing body and bonds issued by any other state of the United States or such other securities approved by the banking board.

At December 31, 2014, the County's carrying amount of deposits was \$115,234,826 and the bank balance was \$110,092,140. Of the bank balances, \$4,684,234 was covered by federal depository insurance. Of the remaining bank balances, \$105,382,236 was collateralized with securities held by the pledging financial institution's agent in the government's name. Additionally, bank balances totaling \$25,670 are not collateralized since the funds are held at the Bank of North Dakota, which does not carry FDIC insurance and is not required to provide security pledges.

#### **Credit Risk:**

The County may invest idle funds as authorized in North Dakota Statutes, as follows:

- (1) Bonds, treasury bills and notes, or other securities that are a direct obligation of, or an obligation insured or guaranteed by, the Treasury of the United States, or its agencies, instrumentalities, or organizations created by an act of Congress.
- (2) Securities sold under agreements to repurchase written by a financial institution in which the underlying securities for the agreement to repurchase are of the type listed above.

- (3) Certificates of deposit fully insured by the federal deposit insurance corporation or by the state.
- (4) Obligation of the state.

As of December 31, 2014, the County held certificates of deposit in the amount of \$875,000, which are all considered deposits.

Concentration of Credit Risk:

The County does not have a limit on the amount it may invest in any one issuer.

Component Units

Deposits: At December 31, 2014, the deposits of the Water Resource Districts were entirely covered by federal depository insurance or by collateral held by the district's custodial bank in the district's name. For the purpose of risk analysis, certificates of deposits are classified as deposits.

Deposits of the Cass County Noxious Weed Control and Cass County Vector Control were pooled with the County's funds and held in the County's custodial bank in the County's name. The Weed and Vector Control deposits were covered by federal depository insurance or by collateral held by the County's agent in the County's name.

**NOTE 4: TAXES AND SPECIAL ASSESSMENTS RECEIVABLE**

The taxes and special assessments receivable represent the past four years of delinquent uncollected tax levies and billings. No allowance has been established for uncollectible taxes and assessments receivable.

Property that is subject to taxation is assessed on February 1 of each year to determine its 'true and full value'. Property that is under construction is assessed on the percentage of completion as of February 1. Property owners have the opportunity to appeal their assessment through a County Board of Equalization in June of each year.

Property tax mill levies must be approved by the County Commission on or before October 1 of each year. Levies are expressed in terms of one thousandth of a dollar or 'mills'. The property tax for each taxed property is computed by the Cass County Auditor and certified for collection to the County Treasurer by December 10. Before computing the tax, the true and full value is reduced by 50 percent to arrive at an 'assessed value'. The assessed value is further reduced to 10 percent of assessed value for commercial and agricultural property and 9 percent of assessed value for residential property. The result is the 'taxable value' and is used when applying the mill levy to the property.

Property taxes attach as an enforceable lien on property on January 1. The tax levy may be paid in two installments: the first installment includes one-half

of the real estate taxes and all of the special assessments; the second installment is the balance of the real estate taxes. The first installment is due by March 1 and the second installment is due by October 15. A five percent discount is allowed if all taxes and special assessments are paid by February 15. Penalties of 3 percent on the first installment are assessed on March 2, May 1, July 1, and October 16. Penalties of 6 percent are assessed on the second installment on October 16.

Two years after the property tax has become due, the County will start the process of foreclosing on the tax lien. The property owner has until October 1 of the third year to satisfy the tax lien at which time the County is entitled to a tax deed. The County, upon receiving a tax deed, will set a minimum sales price on the property and offer it for sale at a public auction.

#### **NOTE 5: DUE TO/ DUE FROM OTHER FUNDS**

The composition of inter-fund balances as of December 31, 2014 is as follows:

<b>Receivable Fund</b>	<b>Payable Fund</b>	<b>Amount</b>
General	Flood Mitigation	1,721,884
General	911 Fund	20,419
County Road & Bridge	2011 Flood Recovery	693,398
Total		2,435,701

The above amounts represent the amounts the payable funds have borrowed from pooled cash.

#### **NOTE 6: TRANSFERS**

The following is the transfers in and transfers out as reported in the basic financial statements for the year ended December 31, 2014:

<b>Transfers In</b>	<b>Transfers Out</b>	<b>Amount</b>
2011 Flood Recovery	2013 Flood Emergency	111,812
2011 Flood Recovery	2009 Flood Recovery	73,003
911 Service	General Fund	37,500
2011 Flood Recovery	2010 Flood Recovery	78,508
2010 Flood Recovery	Emergency & Flood Mitigation	1,029,061
Flood Mitigation	Emergency & Flood Mitigation	463,208
Courthouse Addition	General Fund	4,956
Total Transfers		1,798,048

Transfers are used to move unrestricted general revenue to close out projects as they are completed and to subsidize other programs in accordance with County commission authority.

**NOTE 7: CAPITAL ASSETS**

The following is a summary of changes in the capital assets during the year ended December 31, 2014:

**Primary Government Capital Assets**

	Balance 1/1/2014	Increases	Decreases	Balance 12/31/2014
Capital Assets, not being depreciated:				
Land	\$ 34,791,323	\$ 7,158,414	\$ -	\$ 41,949,738
Construction in Progress	-	-	-	-
<b>Total Capital Assets not being depreciated</b>	<b>\$ 34,791,323</b>	<b>\$ 7,158,414</b>	<b>\$ -</b>	<b>\$ 41,949,738</b>
Capital Assets, being depreciated:				
Buildings	\$ 50,503,116	\$ -	\$ -	\$ 50,503,116
Improvements other than buildings	2,851,571	517,040	-	3,368,611
Machinery and Equipment	10,044,313	1,195,107	797,796	10,441,625
Infrastructure	125,345,303	-	-	125,345,303
<b>Total Capital Assets, being depreciated</b>	<b>\$ 188,744,303</b>	<b>\$ 1,712,148</b>	<b>\$ 797,796</b>	<b>\$ 189,658,654</b>
Less accumulated depreciation for:				
Buildings	\$ 12,739,067	\$ 939,217	\$ -	\$ 13,678,284
Improvements other than buildings	978,427	79,462	-	1,057,889
Machinery and Equipment	7,360,154	883,996	674,334	7,569,816
Infrastructure	62,122,817	2,297,224	-	64,420,042
<b>Total Accumulated Depreciation</b>	<b>\$ 83,200,465</b>	<b>\$ 4,199,900</b>	<b>\$ 674,334</b>	<b>\$ 86,726,031</b>
<b>Net Capital Assets, being Depreciated</b>	<b>\$ 105,543,838</b>	<b>\$ (2,487,752)</b>	<b>\$ 123,462</b>	<b>\$ 102,932,624</b>
<b>Net Governmental Activities Capital Assets</b>	<b>\$ 140,335,161</b>	<b>\$ 4,670,662</b>	<b>\$ 123,462</b>	<b>\$ 144,882,362</b>

Depreciation expense was charged to functions/programs of primary government as follows:

<b>Governmental Activities:</b>	
General Government	\$ 498,037
Public Safety	813,213
Highways and Streets	2,773,334
Relief and Charities	81,081
Culture and Recreation	11,157
Conservation and Econ. Development	1,005
<b>Total Depreciation Expense - Governmental Activities</b>	<b>\$ 4,177,827</b>
Depreciation of Internal Service Funds	22,073
<b>Total Depreciation Expense</b>	<b>\$ 4,199,900</b>



Component Units

During the year ended December 31, 2014, the following changes occurred in the capital assets of:

<b>Southeast Cass Water Resource District</b>				
	<b>Balance</b>			<b>Balance</b>
	<b>1/1/2014</b>	<b>Increases</b>	<b>Transfers</b>	<b>12/31/2014</b>
<b>Governmental Activities:</b>				
Capital Assets not being depreciated:				
Land	\$ 9,096,321	\$ 13,332,823	\$ -	\$ 22,429,144
Construction in Progress	536,155	6,922,939	(731,077)	6,728,017
<b>Total Capital Assets Not Being Depreciated</b>	<b>\$ 9,632,476</b>	<b>\$ 20,255,762</b>	<b>\$ (731,077)</b>	<b>\$ 29,157,161</b>
Facilities	\$ 71,725,211	\$ -	\$ -	\$ 71,725,211
Projects	32,679,335	-	731,077	33,410,412
Equipment	40,000	20,000	-	60,000
<b>Total Capital Assets, Being Depreciated</b>	<b>\$ 104,444,546</b>	<b>\$ 20,000</b>	<b>\$ 731,077</b>	<b>\$ 105,195,623</b>
Less Accumulated Depreciation for:				
Facilities	\$ 22,867,923	\$ 1,434,504	\$ -	\$ 24,302,427
Projects	4,409,520	668,208	-	5,077,728
Equipment	40,000	-	-	40,000
<b>Total Accumulated Depreciation</b>	<b>\$ 27,317,443</b>	<b>\$ 2,102,712</b>	<b>\$ -</b>	<b>\$ 29,420,155</b>
<b>Total Capital Assets Being Depreciated, Net</b>	<b>\$ 77,127,103</b>	<b>\$ (2,082,712)</b>	<b>\$ 731,077</b>	<b>\$ 75,775,468</b>
<b>Governmental Activities Capital Assets, Net</b>	<b>\$ 86,759,579</b>	<b>\$ 18,173,050</b>	<b>\$ -</b>	<b>\$ 104,932,628</b>
<b>Maple River Water Resource District</b>				
	<b>Balance</b>			<b>Balance</b>
	<b>1/1/2014</b>	<b>Increases</b>	<b>Transfers</b>	<b>12/31/2014</b>
<b>Governmental Activities:</b>				
Capital Assets not being depreciated:				
Land	\$ 1,902,666	\$ 722,566	\$ -	\$ 2,625,232
Construction in Progress	1,588,402	2,294,374	-	3,882,775
<b>Total Capital Assets Not Being Depreciated</b>	<b>\$ 3,491,068</b>	<b>\$ 3,016,940</b>	<b>\$ -</b>	<b>\$ 6,508,007</b>
Capital Assets Being Depreciated:				
Facilities	\$ 10,550,637	\$ -	\$ -	\$ 10,550,637
Projects	7,177,920	-	-	7,177,920
<b>Total Capital Assets, Being Depreciated</b>	<b>\$ 17,728,557</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,728,557</b>
Less Accumulated Depreciation for:				
Facilities	\$ 7,056,464	\$ 187,013	\$ -	\$ 7,243,476
Projects	725,830	143,558	-	869,388
<b>Total Accumulated Depreciation</b>	<b>\$ 7,782,294</b>	<b>\$ 330,571</b>	<b>\$ -</b>	<b>\$ 8,112,865</b>
<b>Total Capital Assets Being Depreciated, Net</b>	<b>\$ 9,946,263</b>	<b>\$ (330,571)</b>	<b>\$ -</b>	<b>\$ 9,615,693</b>
<b>Governmental Activities Capital Assets, Net</b>	<b>\$ 13,437,331</b>	<b>\$ 2,686,369</b>	<b>\$ -</b>	<b>\$ 16,123,701</b>

## North Cass Water Resource District

	Balance				Balance
	1/1/2014	Increases	Transfers		12/31/2014
<b>Governmental Activities:</b>					
Capital Assets not being depreciated:					
Land	\$ 1,228,254	\$ -	\$ -	\$ -	\$ 1,228,254
Construction in Progress	665,407	75,591	(719,933)		21,065
<b>Total Capital Assets Not Being Depreciated</b>	<b>1,893,661</b>	<b>75,591</b>	<b>(719,933)</b>		<b>1,249,319</b>
Capital Assets Being Depreciated:					
Facilities	\$ 3,768,900	\$ -	\$ -	\$ -	\$ 3,768,900
Projects	3,223,844	-	719,933		3,943,777
<b>Total Capital Assets, Being Depreciated</b>	<b>\$ 6,992,744</b>	<b>\$ -</b>	<b>\$ 719,933</b>		<b>\$ 7,712,677</b>
Less Accumulated Depreciation for:					
Facilities	\$ 2,477,162	\$ 75,378	\$ -	\$ -	\$ 2,552,540
Projects	700,932	78,876			779,808
<b>Total Accumulated Depreciation</b>	<b>\$ 3,178,094</b>	<b>\$ 154,254</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,332,348</b>
<b>Total Capital Assets Being Depreciated, Net</b>	<b>\$ 3,814,649</b>	<b>\$ (154,254)</b>	<b>\$ 719,933</b>		<b>\$ 4,380,329</b>
<b>Governmental Activities Capital Assets, Net</b>	<b>\$ 5,708,310</b>	<b>\$ (78,663)</b>	<b>\$ -</b>		<b>\$ 5,629,648</b>

## Rush River Water Resource District

	Balance				Balance
	1/1/2014	Increases	Transfers		12/31/2014
<b>Governmental Activities:</b>					
Capital Assets not being depreciated:					
Land	\$ 2,758,282	\$ 111,255	\$ -	\$ -	\$ 2,869,537
Construction in Progress	1,656,019	655,376	(1,816,941)		494,454
<b>Total Capital Assets Not Being Depreciated</b>	<b>\$ 4,414,301</b>	<b>\$ 766,631</b>	<b>\$ (1,816,941)</b>		<b>\$ 3,363,991</b>
Capital Assets Being Depreciated:					
Facilities	\$ 23,760,429	\$ -	\$ 1,816,941	\$ -	\$ 25,577,370
Projects	449,400	-	-		449,400
<b>Total Capital Assets, Being Depreciated</b>	<b>\$ 24,209,829</b>	<b>\$ -</b>	<b>\$ 1,816,941</b>		<b>\$ 26,026,770</b>
Less Accumulated Depreciation for:					
Facilities	\$ 18,144,407	\$ 301,209	\$ -	\$ -	\$ 18,445,616
Projects	94,492	8,988			103,480
<b>Total Accumulated Depreciation</b>	<b>\$ 18,238,899</b>	<b>\$ 310,197</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,549,096</b>
<b>Total Capital Assets Being Depreciated, Net</b>	<b>\$ 5,970,929</b>	<b>\$ (310,197)</b>	<b>\$ 1,816,941</b>		<b>\$ 7,477,673</b>
<b>Governmental Activities Capital Assets, Net</b>	<b>\$ 10,385,230</b>	<b>\$ 456,435</b>	<b>\$ -</b>		<b>\$ 10,841,665</b>

## Noxious Weed Control

	Balance				Balance
	1/1/2014	Increases	Decreases		12/31/2014
<b>Governmental Activities:</b>					
Capital Assets, Being Depreciated:					
Buildings	\$ 41,054	\$ -	\$ -	\$ -	\$ 41,054
Machinery & Equipment	75,038	-	-		75,038
<b>Total Capital Assets, Being Depreciated</b>	<b>\$ 116,092</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 116,092</b>
Less Accumulated Depreciation:					
Buildings	\$ 22,169	\$ 821	\$ -	\$ -	\$ 22,990
Machinery & Equipment	53,508	7,697			61,206
<b>Total Accumulated Depreciation</b>	<b>\$ 75,677</b>	<b>\$ 8,518</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 84,195</b>
<b>Total Capital Assets Net of Depreciation</b>	<b>\$ 40,415</b>	<b>\$ (8,518)</b>	<b>\$ -</b>		<b>\$ 31,897</b>

	Vector Control			Balance 12/31/2014
	Balance 1/1/2014	Increases	Decreases	
<b>Governmental Activities:</b>				
Capital Assets, Being Depreciated:				
Machinery & Equipment	\$ 395,328	\$ 84,144	\$ 22,500	\$ 456,972
Less Accumulated Depreciation				
Machinery & Equipment	321,140	29,519	22,500	328,159
Total Capital Assets Net of Depreciation	\$ 74,188	\$ 54,625	\$ -	\$ 128,813

**NOTE 8: LONG-TERM DEBT**Special Assessment Bonds

Cass County issues special assessment bonds for construction in various subdivisions. The original amount of special assessment bonds issued in prior years was \$830,000. These bonds will be repaid from the debt service funds by amounts levied against the property owners benefited by this construction. As of December 31, 2014, the County had funds of \$59,611 available for payment on the special assessment bonds. In the event that a deficiency exists because of unpaid or delinquent special assessments at the time a debt service payment is due, the government must provide resources to cover the deficiency until other resources, for example, foreclosure proceeds are received. The County may levy general taxes to make up deficiencies in special assessment funds. Special assessments on property must be paid at the same time property taxes are paid.

Special assessment bonds at December 31, 2014, are comprised of the following individual issues:

Special Assessment Bonds:

\$380,000 Refunding Improvement Bonds of 2005 for construction in the Greyhawks Estates Subdivision due in annual installments of \$25,000 through 2020 with interest at 4.15% to 4.40%.	\$ 150,000
\$365,000 Refunding Improvement Bonds of 2007 due in annual installments of \$25,000 through 2022 with interest at 4.20% to 4.45%.	200,000
\$85,000 Refunding Improvement Bonds of 2001 for construction in the Holmen's 3 <sup>rd</sup> Subdivision due in annual installments of \$7,606 to \$8,024 through 2016 with interest at 5.42%.	<u>15,630</u>
Total Special Assessment Bonds	<u>\$ 365,630</u>

Annual debt service requirements to maturity for special assessment bonds are as follows:

<b>Special Assessment Bonds</b>		
Year Ending		
December 31	Principal	Interest
2015	\$ 57,606	\$ 14,827
2016	58,024	12,321
2017	50,000	9,875
2018	50,000	7,725
2019	50,000	5,544
2020-2022	100,000	5,556
<b>Total</b>	<b>\$ 365,630</b>	<b>\$ 55,848</b>

### General Obligation Bonds

During the year ended December 31, 2010, the County issued \$8,900,000 in Recovery Zone Economic Development bonds. These bonds were issued to finance the construction of the west addition to the Cass County Courthouse. The bonds are collateralized by the faith, credit and taxing power of the County.

