

# CASS COUNTY GOVERNMENT



## COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended December 31, 2015  
Fargo, North Dakota

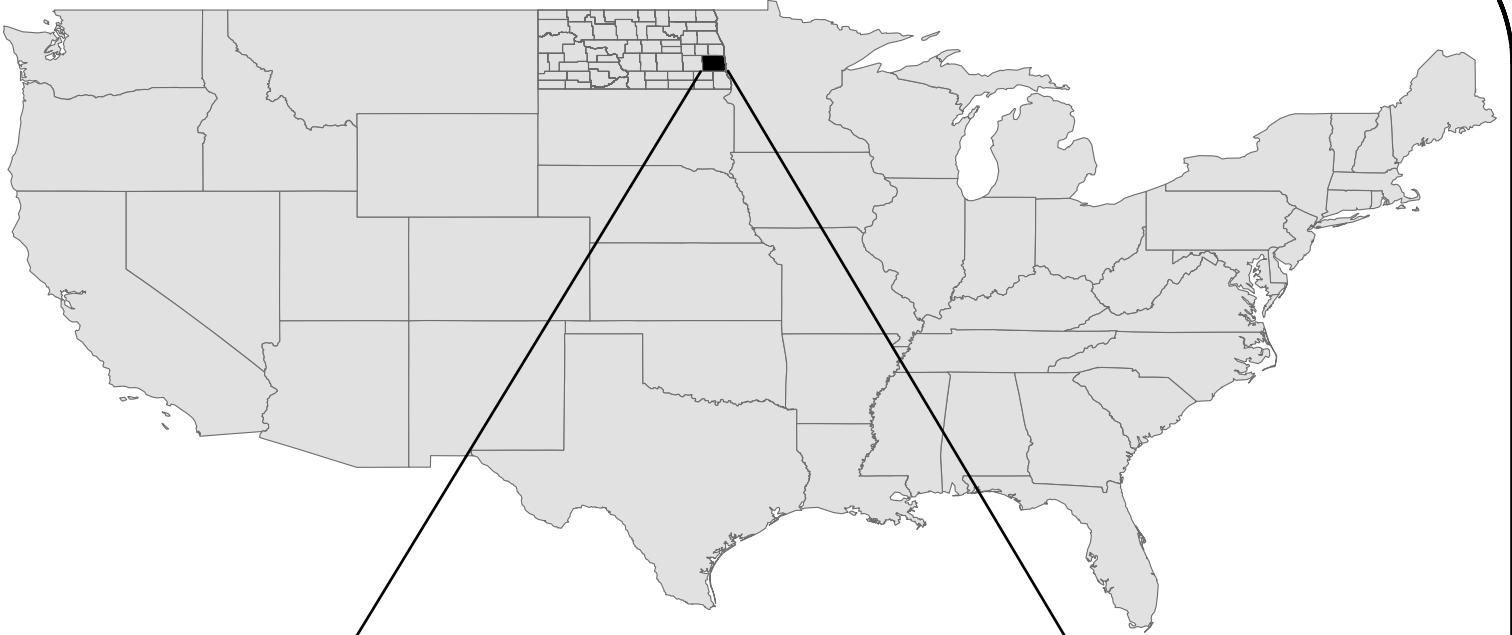
**CASS COUNTY, NORTH DAKOTA**

**COMPREHENSIVE  
ANNUAL  
FINANCIAL  
REPORT**

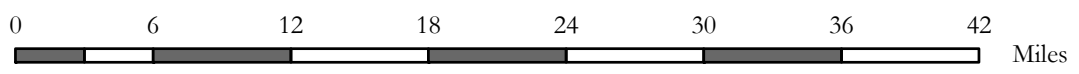
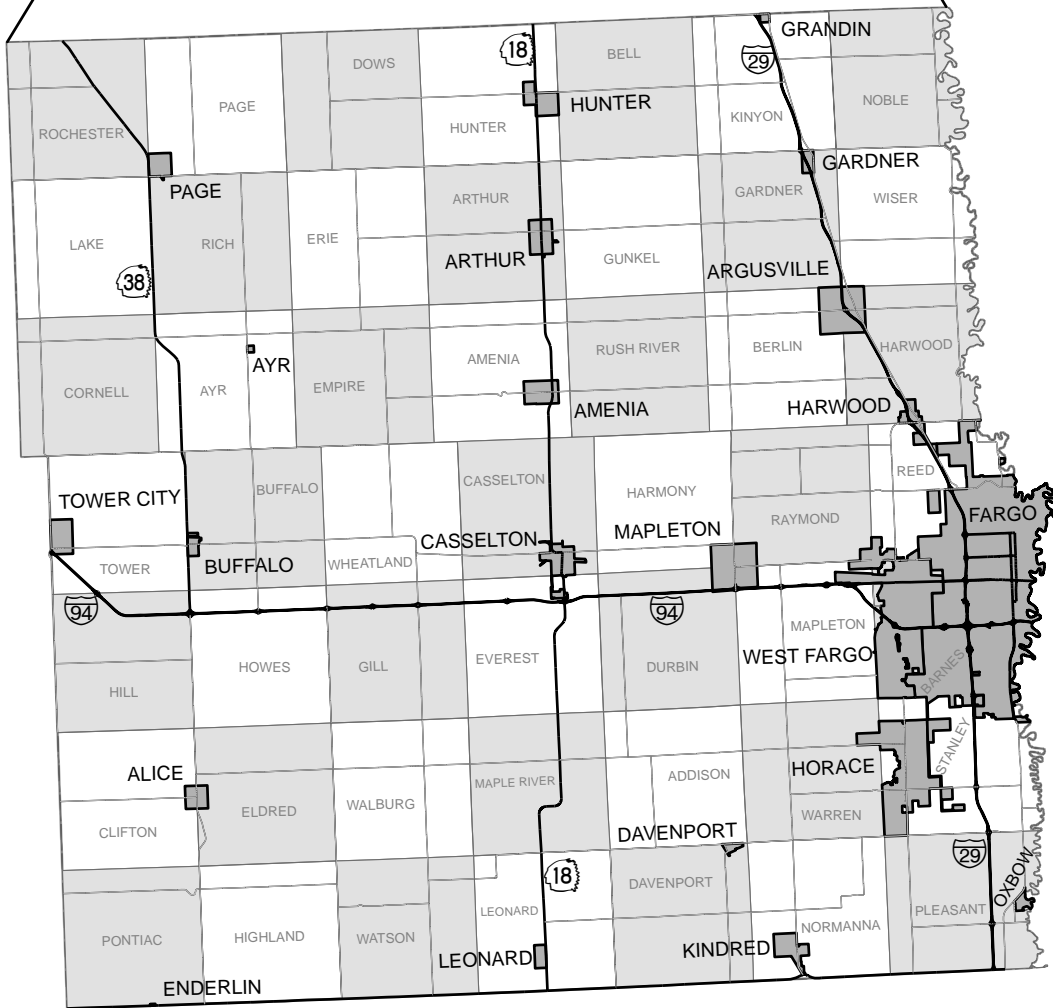
For the Year Ended December 31,  
**2015**