General Obligation bonds at December 31, 2014, are comprised of the following individual issues:

\$8,900,000 General Obligation Bonds of 2010 due in annual installments of \$710,000 to \$840,000 through 2022 with interest at 2.65 to 4.7%.

\$6,150,000

<b>General Obligation Bonds</b>		
Year Ending		
December 31	Principal	Interest
2015	\$ 710,000	\$ 225,825
2016	725,000	205,361
2017	735,000	182,178
2018	755,000	156,083
2019	775,000	126,228
2020-2022	2,450,000	170,805
<b>Total</b>	<b>\$ 6,150,000</b>	<b>\$ 1,066,479</b>

Loan Payable

During the year ended December 31, 2014 the County entered into a loan agreement with U.S. Bank National Association with authorized principal at \$50,000,000. During the year the County drew down \$45,060,200 of the principal amount. The loan agreement is to fund the flood control project undertaken by the Fargo/Moorhead Diversion Authority, including ring levees around the communities of Oxbow, Hickson and Bakkee, North Dakota, in addition to a 20,000 cubic feet per second, 36-mile long 1,500 foot wide diversion channel on the North Dakota side of the Red River, with 32,500 acres of upstream staging located in both Cass and Clay Counties. The loan is backed by 91% of the county's sales tax and 100% of the City of Fargo sales tax. Interest is payable semi-annually at the libor rate (a per annum rate of interest equal to .5% per annum plus the product of the libor index multiplied by 75%). Fees on the unused portion of the loan accrue at .38% semi-annually. Maturity date of the loan is July 31, 2017.

During the year ended December 31, 2014, the following changes occurred in liabilities reported in long-term debt.

	Balance 1/1/14	Additions	Reductions	Balance 12/31/14	Due Within One Year
Special Assessment Bonds	\$ 422,839	\$ -	\$ (57,210)	\$ 365,630	\$ 57,606
Less Deferred:					
Bond Discount	\$ 5,647	\$ -	\$ (745)	\$ 4,902	\$ 745
Total Deferred	\$ 5,647	\$ -	\$ (745)	\$ 4,902	\$ 745
Total Special Assessment Bonds	\$ 417,192	\$ -	\$ (56,465)	\$ 360,727	\$ 56,861
General Obligation Bonds	\$ 6,850,000	\$ -	\$ (700,000)	\$ 6,150,000	\$ 710,000
Less Deferred:					
Bond Discount	\$ 50,271	\$ -	\$ (5,914)	\$ 44,357	\$ 5,914
Total Deferred	\$ 50,271	\$ -	\$ (5,914)	\$ 44,357	\$ 5,914
Total General Obligation Bonds	\$ 6,799,729	\$ -	\$ (694,086)	\$ 6,105,643	\$ 704,086
Loan Payable	\$ -	\$ 45,060,200	\$ -	\$ 45,060,200	\$ -
Compensated Absences	1,649,949	1,744,388	(1,735,608)	1,658,729	1,658,729
Total	\$ 8,866,869	\$ 46,804,588	\$ (2,486,158)	\$ 53,185,302	\$ 2,419,678

The County is subject to a statutory limitation by the State of North Dakota for indebtedness payable principally from property taxes. At December 31, 2014, the statutory limit for the County was \$287,067,870. The County has general obligation bonds payable and loan payable that are subject to this limitation. The general obligation bonds and loan payable at December 31, 2014 were \$6,150,000 and 45,060,200, respectively. The legal debt margin at December 31, 2014 is \$235,902,027. The compensated absences are generally liquidated as follows: 55% from the General Fund, 35% from Human Service Fund, and 10% from County Road and Bridge Fund.

During the year ended December 31, 2014, the following changes occurred in the long-term debt of the Water Resource Districts:

<b>Southeast Cass Water Resource District</b>					
	<b>Balance</b>			<b>Balance</b>	<b>Due Within</b>
	<b>1-1-14</b>	<b>Increases</b>	<b>Decreases</b>	<b>12-31-14</b>	<b>One Year</b>
Bonds Payable	\$ 5,315,000	\$ -	\$ (1,125,000)	\$ 4,190,000	\$ 1,120,000
Less Deferred Amounts:					
Bond Discount	57,038	-	(12,578)	44,460	12,578
Total Bonds Payable	\$ 5,257,962	\$ -	\$ (1,112,422)	\$ 4,145,540	\$ 1,107,422
Loans Payable	937,279	20	(65,000)	872,299	58,299
Compensated Absences	11,923	11,126	(7,769)	15,280	15,280
<b>TOTAL</b>	<b>\$ 6,207,164</b>	<b>\$ 11,146</b>	<b>\$ (1,185,191)</b>	<b>\$ 5,033,119</b>	<b>\$ 1,181,001</b>

<b>Maple River Water Resource District</b>					
	<b>Balance</b>			<b>Balance</b>	<b>Due Within</b>
	<b>1-1-14</b>	<b>Increases</b>	<b>Decreases</b>	<b>12-31-14</b>	<b>One Year</b>
Bonds Payable	\$ 3,491,667	\$ -	\$ (58,333)	\$ 3,433,334	\$ 194,333
Less Deferred Amounts:					
Bond Discount	49,742	-	(2,498)	47,244	2,498
Total Bonds Payable	\$ 3,441,925	\$ -	\$ (55,835)	\$ 3,386,090	\$ 191,835
Loan Payable	105,000	-	(15,000)	90,000	15,000
Compensated Absences	3,974	3,009	(2,617)	4,366	4,366
<b>TOTAL</b>	<b>\$ 3,550,899</b>	<b>\$ 3,009</b>	<b>\$ (73,452)</b>	<b>\$ 3,480,456</b>	<b>\$ 211,201</b>

<b>North Cass Water Resource District</b>					
	<b>Balance</b>			<b>Balance</b>	<b>Due Within</b>
	<b>1-1-14</b>	<b>Increases</b>	<b>Decreases</b>	<b>12-31-14</b>	<b>One Year</b>
Bonds Payable	\$ 1,175,000	\$ -	\$ (135,000)	\$ 1,040,000	\$ 500,000
Less Deferred Amounts:					
Bond Discount	10,214	-	(1,571)	8,643	1,571
Total Bonds Payable	\$ 1,164,786	\$ -	\$ (133,429)	\$ 1,031,357	\$ 498,429
Compensated Absences	1,987	1,337	(1,384)	1,940	1,940
<b>TOTAL</b>	<b>\$ 1,166,773</b>	<b>\$ 1,337</b>	<b>\$ (134,813)</b>	<b>\$ 1,033,297</b>	<b>\$ 500,369</b>

<b>Rush River Water Resource District</b>					
	<b>Balance</b>			<b>Balance</b>	<b>Due Within</b>
	<b>1-1-14</b>	<b>Increases</b>	<b>Decreases</b>	<b>12-31-14</b>	<b>One Year</b>
Bonds Payable	\$ 4,090,000	\$ 590,000	\$ (205,000)	\$ 4,475,000	\$ 800,000
Less Deferred Amounts:					
Bond Discount	59,141	8,850	(369)	67,623	5,441
Total Bonds Payable	\$ 4,030,859	\$ 581,150	\$ (204,631)	\$ 4,407,377	\$ 794,559
Compensated Absences	1,987	2,037	(1,357)	2,668	2,668
<b>TOTAL</b>	<b>\$ 4,032,846</b>	<b>\$ 583,187</b>	<b>\$ (205,988)</b>	<b>\$ 4,410,045</b>	<b>\$ 797,227</b>

Long-term debt of the Water Resource Districts at December 31, 2014, is comprised of the following special assessment bonds:

Southeast Cass Water Resource District:

\$3,345,000 2011 Improvement Bonds, Series B, due in annual installments of \$510,000 to 775,000 through 2017; interest at 1.00% to 1.75%. \$1,815,000

\$780,000 2011 Improvement Bonds, Series A, due in annual installments of \$140,000 to \$145,000 through 2017; interest at 1.00% to 1.75%.	\$ 435,000
\$910,000 2013 Refunding Improvement Bonds, due in annual installments of \$60,000 to \$260,000 through 2018; with interest at .50% to .85%.	635,000
\$1,880,000 2011 Improvement Bonds due in annual installments of \$200,000 to \$235,000 through 2020; interest at 1.85% to 2.7%.	<u>\$1,305,000</u>
Total Southeast Cass Special Assessment Bonds and Warrants Payable	<u>\$4,190,000</u>
<u>Loans Payable:</u>	
\$408,755 State Revolving Loan Fund loan drawdown. Due in annual installments of \$15,000 to \$25,000 through 2031; interest at 2.5%.	\$ 375,000
\$214,000 1998 State Revolving Loan Fund Municipal Bond Bank, due in annual installments of \$10,000 to \$15,000 through 2018; interest at 2.5%.	54,000
\$443,299 State Revolving Loan Fund drawdown. Due in annual installments of \$30,000 to \$45,000 through 2026; with interest at 2.5%.	<u>443,299</u>
Total Loans Payable	<u>\$ 872,299</u>
Total Southeast Cass Long-term Debt (excluding Compensated Absences)	<u>\$5,062,299</u>
<u>Maple River District Bonds and Warrants Payable:</u>	
\$200,000 Improvement Bonds of 2009, due in annual installments of \$33,333 through 2015; interest at 4.65%.	\$ 33,333
\$3,330,000 Improvement Bonds of 2013, due in annual installments of \$145,000 to \$245,000 through 2033; interest at .85% to 4.5%.	3,320,000
\$228,000 Improvement Bonds of 2005, due in annual installments of \$15,000 to \$16,000 through 2019; interest at 4.9%.	<u>80,000</u>
Total Maple River Bonds Payable	<u>\$3,433,333</u>

Loans Payable:

\$225,000 2005 State Bank & Trust Loan, due in annual installments of \$15,000 through 2020; interest at 5.25%.

\$ 90,000

Total Maple River Long-Term Debt (excluding Compensated Absences)

\$3,523,333

Rush River District Bonds and Warrants Payable:

\$800,000 2005 Improvement Bonds, due in annual installments of \$10,000 to \$70,000 through 2019, with interest at 3.9% to 4.35%.

\$ 260,000

\$1,825,000 2012 Improvement Bonds, due in annual installments of \$80,000 to \$115,000 through 2032; interest at .75% to 3.10%.

1,670,000

\$1,620,000 2013 Improvement Bonds, due in annual installments of \$35,000 to \$535,000 through 2033; interest at .900% to 4.25%.

1,585,000

\$590,000 2014 Improvement Bonds, due in annual installments of \$95,000 to \$100,000 through 2020; interest at .75% to 1.55%.

590,000

\$560,000 2008 Improvement Bonds, due in annual installments of \$35,000 to \$45,000 through 2023, with interest at 4.00% to 4.65%.

370,000

Total Rush River Long-Term Debt (excluding Compensated Absences)

\$ 4,475,000

North Cass District Bonds Payable:

\$215,000 2003 Improvement Bonds, due in annual installments of \$15,000 through 2018, with interest at 4.0% to 5.0%.

\$ 60,000

\$1,100,000 2013 Improvement Bonds, due in annual installments of \$120,000 to \$485,000 through 2019; interest at 1.00% to 1.85%.

980,000

Total North Cass Special Assessment Bonds and Warrants Payable

\$ 1,040,000



Water Resource Districts' long term debt service requirements to maturity are as follows:

Southeast Cass Water Resource Districts Bonds Payable:

<b>GOVERNMENTAL ACTIVITIES</b>					
<b>Year Ending December 31</b>	<b>SA Bonds Payable</b>		<b>Loan Payable</b>		
	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>	
2015	\$ 1,120,000	\$ 65,870	\$ 58,299	\$ 21,807	
2016	1,130,000	50,204	65,000	20,350	
2017	1,195,000	30,166	70,000	18,725	
2018	280,000	15,780	69,000	16,975	
2019	230,000	9,450	55,000	15,250	
2020 - 2024	235,000	3,173	295,000	55,250	
2025 - 2029			210,000	18,875	
2030 - 2031	-	-	50,000	1,875	
<b>Total</b>	<b>\$ 4,190,000</b>	<b>\$ 174,643</b>	<b>\$ 872,299</b>	<b>\$ 169,107</b>	

Maple River Water Resource Districts Bonds Payable:

<b>GOVERNMENTAL ACTIVITIES</b>					
<b>Year Ending December 31</b>	<b>SA Bonds Payable</b>		<b>Loan Payable</b>		
	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>	
2015	\$ 194,333	\$ 112,439	\$ 15,000	\$ 4,328	
2016	161,000	109,648	15,000	3,543	
2017	161,000	107,160	15,000	2,752	
2018	161,000	104,201	15,000	1,965	
2019	161,000	100,880	15,000	1,178	
2020 - 2024	775,000	440,040	15,000	392	
2025 - 2029	895,000	293,855			
2030 - 2033	925,000	84,487			
<b>Total</b>	<b>\$ 3,433,334</b>	<b>\$ 1,352,710</b>	<b>\$ 90,000</b>	<b>\$ 14,158</b>	

North Cass Water Resource Districts Bonds Payable:

<b>GOVERNMENTAL ACTIVITIES</b>			
<b>Year Ending December 31</b>	<b>Spec. Assess. Bonds Payable</b>		
	<b>Principal</b>	<b>Interest</b>	
2015	\$ 500,000	\$ 12,888	
2016	135,000	8,932	
2017	135,000	6,622	
2018	140,000	3,936	
2019	130,000	1,203	
<b>Total</b>	<b>\$ 1,040,000</b>	<b>\$ 33,581</b>	

Rush River Water Resource Districts Bonds Payable:

<b>GOVERNMENTAL ACTIVITIES</b>		
<b>Year Ending</b>	<b>Spec. Assess. Bonds Payable</b>	
<b>December 31</b>	<b>Principal</b>	<b>Interest</b>
2015	\$ 800,000	\$ 111,982
2016	325,000	103,174
2017	335,000	95,980
2018	340,000	88,075
2019	280,000	80,855
2020 - 2024	975,000	314,722
2025 - 2029	800,000	183,555
2030 - 2033	620,000	40,701
Total	\$ 4,475,000	\$ 1,019,044

The County is secondarily liable for the payment of principal and interest on water resource district bonds. These special assessment bonds are paid from the debt service funds that are funded by annual payments made by property owners directly benefiting from each project. The water resource district may reassess properties in the improvement district or may use general tax levies to cover deficiencies. In the event the water resource district is not able to generate funds to meet principal and interest payments, the County is also obligated to levy general tax levies to fund the deficiencies.

**NOTE 9: CONDUIT DEBT OBLIGATIONS**

From time to time, the County has issued Industrial Revenue Bonds and Community Development Block Grants to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the county, nor state, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of December 31, 2014, there were 38 series of Industrial Revenue Bonds outstanding with an aggregate principal amount payable of \$261,037,831.

**NOTE 10: PENSION PLANS**

The County contributes to the North Dakota Public Employees' Retirement System (NDPERS), a cost-sharing multiple-employer defined benefit pension plan administered by the State of North Dakota. NDPERS provides for retirement disability and survivor benefits to plan members and beneficiaries. Benefit and contribution provisions are administered in accordance with chapter 54-52 of the North Dakota Century Code. NDPERS issues a publicly available financial report that includes financial statements and required supplementary information for NDPERS. That report may be obtained by

writing to NDPERS, 400 E Broadway, Suite 505, PO Box 1214, Bismarck, North Dakota, 58502-1214.

Plan members are required to contribute 7% of their annual covered salary. The County is required to contribute 8.26% of the employees' salary, which consists of 7.12% for employee and 1.14% for the retiree health benefits fund. The County has agreed to pay 57% of the member assessments in lieu of a salary increase. The contribution requirements of plan members and the County are established and may be amended by the state legislature. The County's contributions to NDPERS for the years ending December 31, 2014, 2013, and 2012 were \$3,339,546, 2,728,094, and \$2,177,471, respectively, equal to the required contributions for the year.

#### **NOTE 11: RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

In 1986 state agencies and political subdivisions of the State of North Dakota joined together to form the North Dakota Insurance Reserve Fund (NDIRF), a public entity risk pool currently operating as a common risk management and insurance program for the state and more than 2,000 political subdivisions. The County pays an annual premium to NDIRF for its general liability, auto, and inland marine insurance coverage. The coverage by NDIRF is limited to losses of two million dollars per occurrence.

The County also participates in the North Dakota Fire and Tornado Fund and the State Bonding Fund. The County pays an annual premium to the Fire and Tornado Fund to cover property damage to building and personal property. Estimating replacement cost in consultation with the Fire and Tornado Fund provides replacement cost coverage.