Prepared by the County Auditor's Office

# North Dakota



# Cass County



**CASS COUNTY GOVERNMENT  
Comprehensive Annual Financial Report  
For the Year Ended December 31, 2015**

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<b>INTRODUCTORY SECTION</b>





June 6, 2016

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

## Auditor

Michael Montplaisir, CPA  
701-241-5601

## Treasurer

Charlotte Sandvik  
701-241-5611

## Director of Equalization

Frank Klein  
701-241-5616

The Comprehensive Annual Financial Report of Cass County is hereby submitted for the fiscal year ended December 31, 2015.

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.

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, 2015, 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, 2015 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.

The State of North Dakota's economy has seen a decline due to lower oil prices with taxable sales and purchases decreasing state wide by 19%. However the decrease in taxable sales and purchases for Cass County only decreased by 1.75%. Cass County is a regional trade center that draws from eastern North Dakota, western Minnesota, and central Canada. The unemployment rate for Cass County continues to be low at 2.2% for 2015.

## **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, 2014. 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

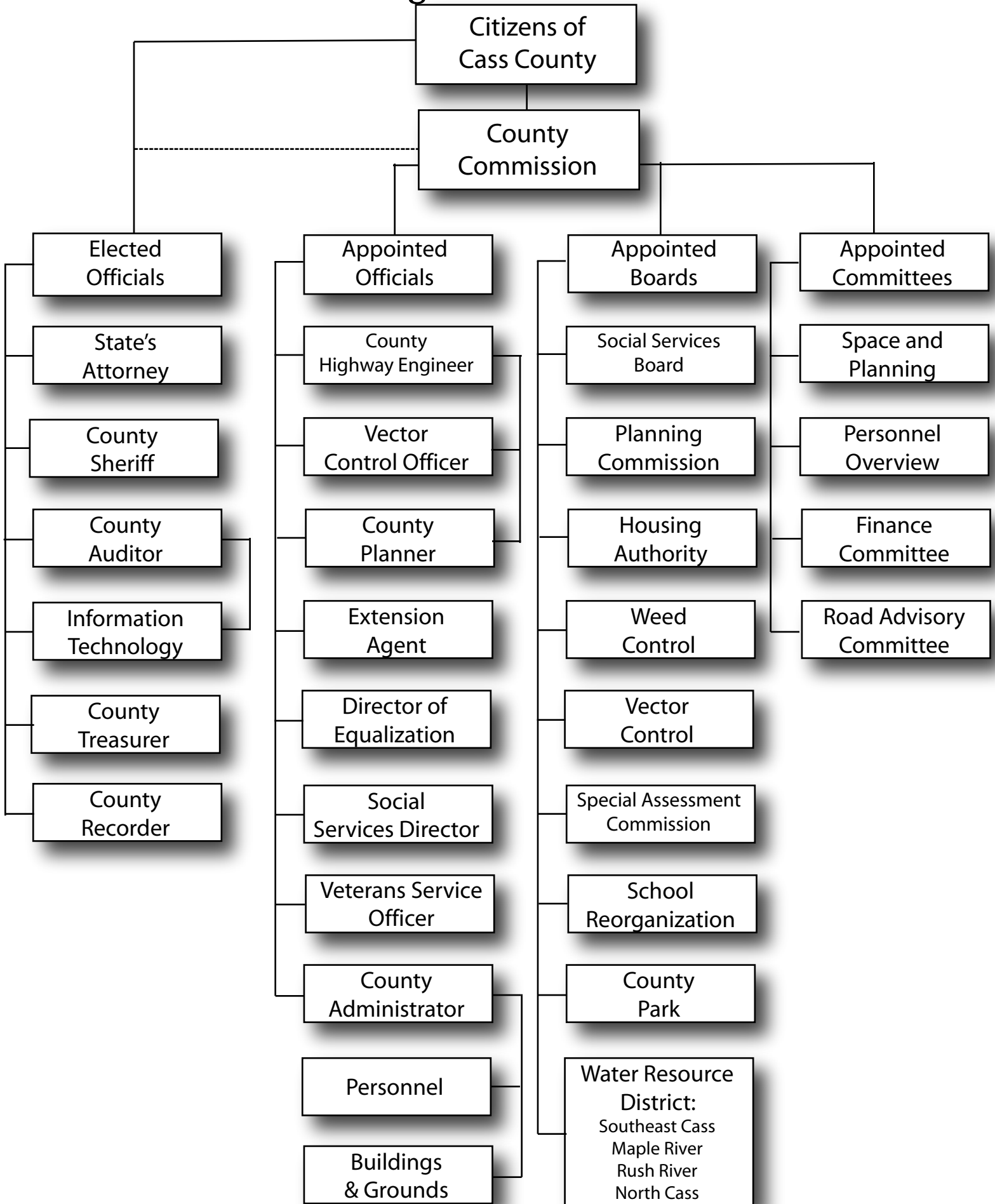
**Cass County Government  
North Dakota**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2014**

Executive Director/CEO

# Cass County Government Organizational Chart



**CASS COUNTY GOVERNMENT  
COUNTY OFFICIALS**

**Current Officials**

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

Auditor: Michael Montplaisir

Treasurer: Charlotte Sandvik

Sheriff: Paul Laney

Recorder: Jewel Spies

States Attorney: Birch Burdick

**2015 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

**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, 2015, 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.

***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, 2015, 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.

## CASS COUNTY

### Independent Auditor's Report - Continued

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#### ***Emphasis of a Matter***

As discussed in Note 10 to the financial statements, Cass County adopted new accounting guidance, GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. Our opinion is not modified with respect to this matter.

#### ***Other Matters***

##### *Required Supplementary Information*


Accounting principles generally accepted in the United States of America require that the *management's discussion and analysis and the schedules of the proportionate share of the net pension liability and employer pension contributions* on pages 11-21 and 91-92 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 6, 2016

**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, 2015. 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, 2015, the assets and deferred outflows of Cass County Government exceeded liabilities and deferred inflows by \$123,999,587 (net position). Net investment in capital assets (net of depreciation and related debt) was at \$140,362,009. Unrestricted net position decreased by \$35.9 million from the prior year and ended at \$(57) million.
  
- A cumulative effect of change in accounting principal was necessary to properly recognize the provisions of GASB 68. Accordingly, beginning net position was reduced by \$16.9 million for the beginning 2015 net pension liability. See Note 10 for more detailed information related to this cumulative effect of change in accounting principal.
  
- At December 31, 2015, the County's governmental funds reported combined ending fund balances of \$49,221,840, for a decrease of \$6,431,068 over the previous year.
  
- At December 31, 2015, the unassigned fund balance for the General Fund was \$6,396,075 or 21% 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 2015. 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 2015.

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 23-25 of this report.

The table below summarizes the major features of the county's financial statements, including portions of the county's activities covered and the types of information they contain. The remainder of this overview section of Management's Discussion and Analysis highlights the structure and contents of each of the statements.

Major Features of the Government-Wide and Fund Financial Statements				
		Fund Financial Statements		
	Government-Wide Statements	Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope	Entire District (except fiduciary funds)	The activities of the district that are not proprietary or fiduciary.	Activities of the Internal Service Funds	Instances in which the county administers resource on behalf of someone else, such as other governments
Required Financial Statements	<ul style="list-style-type: none"> <li>Statement of Net Position</li> <li>Statement of Activities</li> </ul>	<ul style="list-style-type: none"> <li>Balance Sheet</li> <li>Statement of Revenues, Expenditures and Changes in Fund Balance</li> </ul>	<ul style="list-style-type: none"> <li>Statement of Net Position</li> <li>Statement of Revenues, Expenses, and Changes in Net Position</li> <li>Statement of Cash Flows</li> </ul>	<ul style="list-style-type: none"> <li>Statement of Fiduciary Assets and Liabilities</li> </ul>
Accounting Basis and Measurement Focus	Accrual Accounting and Economic Resource Focus	Modified accrual accounting and current financial resource focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of Asset/Liability information	All assets and deferred outflows of resources, and liabilities and deferred inflows of resources, both financial and capital, short-term and long-term	Generally assets expected to be consumed and liabilities paid during the year or soon thereafter; no capital assets or long-term liabilities included	All assets and liabilities, both financial and capital, and short-term and long-term	All assets and liabilities, both short-term and long-term; funds do not currently contain capital assets, although they can
Type of inflow/outflow information	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable	All revenues and expenses during the year, regardless of when cash is received or paid	All additions and deductions during the year, regardless of when cash is received or paid

## **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-three 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, and Flood Control Sales Tax Fund which are considered to be major funds. Data from the other twenty-three 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 28-46 of this report. Combining component unit statements can be found on pages 48-51.



### **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 43-45 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 statement can be found on page 46 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 52-90 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 98-133 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, 2015, Cass County's assets and deferred outflows exceeded liabilities and deferred inflows by \$123,999,587.

#### Statement of Net Position December 31, 2015 and 2014

	Governmental Activities	
	2015	2014
Current and Other Assets	\$ 66,752,660	\$ 74,428,417
Capital Assets	145,763,567	144,882,362
Total Assets	\$ 212,516,226	\$ 219,310,779
Deferred Outflows of Resources	\$ 1,363,183	\$ -
Long-Term Liabilities	\$ 70,675,585	\$ 50,765,624
Other Liabilities	6,140,360	9,437,041
Total Liabilities	\$ 76,815,945	\$ 60,202,665
Deferred Inflows of Resources	\$ 13,063,877	\$ 9,153,723
Net Position:		
Net Investment in Capital Assets	\$ 140,362,009	\$ 138,776,719
Restricted	40,648,438	32,222,189
Unrestricted	(57,010,859)	(21,044,516)
Total Net Position	\$ 123,999,587	\$ 149,954,392

The largest portion of the County's net position 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 \$25.9 million. The main reason for the decrease was the result of implementing GASB Statement 68, Accounting and Financial Reporting for Pensions.

## STATEMENT OF CHANGES IN NET POSITION

Governmental activities decreased the County's net position by \$9,047,976. Key elements in changes in net position are shown in the following table.

	Governmental Activities	
	2015	2014
<b>Revenues:</b>		
Program Revenues:		
Charges for Services	\$ 9,769,238	\$ 6,962,055
Operating Grants and Contributions	18,512,865	20,783,929
Capital Grants and Contributions	4,515,419	5,720,548
General Revenues:		
Property Taxes	35,718,426	32,846,723
Sales Tax	16,449,060	16,164,464
State Share Revenues	7,361,938	8,639,513
Other	506,547	886,443
<b>Total Revenues</b>	<b>\$ 92,833,493</b>	<b>\$ 92,003,675</b>
<b>Expenses:</b>		
General Government	\$ 10,351,235	\$ 9,028,821
Public Safety	21,987,295	19,512,519
Highways and Streets	21,422,780	23,395,819
Relief and Charities	14,179,753	14,019,886
Conservation & Economic Development	32,612,490	41,669,890
Culture and Recreation	1,064,697	991,260
Interest on Long-Term Debt	263,219	308,046
<b>Total Expenses</b>	<b>\$ 101,881,469</b>	<b>\$ 108,926,242</b>
(Decrease) / Increase in Net Position	\$ (9,047,976)	\$ (16,922,568)
Net Position – January 1, as previously stated	149,954,392	166,876,975
Cumulative Effect of Change in Accounting Principal	(16,906,831)	-
Net Position – January 1, as restated	\$ 133,047,561	-
Net Position – December 31	<b>\$ 123,999,587</b>	<b>\$ 149,954,392</b>

Total revenues for 2015 were \$92,833,493 which is an increase of \$829,818 over 2014. Property tax revenue accounted for 38% of total revenues; the increase over 2014 was \$2.8 million as a result of increased property valuations. Sales tax accounted for 18%, an increase of \$284,596 over 2014. Operating grants accounted for 20%, a decrease of \$2.3 million over 2014 as a result of decreased state and federal reimbursements for road projects. Capital grants accounted for 5%, a decrease of \$1.2 million over 2014. The grants were from state and federal sources to obtain land buyouts for flood protection projects. The remaining 19% came from charges for services, state shared revenues and interest income. Total expense decreased by over \$7 million over 2014. The highways and streets expense decreased by over \$1.9 million as a result of a decrease in road construction projects. The county also incurred \$29.8 million in expenses for the planning phase of the F/M Diversion project and other flood control projects. This was a decrease of \$8 million over 2014.