The Fire and Tornado Fund is reinsured by a third party insurance carrier for losses in excess of one million dollars per occurrence during a 12-month period.

The State Bonding Fund currently provides the County with blanket fidelity bond coverage in the amount of \$2,000,000 for its employees. The State Bonding Fund does not currently charge any premium for this coverage.

The County participates in the North Dakota Worker's Compensation Bureau. The County has retained risk for employee health and accident up to a maximum of \$65,000 per individual and up to 120% of actuarially expected claims. The County has purchased a stop loss policy for amounts in excess of \$65,000 per employee and 120% of actuarially expected claims. The County has sufficient reserves in the self-insurance fund to fund the retained risk. A liability for incurred but not reported claims is included on the balance sheet.

Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

**NOTE 12: CONTINGENT LIABILITIES**

The County is a defendant in various lawsuits incident to its operations. In the opinion of County Counsel and management, such claims against the County not covered by insurance would not materially affect the financial condition of the County.

Metro Flood Diversion Authority Project

The U.S. Senate and the House of Representatives has signed the Water Resource Reform and Development Act (WRRDA) which is needed to acquire federal funding for the Metro Flood Diversion project. The project will build permanent flood protection for approximately 200,000 people in North Dakota and Minnesota.

WRRDA authorizes \$846 million in federal funding for the Diversion Project. The State of North Dakota has already committed \$304 million to the Project, in addition to legislative intent for an additional \$266 million over the next four bienniums. Voters in the City of Fargo and Cass County have overwhelmingly approved two dedicated local sales taxes to help fund the Project. With modest growth, the sales taxes are expected to jointly raise \$700 million over the life of the tax.

The Diversion Authority is working on securing funding to begin construction of the Diversion Project. Federal funding is expected to be appropriated over time. Funding from the State of North Dakota can only be used for the Diversion once federal funding for construction is received.

**NOTE 13: CONSTRUCTION COMMITMENTS**

The County has the following open construction contracts with balances owing at December 31, 2014:

Project	Contract Amount	Total Completed	Retainage	Remaining Balance
C15 Grading	\$ 1,105,994	\$ 1,103,773	\$ 22,075	\$ 24,296
C14 I29 C81	468,438	473,113	1,787	1,787
C81 Bit Overlay	578,680	552,030	2,105	28,756
C81 Bit Overlay	780,301	842,778	2,976	2,976
2014 Bit Overlay	5,650,825	5,047,528	100,951	704,248
C6 RCB 11-14 Warren	106,711	102,251	1,023	5,483
C32 27/28 Amenia Bridge	1,074,434	1,010,085	10,101	74,450
C36 1/2 Norm Twp	893,893	750,043	15,001	158,851
16/17 Reed Lake Shure Bridge	1,869,636	1,861,002	37,220	45,853
5/8 Hill Twp Bridge	249,284	271,540	2,715	2,715
33 Hill 4 Clifton Twp Bridge	745,775	657,971	13,159	100,963
34 Pontiac Twp Bridge	796,694	820,452	1,565	1,565
<b>Total Construction Commitments</b>	<b>\$ 14,320,665</b>	<b>\$ 13,492,566</b>	<b>\$ 210,678</b>	<b>\$ 1,151,942</b>

**THIS PAGE HAS BEEN RESERVED FOR NOTES**

**SUPPLEMENTARY  
INFORMATION**

## **CASS COUNTY GOVERNMENT Nonmajor Special Revenue Funds**

**Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.**

### **Sheriff Asset Forfeiture**

This fund is used to account for assets seized by law enforcement due to criminal activity. These funds are used to supplement a law enforcement budget and cannot supplant funding provided by general tax dollars.

### **JAIBG**

This is the Juvenile Accountability Incentive Block Grant fund and is 90% federal funds. The funds are used for programs that encourage or assist juvenile offenders in being more accountable for their criminal activities.

### **Jail Commissary**

This fund is used to account for telephone commissions in the County Jail. These revenues are used to purchase furniture, fixtures, recreational and audio-visual equipment and miscellaneous items for inmates of the jail.

### **Hazardous Plan/Response**

This fund is set up through state statute and used to account for chemical fees paid by those under the local Emergency Planning Commission. Revenues are used to purchase supplies for the Hazardous Material Response Team.

### **Valley Water Rescue**

This fund accounts for grants received from four city governments and two county governments and is used to repair and purchase equipment for the Valley Water Rescue Unit.

### **State's Attorney Asset Forfeiture**

This is a fund for assets seized by various law enforcement agencies.

### **Senior Citizens**

These funds provide support for senior citizen programs throughout the County, in accordance with the guidelines set by the State Department of Human Services.



**CASS COUNTY GOVERNMENT  
Nonmajor Special Revenue Funds**

**911 Service**

This fund is used to accumulate the 911 fees from both land lines and cellular lines and pay for the cost of dispatch service through the Red River Regional Dispatch Center. This Center is a joint operation between Cass County, Clay County of Minnesota, and the cities of Fargo, West Fargo, and Moorhead.

**County Emergency & Flood Mitigation Fund**

This is a contingency fund, authorized by state law and used to provide funds for unexpected events.

**NDRIN-County Recorders**

This fund provides for the management of the North Dakota Recorders Information Network Fund (NDRIN).

NDRIN provides for the operation of a central repository for electronic land records from member counties and provides for access to those records by electronic means over the Internet. Funding is provided by electronic access fees and the Document Preservation Fee charged by member counties for recording documents.

**Document Preservation Fund**

This fund accounts for Cass County's Document Preservation Fee. Currently \$2 of the \$3 fee is used to fund the NDRIN project, \$1 is used to maintain the technology within the County Recorders Office.

**County Park**

The funds received through this levy are for maintenance of the county park facilities at Brewer Lake, Erie, North Dakota, and for other park projects around the County.

**Parenting Workshop**

This fund is used by the County Extension office to track the cost of providing various workshops to the citizens of the County on parenting. The costs of the workshops are offset by fees charged to the participants along with some agency sponsorships.

**24/7 Sobriety Program**

This fund is used to account for the sobriety program implemented by the State of North Dakota. Participants in the program are individuals arrested for alcohol or controlled substance offenses. The participants are given less jail time if they agree to be tested twice a day for drugs and alcohol. The participants are required to pay for the testing.

**BNSF Train Derailment**

This fund is used to accumulate the cost associated with the train derailment disaster. The county will be reimbursed these costs from BNSF.

**CASS COUNTY GOVERNMENT  
Nonmajor Debt Service Funds**

**Debt service funds are used to account for accumulation of resources for, and the payment of, principal and interest on long term debt.**

**Greyhawk Estates Subdivision  
Granberg/ Amber Plains  
Holmen's 3<sup>rd</sup> Subdivision  
2010 Bond Sinking & Interest  
Special Assessment Deficiency**

These funds are used to accumulate resources for the payment of principal and interest on the special assessment bonds related to improvements within the specific subdivision. Revenues are received primarily from special assessments on property within the district. The County issues bonds for special assessments if the subdivision is not within city limits.

**CASS COUNTY GOVERNMENT  
Nonmajor Capital Projects Funds**

**Capital projects funds are used to account for the acquisition and construction of major capital facilities.**

**Forest River Subdivision**

This fund is used to provide for the construction of street improvements in the Forest River Subdivision.

**Greyhawk Estates Subdivision**

This fund is used to provide for the construction of street improvements in the Greyhawk Estates Subdivision.

**Round Hill Subdivision**

This fund is used to provide for the construction of street improvements in the Round Hill Subdivision.

**Grandberg/ Amber Plains**

This fund is used to provide for the construction of street improvements in the Granbergs and Amber Plains Subdivisions.

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**CASS COUNTY GOVERNMENT**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds - Special Revenue Funds**  
**December 31, 2014**

	Parenting Workshop	Sheriff Asset Forfeiture	JAIBG Fund	Jail Commissary
<b>Assets:</b>				
Cash and cash equivalents	\$ 43,629	\$ 65,031	\$ 65,367	\$ 405,174
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	-	-
Prepaid Items	-	-	-	97
Due From Other Governments	-	26,942	-	-
<b>Total Assets</b>	<b>43,629</b>	<b>91,973</b>	<b>65,367</b>	<b>405,271</b>
<b>Liabilities:</b>				
Accounts Payable	-	57,693	-	9,758
Due to Other Funds	-	-	-	-
Due to Inmates/Permits/Drug Cases	-	25,513	-	54,063
<b>Total Liabilities</b>	<b>-</b>	<b>83,206</b>	<b>-</b>	<b>63,821</b>
<b>Deferred Inflows of Resources:</b>				
Unavailable Revenue - Property Taxes	-	-	-	-
<b>Fund Balance:</b>				
<b>Nonspendable:</b>				
Prepaid Items	-	-	-	97
<b>Restricted:</b>				
Public Safety	-	8,767	65,367	-
Senior Citizens	-	-	-	-
Flood Control Projects	-	-	-	-
Document Preservation	-	-	-	-
County Park	-	-	-	-
<b>Committed:</b>				
Public Safety	-	-	-	341,352
Parenting Workshop	43,629	-	-	-
Unassigned	-	-	-	-
<b>Total Fund Balances</b>	<b>43,629</b>	<b>8,767</b>	<b>65,367</b>	<b>341,450</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)</b>	<b>\$ 43,629</b>	<b>\$ 91,973</b>	<b>\$ 65,367</b>	<b>\$ 405,271</b>

<u>Hazardous Plan/ Response</u>	<u>Valley Water Rescue</u>	<u>St. Att'y Asset Forfeiture</u>	<u>Senior Citizens</u>	<u>911 Service</u>	<u>Emergency &amp; Flood Mitigation</u>
\$ 37,627	\$ 24,990	\$ 212,140	\$ 249,911	\$ -	\$ 2,293,946
-	-	-	5,135	-	15,357
-	-	-	-	28,512	-
-	-	-	-	-	-
413	-	-	-	-	-
<u>38,040</u>	<u>24,990</u>	<u>212,140</u>	<u>255,046</u>	<u>28,512</u>	<u>2,309,303</u>
-	5,777	-	-	7,934	-
-	-	-	-	20,419	-
-	-	-	-	-	-
-	<u>5,777</u>	-	-	<u>28,353</u>	-
-	-	-	<u>154,465</u>	-	<u>445,427</u>
-	-	-	-	-	-
38,040	-	212,140	-	-	-
-	-	-	100,581	-	-
-	-	-	-	-	1,863,876
-	-	-	-	-	-
-	19,213	-	-	159	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>38,040</u>	<u>19,213</u>	<u>212,140</u>	<u>100,581</u>	<u>159</u>	<u>1,863,876</u>
<u>\$ 38,040</u>	<u>\$ 24,990</u>	<u>\$ 212,140</u>	<u>\$ 255,046</u>	<u>\$ 28,512</u>	<u>\$ 2,309,303</u>

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**CASS COUNTY GOVERNMENT**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds - Special Revenue Funds**  
**December 31, 2014**

	NDRIN County Recorder Project	Document Preservation ROD	County Park	24/7 Sobriety Program	Total Nonmajor Special Revenue Funds
<b>Assets:</b>					
Cash and cash equivalents	\$ 1,589,598	\$ 281,208	\$ 78,112	\$ 117,165	\$ 5,463,898
Receivables:					
Taxes	-	-	219	-	20,710
Accounts	4,528	-	-	-	33,040
Prepaid Items	900	-	-	363	1,360
Due From Other Governments	-	375	2,016	-	29,745
<b>Total Assets</b>	<b>1,595,026</b>	<b>281,583</b>	<b>80,347</b>	<b>117,528</b>	<b>5,548,753</b>
<b>Liabilities:</b>					
Accounts Payable	6,467	-	127	29,573	117,329
Due to Other Funds	-	-	-	-	20,419
Due to Inmates	-	-	-	-	79,576
<b>Total Liabilities</b>	<b>6,467</b>	<b>-</b>	<b>127</b>	<b>29,573</b>	<b>217,324</b>
<b>Deferred Inflows of Resources:</b>					
Unavailable Revenue - Property Taxes	-	-	10,617	-	610,509
<b>Fund Balances:</b>					
<b>Nonspendable:</b>					
Prepaid Items	900	-	-	363	1,360
<b>Restricted:</b>					
Public Safety	-	-	-	87,592	411,906
Senior Citizens	-	-	-	-	100,581
Flood Control Projects	-	-	-	-	1,863,876
Document Preservation	1,587,659	281,583	-	-	1,869,242
County Park	-	-	69,602	-	69,602
<b>Committed:</b>					
Public Safety	-	-	-	-	360,724
Parenting Workshop	-	-	-	-	43,629
Unassigned	-	-	-	-	-
<b>Total Fund Balances</b>	<b>1,588,559</b>	<b>281,583</b>	<b>69,602</b>	<b>87,955</b>	<b>4,720,920</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)</b>	<b>\$ 1,595,026</b>	<b>\$ 281,583</b>	<b>\$ 80,347</b>	<b>\$ 117,528</b>	<b>\$ 5,548,753</b>

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**CASS COUNTY GOVERNMENT**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds - All Debt Service Funds**  
**December 31, 2014**

	<u>Holmen's Third Subdivision</u>	<u>Greyhawk Estates Subdivision</u>	<u>Granberg Amber Plains</u>	<u>2010 Bond S&amp;I</u>	<u>Special Assessment Deficiency</u>	<u>Total Nonmajor Debt Service Funds</u>
<b>Assets:</b>						
Cash and Investments	\$ 3,686	\$ 53,520	\$ 23,743	\$ 317,166	\$ 11,165	\$ 409,278
Receivables:						
Taxes	-	-	-	8,146	-	8,146
Total Assets	<u>3,686</u>	<u>53,520</u>	<u>23,743</u>	<u>325,312</u>	<u>11,165</u>	<u>417,424</u>
<b>Deferred Inflows of Resources:</b>						
Unavailable Revenue - Property Taxes	-	-	-	224,674	-	224,674
Unavailable Revenue - Special Assessments	1,346	9,050	10,942	-	-	21,337
Total Deferred Inflows of Resources	<u>1,346</u>	<u>9,050</u>	<u>10,942</u>	<u>224,674</u>	<u>-</u>	<u>246,012</u>
<b>Fund Balances:</b>						
<b>Restricted:</b>						
Special Assessment Debt	2,340	44,470	12,801	-	11,165	70,775
General Obligation Debt	-	-	-	100,637	-	100,637
Total Fund Balances	<u>2,340</u>	<u>44,470</u>	<u>12,801</u>	<u>100,637</u>	<u>11,165</u>	<u>171,413</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 3,686</u>	<u>\$ 53,520</u>	<u>\$ 23,743</u>	<u>\$ 325,312</u>	<u>\$ 11,165</u>	<u>\$ 417,424</u>



**CASS COUNTY GOVERNMENT**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds - Capital Projects Funds**  
**December 31, 2014**

	Forest River Subdivision	Round Hill Subdivision	Greyhawk Estates Subdivision	Granberg Amber Plains	Total Nonmajor Capital Projects Funds
<b><u>ASSETS</u></b>					
Cash and cash equivalents	\$ 29,545	\$ 27,417	\$ 30,909	\$ 37,060	\$ 124,931
Accounts Receivable	-	-	-	-	-
<b>Total Assets</b>	<b><u>29,545</u></b>	<b><u>27,417</u></b>	<b><u>30,909</u></b>	<b><u>37,060</u></b>	<b><u>124,931</u></b>
<b><u>LIABILITIES AND FUND BALANCES</u></b>					
<b><u>Liabilities:</u></b>					
Accounts Payable	-	-	-	-	-
Retainage Payable	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Fund Balances:</u></b>					
<b><u>Committed:</u></b>					
Special Assessment Projects	29,545	27,417	30,909	37,060	124,931
<b>Total Fund Balances</b>	<b><u>29,545</u></b>	<b><u>27,417</u></b>	<b><u>30,909</u></b>	<b><u>37,060</u></b>	<b><u>124,931</u></b>
<b>Total Liabilities and Fund Balances</b>	<b><u>\$ 29,545</u></b>	<b><u>\$ 27,417</u></b>	<b><u>\$ 30,909</u></b>	<b><u>\$ 37,060</u></b>	<b><u>\$ 124,931</u></b>

**CASS COUNTY GOVERNMENT**  
**Combining Balance Sheet**  
**All Nonmajor Governmental Funds**  
**December 31, 2014**

	Total Nonmajor Special Revenue Funds	Total Nonmajor Debt Service Funds	Total Nonmajor Capital Project Funds	Total Nonmajor Governmental Funds
<b>Assets:</b>				
Cash and cash equivalents	\$ 5,463,898	\$ 409,278	\$ 124,931	\$ 5,998,107
Receivables:				
Taxes	20,710	8,146	-	28,856
Accounts	33,040	-	-	33,040
Due From Other Governments	29,745	-	-	29,745
Prepaid Items	1,360	-	-	1,360
Total Assets	<u>5,548,753</u>	<u>417,424</u>	<u>124,931</u>	<u>6,091,108</u>
<b>Liabilities:</b>				
Accounts Payable	117,329	-	-	117,329
Due to Other Funds	20,419	-	-	20,419
Due To Inmates	79,576	-	-	79,576
Total Liabilities	<u>217,324</u>	<u>-</u>	<u>-</u>	<u>217,324</u>
<b>Deferred Inflows of Resources:</b>				
Unavailable Revenue - Property Taxes	610,509	224,674	-	835,183
Unavailable Revenue - Special Assessments	-	21,337	-	21,337
Total Deferred Inflows of Resources	<u>610,509</u>	<u>246,012</u>	<u>-</u>	<u>856,520</u>
<b>Fund Balances:</b>				
<b>Nonspendable:</b>				
Prepaid Items	1,360	-	-	1,360
<b>Restricted:</b>				
Public Safety	411,906	-	-	411,906
Senior Citizens	100,581	-	-	100,581
Flood Control Projects	1,863,876	-	-	1,863,876
Document Preservation	1,869,242	-	-	1,869,242
County Park	69,602	-	-	69,602
Special Assessment Debt	-	70,775	-	70,775
General Obligation Debt	-	100,637	-	100,637
<b>Committed:</b>				
Public Safety	360,724	-	-	360,724
Parenting Workshop	43,629	-	-	43,629
Special Assessment Projects	-	-	124,931	124,931
Unassigned	-	-	-	-
Total Fund Balances	<u>4,720,920</u>	<u>171,413</u>	<u>124,931</u>	<u>5,017,264</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 5,548,753</u>	<u>\$ 417,424</u>	<u>\$ 124,931</u>	<u>\$ 6,091,108</u>

**CASS COUNTY GOVERNMENT**  
**Combining Statement of Revenues, Expenditures and Changes in**  
**Fund Balances - Nonmajor Governmental Funds - Special Revenue Funds**  
**For the Fiscal Year Ended December 31, 2014**

	Parenting Workshop	Sheriff Asset Forfeiture	JAIBG Fund
<u>Revenues:</u>			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	32,989	-
Charges for Services	20,539	-	-
Miscellaneous Revenues	88	183,784	3,840
	<hr/>	<hr/>	<hr/>
Total Revenues	20,627	216,773	3,840
<u>Expenditures:</u>			
Current:			
General Government	-	-	-
Public Safety	-	244,613	3,723
Culture and Recreation	-	-	-
Conservation & Econ. Development	11,565	-	-
	<hr/>	<hr/>	<hr/>
Total Expenditures	11,565	244,613	3,723
Excess (deficiency) of Revenues Over (Under) Expenditures	<hr/>	<hr/>	<hr/>
	9,062	(27,840)	118
<u>Other Financing Sources (Uses):</u>			
Transfers In	-	-	-
Transfers Out	-	-	-
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources and (Uses)	-	-	-
Net change in fund balances	<hr/>	<hr/>	<hr/>
	9,062	(27,840)	118
Fund Balance - Beginning	<hr/>	<hr/>	<hr/>
	34,567	36,607	65,249
Fund Balance - Ending	<hr/>	<hr/>	<hr/>
	\$ 43,629	\$ 8,767	\$ 65,367

Jail Commissary	Hazardous Plan/ Response	Valley Water Rescue	St. Atty Asset Forfeiture	Senior Citizens	911 Service
\$ -	\$ -	\$ -	\$ -	\$ 539,906	\$ -
-	-	-	-	442,880	-
211,566	-	-	-	-	321,598
957	13,668	33,678	88,424	257	-
<u>212,523</u>	<u>13,668</u>	<u>33,678</u>	<u>88,424</u>	<u>983,043</u>	<u>321,598</u>
-	-	-	-	-	-
146,960	-	23,313	1,223	-	359,624
-	-	-	-	947,596	-
-	-	-	-	-	-
<u>146,960</u>	<u>-</u>	<u>23,313</u>	<u>1,223</u>	<u>947,596</u>	<u>359,624</u>
<u>65,563</u>	<u>13,668</u>	<u>10,365</u>	<u>87,201</u>	<u>35,447</u>	<u>(38,026)</u>
-	-	-	-	-	37,500
-	-	-	-	-	-
-	-	-	-	-	37,500
<u>65,563</u>	<u>13,668</u>	<u>10,365</u>	<u>87,201</u>	<u>35,447</u>	<u>(526)</u>
<u>275,886</u>	<u>24,372</u>	<u>8,848</u>	<u>124,939</u>	<u>65,134</u>	<u>685</u>
<u>\$ 341,450</u>	<u>\$ 38,040</u>	<u>\$ 19,213</u>	<u>\$ 212,140</u>	<u>\$ 100,581</u>	<u>\$ 159</u>

Continued on next page

**CASS COUNTY GOVERNMENT**  
**Combining Statement of Revenues, Expenditures and Changes in**  
**Fund Balances - Nonmajor Governmental Funds - Special Revenue Funds**  
**For the Fiscal Year Ended December 31, 2014**

	Emergency & Flood Mitigation	NDRIN - County Recorders	Document Preservation Fund
<u>Revenues:</u>			
Property Taxes	\$ 1,619,686	\$ -	\$ -
Intergovernmental Revenues	-	-	-
Charges for Services	-	1,474,602	185,526
Miscellaneous Revenues	7,859	4,098	536
	<hr/>	<hr/>	<hr/>
Total Revenues	1,627,545	1,478,700	186,062
<u>Expenditures:</u>			
Current:			
General Government	-	1,250,123	200,121
Public Safety	-	-	-
Culture and Recreation	-	-	-
Conservation & Econ. Development	50,140	-	-
	<hr/>	<hr/>	<hr/>
Total Expenditures	50,140	1,250,123	200,121
Excess (deficiency) of Revenues Over (Under) Expenditures	<hr/>	<hr/>	<hr/>
	1,577,405	228,577	(14,059)
<u>Other Financing Sources (Uses):</u>			
Transfers In	-	-	-
Transfers Out	(1,492,269)	-	-
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources and (Uses)	(1,492,269)	-	-
Net change in fund balances	<hr/>	<hr/>	<hr/>
	85,136	228,577	(14,059)
Fund Balance - Beginning	<hr/>	<hr/>	<hr/>
	1,778,740	1,359,983	295,642
Fund Balance - Ending	<hr/>	<hr/>	<hr/>
	\$ 1,863,876	\$ 1,588,559	\$ 281,583

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County Park	24/7 Sobriety Program	BNSF Train Derailment	Total Nonmajor Special Revenue Funds
\$ 25,538	\$ -	\$ -	\$ 2,185,130
7,161	-	-	483,030
11,705	296,509	-	2,522,045
189	252	212	337,843
<u>44,593</u>	<u>296,761</u>	<u>212</u>	<u>5,528,048</u>
-	-	-	1,450,244
-	265,129	22	1,044,607
36,079	-	-	983,675
-	-	-	61,705
<u>36,079</u>	<u>265,129</u>	<u>22</u>	<u>3,540,231</u>
<u>8,515</u>	<u>31,632</u>	<u>190</u>	<u>1,987,817</u>
-	-	-	37,500
-	-	-	(1,492,269)
-	-	-	(1,454,769)
<u>8,515</u>	<u>31,632</u>	<u>190</u>	<u>533,048</u>
<u>61,087</u>	<u>56,323</u>	<u>(190)</u>	<u>4,187,873</u>
<u>\$ 69,602</u>	<u>\$ 87,955</u>	<u>\$ -</u>	<u>\$ 4,720,920</u>

**CASS COUNTY GOVERNMENT**  
**Combining Statement of Revenues, Expenditures and Changes in**  
**Fund Balances - Nonmajor Governmental Funds - Debt Service Funds**  
**For the Fiscal Year Ended December 31, 2014**

	Holmen's Third Subdivision	Greyhawk Estates Subdivision	Granberg Amber Plains	Special Assessment Deficiency	2010 Bond S&I	Total Nonmajor Debt Service Funds
<u>Revenues:</u>						
Property Taxes	\$ 6,075	\$ 28,895	\$ 39,441	\$ -	\$ 853,483	\$ 927,893
Intergovernmental Revenues	-	-	-	-	101,542	101,542
Miscellaneous Revenues	16	136	51	28	653	884
<b>Total Revenues</b>	<b>6,090</b>	<b>29,031</b>	<b>39,492</b>	<b>28</b>	<b>955,678</b>	<b>1,030,319</b>
<u>Expenditures:</u>						
<u>Debt Service:</u>						
Principal	7,210	25,000	25,000	-	700,000	757,210
Interest	1,142	6,994	9,138	-	243,283	260,555
Fiscal Charges	-	1,171	1,179	-	400	2,750
<b>Total Expenditures</b>	<b>8,351</b>	<b>33,165</b>	<b>35,317</b>	<b>-</b>	<b>943,683</b>	<b>1,020,515</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,261)	(4,134)	4,176	28	11,995	9,804
<u>Other Financing Sources (Uses):</u>						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Other Financing Sources and (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>(2,261)</b>	<b>(4,134)</b>	<b>4,176</b>	<b>28</b>	<b>11,995</b>	<b>9,804</b>
Fund Balance - Beginning	4,601	48,604	8,625	11,136	88,642	161,608
<b>Fund Balance - Ending</b>	<b>\$ 2,340</b>	<b>\$ 44,470</b>	<b>\$ 12,801</b>	<b>\$ 11,165</b>	<b>\$ 100,637</b>	<b>\$ 171,413</b>

**CASS COUNTY GOVERNMENT**  
**Combining Statement of Revenues , Expenditures and**  
**Changes in Fund Balances**  
**Nonmajor Governmental Funds - Capital Projects Funds**  
**For the Fiscal Year Ended December 31, 2014**

	Forest River <u>Subdivision</u>	Round Hill <u>Subdivision</u>	Greyhawk Estates <u>Subdivision</u>	Granberg Amber <u>Plains</u>	Total Nonmajor Capital Projects <u>Funds</u>
<u>Revenues:</u>					
Intergovernmental Revenues	-	-	-	-	-
Miscellaneous Revenues	\$ 75	\$ 70	\$ 78	\$ 94	\$ 317
Total Revenues	<u>75</u>	<u>70</u>	<u>78</u>	<u>94</u>	<u>317</u>
<u>Expenditures:</u>					
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>75</u>	<u>70</u>	<u>78</u>	<u>94</u>	<u>317</u>
<u>Other Financing Sources:</u>					
Transfer Out	-	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and Other Financing Sources over Expenditures	<u>75</u>	<u>70</u>	<u>78</u>	<u>94</u>	<u>317</u>
Fund Balance - Beginning	<u>29,470</u>	<u>27,347</u>	<u>30,831</u>	<u>36,966</u>	<u>124,614</u>
Fund Balance - Ending	<u>\$ 29,545</u>	<u>\$ 27,417</u>	<u>\$ 30,909</u>	<u>\$ 37,060</u>	<u>\$ 124,931</u>



**CASS COUNTY GOVERNMENT**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**All Nonmajor Governmental Funds**  
**For the Fiscal Year Ended December 31, 2014**

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
<b><u>REVENUES</u></b>				
Taxes:				
Property	\$ 2,185,130	\$ 927,893	\$ -	\$ 3,113,023
Intergovernmental revenues	483,030	101,542	-	584,572
Charges for services	2,522,045	-	-	2,522,045
Miscellaneous revenues	337,843	884	317	339,044
<b>Total Revenues</b>	<b>5,528,048</b>	<b>1,030,319</b>	<b>317</b>	<b>6,558,684</b>
<b><u>EXPENDITURES</u></b>				
Current:				
General government	1,450,244	-	-	1,450,244
Public Safety	1,044,607	-	-	1,044,607
Culture and recreation	983,675	-	-	983,675
Conservation & economic development	61,705	-	-	61,705
Debt service:				
Principal retirement	-	757,210	-	757,210
Interest	-	260,555	-	260,555
Fiscal charges	-	2,750	-	2,750
<b>Total Expenditures</b>	<b>3,540,231</b>	<b>1,020,515</b>	<b>-</b>	<b>4,560,746</b>
Excess (deficiency) of revenues over (under) expenditures	1,987,817	9,804	317	1,997,938
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfers in	37,500	-	-	37,500
Transfers out	(1,492,269)	-	-	(1,492,269)
<b>Total of other financing uses</b>	<b>(1,454,769)</b>	<b>-</b>	<b>-</b>	<b>(1,454,769)</b>
Net change in fund balances	533,048	9,804	317	543,169
Fund Balances - Beginning	4,187,873	161,608	124,614	4,474,095
<b>Fund Balances - Ending</b>	<b>\$ 4,720,920</b>	<b>\$ 171,413</b>	<b>\$ 124,931</b>	<b>\$ 5,017,264</b>

**THIS PAGE HAS BEEN RESERVED FOR NOTES**

**CASS COUNTY GOVERNMENT**  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual - Special Revenue Funds**  
**For the Fiscal Year Ended December 31, 2014**

	Parenting Workshop			Variance With Final Budget Positive (Negative)
	Budget		Actual	
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-	-
Charges for Services	15,500	15,500	20,539	5,039
Miscellaneous Revenues	30	30	88	58
<b>Total Revenues</b>	<b>15,530</b>	<b>15,530</b>	<b>20,627</b>	<b>5,097</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General Government	-	-	-	-
Public Safety	-	-	-	-
Culture and Recreation	-	-	-	-
Conservation & Econ. Development	20,000	20,000	11,565	8,435
<b>Total Expenditures</b>	<b>20,000</b>	<b>20,000</b>	<b>11,565</b>	<b>8,435</b>
Excess (deficiency) of revenues over (under) expenditures	(4,470)	(4,470)	9,062	13,532
<b>Other Financing Sources (Uses):</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	(4,470)	(4,470)	9,062	13,532
Fund Balance - Beginning	34,567	34,567	34,567	-
Fund Balance - Ending	<b>\$ 30,097</b>	<b>\$ 30,097</b>	<b>\$ 43,629</b>	<b>\$ 13,532</b>

Sheriff Asset Forfeiture				JAIBG Fund			
Budget		Actual	Variance With Final Budget Positive (Negative)	Budget		Actual	Variance With Final Budget Positive (Negative)
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50,000	50,000	32,989	(17,011)	-	-	-	-
-	-	-	-	-	-	-	-
51,100	155,572	183,784	28,212	10,200	10,200	3,840	(6,360)
101,100	205,572	216,773	11,201	10,200	10,200	3,840	(6,360)
-	-	-	-	-	-	-	-
59,100	180,424	244,613	(64,189)	10,000	10,000	3,723	6,277
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
59,100	180,424	244,613	(64,189)	10,000	10,000	3,723	6,277
42,000	25,148	(27,840)	(52,988)	200	200	117	(82)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
42,000	25,148	(27,840)	(52,988)	200	200	117	(82)
36,607	36,607	36,607	-	65,249	65,249	65,249	-
\$ 78,607	\$ 61,755	\$ 8,767	\$ (52,988)	\$ 65,449	\$ 65,449	\$ 65,367	\$ (82)

Continued

**CASS COUNTY GOVERNMENT**  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual - Special Revenue Funds**  
**For the Fiscal Year Ended December 31, 2014**

	Jail Commissary			Variance With Final Budget Positive (Negative)
	Budget		Actual	
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-	-
Charges for Services	200,000	200,000	211,566	11,566
Miscellaneous Revenues	1,000	1,000	957	(43)
<b>Total Revenues</b>	<b>201,000</b>	<b>201,000</b>	<b>212,523</b>	<b>11,523</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General Government	-	-	-	-
Public Safety	130,548	136,548	146,960	(10,412)
Culture and Recreation	-	-	-	-
Conservation & Econ. Development	-	-	-	-
<b>Total Expenditures</b>	<b>130,548</b>	<b>136,548</b>	<b>146,960</b>	<b>(10,412)</b>
Excess (deficiency) of revenues over (under) expenditures	<b>70,452</b>	<b>64,452</b>	<b>65,563</b>	<b>1,112</b>
<b>Other Financing Sources (Uses):</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	70,452	64,452	65,563	1,112
Fund Balance - Beginning	275,886	275,886	275,886	-
Fund Balance - Ending	<b>\$ 346,338</b>	<b>\$ 340,338</b>	<b>\$ 341,450</b>	<b>\$ 1,112</b>

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Hazardous Plan/Response				Valley Water Rescue			
Budget		Actual	Variance With Final Budget Positive (Negative)	Budget		Actual	Variance With Final Budget Positive (Negative)
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
6,000	6,000	13,668	7,668	33,704	33,704	33,678	(26)
6,000	6,000	13,668	7,668	33,704	33,704	33,678	(26)
-	-	-	-	-	-	-	-
6,000	6,000	-	6,000	34,290	34,290	23,313	10,977
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
6,000	6,000	-	6,000	34,290	34,290	23,313	10,977
-	-	13,668	13,668	(586)	(586)	10,365	10,951
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	13,668	13,668	(586)	(586)	10,365	10,951
24,372	24,372	24,372	-	8,848	8,848	8,848	-
\$ 24,372	\$ 24,372	\$ 38,040	\$ 13,668	\$ 8,262	\$ 8,262	\$ 19,213	\$ 10,951

Continued

**CASS COUNTY GOVERNMENT**  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual - Special Revenue Funds**  
**For the Fiscal Year Ended December 31, 2014**