## **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 2015, the County's governmental funds reported combined ending fund balances of \$49,221,840, a decrease of \$6,431,068 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, 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 2015, unassigned fund balance of the General Fund was \$6,396,075, while total fund balance was \$6,734,067. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance represents 21% of total General Fund expenditures.

The County's General Fund balance decreased by \$1,851,194 during 2015 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, 2015 was \$2,190,067, an increase of \$124,212 over December 2014.

The fund balance of the County Road and Bridge Fund at December 31, 2015 was \$3,673,357. This was an increase of \$324,975 over 2014 and was the result of a decrease 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 \$(3,750). 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 \$50 million was drawn down and expended on the planning phase of the F/M Diversion project.

The Flood Control Sales Tax Fund had an ending fund balance of \$30,872,051. 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 \$73,682 in revenues and \$1,729,031 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 \$345,409 under the final budget; the variance is a result of a decrease in state aid and financial institution tax from the state. The actual expenditures were \$1,235,100 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, 2015, the County's investment in capital assets for its governmental activities, net of accumulated depreciation, amounts to \$145,763,566. 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 \$881,204.

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
- Purchase of a Law Enforcement Building

The following is a schedule of capital assets net of accumulated depreciation as of December 31, 2015 and 2014:

	Governmental Activities	
	2015	2014
Land	\$ 44,633,974	\$ 41,949,738
Buildings	37,072,734	36,824,832
Improvements Other than Buildings	2,231,260	2,310,722
Machinery and Equipment	3,149,314	2,871,808
Infrastructure	58,676,285	60,925,262
Total	\$ <u>145,763,566</u>	\$ <u>144,882,362</u>

Additional information on the County's capital assets can be found in Note 7 on page 68-71 of this report.

### LONG-TERM LIABILITIES

At the end of fiscal year 2015, the County had total long-term liabilities outstanding of \$73,160,709. Of this amount, \$303,867 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 \$5.4 million. The county took out a \$50 million loan for funding the costs of the F/M Diversion project. During the year the county implemented GASB 68, Accounting and Financial Reporting for Pensions, as a result the county booked Net Pension Liability. The remainder of the County's long-term liabilities consists of compensated absences.

The following is a schedule of the outstanding long-term debt as of December 31, 2015 and 2014:

	Governmental Activities	
	2015	2014
Special Assessment Bonds	\$ 303,867	\$ 360,727
General Obligation Bonds	5,401,557	6,105,643
Loans Payable	50,000,000	45,060,200
Net Pension Liability	15,746,526	15,310,961
Compensated Absences	1,708,758	1,658,729
Total	\$ <u>73,160,709</u>	\$ <u>68,496,261</u>

Additional information on the County's long-term liabilities can be found in Note 8 on pages 71-79 of this report.

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

- The unemployment rate for the County at December 31, 2015 was 2.2%.
- 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 decreased by 1.75% 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, 2015**

	Primary Governmental Activities	Component Units
<b>ASSETS</b>		
Cash and cash equivalents	\$ 60,490,968	\$ 23,728,809
Receivables (net of allowance for uncollectibles):		
Accounts	336,306	14,509
Due From Primary Government	-	27,812
Delinquent Tax	278,199	75,042
Due From Other Governments	4,632,366	3,004,679
Special Assessments	-	4,927
Loans	34,200	-
Inventories	223,606	91,251
Prepaid Items	495,323	7,087
Uncertified Special Assessments Receivable	261,692	8,033,251
Capital Assets Not Being Depreciated:		
Land	44,633,974	75,853,232
Construction in progress	-	20,310,342
Capital assets (net of accumulated depreciation):		
Buildings	37,072,734	17,243
Improvements other than buildings	2,231,260	-
Machinery and equipment	3,149,314	292,638
Infrastructure	58,676,285	99,240,811
<b>Total assets</b>	<b>\$ 212,516,226</b>	<b>\$ 230,701,628</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Differences Between Expected & Actual Experience	\$ 456,827	\$ 9,702
Pension Contributions Made Subsequent to Measurement Date	906,356	22,510
<b>Total Deferred Outflows of Resources</b>	<b>\$ 1,363,183</b>	<b>\$ 32,212</b>
<b>LIABILITIES</b>		
Accounts Payable	\$ 2,496,968	\$ 1,657,982
Benefits Payable	-	48,429
Retainages Payable	139,350	618,354
Interest Payable	96,560	158,935
Premium Deposits	439,863	-
IBNR Claims	335,088	-
Due to Inmates/Permits/Drug Cases	147,408	-
Noncurrent liabilities:		
Due within one year	2,485,123	2,353,443
Due in more than one year	54,929,059	21,797,948
Net Pension Liability	15,746,526	297,971
<b>Total liabilities</b>	<b>\$ 76,815,945</b>	<b>\$ 26,933,062</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Property Taxes Levied for Subsequent Year- Property Taxes	\$ 10,702,411	\$ 301,278
Property Taxes Levied for Subsequent Year - Special Assessments	24,368	-
Deferred Inflows of Resources Related to Pensions	2,337,097	38,593
<b>Total Deferred Inflows of Resources</b>	<b>\$ 13,063,877</b>	<b>\$ 339,871</b>
<b>NET POSITION</b>		
Net Investment in capital assets	\$ 140,362,009	\$ 171,615,069
Restricted for:		
General Government	4,159,005	-
Highway and Streets	3,328,764	-
Relief and Charities	1,631,843	-
Culture and Recreation	213,559	-
Conservation of Natural Resources	30,872,051	7,590,310
Debt Service	443,216	8,394,568
Capital Projects	-	8,987,895
Unrestricted	(57,010,859)	6,873,071
<b>Total Net Position</b>	<b>\$ 123,999,587</b>	<b>\$ 203,460,909</b>