	States Attorney Asset Forfeiture			
	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<u>Revenues:</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-	-
Charges for Services	-	-	-	-
Miscellaneous Revenues	15,300	15,300	88,424	73,124
<b>Total Revenues</b>	<b>15,300</b>	<b>15,300</b>	<b>88,424</b>	<b>73,124</b>
<u>Expenditures:</u>				
Current:				
General Government	-	-	-	-
Public Safety	3,000	3,000	1,223	1,777
Culture and Recreation	-	-	-	-
Conservation & Econ. Development	-	-	-	-
<b>Total Expenditures</b>	<b>3,000</b>	<b>3,000</b>	<b>1,223</b>	<b>1,777</b>
Excess (deficiency) of revenues over (under) expenditures	12,300	12,300	87,201	74,901
<u>Other Financing Sources (Uses):</u>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	12,300	12,300	87,201	74,901
Fund Balance - Beginning	124,939	124,939	124,939	-
Fund Balance - Ending	<b>\$ 137,239</b>	<b>\$ 137,239</b>	<b>\$ 212,140</b>	<b>\$ 74,901</b>

Continued from previous page

Senior Citizens				911 Service			
Budget		Actual	Variance With Final Budget Positive (Negative)	Budget		Actual	Variance With Final Budget Positive (Negative)
Original	Final			Original	Final		
\$ 535,090	\$ 535,090	\$ 539,906	\$ 4,816	\$ -	\$ -	\$ -	\$ -
449,944	449,944	442,880	(7,064)	-	-	-	-
-	-	-	-	285,000	285,000	321,598	36,598
120	120	257	137	-	-	-	-
<u>985,154</u>	<u>985,154</u>	<u>983,043</u>	<u>(2,111)</u>	<u>285,000</u>	<u>285,000</u>	<u>321,598</u>	<u>36,598</u>
-	-	-	-	-	-	-	-
947,596	947,596	947,596	-	356,013	356,013	359,624	(3,611)
-	-	-	-	-	-	-	-
<u>947,596</u>	<u>947,596</u>	<u>947,596</u>	<u>-</u>	<u>356,013</u>	<u>356,013</u>	<u>359,624</u>	<u>(3,611)</u>
<u>37,558</u>	<u>37,558</u>	<u>35,447</u>	<u>(2,111)</u>	<u>(71,013)</u>	<u>(71,013)</u>	<u>(38,026)</u>	<u>32,987</u>
-	-	-	-	70,000	70,000	37,500	(32,500)
-	-	-	-	-	-	-	-
-	-	-	-	70,000	70,000	37,500	(32,500)
<u>37,558</u>	<u>37,558</u>	<u>35,447</u>	<u>(2,111)</u>	<u>(1,013)</u>	<u>(1,013)</u>	<u>(525)</u>	<u>487</u>
<u>65,134</u>	<u>65,134</u>	<u>65,134</u>	<u>-</u>	<u>685</u>	<u>685</u>	<u>685</u>	<u>-</u>
<u>\$ 102,692</u>	<u>\$ 102,692</u>	<u>\$ 100,581</u>	<u>\$ (2,111)</u>	<u>\$ (328)</u>	<u>\$ (328)</u>	<u>\$ 159</u>	<u>\$ 487</u>

Continued



**CASS COUNTY GOVERNMENT**  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual - Special Revenue Funds**  
**For the Fiscal Year Ended December 31, 2014**

	Emergency /Flood Mitigation Fund			Variance With Final Budget Positive (Negative)
	Budget		Actual	
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$ 1,603,964	\$ 1,603,964	\$ 1,619,686	\$ 15,722
Intergovernmental Revenues	-	-	-	-
Charges for Services	-	-	-	-
Miscellaneous Revenues	2,608	2,608	7,859	5,251
<b>Total Revenues</b>	<b>1,606,572</b>	<b>1,606,572</b>	<b>1,627,545</b>	<b>20,973</b>
<b>Expenditures:</b>				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Culture and Recreation	-	-	-	-
Conservation & Econ. Development	50,140	50,140	50,140	-
<b>Total Expenditures</b>	<b>50,140</b>	<b>50,140</b>	<b>50,140</b>	<b>-</b>
Excess (deficiency) of revenues over (under) expenditures	1,556,432	1,556,432	1,577,405	20,973
<b>Other Financing Sources (Uses):</b>				
Transfers In	-	-	-	-
Transfers Out	(1,949,860)	(1,949,860)	(1,492,269)	457,591
<b>Total Other Financing Sources (Uses)</b>	<b>(1,949,860)</b>	<b>(1,949,860)</b>	<b>(1,492,269)</b>	<b>457,591</b>
Net change in fund balances	(393,428)	(393,428)	85,136	478,564
Fund Balance - Beginning	1,778,740	1,778,740	1,778,740	-
Fund Balance - Ending	<b>\$ 1,385,312</b>	<b>\$ 1,385,312</b>	<b>\$ 1,863,876</b>	<b>\$ 478,564</b>

Continued from previous page

NDRIN - County Recorder Project				Document Preservation - ROD			
Budget		Actual	Variance With Final Budget Positive (Negative)	Budget		Actual	Variance With Final Budget Positive (Negative)
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
1,320,000	1,320,000	1,474,602	154,602	191,000	191,000	185,526	(5,474)
5,000	5,000	4,098	(902)	-	-	536	536
<u>1,325,000</u>	<u>1,325,000</u>	<u>1,478,700</u>	<u>153,700</u>	<u>191,000</u>	<u>191,000</u>	<u>186,062</u>	<u>(4,938)</u>
1,286,000	1,286,000	1,250,123	35,877	206,346	206,346	200,121	6,225
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,286,000</u>	<u>1,286,000</u>	<u>1,250,123</u>	<u>35,877</u>	<u>206,346</u>	<u>206,346</u>	<u>200,121</u>	<u>6,225</u>
39,000	39,000	228,577	189,576	(15,346)	(15,346)	(14,059)	1,287
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
39,000	39,000	228,577	189,576	(15,346)	(15,346)	(14,059)	1,287
1,359,983	1,359,983	1,359,983	-	295,642	295,642	295,642	-
<u>\$ 1,398,983</u>	<u>\$ 1,398,983</u>	<u>\$ 1,588,559</u>	<u>\$ 189,576</u>	<u>\$ 280,296</u>	<u>\$ 280,296</u>	<u>\$ 281,583</u>	<u>\$ 1,287</u>

Continued

**CASS COUNTY GOVERNMENT**  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual - Special Revenue Funds**  
**For the Fiscal Year Ended December 31, 2014**

	County Park			Variance With Final Budget Positive (Negative)
	Budget		Actual	
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$ 25,284	\$ 25,284	\$ 25,538	\$ 254
Intergovernmental Revenues	7,063	7,063	7,161	98
Charges for Services	7,500	11,705	11,705	-
Miscellaneous Revenues	119	119	189	70
<b>Total Revenues</b>	<b>39,966</b>	<b>44,171</b>	<b>44,593</b>	<b>422</b>
<b>Expenditures:</b>				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Culture and Recreation	32,903	38,464	36,079	2,385
Conservation & Econ. Development	-	-	-	-
<b>Total Expenditures</b>	<b>32,903</b>	<b>38,464</b>	<b>36,079</b>	<b>2,385</b>
Excess (deficiency) of revenues over (under) expenditures	7,063	5,707	8,514	2,808
<b>Other Financing Sources (Uses):</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	7,063	5,707	8,514	2,808
Fund Balance - Beginning	61,087	61,087	61,087	-
Fund Balance - Ending	<b>\$ 68,150</b>	<b>\$ 66,794</b>	<b>\$ 69,602</b>	<b>\$ 2,808</b>

Continued from previous page

24/7 Sobriety Program				BNSF Train Derailment			
Budget		Actual	Variance With Final Budget Positive (Negative)	Budget		Actual	Variance With Final Budget Positive (Negative)
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
70,000	293,301	296,509	3,208	-	-	-	-
100	200	252	52	-	212	212	-
<u>70,100</u>	<u>293,501</u>	<u>296,761</u>	<u>3,260</u>	<u>-</u>	<u>212</u>	<u>212</u>	<u>-</u>
-	-	-	-	-	-	-	-
40,000	237,127	265,129	(28,002)	-	22	22	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>40,000</u>	<u>237,127</u>	<u>265,129</u>	<u>(28,002)</u>	<u>-</u>	<u>22</u>	<u>22</u>	<u>-</u>
<u>30,100</u>	<u>56,374</u>	<u>31,632</u>	<u>(24,742)</u>	<u>-</u>	<u>190</u>	<u>190</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>30,100</u>	<u>56,374</u>	<u>31,632</u>	<u>(24,742)</u>	<u>-</u>	<u>190</u>	<u>190</u>	<u>-</u>
<u>56,323</u>	<u>56,323</u>	<u>56,323</u>	<u>-</u>	<u>(190)</u>	<u>(190)</u>	<u>(190)</u>	<u>-</u>
<u>\$ 86,423</u>	<u>\$ 112,697</u>	<u>\$ 87,955</u>	<u>\$ (24,742)</u>	<u>\$ (190)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

**CASS COUNTY GOVERNMENT**  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual - Special Revenue Funds**  
**For the Fiscal Year Ended December 31, 2014**

	Total Nonmajor Budgeted Special Revenue Funds			
	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$ 2,164,338	\$ 2,164,338	\$ 2,185,130	\$ 20,792
Intergovernmental Revenues	507,007	507,007	483,030	(23,977)
Charges for Services	2,089,000	2,316,506	2,522,045	205,539
Miscellaneous Revenues	125,281	230,065	337,843	107,778
<b>Total Revenues</b>	<b>4,885,626</b>	<b>5,217,916</b>	<b>5,528,048</b>	<b>310,132</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General Government	1,492,346	1,492,346	1,450,244	42,102
Public Safety	638,951	963,424	1,044,607	(81,183)
Culture and Recreation	980,499	986,060	983,675	2,385
Conservation & Econ. Development	70,140	70,140	61,705	8,435
<b>Total Expenditures</b>	<b>3,181,936</b>	<b>3,511,970</b>	<b>3,540,231</b>	<b>(28,261)</b>
Excess (deficiency) of revenues over (under) expenditures	1,703,690	1,705,946	1,987,817	281,871
<b>Other Financing Sources (Uses):</b>				
Transfers In	70,000	70,000	37,500	(32,500)
Transfers Out	(1,949,860)	(1,949,860)	(1,492,269)	457,591
<b>Total Other Financing Sources (Uses)</b>	<b>(1,879,860)</b>	<b>(1,879,860)</b>	<b>(1,454,769)</b>	<b>425,091</b>
 Net change in fund balances	 (176,170)	 (173,914)	 533,048	 706,961
Fund Balance - Beginning	4,187,873	4,187,873	4,187,873	-
Fund Balance - Ending	<b>\$ 4,011,703</b>	<b>\$ 4,013,959</b>	<b>\$ 4,720,920</b>	<b>\$ 706,961</b>

Continued from previous page

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**CASS COUNTY GOVERNMENT**  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual - Debt Service Funds**  
**For the Fiscal Year Ended December 31, 2014**

	<u>Holmen's Third Subdivision</u>			Variance With Final Budget Positive (Negative)
	Budget		Actual	
	Original	Final		
<u>Revenues:</u>				
Property Taxes	\$ 6,051	\$ 6,051	\$ 6,075	\$ 24
Intergovernmental Revenues	-	-	-	-
Miscellaneous Revenues	-	-	16	16
	<u>6,051</u>	<u>6,051</u>	<u>6,090</u>	<u>39</u>
<u>Expenditures:</u>				
Debt Service:				
Principal	7,210	7,210	7,210	-
Interest	1,142	1,142	1,142	-
Fiscal Charges	-	-	-	-
	<u>8,352</u>	<u>8,352</u>	<u>8,351</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,301)</u>	<u>(2,301)</u>	<u>(2,261)</u>	<u>39</u>
Fund Balance - Beginning	<u>4,601</u>	<u>4,601</u>	<u>4,601</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 2,300</u>	<u>\$ 2,300</u>	<u>\$ 2,340</u>	<u>\$ 39</u>

<b>Greyhawk Estates Subdivision</b>				<b>Granberg Amber Plains</b>			
Budget		Actual	Variance With Final Budget Positive (Negative)	Budget		Actual	Variance With Final Budget Positive (Negative)
Original	Final			Original	Final		
\$ 30,028	\$ 30,028	\$28,895	\$ (1,133)	\$ 34,312	\$ 34,312	\$ 39,441	\$ 5,129
-	-	-	-	-	-	-	-
75	75	136	61	-	-	51	51
<u>30,103</u>	<u>30,103</u>	<u>29,031</u>	<u>(1,072)</u>	<u>34,312</u>	<u>34,312</u>	<u>39,492</u>	<u>5,181</u>
25,000	25,000	25,000	-	25,000	25,000	25,000	-
6,994	6,994	6,994	1	9,138	9,138	9,138	-
1,000	1,171	1,171	-	1,500	1,500	1,179	321
<u>32,994</u>	<u>33,165</u>	<u>33,165</u>	<u>1</u>	<u>35,638</u>	<u>35,638</u>	<u>35,317</u>	<u>321</u>
<u>(2,891)</u>	<u>(3,062)</u>	<u>(4,134)</u>	<u>(1,071)</u>	<u>(1,326)</u>	<u>(1,326)</u>	<u>4,176</u>	<u>5,503</u>
48,604	48,604	48,604	-	8,625	8,625	8,625	-
<u>\$ 45,713</u>	<u>\$ 45,542</u>	<u>\$44,470</u>	<u>\$ (1,071)</u>	<u>\$ 7,299</u>	<u>\$ 7,299</u>	<u>\$ 12,801</u>	<u>\$ 5,503</u>

Continued



**CASS COUNTY GOVERNMENT**  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual - Debt Service Funds**  
**For the Fiscal Year Ended December 31, 2014**

	<u>Special Assessment Deficiency</u>			Variance With Final Budget Positive (Negative)
	Budget		Actual	
	Original	Final		
<u>Revenues:</u>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-	-
Miscellaneous Revenues	-	-	28	28
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>28</b>	<b>28</b>
<u>Expenditures:</u>				
<u>Debt Service:</u>				
Principal	-	-	-	-
Interest	-	-	-	-
Fiscal Charges	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of revenues over (under) expenditures	-	-	28	28
Fund Balance - Beginning	11,136	11,136	11,136	-
Fund Balance - Ending	<u>\$ 11,136</u>	<u>\$ 11,136</u>	<u>\$11,165</u>	<u>\$ 28</u>

Continued from previous page

<b>2010 Bond S&amp;I</b>				<b>Total Nonmajor Debt Service Funds</b>			
Budget		Actual	Variance With Final Budget Positive (Negative)	Budget		Actual	Variance With Final Budget Positive (Negative)
Original	Final			Original	Final		
\$ 845,798	\$ 845,798	\$ 853,483	\$ 7,685	\$ 916,189	\$ 916,189	\$ 927,893	\$ 11,704
100,281	100,281	101,542	1,261	100,281	100,281	101,542	1,261
449	449	653	204	524	524	884	360
<u>946,528</u>	<u>946,528</u>	<u>955,678</u>	<u>9,151</u>	<u>1,016,994</u>	<u>1,016,994</u>	<u>1,030,319</u>	<u>13,325</u>
700,000	700,000	700,000	-	757,210	757,210	757,210	-
243,283	243,283	243,283	-	260,557	260,556	260,555	1
2,000	2,000	400	1,600	4,500	4,671	2,750	1,921
<u>945,283</u>	<u>945,283</u>	<u>943,683</u>	<u>1,600</u>	<u>1,022,267</u>	<u>1,022,437</u>	<u>1,020,515</u>	<u>1,922</u>
1,245	1,245	11,995	10,750	(5,273)	(5,443)	9,804	15,247
88,642	88,642	88,642	-	161,608	161,608	161,608	-
<u>\$ 89,887</u>	<u>\$ 89,887</u>	<u>\$ 100,637</u>	<u>\$ 10,750</u>	<u>\$ 156,335</u>	<u>\$ 156,165</u>	<u>\$ 171,413</u>	<u>\$ 15,247</u>

**THIS PAGE HAS BEEN RESERVED FOR NOTES**

## **CASS COUNTY GOVERNMENT Internal Service Funds**

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the county, on a cost reimbursement basis.

### **Health Insurance Trust**

This fund accounts for a self-funded comprehensive health insurance plan for County employees, administered by an outside firm. Costs are recovered by monthly premiums charged to each department and the plan holder. The portion of the total premium paid by the plan holder for a single, single plus dependent, or family plan is 7.15%, 14.3%, or 21.45%, respectively.

The expenditures are the actual claims incurred, up to a certain level. Stop loss coverage is purchased to limit the County's liability on each individual and in the aggregate.

### **Telephone Trust**

This fund provides for the operation of the County's telephone system. Monthly user fees are charged to departments, as well as related long-distance charges.

### **Dental Insurance Trust**

This fund accounts for a self-funded dental insurance plan for County employees, administered by an outside firm. Costs are recovered by monthly premiums charged to each department and the plan holder. The plan holder has a choice of a single or family policy. The County covers only the cost of the single policy.