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, 2015**

	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	\$ 10,351,235	\$ 2,580,027	\$ 94,446	\$ -
Public safety	21,987,295	6,501,870	480,722	-
Highways and streets	21,422,780	350,875	14,204,940	-
Relief and charities	14,179,753	296,462	3,234,853	-
Conservation & economic development	32,612,490	24,215	22,012	4,515,419
Culture and recreation	1,064,697	15,788	475,892	-
Interest on long-term debt	263,219	-	-	-
Total primary government	<u>\$ 101,881,469</u>	<u>\$ 9,769,238</u>	<u>\$ 18,512,865</u>	<u>\$ 4,515,419</u>
<b>Component units:</b>				
Southeast Cass Water Resource District	\$ 13,441,309	\$ -	\$ 13,252,561	\$ 48,931,274
North Cass Water Resource District	349,057	-	113,838	3,517
Maple River Water Resource District	1,249,073	-	6,340,631	1,656,909
Rush River Water Resource District	673,779	-	1,232,892	130,719
Noxious weed	443,625	11,498	50,033	-
Vector control	968,187	427,045	-	-
Total component units	<u>\$ 17,125,030</u>	<u>\$ 438,543</u>	<u>\$ 20,989,955</u>	<u>\$ 50,722,419</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 - January 1 as previously stated

Cumulative Effect of Change in Accounting Principal

Net Position - January 1 as restated

Net position - December 31

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

<b>Net (Expense) Revenue and Changes in Net Position</b>		
<b>Primary Government</b>		
<b>Governmental Activities</b>		<b>Component Units</b>
\$ (7,676,762)		\$ -
(15,004,703)		-
(6,866,964)		-
(10,648,438)		-
(28,050,844)		-
(573,017)		-
(263,219)		-
<u>\$ (69,083,947)</u>		<u>\$ -</u>
\$ -		\$ 48,742,526
-		(231,702)
-		6,748,466
-		689,832
-		(382,095)
-		(541,142)
<u>\$ -</u>		<u>\$ 55,025,886</u>
\$ 35,718,426		\$ 8,706,690
16,449,060		-
7,361,938		264,543
146,742		25,349
359,805		474,089
<u>\$ 60,035,971</u>		<u>\$ 9,470,671</u>
<u>\$ (9,047,976)</u>		<u>\$ 64,496,557</u>
\$ 149,954,392		\$ 139,276,855
<u>(16,906,831)</u>		<u>(312,495)</u>
<u>\$ 133,047,561</u>		<u>\$ 138,964,355</u>
<u>\$ 123,999,587</u>		<u>\$ 203,460,909</u>

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**FUND FINANCIAL  
STATEMENTS**



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**CASS COUNTY GOVERNMENT**  
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2015**

	General	Human Services	County Road and Bridge
<b>Assets:</b>			
Cash and Cash Equivalents	\$ 10,606,073	\$ 4,921,023	\$ 4,890,467
Receivables:			
Taxes	129,618	86,268	37,478
Accounts	6,934	13,609	-
Loans	34,200	-	-
Due From Other Governments	1,885,111	481,864	993,940
Due From Other Funds	252,170	-	-
Inventory	-	-	205,829
Inventory of supplies, at cost	17,777	-	-
Prepaid Items	310,053	17,392	34,355
Total Assets	13,241,935	5,520,155	6,162,068
<b>Liabilities:</b>			
Accounts Payable	980,069	697,757	467,686
Retainages Payable	-	-	139,350
Unearned Revenues	30,200	-	-
Due to Inmates/Permits	-	-	12,000
Due to Other Funds	-	-	-
Total Liabilities	1,010,269	697,757	619,036
<b>Deferred Inflows of Resources</b>			
Taxes Receivable	129,618	86,268	37,478
Property Taxes Levied for Subsequent Year	5,367,980	2,546,063	1,832,196
Special Assessments Levied for Subsequent Year	-	-	-
Total Deferred Inflows of Resources	5,497,599	2,632,330	1,869,674
<b>Fund Balances (Deficits):</b>			
<b>Nonspendable:</b>			
Inventory	17,777	-	205,829
Prepaid Items	310,053	17,392	34,355
<b>Restricted:</b>			
Public Safety	-	-	-
Relief and Charities	-	2,172,675	-
Highways and Streets	-	-	3,433,174
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	-	-	-
Special Assessment Projects	-	-	-
<b>Assigned:</b>			
SWAT Vehicle Replacement	10,163	-	-
Unassigned	6,396,075	-	-
Total Fund Balances (Deficits)	6,734,067	2,190,067	3,673,357
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$ 13,241,935	\$ 5,520,155	\$ 6,162,068

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

Flood Mitigation	Flood Control Sales Tax	Other Governmental Funds	Total Governmental Funds
\$ -	\$ 29,812,148	\$ 6,800,041	\$ 57,029,750
-	-	24,835	278,199
-	-	315,472	336,015
-	-	-	34,200
-	1,234,495	36,956	4,632,366
-	-	3,750	255,920
-	-	-	205,829
-	-	-	17,777
-	-	132,463	494,262
-	31,046,643	7,313,519	63,284,318
-	174,592	164,518	2,484,622
-	-	-	139,350
-	-	-	30,200
-	-	135,408	147,408
3,750	-	252,170	255,920
3,750	174,592	552,096	3,057,500
-	-	24,835	278,199
-	-	956,171	10,702,411
-	-	24,368	24,368
-	-	1,005,375	11,004,979
-	-	-	223,605
-	-	132,463	494,262
-	-	467,294	467,294
-	-	-	2,172,675
-	-	-	3,433,174
-	-	129,583	129,583
-	-	2,283,691	2,283,691
-	-	1,862,042	1,862,042
-	-	86,784	86,784
-	-	65,454	65,454
-	-	109,288	109,288
-	-	451,400	451,400
-	-	43,035	43,035
-	30,872,051	-	30,872,051
-	-	125,218	125,218
-	-	-	10,163
(3,750)	-	(204)	6,392,121
(3,750)	30,872,051	5,756,048	49,221,840
\$ -	\$ 31,046,643	\$ 7,313,519	\$ 63,284,318