### **Motor Pool Operating**

The Motor Pool Operating Fund is used to account for the operations of the Cass County's motor pool. The fund pays for the purchase and operation of cars that are "rented" to Cass County departments. Departments pay for the use of the vehicles on per mile basis.

**CASS COUNTY GOVERNMENT**  
**Combining Statement of Net Position**  
**Internal Service Funds**  
**December 31, 2014**

	Health Insurance Trust	Dental Insurance Trust	Telephone Trust	Motor Pool Operating	Total
<u>ASSETS</u>					
Current Assets:					
Cash and cash equivalents	\$ 2,419,924	\$ 229,219	\$ 122,050	\$ 43,885	\$ 2,815,077
Accounts Receivable	-	-	282	3,050	3,332
Prepaid Items	-	-	-	-	-
Total Current Assets	<u>2,419,924</u>	<u>229,219</u>	<u>122,332</u>	<u>46,935</u>	<u>2,818,409</u>
Noncurrent Assets:					
Capital Assets	-	-	172,670	149,427	322,097
Less: Accumulated Depreciation	-	-	(133,379)	(121,167)	(254,546)
Total Noncurrent Assets	<u>-</u>	<u>-</u>	<u>39,291</u>	<u>28,260</u>	<u>67,551</u>
Total Assets	<u><u>2,419,924</u></u>	<u><u>229,219</u></u>	<u><u>161,623</u></u>	<u><u>75,195</u></u>	<u><u>2,885,960</u></u>
<u>LIABILITIES</u>					
Current Liabilities:					
Accounts Payable	540	-	8,818	246	9,604
Deposits	380,969	29,952	-	-	410,920
IBNR Claims	375,900	13,962	-	-	389,862
Total Liabilities	<u>757,409</u>	<u>43,914</u>	<u>8,818</u>	<u>246</u>	<u>810,386</u>
Net Position:					
Net Investment in Capital Assets	-	-	39,291	28,260	67,551
Unrestricted	1,662,515	185,306	113,514	46,689	2,008,024
Total Net Position	<u><u>\$ 1,662,515</u></u>	<u><u>\$ 185,306</u></u>	<u><u>\$ 152,804</u></u>	<u><u>\$ 74,949</u></u>	<u><u>\$ 2,075,574</u></u>

**CASS COUNTY GOVERNMENT**  
**Combining Statement of Revenues, Expenses and Changes in Net Position**  
**Internal Service Funds**  
**For the Year Ended December 31, 2014**

	Health Insurance Trust	Dental Insurance Trust	Telephone Trust	Motor Pool	Total
<u>Operating Revenues:</u>					
Premiums	\$ 4,092,558	\$ 317,929	\$ -	\$ -	\$ 4,410,488
Charges for Services	-	-	220,963	39,269	260,232
Miscellaneous	14,794	-	-	-	14,794
Total Operating Revenues	<u>4,107,352</u>	<u>317,929</u>	<u>220,963</u>	<u>39,269</u>	<u>4,685,514</u>
<u>Operating Expenses:</u>					
Premiums	634,311	-	-	-	634,311
Medical Services	9,441	-	-	-	9,441
Telephone Service	-	-	171,973	-	171,973
Administrative Fees	248,059	21,378	-	-	269,437
Maintenance and Repairs	-	-	-	22,901	22,901
Benefit Payments	2,585,321	272,586	-	-	2,857,908
IBNR Claims	375,900	13,962	-	-	389,862
Depreciation Expense	-	-	13,885	8,188	22,073
Total Operating Expenses	<u>3,853,032</u>	<u>307,926</u>	<u>185,858</u>	<u>31,089</u>	<u>4,377,906</u>
Operating Income	<u>254,320</u>	<u>10,003</u>	<u>35,105</u>	<u>8,180</u>	<u>307,608</u>
<u>Nonoperating Revenues (Expenses):</u>					
Interest Income	5,427	538	202	98	6,265
Loss/Gain on Disposal of Capital Assets	-	-	(764)	6,319	5,555
Total Nonoperating Revenues (Expenses)	<u>5,427</u>	<u>538</u>	<u>(562)</u>	<u>6,417</u>	<u>11,820</u>
Change in Net Position	<u>259,747</u>	<u>10,541</u>	<u>34,543</u>	<u>14,597</u>	<u>319,428</u>
Total Net Position Beginning	<u>1,402,768</u>	<u>174,765</u>	<u>118,262</u>	<u>60,352</u>	<u>1,756,147</u>
Total Net Position Ending	<u>\$ 1,662,515</u>	<u>\$ 185,306</u>	<u>\$ 152,804</u>	<u>\$ 74,949</u>	<u>\$ 2,075,574</u>

**CASS COUNTY GOVERNMENT**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**For the Year Ended December 31, 2014**

	Health Insurance Trust	Dental Insurance Trust	Telephone Trust	Motor Pool	Total
<b><u>Cash Flows From Operating Activities:</u></b>					
Receipts from customers	\$ 4,096,963	\$ 317,929	\$ 220,959	\$ 36,219	\$ 4,672,071
Payments to Suppliers	(892,255)	(21,378)	(170,711)	(24,140)	(1,108,484)
Claims Paid	(2,862,568)	(283,762)	-	-	(3,146,330)
Other Receipts	14,794	-	-	-	14,794
Net Cash provided by operating activities	<u>356,934</u>	<u>12,789</u>	<u>50,248</u>	<u>12,079</u>	<u>432,051</u>
<b><u>Cash Flows From Capital and Related Financing Activities:</u></b>					
Purchase of Capital Assets	-	-	(12,277)	(18,472)	(30,749)
Proceeds on Sale of Capital Assets	-	-	-	6,319	6,319
Net Cash Used in Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>(12,277)</u>	<u>(12,153)</u>	<u>(24,430)</u>
<b><u>Cash Flows From Investing Activities:</u></b>					
Interest Income	5,427	538	202	98	6,265
Net Increase in cash and cash equivalents	362,361	13,327	38,173	24	413,885
Balances -Beginning of the Year	<u>2,057,563</u>	<u>215,891</u>	<u>83,877</u>	<u>43,861</u>	<u>2,401,192</u>
Balances - End of the Year	<u><u>2,419,924</u></u>	<u><u>229,219</u></u>	<u><u>122,050</u></u>	<u><u>43,885</u></u>	<u><u>2,815,077</u></u>
<b><u>Reconciliation of Operating Income to net cash provided by operating activities:</u></b>					
Operating Income (Loss)	254,320	10,003	35,105	8,180	307,608
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:					
Depreciation	-	-	13,885	8,188	22,073
Changes in Assets and Liabilities:					
(Increase) Decrease in Accounts Receivable	4,405	-	(4)	(3,050)	1,351
(Increase)Decrease in Prepaid Items	-	-	-	-	-
Increase (Decrease) in Accounts Payable	(444)	-	1,262	(1,239)	(421)
Increase (Decrease) in Premium Deposit Funds	54,221	4,710	-	-	58,930
Increase (Decrease) in IBNR Claims	44,433	(1,923)	-	-	42,510
Net Cash Provided by Operating Activities	<u>\$ 356,935</u>	<u>\$ 12,790</u>	<u>\$ 50,248</u>	<u>\$ 12,079</u>	<u>\$ 432,051</u>
<b><u>Schedule of non-cash capital and related financing activities:</u></b>					
Disposal of Capital Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,870)</u>	<u>\$ -</u>	<u>\$ (1,870)</u>

## **CASS COUNTY GOVERNMENT Agency Funds**

**Agency funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments and/or other funds.**

### **County Funds**

These funds provide clearing facilities for items to be apportioned to other County funds.

### **Tax Collection Funds**

These funds are used by the County in its role as tax collector to record property tax receipts awaiting apportionment to other governmental units and recipient County funds, and their periodic distribution.

### **Funds of Other Governmental Units**

The County Treasurer provides fiscal services for various other governmental entities. These funds represent the assets, primarily cash and investments, of these entities in the Treasurer's custody and the related liability of the County to disburse these monies on demand.



**CASS COUNTY GOVERNMENT**  
**Statement of Fiduciary Assets and Liabilities**  
**Fiduciary Funds**  
**December 31, 2014**

	County Funds	Tax Collection Funds	Funds of Other Governmental Units	Agency Funds
<u>ASSETS</u>				
Cash and cash equivalents	\$ 384,739	\$ 48,680,446	\$ 723,897	\$ 49,789,082
Accounts Receivable	-	-	-	-
<b>Total Assets</b>	<b>\$ 384,739</b>	<b>\$ 48,680,446</b>	<b>\$ 723,897</b>	<b>\$ 49,789,082</b>
<u>LIABILITIES</u>				
Accounts Payable	\$ 329,560	\$ -	\$ -	\$ 329,560
Due to Component Units	-	35,390	-	35,390
Deposits	55,179	48,645,056	723,897	49,424,132
<b>Total Liabilities</b>	<b>\$ 384,739</b>	<b>\$ 48,680,446</b>	<b>\$ 723,897</b>	<b>\$ 49,789,082</b>

**CASS COUNTY GOVERNMENT**  
**Statement of Changes in Fiduciary Assets and Liabilities**  
**Agency Funds**  
**For the Year Ended December 31, 2014**

	Balance 1/1/2014	Additions	Deductions	Balance 12/31/14
<b><u>COUNTY FUNDS</u></b>				
<b>Assets</b>				
Cash and Investments	\$ 360,670	\$ 1,787,961	\$ 1,763,893	\$ 384,738
Accounts Receivable	-	-	-	-
Total Assets	<u>360,670</u>	<u>1,787,961</u>	<u>1,763,893</u>	<u>384,738</u>
<b>Liabilities</b>				
Accounts Payable	287,569	329,560	287,569	329,560
Funds Held for County Departments	73,101	1,458,400	1,476,324	55,177
Total Liabilities	<u>360,670</u>	<u>1,787,961</u>	<u>1,763,893</u>	<u>384,738</u>
<b><u>TAX COLLECTION FUNDS</u></b>				
<b>Assets</b>				
Cash and Investments	37,566,692	222,453,192	211,339,439	48,680,445
Total Assets	<u>37,566,692</u>	<u>222,453,192</u>	<u>211,339,439</u>	<u>48,680,445</u>
<b>Liabilities</b>				
Due to Component Units	40,834	35,390	40,834	35,390
Accounts Payable	32,689	-	32,689	-
Tax Collections Due to Other Governmental Units	57,599,666	222,417,802	211,298,605	48,645,055
Total Liabilities	<u>57,673,189</u>	<u>222,453,192</u>	<u>211,339,439</u>	<u>48,680,445</u>
<b><u>FUNDS OF OTHER GOVERNMENTAL UNITS</u></b>				
<b>Assets</b>				
Cash and Investments	499,406	2,218,324	1,993,831	723,899
Total Assets	<u>499,406</u>	<u>2,218,324</u>	<u>1,993,831</u>	<u>723,899</u>
<b>Liabilities</b>				
Accounts Payable	-	-	-	-
Funds Held for Other Governmental Units	499,406	2,218,324	1,993,831	723,899
Total Liabilities	<u>499,406</u>	<u>2,218,324</u>	<u>1,993,831</u>	<u>723,899</u>
<b>TOTALS:</b>				
<b>Assets</b>				
Cash and Investments	38,426,769	226,459,477	215,097,163	49,789,082
Accounts Receivable	-	-	-	-
Total Assets	<u>38,426,768</u>	<u>226,459,477</u>	<u>215,097,164</u>	<u>49,789,082</u>
<b>Liabilities</b>				
Accounts Payable	320,258	329,560	320,258	329,560
Due To Component Units	40,834	35,390	40,834	35,390
Funds Held for Other Governmental Units	58,099,072	224,636,126	213,292,436	49,368,954
Funds Held for County Government	73,101	1,458,400	1,476,324	55,177
Total Liabilities	<u>\$ 58,533,265</u>	<u>\$ 226,459,477</u>	<u>\$ 215,097,163</u>	<u>\$ 49,789,082</u>

**THIS PAGE HAS BEEN RESERVED FOR NOTES**

**STATISTICAL SECTION**

# CASS COUNTY GOVERNMENT

## Statistical Section

This part of the Cass County Government's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<u>Contents</u>	<u>Page</u>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	126-133
<b>Revenue Capacity</b> These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property taxes.	134-140
<b>Debt Capacity</b> These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	141-143
<b>Demographic and Economic Information</b> These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place and to help make comparisons over time and with other governments.	144-145
<b>Operating Information</b> These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.	146-151

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

**CASS COUNTY GOVERNMENT**  
**NET POSITION BY COMPONENT**  
**LAST TEN FISCAL YEARS**  
**(accrual basis of accounting)**  
**(Unaudited)**

	Fiscal Year			
	2005	2006	2007	2008
Primary Government				
Governmental Activities				
Net Investment in capital assets	\$ 81,491,542	\$ 89,756,013	\$ 96,422,671	\$ 105,044,599
Restricted	15,901,640	14,875,029	13,536,598	11,646,300
Unrestricted	3,468,282	3,106,687	3,791,292	2,697,912
Total governmental activities net position	<u>\$ 100,861,464</u>	<u>\$ 107,737,729</u>	<u>\$ 113,750,562</u>	<u>\$ 119,388,810</u>

Fiscal Year					
2009	2010	2011	2012	2013	2014
\$ 105,765,817	\$ 113,476,180	\$ 124,072,749	\$ 130,868,984	\$ 133,541,081	\$ 138,776,719
16,542,567	17,210,712	11,215,260	6,062,258	9,052,410	32,222,189
4,212,267	5,868,375	13,395,579	16,904,143	24,283,484	(21,044,516)
<u>\$ 126,520,652</u>	<u>\$ 136,555,267</u>	<u>\$ 148,683,587</u>	<u>\$ 153,835,385</u>	<u>\$ 166,876,975</u>	<u>\$ 149,954,392</u>

**CASS COUNTY GOVERNMENT**  
**Changes in Net Position, Last Ten Fiscal Years**  
**(accrual basis of accounting)**  
**(unaudited)**

	Fiscal Year			
	2005	2006	2007	2008
<b>Expenses</b>				
<b>Primary Government</b>				
Governmental activities:				
General government	\$ 6,938,087	\$ 8,337,708	\$ 5,725,081	\$ 5,948,114
Public safety	15,379,112	14,801,716	14,649,223	13,844,524
Highways and streets	6,929,374	5,722,810	7,680,829	8,202,883
Relief and charities	8,974,484	9,526,530	10,349,353	10,115,364
Conservation & economic development	1,529,573	1,591,068	1,648,980	1,750,024
Culture & recreation	531,426	627,911	691,406	701,706
Interest on long-term debt	46,550	70,884	57,868	68,837
Total primary government expenses	<u>\$ 40,328,605</u>	<u>\$ 40,678,626</u>	<u>\$ 40,802,740</u>	<u>\$ 40,631,452</u>
<b>Program Revenues</b>				
Governmental activities:				
Charges for services				
General government	\$ 1,590,639	\$ 1,409,888	\$ 1,511,975	\$ 1,639,442
Public safety	2,082,383	2,274,642	2,138,361	2,150,517
Highways and streets	257,724	796,453	2,404,760	316,572
Relief and charities	168,687	201,781	132,749	74,343
Conservation & economic development	110,422	41,206	37,057	42,266
Culture and recreation	-	-	895	2,775
Operating grants and contributions:				
General government	\$ 339,058	\$ 55,458	\$ -	\$ -
Public safety	4,868,055	3,273,421	2,340,639	725,140
Highways and streets	5,632,451	7,642,342	6,254,799	7,632,674
Relief and charities	2,520,189	2,369,816	2,505,044	2,802,802
Conservation & economic development	18,409	54,979	85,685	105,585
Culture & recreation	150,068	224,292	238,517	263,849
Capital grants and contributions:				
General government	380,000	-	365,000	-
Highways and streets	2,529,749	3,628,725	1,000,000	1,144,856
Conservation & economic development	-	-	-	-
Total primary government program revenues	<u>\$ 20,647,834</u>	<u>\$ 21,973,003</u>	<u>\$ 19,015,481</u>	<u>\$ 16,900,821</u>
<b>Net (Expense)/Revenue</b>				
Governmental activities	<u>\$ (19,680,771)</u>	<u>\$ (18,705,623)</u>	<u>\$ (21,787,259)</u>	<u>\$ (23,730,631)</u>
<b>General Revenues and Other Changes in Net Position</b>				
General activities:				
Property Taxes	\$ 20,010,985	\$ 20,913,355	\$ 22,794,242	\$ 24,584,536
Sales Taxes	40,209	2,412	9,060	3,443
Estate Taxes	1,960,172	313,134	93,929	13,200
Unrestricted State Shared Revenues	2,553,626	2,727,366	3,101,960	3,551,164
Unrestricted investment earnings	731,093	1,409,356	1,604,059	1,005,542
Miscellaneous	91,804	216,264	196,840	211,005
Total primary government	<u>\$ 25,387,889</u>	<u>\$ 25,581,887</u>	<u>\$ 27,800,090</u>	<u>\$ 29,368,890</u>
Change in Net Position				
Primary government	<u>\$ 5,707,118</u>	<u>\$ 6,876,263</u>	<u>\$ 6,012,830</u>	<u>\$ 5,638,258</u>



		Fiscal Year					
2009	2010	2011	2012	2013	2014		
\$ 6,392,092	\$ 7,374,704	\$ 10,850,881	\$ 15,302,368	\$ 13,935,655	\$ 9,028,821		
14,660,149	15,413,806	16,210,286	17,152,771	17,642,420	19,512,519		
13,551,381	14,376,511	22,920,416	25,619,469	20,884,882	23,395,819		
10,278,514	11,108,274	11,756,349	12,238,254	13,137,268	14,019,886		
1,926,527	2,823,577	3,247,937	2,463,396	8,356,650	41,669,890		
770,227	811,297	806,552	866,399	859,350	991,260		
59,768	150,079	351,614	309,675	329,890	308,046		
<u>\$ 47,638,659</u>	<u>\$ 52,058,248</u>	<u>\$ 66,144,035</u>	<u>\$ 73,952,332</u>	<u>\$ 75,146,115</u>	<u>\$ 108,926,242</u>		
\$ 1,580,680	\$ 2,058,886	\$ 2,272,590	\$ 2,343,679	\$ 2,466,536	\$ 2,586,708		
2,142,956	2,394,977	2,438,340	2,278,942	2,354,580	3,746,880		
105,167	126,417	180,517	499,846	621,954	376,314		
92,076	78,190	138,666	119,219	201,521	193,022		
47,696	90,113	77,985	80,360	55,103	47,426		
4,605	3,395	7,905	9,703	11,130	11,705		
\$ 907	\$ 41,810	\$ 424,064	\$ 420,770	\$ 106,914	\$ 101,542		
852,821	933,331	1,081,261	871,054	605,802	540,802		
14,473,911	9,255,734	18,773,429	13,494,047	17,934,441	16,453,142		
2,745,810	2,983,727	3,192,735	3,206,771	3,218,237	3,223,837		
206,476	67,293	85,931	1,461,876	177,820	21,726		
285,609	310,411	309,576	360,921	380,750	442,880		
-	-	-	-	-	-		
2,427,538	-	-	-	-	-		
-	12,021,555	5,028,844	354,695	5,538,738	5,720,548		
<u>\$ 24,966,252</u>	<u>\$ 30,365,839</u>	<u>\$ 34,011,843</u>	<u>\$ 25,501,883</u>	<u>\$ 33,673,526</u>	<u>\$ 33,466,532</u>		
<u>\$ (22,672,407)</u>	<u>\$ (21,692,409)</u>	<u>\$ (32,132,194)</u>	<u>\$ (48,450,451)</u>	<u>\$ (41,472,590)</u>	<u>\$ (75,459,710)</u>		
\$ 25,708,577	\$ 26,926,204	\$ 29,258,876	\$ 31,046,541	\$ 31,465,829	\$ 32,846,723		
923	2,122	8,663,697	14,812,160	15,135,193	16,164,464		
5,698	-	-	-	-	-		
3,492,852	3,763,944	5,513,777	7,384,069	7,563,694	8,639,513		
402,994	375,580	261,398	187,373	167,809	133,782		
193,214	659,176	562,770	172,108	181,655	752,661		
<u>\$ 29,804,260</u>	<u>\$ 31,727,028</u>	<u>\$ 44,260,519</u>	<u>\$ 53,602,252</u>	<u>\$ 54,514,181</u>	<u>\$ 58,537,142</u>		
<u>\$ 7,131,853</u>	<u>\$ 10,034,619</u>	<u>\$ 12,128,325</u>	<u>\$ 5,151,803</u>	<u>\$ 13,041,590</u>	<u>\$ (16,922,568)</u>		

**CASS COUNTY GOVERNMENT**  
**Fund Balances, Governmental Funds,**  
**Last Ten Fiscal Years**  
**(modified accrual basis of accounting)**  
**(Unaudited)**

	Fiscal Years			
	2005	2006	2007	2008
General Fund:				
Reserved	\$ 393,362	\$ 231,684	\$ 277,457	\$ 281,609
Unreserved	2,453,462	2,198,970	2,240,570	2,830,637
<b>Nonspendable:</b>				
Inventory				
Prepaid Items				
<b>Assigned:</b>				
SWAT Vehicle Replacement	-	-	-	-
Unassigned	-	-	-	-
<b>Total General Fund</b>	<u>\$ 2,846,824</u>	<u>\$ 2,430,654</u>	<u>\$ 2,518,027</u>	<u>\$ 3,112,246</u>
All Other Governmental Funds:				
Reserved	\$ 413,651	\$ 347,365	\$ 333,669	\$ 336,249
Unreserved, reported in:				
Special Revenue Funds	3,795,425	5,111,013	4,646,377.00	1,460,486.00
Capital Projects Funds	12,131,136	9,822,678	9,617,858	8,922,459
<b>Nonspendable:</b>				
Inventory	-	-	-	-
Prepaid Items	-	-	-	-
<b>Restricted</b>				
Public Safety	-	-	-	-
Relief and Charities	-	-	-	-
Highways and Streets	-	-	-	-
Senior Citizens	-	-	-	-
Flood Control Projects	-	-	-	-
Document Preservation	-	-	-	-
County Park	-	-	-	-
Special Assessment Debt	-	-	-	-
General Obligation Debt	-	-	-	-
<b>Committed:</b>				
Public Safety	-	-	-	-
Parenting Workshop	-	-	-	-
Flood Control Projects	-	-	-	-
Building Projects	-	-	-	-
Special Assessment Projects	-	-	-	-
Unassigned	-	-	-	-
<b>Total all other governmental funds</b>	<u>\$ 16,340,212</u>	<u>\$ 15,281,056</u>	<u>\$ 14,597,904</u>	<u>\$ 10,719,194</u>

Note- GASB Statement No. 54 altered the classification of governmental fund balances on a prospective basis effective with fiscal year 2011. Retroactive application was encouraged; however, information pertaining to prior years is not readily available. The objective of this statement is to more clearly define categories that reflect the nature and extent of constraints placed on the County's fund balances.

Fiscal Years					
2009	2010	2011	2012	2013	2014
\$ 326,101	\$ 371,309	\$ -	\$ -	\$ -	\$ -
2,932,040	4,074,525	-	-	-	-
		70,399	16,161	17,264	17,047
		315,737	265,020	150,917	299,830
-	-				
		5,795	2,432	5,445	7,802
-	-	6,102,327	8,476,106	8,769,301	8,260,583
<u>\$ 3,258,141</u>	<u>\$ 4,445,834</u>	<u>\$ 6,494,258</u>	<u>\$ 8,759,719</u>	<u>\$ 8,942,927</u>	<u>\$ 8,585,262</u>
\$ 296,109	\$ 347,276	\$ -	\$ -	\$ -	\$ -
8,448,808	4,364,231	-	-	-	-
8,587,775	13,325,774	-	-	-	-
-	-	151,026	124,860	136,723	143,841
-	-	89,307	74,899	18,698	51,339
-	-	216,146	261,981	307,490	411,906
-	-	2,248,610	1,906,753	2,140,820	2,048,537
-	-	7,278,126	1,631,831	3,367,690	3,171,880
-	-	17,012	52,130	65,134	100,581
-	-	28,077	765,272	1,778,740	25,078,671
-	-	1,378,172	1,552,639	1,639,430	1,869,242
-	-	64,053	53,556	61,087	69,602
-	-	59,276	60,267	61,830	70,775
-	-	98,463	114,076	88,642	100,637
-	-	153,763	208,158	285,421	360,724
-	-	19,040	35,178	34,567	43,629
-	-	4,661,475	11,951,297	15,941,570	15,836,693
-	-	5,378,394	311,751	30,247	
-	-	156,965	135,330	135,750	124,931
-	-	(3,971,785)	(5,112,118)	(2,109,755)	(2,415,342)
<u>\$ 17,332,692</u>	<u>\$ 18,037,281</u>	<u>\$ 18,026,121</u>	<u>\$ 14,127,861</u>	<u>\$ 23,984,084</u>	<u>\$ 47,067,646</u>

**CASS COUNTY GOVERNMENT**  
**Changes in Fund Balances, Governmental Funds**  
**Last Ten Fiscal Years**  
**(modified accrual basis of accounting)**  
**(unaudited)**

	Fiscal Year			
	2005	2006	2007	2008
<b>Revenues</b>				
Property Taxes	\$ 20,119,716	\$ 20,936,553	\$ 22,952,743	\$ 24,611,533
Sales Tax	-	-	-	-
Intergovernmental	17,464,515	16,680,942	14,201,619	15,101,212
Licenses Permits & Fees	231,789	268,555	254,416	265,336
Charges for Services	4,514,596	4,362,415	6,354,859	3,829,880
Miscellaneous	856,042	1,680,156	1,805,506	1,311,694
Total revenues	<u>\$ 43,186,658</u>	<u>\$ 43,928,621</u>	<u>\$ 45,569,143</u>	<u>\$ 45,119,655</u>
<b>Expenditures</b>				
General Government	\$ 5,620,893	\$ 5,442,844	\$ 5,401,189	\$ 6,000,740
Public Safety	15,061,699	14,437,318	14,142,215	13,401,260
Public Works	10,247,603	10,348,744	12,521,918	15,230,557
Relief & Charities	8,917,652	9,437,985	10,214,941	10,084,922
Culture & Recreation	524,923	621,408	684,903	695,203
Conservation & Economic Development	1,536,733	1,585,220	1,647,007	1,750,958
Capital Outlay	1,551,159	3,257,748	1,736,980	1,175,973
Debt Service				
Principal	131,717	252,830	169,393	188,932
Interest	32,864	61,233	62,503	71,603
Total expenditures	<u>\$ 43,625,243</u>	<u>\$ 45,445,330</u>	<u>\$ 46,581,049</u>	<u>\$ 48,600,148</u>
Excess of revenues over (under) expenditures	<u>\$ (438,585)</u>	<u>\$ (1,516,709)</u>	<u>\$ (1,011,906)</u>	<u>\$ (3,480,493)</u>
<b>Other Financing Sources (Uses)</b>				
Bonds Issued	\$ 1,274,299	\$ -	\$ 359,525	\$ -
Loan Proceeds				
Sale of Property	67,095	41,382	56,597	196,003
Transfers In	65,171	260,408	746,370	149,550
Transfers Out	(65,171)	(260,408)	(746,370)	(149,550)
Total other financing sources (uses)	<u>\$ 1,341,394</u>	<u>\$ 41,382</u>	<u>\$ 416,121</u>	<u>\$ 196,002</u>
Net change in fund balance	\$ 902,809	\$ (1,475,327)	\$ (595,785)	\$ (3,284,491)
Debt service as a percentage of noncapital expenditures	0.48%	1.03%	0.71%	0.72%

		Fiscal Year					
2009	2010	2011	2012	2013	2014		
\$ 25,629,938	\$ 27,096,595	\$ 29,485,640	\$ 31,217,265	\$ 31,572,698	\$ 33,011,508		
-	-	8,663,697	14,812,160	15,135,193	16,164,464		
21,967,151	29,306,780	31,139,975	25,762,129	35,501,698	211,419		
158,502	113,977	128,026	127,947	133,469	35,102,540		
3,715,880	4,487,728	4,897,135	5,056,253	5,423,907	6,453,308		
755,673	1,182,346	992,804	516,079	490,744	1,211,108		
<u>\$ 52,227,142</u>	<u>\$ 62,187,426</u>	<u>\$ 75,307,277</u>	<u>\$ 77,491,833</u>	<u>\$ 88,257,709</u>	<u>\$ 92,154,347</u>		
\$ 5,851,200	\$ 6,260,992	\$ 6,683,474	\$ 7,631,349	\$ 7,911,266	\$ 9,151,938		
14,078,210	14,990,010	15,864,877	16,719,600	17,107,862	19,220,676		
12,109,820	17,648,410	17,227,269	23,578,843	18,262,385	21,505,559		
10,197,939	10,926,268	11,665,664	12,207,748	13,125,256	14,030,665		
763,724	804,794	800,049	859,916	909,785	983,675		
1,932,610	15,712,346	8,060,946	2,462,144	8,364,271	10,326,277		
354,473	2,455,931	11,842,310	14,546,103	11,407,367	38,281,498		
203,668	208,610	873,769	889,152	874,771	757,210		
62,495	147,067	345,908	304,567	285,347	263,305		
<u>\$ 45,554,138</u>	<u>\$ 69,154,427</u>	<u>\$ 73,364,266</u>	<u>\$ 79,199,422</u>	<u>\$ 78,248,310</u>	<u>\$ 114,520,803</u>		
\$ 6,673,003	\$ (6,967,002)	\$ 1,943,011	\$ (1,707,589)	\$ 10,009,399	\$ (22,366,456)		
\$ -	\$ 8,829,029	\$ -	\$ -	\$ -	\$ -		
86,391	30,260	94,254	74,795	30,031	45,060,200		
1,173,261	12,085,485	2,593,818	5,819,780	3,502,006	32,156		
(1,173,261)	(12,085,485)	(2,593,818)	(5,819,780)	(3,502,006)	1,798,048		
<u>\$ 86,391</u>	<u>\$ 8,859,289</u>	<u>\$ 94,254</u>	<u>\$ 74,795</u>	<u>\$ 30,031</u>	<u>\$ 45,092,358</u>		
\$ 6,759,393	\$ 1,892,286	\$ 2,037,265	\$ (1,632,795)	\$ 10,039,430	\$ 22,725,902		
0.64%	1.01%	2.09%	2.02%	1.61%	-0.87%		

**CASS COUNTY GOVERNMENT**  
**True and Full Value, Assessed Value, and Actual Value of Taxable Property**  
**Last Ten Fiscal Years**  
**(Unaudited)**

Fiscal Year	True and Full Value of Real Property			Total True & Full Value	Total Taxable Value	Total Direct Tax Rate
	Residential Property	Commerical Property	Farmland			
2005	3,871,135,030	2,373,175,968	515,384,300	6,759,695,298	325,152,068	65.00
2006	4,350,871,760	2,538,581,120	567,002,700	7,456,455,580	357,775,914	62.00
2007	4,832,498,250	2,818,409,200	601,733,400	8,252,640,850	395,777,450	61.00
2008	5,231,690,770	3,127,203,900	600,649,500	8,959,544,170	428,417,209	61.00
2009	5,507,269,150	3,252,963,470	599,811,100	9,360,043,720	446,981,324	61.00
2010	5,729,017,391	3,370,663,490	628,445,100	9,728,125,981	464,365,075	61.00
2011	5,871,885,336	3,516,327,890	677,413,550	10,065,626,776	481,032,464	64.00
2012	6,035,161,188	3,659,791,030	723,805,350	10,418,757,568	496,726,180	65.75
2013	6,178,466,848	3,868,885,870	856,233,100	10,903,585,818	521,035,701	63.60
2014	6,416,212,498	4,125,432,120	941,070,200	11,482,714,818	548,947,150	62.67

**Source:** County Auditor's Office

**Notes:**

Taxable values for a given fiscal year are from the prior calendar year's tax roll.

Direct tax rate per \$1,000 of taxable value.

Property in Cass County is assessed annually. The county assesses property at true and full value. For residential and commercial property, true and full is market value. For farmland, true and full value is productivity value. True and full for all property is reduced by 50 percent to arrive at assessed value. Taxable value is calculated at 10% of assessed value for commercial property and farmland. Residential property is calculated at 9% of assessed value. Taxable value also includes centrally assessed property such as railroads, pipelines and electric. Taxable valuation is also reduced for homestead credits and veteran's credits as approved by state statute.