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**CASS COUNTY GOVERNMENT**  
**Reconciliation of the Balance Sheet**  
**of Governmental Funds**  
**To the Statement of Net Position**  
**December 31, 2015**

Amounts reported for governmental activities in the statement of net position (Page 23) are different because:

Total fund balances - governmental funds (page 29)		\$ 49,221,840
Add - Capital Assets	\$ 235,301,951	
Deduct - accumulated depreciation	<u>(89,653,911)</u>	
Net Capital Assets		145,648,040
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.		278,199
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.		30,200
Long-term uncertified special assessments receivable are not reported in the funds because they are unavailable to pay the current period's expenditures.		261,692
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		2,790,798
Net pension obligations are not due and payable in the current period, and therefore are not reported in the governmental funds		(15,746,526)
Deferred outflows and inflows of resources related to pensions are not due and payable in the current period and, therefore, are not reported in the funds		
Difference between expected and actual experience	456,827	
Pension Contributions made subsequent to the measurement date	906,356	
Deferred Inflows of Resources Related to Pensions	<u>(2,337,097)</u>	
		(973,915)
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	(1,708,758)	
Special assessments bonds payable	(308,024)	
GO Bonds Payable	(5,440,000)	
Loan Payable	(50,000,000)	
Unamortized Bond Discount	42,600	
Interest Payable	<u>(96,560)</u>	
Total long term liabilities		<u>(57,510,742)</u>
Net position of governmental activities		<u>\$ 123,999,587</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, 2015**

	General Fund	Human Services	County Road and Bridge	2009 Flood Recovery	2010 Flood Recovery	2013 Flood Emergency
<b>REVENUES</b>						
Taxes:						
Property	\$ 16,886,963	\$ 10,959,593	\$ 4,757,921	\$ -	\$ -	\$ -
Sales	-	-	-	-	-	-
Licenses, permits and fees	73,416	12,985	80,310	-	-	-
Intergovernmental revenues	7,713,943	3,234,853	14,058,900	62,862	-	105
Charges for services	3,806,530	283,277	270,565	-	-	-
Miscellaneous revenues	93,177	14,446	23,115	-	-	-
<b>Total Revenues</b>	<b>28,574,029</b>	<b>14,505,155</b>	<b>19,190,811</b>	<b>62,862</b>	<b>-</b>	<b>105</b>
<b>EXPENDITURES</b>						
Current:						
General government	8,957,910	-	-	-	-	-
Public Safety	19,417,703	-	-	-	-	-
Highways and streets	-	-	18,866,846	-	102,033	-
Relief and charities	-	14,380,943	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Conservation & economic development	2,101,308	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>30,476,921</b>	<b>14,380,943</b>	<b>18,866,846</b>	<b>-</b>	<b>102,033</b>	<b>-</b>
Excess (deficiency) of revenues over (under) expenditures	(1,902,892)	124,212	323,965	62,862	(102,033)	105
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	41,350	-	-	-	-	-
Transfers out	(40,000)	-	-	(62,862)	-	(105)
Loan Proceeds	-	-	-	-	-	-
Sale of capital assets	50,347	-	1,010	-	-	-
<b>Total of other financing sources and uses</b>	<b>51,697</b>	<b>-</b>	<b>1,010</b>	<b>(62,862)</b>	<b>-</b>	<b>(105)</b>
Net change in fund balances	(1,851,194)	124,212	324,975	-	(102,033)	-
Fund balances (deficit) - beginning	8,585,262	2,065,855	3,348,382	-	102,033	-
<b>Fund balances (deficit) - ending</b>	<b>\$ 6,734,067</b>	<b>\$ 2,190,067</b>	<b>\$ 3,673,357</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</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
\$ -	\$ -	\$ -	\$ -	\$ 3,219,168	\$ 35,823,646
-	-	-	16,449,060	-	16,449,060
-	-	-	-	-	166,711
83,073	4,515,419	-	-	709,201	30,378,356
-	-	-	-	5,110,410	9,470,782
9	5,141	314,948	51,651	152,193	654,680
<u>83,083</u>	<u>4,520,560</u>	<u>314,948</u>	<u>16,500,711</u>	<u>9,190,972</u>	<u>92,943,235</u>
-	-	-	-	1,361,684	10,319,594
-	-	-	-	3,725,126	23,142,829
194,449	-	-	-	-	19,163,328
-	-	-	-	-	14,380,943
-	-	-	-	1,065,777	1,065,777
-	3,335,380	-	-	12,400	5,449,088
-	-	28,469,383	1,363,481	-	29,832,863
-	-	-	-	767,606	767,606
-	-	-	-	240,652	240,652
-	-	-	-	2,782	2,782
<u>194,449</u>	<u>3,335,380</u>	<u>28,469,383</u>	<u>1,363,481</u>	<u>7,176,027</u>	<u>104,365,462</u>
<u>(111,366)</u>	<u>1,185,180</u>	<u>(28,154,435)</u>	<u>15,137,230</u>	<u>2,014,945</u>	<u>(11,422,227)</u>
804,765	533,015	-	161	40,000	1,419,290
-	-	(161)	-	(1,316,162)	(1,419,290)
-	-	4,939,800	-	-	4,939,800
-	-	-	-	-	51,357
<u>804,765</u>	<u>533,015</u>	<u>4,939,639</u>	<u>161</u>	<u>(1,276,162)</u>	<u>4,991,160</u>
<u>693,399</u>	<u>1,718,195</u>	<u>(23,214,796)</u>	<u>15,137,391</u>	<u>738,783</u>	<u>(6,431,068)</u>
<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>55,652,909</u>
<u>\$ -</u>	<u>\$ (3,750)</u>	<u>\$ -</u>	<u>\$ 30,872,051</u>	<u>\$ 5,756,048</u>	<u>\$ 49,221,840</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, 2015**

Amounts reported for governmental activities in the statement of activities (page 24-25) are different because:

Net change in fund balances - total governmental funds (page 32-33) \$ (6,431,068)

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	\$ 5,082,987	
Current year depreciation expense	<u>(4,124,402)</u>	958,585

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	(1,067,331)	
Accumulated depreciation on retired assets	<u>941,975</u>	(125,356)

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	(36,126)	
Decrease in Uncertified Special Assessments	(51,453)	
Decrease in Loans Receivable	<u>(22,164)</u>	(109,744)

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	(4,939,800)	
Repayment of bonds	<u>767,606</u>	(4,172,194)

The net pension liability, and related deferred outflows and inflows of resources are reported in the government wide statements; however, activity related to these pension items do not involve financial resources, and are not reported in the funds

Increase in Net Pension Liability	(435,565)	
Decrease in Deferred Outflows of Resources	(29,709)	
Decrease in Deferred Inflows of Resources	651,665	186,390

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	(13,126)	
Amortization of Bond Issuance Costs	(6,659)	
Net increase in compensated absences	<u>(50,029)</u>	(69,815)

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.