**CASS COUNTY GOVERNMENT**  
**Principal Property Tax Payers**  
**Current Year and Nine Years Ago**  
**(Unaudited)**

Name	Fiscal Year 2014		Fiscal Year 2005	
	Taxable Value	Percentage of Total Taxable Value	Taxable Value	Percentage of Total Taxable Value
Inreit Properties LLLP	\$ 5,859,225	1.07%		
Northern States Power Company	4,882,142	0.89%	4,049,932	1.13%
West Acres Development Company	4,794,920	0.87%	3,495,570	0.98%
Burlington Northern	3,803,696	0.69%		
Matrix Properties Corp.	2,653,112	0.48%	1,283,670	0.36%
Blue Cross of North Dakota	1,823,335	0.33%	1,385,400	0.39%
Innovis Health LLC	1,819,850	0.33%		
Wal-Mart Real Estate Business Trust	1,520,965	0.28%		
Meritcare Medical Group	1,224,675	0.22%	2,441,814	0.68%
Case Equipment Corporation	1,174,265	0.21%	935,300	0.26%
Dakota Specialty Institute			2,928,705	0.82%
Medical Properties, Inc			1,212,800	0.34%
Vanraden Homes Inc			863,086	0.24%
Lexus Tower LTD Partnership			731,060	0.20%
<b>Total Attributable to Ten Largest Property Taxpayers</b>	<b><u>29,556,185</u></b>	<b><u>5.38%</u></b>	<b><u>19,327,337</u></b>	<b><u>5.40%</u></b>
<b>TOTAL GROSS TAXABLE VALUE</b>	<b><u>\$ 548,947,150</u></b>	<b><u>100.00%</u></b>	<b><u>357,775,914</u></b>	<b><u>100.00%</u></b>

**CASS COUNTY GOVERNMENT**  
**Property Tax Rates - Direct and Overlapping**  
**Last Ten Fiscal Years**  
**(per \$1,000 of taxable value)**  
**(Unaudited)**

	Fiscal Year			
	2005	2006	2007	2008
<b>Direct</b>				
General	32.75	31.25	31.25	32.25
Human Service	21.00	19.00	18.00	17.50
Highway	10.25	10.75	10.25	10.25
Senior Citizens	1.00	1.00	1.00	1.00
Emergency	-	-	0.50	-
Debt Service Sinking	-	-	-	-
<b>Total Direct</b>	<b>65.00</b>	<b>62.00</b>	<b>61.00</b>	<b>61.00</b>
<b>Overlapping Governments</b>				
<b>Cities</b>				
Fargo	58.73	59.25	57.25	58.25
West Fargo	89.61	88.76	88.69	88.87
Other Cities	12.30-194.24	11.44-179.29	10.85-210.21	10.56-207.07
<b>Park Districts</b>				
Fargo	32.46	32.58	32.07	31.85
West Fargo	32.08	39.66	36.02	38.06
Other Park Districts	3.59-26.60	3.35-26.17	3.45-26.03	3.43-24.73
<b>School Districts</b>				
Fargo	319.55	318.62	309.02	299.99
West Fargo	254.02	254.02	254.02	248.76
Other School Districts	170.09-267.32	174.62-266.66	175.81-253.91	176.55-233.02
Townships	9.70-38.77	8.56-32.88	12.26-30.75	12.12-29.8
Water Resource Districts	5.00	5.00	4.5-5.0	4.6-5.0
Fire Districts	2.3-9.24	2.12-8.37	1.99-8.06	1.93-6.29

Source: County Auditor's Office



	Fiscal Year					
	2009	2010	2011	2012	2013	2014
	32.25	32.25	32.25	32.25	28.25	27.34
	17.50	17.50	17.50	17.50	19.50	19.50
	10.25	10.25	10.25	10.25	10.25	10.25
	1.00	1.00	1.00	1.00	1.00	1.00
	-	-	1.00	3.00	3.00	3.00
	-	-	2.00	1.75	1.60	1.58
	61.00	61.00	64.00	65.75	63.60	62.67
	58.25	58.25	58.25	58.25	58.25	57.25
	88.47	91.37	91.59	91.03	90.11	89.11
	7.76-203.26	10.21-200.42	12.49-206.08	11.77-200.15	10.49-194.03	5.48-174.61
	31.56	31.45	31.39	31.34	31.25	30.74
	36.42	32.45	32.55	34.56	32.93	32.45
	2.8-24.64	3.0-25.58	3.5-25.65	0.66-26.17	4.00-26.23	4.00-32.45
	296.77	221.77	221.59	221.59	219.28	165.35
	245.64	170.64	170.64	192.20	192.20	142.20
	176.72-228.48	100.00-158.57	100.00-191.29	100.00-187.91	99.33-179.22	67.17-137.51
	12.11-30.88	12.11-30.88	10.15-36.00	10.04-40.12	8.37-39.92	8.14-40.46
	4.4-5.0	5.00	6.00	6.00	6.00	6.00
	1.88-12.83	1.78-13.00	1.89-13.00	1.79-13.00	1.46-13.00	1.98-12.63

**CASS COUNTY GOVERNMENT**  
**Property Tax Levies and Collections**  
**Last Ten Fiscal Years**  
**(Unaudited)**

Fiscal Year	Taxes Levied for the Fiscal Year Original Levy	Adjustments	Total Adjusted Levy
2005	20,700,664	108,345	20,809,010
2006	21,664,145	62,709	21,726,855
2007	23,559,443	114,190	23,673,632
2008	25,588,742	(67,783)	25,520,959
2009	26,590,924	30,767	26,621,691
2010	27,662,317	122,353	27,784,670
2011	30,083,068	137,071	30,220,138
2012	31,927,747	145,152	32,072,900
2013	32,379,259	344,954	32,724,213
2014	33,559,573	175,754	33,735,327

Source: County Auditor's Office

Note: The information in this schedule relates to the county's own property tax levies, and does not include those it collects on behalf of other governments.

<u>Collected Within the Fiscal Year of the Levy</u>		Collections in Subsequent Years	<u>Total Collections to Date</u>	
<u>Amount</u>	<u>Percentage of Original Levy</u>		<u>Amount</u>	<u>Percentage of Adjusted Levy</u>
19,542,247	94.40%	380,922	19,923,168	95.74%
20,417,670	94.25%	383,266	20,800,936	95.74%
22,321,890	94.75%	344,793	22,666,683	95.75%
24,114,604	94.24%	299,150	24,413,754	95.66%
24,973,314	93.92%	508,783	25,482,097	95.72%
26,097,270	94.34%	492,785	26,590,054	95.70%
28,482,450	94.68%	430,330	28,912,780	95.67%
30,332,994	95.01%	334,919	30,667,913	95.62%
31,086,237	96.01%	104,070	31,190,306	95.31%
32,078,024	95.59%	-	32,078,024	95.09%

**CASS COUNTY GOVERNMENT**  
**Sales Tax Revenue**  
**Last Ten Fiscal Years**  
**(Unaudited)**

Fiscal Year	Sales Tax Revenue	Taxable Sales and Purchases	Direct Rate
2005	-	-	-
2006	-	-	-
2007	-	-	-
2008	-	-	-
2009	-	-	-
2010	-	-	-
2011	8,662,644	2,775,649,629	0.50%
2012	14,812,160	3,055,069,906	0.50%
2013	15,135,193	3,125,583,081	0.50%
2014	16,164,464	3,256,646,158	0.50%

**Source:** County Auditor's Office and Office of the ND State Tax Commissioner

**Notes:**

Effective April 1, 2011 an ordinance was approved for a 1/2 cent sales tax for flood control to terminate on March 31, 2031.

Revenues are shown net of state administrative fee.

**CASS COUNTY GOVERNMENT**  
**Ratio of Outstanding Debt by Type**  
**Last Ten Fiscal Years**  
**(Unaudited)**

Fiscal Year	General Bonded Debt			Percent of Actual Value of Taxable Property(1)
	General Obligation Bonds	Less: Amounts Restricted to Repaying Principal	Total	
2005	-	-	-	-
2006	-	-	-	-
2007	-	-	-	-
2008	-	-	-	-
2009	-	-	-	-
2010	8,900,000	-	8,900,000	1.92%
2011	8,225,000	98,463	8,126,537	1.69%
2012	7,540,000	114,076	7,425,924	1.49%
2013	6,850,000	88,642	6,761,358	1.30%
2014	6,150,000	100,637	6,049,363	1.10%

Fiscal Year	Other Governmental Activities Debt				Total Primary Government	Percentage of Personal Income(2)	Per Capita(2)
	Special Assessment Bonds	Special Assessments Payable	Loan Payable	Capital Leases			
2005	688,522	4,224	-	980,445	1,673,191	0.04%	12.83
2006	623,822	3,970	-	792,315	1,420,107	0.03%	10.72
2007	918,864	3,970	-	692,879	1,615,713	0.03%	11.74
2008	833,633	-	-	589,178	1,422,811	0.02%	10.17
2009	738,115	113,461	-	481,029	1,332,604	0.02%	9.30
2010	642,293	112,567	-	368,239	10,023,099	0.15%	66.92
2011	561,152	109,033	-	250,611	9,145,797	0.13%	60.02
2012	479,674	105,285	-	127,937	8,252,896	0.11%	52.85
2013	422,839	-	-	-	7,272,839	0.09%	44.67
2014	365,630	-	45,060,200	-	51,575,830	0.63%	316.75

Notes: 2014 percentages calculated using 2013 personal income data, which is the most recent available.

- (1) See Schedule on page 134 for property tax value data
- (2) See Schedule on page 144 for population and personal income data

**CASS COUNTY GOVERNMENT  
LEGAL DEBT MARGIN INFORMATION  
LAST TEN FISCAL YEARS  
(Unaudited)**

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Assessed Value of Property	\$ 3,379,847,649	\$ 3,728,227,790	\$ 4,126,320,425	\$ 4,479,772,085
Debt Limit, 5% of Assessed Value	168,992,382	186,411,390	206,316,021	223,988,604
Amount of Debt Applicable to Limit General Obligation Bonds	-	-	-	-
Less: Resources Restricted to Paying Principal	-	-	-	-
Total Net General Obligation Bonds	-	-	-	-
Loan Payable	-	-	-	-
Capital Leases	980,445	792,315	692,879	589,178
Total net debt applicable to limit	980,445	792,315	692,879	589,178
Legal Debt Margin	<u>\$ 168,011,937</u>	<u>\$ 185,619,075</u>	<u>\$ 205,623,142</u>	<u>\$ 223,399,426</u>
Total net debt applicable to the limit as a percentage of debt limit	0.58%	0.43%	0.34%	0.26%

Source: County Auditor's Office

2009	2010	2011	2012	2013	2014
\$ 4,680,021,860	\$ 4,864,062,990	\$ 5,032,813,388	\$ 5,209,378,784	\$ 5,451,792,909	\$ 5,741,357,409
234,001,093	243,203,149	251,640,669	260,468,939	272,589,645	287,067,870
-	8,788,498	8,123,194	7,447,890	6,799,729	6,105,643
-	8,788,498	8,123,194	7,447,890	6,799,729	6,105,643
-	-	-	-	-	45,060,200
481,029	368,239	250,611	127,935	-	-
481,029	9,156,737	8,373,805	7,575,825	6,799,729	51,165,843
<u>\$ 233,520,064</u>	<u>\$ 234,046,412</u>	<u>\$ 243,266,864</u>	<u>\$ 252,893,114</u>	<u>\$ 265,789,916</u>	<u>\$ 235,902,027</u>
0.21%	3.77%	3.33%	2.91%	2.49%	17.82%

**CASS COUNTY GOVERNMENT**  
**Demographic Statistics**  
**Last Ten Fiscal Years**  
**(Unaudited)**

Year	Estimated Population (1)	Personal Income (thousands of dollars) (1)	Per Capita Income (1)	Unemployment Rate (2)
2005	130,455	4,563,011	34,978	2.7%
2006	132,525	5,024,221	48,917	2.6%
2007	137,582	5,338,528	38,872	2.6%
2008	139,918	5,906,901	42,127	3.1%
2009	143,339	6,033,505	42,093	4.2%
2010	149,778	6,486,798	43,170	3.6%
2011	152,368	6,948,277	45,602	3.4%
2012	156,157	7,714,419	49,402	3.3%
2013	162,829	8,139,909	49,991	3.0%
2014	167,005	*	*	2.5%

**SOURCES:**

- (1) Bureau of Economic Analysis, U.S. Department of Commerce  
[www.bea.gov](http://www.bea.gov)
- (2) North Dakota Job Service  
[www.state.nd.us](http://www.state.nd.us)

\* Information is not yet available.



**CASS COUNTY GOVERNMENT**  
**Principal Employers**  
**Current Year and Nine Years Ago**  
**(Unaudited)**

Employer	2014		2005	
	Number of Employees	Percentage of Total County Employment	Number of Employees	Percentage of Total County Employment
Sanford Health	6,020	6.60%		
North Dakota State University	4,464	4.89%	2,127	2.66%
Essentia Health	3,381	3.71%		
Fargo Public School District #1	1,816	1.99%	1,383	1.73%
Noridian/ Blue Cross Blue Shield of ND	1,371	1.50%	1,492	1.86%
CNH Industrial America LLC	1,250	1.37%	660	0.82%
West Fargo Public Schools	1,248	1.37%	584	0.73%
Wanzek Construction, Inc	1,100	1.21%		
U.S. Bank Service Center	1,059	1.16%	1,089	1.36%
Veteran's Affairs	1,000	1.10%		
Meritcare Health Systems			3,961	4.95%
Microsoft Great Plains			1,055	1.32%
City of Fargo			632	0.79%
Dakota Clinic			575	0.72%
	<u>22,709</u>	<u>24.90%</u>	<u>13,558</u>	<u>16.94%</u>

SOURCE: Fargo Moorhead West Fargo Chamber of Commerce  
<http://www.fmwfchamber.com>

Job Service of North Dakota  
<http://www.jobsnd.com>

**CASS COUNTY GOVERNMENT**  
**Elected Officials and Full-Time Employees by Function (1)**  
**Last Ten Years**  
**(Unaudited)**

<u>Year</u>	<u>General Government</u>	<u>Public Safety</u>	<u>Public Works</u>	<u>Human Services</u>	<u>Elected Officials</u>	<u>Total</u>
2005	34	172	34	125	10	375
2006	36	174	34	130	10	384
2007	36	160	34	132	10	372
2008	36	165	34	135	10	380
2009	36	166	34	138	10	384
2010	36	170	34	141	10	391
2011	37	173	34	145	10	399
2012	38	179	34	139	10	400
2013	40	183	34	142	10	409
2014	40	198	34	148	10	430

(1) For this schedule, full-time is 30 hours per week (75% FTE) or more.

**THIS PAGE HAS BEEN RESERVED FOR NOTES**

**CASS COUNTY GOVERNMENT**  
**Operating Indicators by Function**  
**Last Ten Fiscal Years**  
**(Unaudited)**

Function/Program	Fiscal Year			
	2005	2006	2007	2008
<b>General Government</b>				
Deeds Filed	6,123	5,633	5,469	4,994
Tax Statements Issued	53,772	55,014	56,747	57,415
Statements Collected within First Year	51,971	53,197	55,209	55,581
Percent Collected in First Year	96.65%	96.70%	97.29%	96.81%
Marriage License Issued	1,081	1,011	1,050	1,063
Death Certificates Issued ***	1,348	1,377	1,426	75
<b>Public Safety</b>				
Total Inmates	7,720	7,858	7,555	7,627
Inmates Processed **	-	-	-	-
Average Daily Population	223	230	210	204
Warrants Served	4,368	4,828	4,639	4,330
Civil Process Served	10,223	10,434	11,234	11,507
Citations Issued	4,628	6,095	3,274	3,352
<b>24/7 Drug Program</b>				
SCRAM Bracelets	-	-	-	-
Drug Patch	-	-	-	-
Twice-a-day Breath Test	-	-	-	-
<b>Highways &amp; Streets</b>				
Miles of paved roads overlaid with asphalt	11.70	6.30	18.30	13.00
Miles of paved roads reconstructed with asphalt	-	-	-	0.50
Miles of paved roads reconstructed with concrete	-	-	2.00	0.50
Miles of gravel roads paved with asphalt	-	4.00	-	-
Total Miles Surfaced	11.70	10.30	20.30	14.00
Miles of asphalt roads chip sealed	26.00	24.30	12.00	0.00
<b>Relief &amp; Charities</b>				
Child Abuse/Neglect Avg New Cases	156	164	164	187
HCBS (1) Average Caseload Per Year	561	565	576	560

(1) HCBS - Home and Community Based Services

\*\* - Due to a new system the inmates are tracked differently than in prior years.

\*\*\* - Death Certificates issued are now a function of the State not the County.

Source: Various County Departments

Fiscal Year					
2009	2010	2011	2012	2013	2014
4,931	4,875	4,892	6,231	6,553	6,432
58,282	58,625	59,099	60,286	60,898	62,085
55,932	56,957	57,376	59,083	59,813	60,544
95.97%	97.15%	97.08%	98.00%	98.22%	97.52%
1,033	1,083	1,118	1,148	1,102	1,102
-	-	-	-	-	-
7,339	7,522	-	-	-	-
-	-	12,389	7,824	7,764	7,718
171	188	182	227	208	242
3,469	3,137	3,071	3,485	3,718	3,709
10,658	10,636	9,257	9,273	8,663	7,429
3,986	3,537	4,358	4,495	4,779	8,132
-	-	-	27	96	232
-	-	-	48	167	309
-	-	-	156	194	320
10.00	20.81	11.00	16.50	11.00	25.00
0.50	-	-	-	6	2
-	-	-	-	-	-
-	1.24	-	-	-	1
10.50	22.05	11.00	16.50	17.00	28.00
0.00	34.86	34.86	23.00	30.00	30.00
185	180	180	102	98	98
574	597	600	681	709	700

**CASS COUNTY GOVERNMENT**  
**Capital Asset Statistics by Function**  
**Last Ten Fiscal Years**  
**(Unaudited)**

<u>Function/Program</u>	Fiscal Year			
	2005	2006	2007	2008
<b>General Government</b>				
Number of Voting Machines	136	137	137	137
Number of E-Poll Books	-	-	-	110
Number of Buildings	4	4	4	4
<b>Public Safety</b>				
Jail Capacity	252	252	348	348
<b>Highways &amp; Streets</b>				
County Road Miles Maintained	650	650	652	652
Number of Bridges	246	246	246	246
Number of Motorgraders	7	7	7	7

Source: Various County Departments

Fiscal Year					
2009	2010	2011	2012	2013	2014
137	137	137	137	137	137
110	110	110	140	140	140
4	4	4	4	4	4
348	348	348	348	348	348
652	652	652	652	652	652
246	246	246	246	246	246
7	7	7	7	7	7