715,224

Change in net position of governmental activities \$ (9,047,976)

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, 2015**

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$ 16,702,594	\$ 16,702,594	\$ 16,886,963	\$ 184,369
Licenses, Permits and Fees	57,500	57,500	73,416	15,916
Intergovernmental Revenues	8,443,115	8,443,115	7,713,943	(729,172)
Charges for Services	3,561,070	3,634,752	3,806,530	171,778
Miscellaneous Revenues	81,477	81,477	93,177	11,700
<b>Total Revenues</b>	<b>28,845,756</b>	<b>28,919,438</b>	<b>28,574,029</b>	<b>(345,409)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General Government:</b>				
County Commission	978,203	978,203	855,650	122,553
County Administrator	2,728,276	4,376,694	3,993,089	383,605
Information Technology	1,352,305	1,352,305	1,301,967	50,338
Auditor	1,225,153	1,240,653	1,215,258	25,395
Treasurer	382,075	382,075	372,091	9,984
County Recorder	642,880	642,880	601,962	40,918
Director of Tax Equalization	401,085	401,085	261,174	139,911
Veterans Service	287,871	287,871	282,131	5,740
County Planning	83,793	83,793	74,588	9,205
<b>Total General Government</b>	<b>8,081,641</b>	<b>9,745,559</b>	<b>8,957,910</b>	<b>787,649</b>
<b>Public Safety:</b>				
Emergency Management	229,169	241,669	244,334	(2,665)
County Sheriff	16,222,502	16,245,115	15,947,023	298,092
States Attorney	2,826,021	2,826,021	2,782,110	43,911
County Coroner	409,157	439,157	432,352	6,805
Cemetery	13,408	13,408	11,884	1,524
<b>Total Public Safety</b>	<b>19,700,257</b>	<b>19,765,370</b>	<b>19,417,703</b>	<b>347,667</b>
<b>Conservation &amp; Econ. Development:</b>				
County Extension Agent	513,472	513,472	484,031	29,441
Public Service Agencies	1,687,620	1,687,620	1,617,276	70,344
<b>Total Conservation &amp; Econ Dev</b>	<b>2,201,092</b>	<b>2,201,092</b>	<b>2,101,308</b>	<b>99,784</b>
<b>Total Expenditures</b>	<b>29,982,990</b>	<b>31,712,021</b>	<b>30,476,921</b>	<b>1,235,100</b>
Excess (deficiency) of revenues over (Under) expenditures	(1,137,234)	(2,792,583)	(1,902,892)	889,691
<b>Other Financing Sources (Uses):</b>				
Transfers In	41,350	41,350	41,350	-
Sale of Property	10,000	10,000	50,347	40,347
Transfers Out	(64,000)	(64,000)	(40,000)	24,000
<b>Total Other Financing Sources and (Uses)</b>	<b>(12,650)</b>	<b>(12,650)</b>	<b>51,697</b>	<b>64,347</b>
<b>Net change in fund balances</b>	<b>(1,149,884)</b>	<b>(2,805,233)</b>	<b>(1,851,194)</b>	<b>954,040</b>
Fund Balance - Beginning	8,585,262	8,585,262	8,585,262	-
<b>Fund Balance - Ending</b>	<b>\$ 7,435,378</b>	<b>\$ 5,780,029</b>	<b>\$ 6,734,067</b>	<b>\$ 954,040</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, 2015**

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<u>Revenues:</u>				
Property Taxes	\$ 10,847,052	\$ 10,847,052	\$ 10,959,593	\$ 112,541
Licenses, Permits and Fees	14,000	14,000	12,985	(1,015)
Intergovernmental Revenues	3,052,326	3,052,326	3,234,853	182,527
Charges for Services	130,450	130,450	283,277	152,827
Miscellaneous Revenues	11,710	11,710	14,446	2,736
<b>Total Revenues</b>	<b>14,055,538</b>	<b>14,055,538</b>	<b>14,505,155</b>	<b>449,616</b>
<u>Expenditures:</u>				
Current:				
Relief and Charities	14,617,767	14,702,367	14,380,943	321,424
<b>Total Expenditures</b>	<b>14,617,767</b>	<b>14,702,367</b>	<b>14,380,943</b>	<b>321,424</b>
Excess (deficiency) of revenues over (under) expenditures	(562,229)	(646,829)	124,212	771,041
Fund Balance - Beginning	2,065,855	2,065,855	2,065,855	-
<b>Fund Balance - Ending</b>	<b>\$ 1,503,626</b>	<b>\$ 1,419,026</b>	<b>\$ 2,190,067</b>	<b>\$ 771,041</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, 2015**

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<u>Revenues:</u>				
Property Taxes	\$ 4,705,137	\$ 4,705,137	\$ 4,757,921	\$ 52,784
Licenses, Permits and Fees	40,000	40,000	80,310	40,310
Intergovernmental Revenues	7,968,551	14,193,567	14,058,900	(134,667)
Charges for Services	-	-	270,565	270,565
Miscellaneous Revenues	16,432	16,425	23,115	6,690
Total Revenues	<u>12,730,120</u>	<u>18,955,129</u>	<u>19,190,811</u>	<u>235,682</u>
<u>Expenditures:</u>				
Current:				
Highways and Streets	13,887,211	20,442,211	18,866,846	1,575,365
Total Expenditures	<u>13,887,211</u>	<u>20,442,211</u>	<u>18,866,846</u>	<u>1,575,365</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,157,091)</u>	<u>(1,487,082)</u>	<u>323,965</u>	<u>1,811,048</u>
<u>Other Financing Sources (Uses):</u>				
Sale of Property	20,000	20,000	1,010	(18,990)
Transfers Out	-	-	-	-
Total Other Financing Sources and (Uses)	<u>20,000</u>	<u>20,000</u>	<u>1,010</u>	<u>(18,990)</u>
Net change in fund balances	<u>(1,137,091)</u>	<u>(1,467,082)</u>	<u>324,975</u>	<u>1,792,057</u>
Fund Balance - Beginning	<u>3,348,382</u>	<u>3,348,382</u>	<u>3,348,382</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 2,211,291</u>	<u>\$ 1,881,300</u>	<u>\$ 3,673,357</u>	<u>\$ 1,792,057</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, 2015**

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<u>Revenues:</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	62,863	62,862	(1)
Miscellaneous Revenues	-	-	-	-
Total Revenues	-	62,863	62,862	(1)
<u>Expenditures:</u>				
Current:				
Highways and Streets	-	-	-	-
Total Expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	62,863	62,862	(1)
<u>Other Financing Sources (Uses):</u>				
Transfers Out	-	(62,862)	(62,862)	-
Total Other Financing Sources and (Uses)	-	(62,862)	(62,862)	-
Net change in fund balances	-	1	-	(1)
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	\$ -	\$ 1	\$ -	\$ (1)

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, 2015**

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<u>Revenues:</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-	-
Charges for Services	-	-	-	-
Miscellaneous Revenues	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<u>Expenditures:</u>				
Current:				
Highways and Streets	-	102,033	102,033	-
<b>Total Expenditures</b>	<b>-</b>	<b>102,033</b>	<b>102,033</b>	<b>-</b>
Excess (deficiency) of revenues over (under) expenditures	-	(102,033)	(102,033)	-
<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>
 Net change in fund balances	 -	 (102,033)	 (102,033)	 -
Fund Balance - Beginning	-	102,033	102,033	-
<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**  
**2013 Flood Emergency Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Fiscal Year Ended December 31, 2015**

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<u>Revenues:</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	105	105	-
Charges for Services	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Total Revenues	-	105	105	-
<u>Expenditures:</u>				
Current:				
Highways and Streets	-	-	-	-
Total Expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	105	105	-
<u>Other Financing Sources (Uses):</u>				
Transfers In	-	-	-	-
Transfers Out	-	(105)	(105)	-
Total Other Financing Sources and (Uses)	-	(105)	(105)	-
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**  
**2011 Flood Recovery Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Fiscal Year Ended December 31, 2015**

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<u>Revenues:</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	83,073	83,073	-
Miscellaneous Revenues	-	9	9	-
Total Revenues	-	83,083	83,083	-
<u>Expenditures:</u>				
Current:				
Highways and Streets	-	194,150	194,449	(299)
Total Expenditures	-	194,150	194,449	(299)
Excess (deficiency) of revenues over (under) expenditures	-	(111,067)	(111,366)	(299)
<u>Other Financing Sources (Uses):</u>				
Transfers In	-	804,465	804,765	300
Total Other Financing Sources and (Uses)	-	804,465	804,765	300
Net change in fund balances	-	693,398	693,398	-
Fund Balance - Beginning	-	(693,398)	(693,398)	-
Fund Balance - Ending	\$ -	\$ -	\$ -	\$ -

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, 2015**

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<u>Revenues:</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	4,515,419	4,515,419	-
Miscellaneous Revenues	-	5,141	5,141	-
<b>Total Revenues</b>	<b>-</b>	<b>4,520,560</b>	<b>4,520,560</b>	<b>-</b>
<u>Expenditures:</u>				
Current:				
Conservation & Economic Development	-	3,331,631	3,335,380	(3,750)
<b>Total Expenditures</b>	<b>-</b>	<b>3,331,631</b>	<b>3,335,380</b>	<b>(3,750)</b>
Excess (deficiency) of revenues over (under) expenditures	-	1,188,929	1,185,179	(3,750)
<u>Other Financing Sources (Uses):</u>				
Transfers In	-	533,015	533,015	-
Transfers Out	-	-	-	-
<b>Total Other Financing Sources and (Uses)</b>	<b>-</b>	<b>533,015</b>	<b>533,015</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>-</b>	<b>1,721,944</b>	<b>1,718,195</b>	<b>(3,750)</b>
Fund Balance - Beginning	-	(1,721,944)	(1,721,944)	-
<b>Fund Balance - Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (3,750)</b>	<b>\$ (3,750)</b>

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



**CASS COUNTY GOVERNMENT**  
**Proprietary Funds**  
**Statement of Net Position**  
**December 31, 2015**

	Governmental Activities
	Internal Service Funds
<u>ASSETS</u>	
Current Assets:	
Cash and Cash Equivalents	\$ 3,461,218
Accounts Receivable	291
Prepaid Items	1,061
Total Current Assets	3,462,570
Noncurrent Assets:	
Capital Assets	377,631
Less: Accumulated Depreciation	(262,105)
Total Noncurrent Assets	115,526
Total Assets	\$ 3,578,096
<u>LIABILITIES</u>	
<u>Current Liabilities</u>	
Accounts Payable	\$ 12,346
Premium Deposits	439,863
IBNR Claims	335,088
Total Liabilities	\$ 787,297
<u>Net Position</u>	
Net Investment in Capital Assets	\$ 115,526
Unrestricted	2,675,273
Total Net Position	\$ 2,790,798

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, 2015**

	Governmental Activities
	Internal Service Funds
<u>Operating Revenues:</u>	
Premiums	\$ 4,965,457
Charges for Services	278,140
Miscellaneous	77,362
Total Operating Revenues	5,320,959
<u>Operating Expenses:</u>	
Premiums	775,570
Medical Services	10,398
Telephone Service	225,512
Administrative Fees	316,992
Collision Repair/Replacement	21,882
Benefit Payments	2,889,133
IBNR Claims	335,088
Depreciation Expense	35,460
Total Operating Expenses	4,610,035
Operating Income	710,924
<u>Nonoperating Revenues (Expenses):</u>	
Interest Income	7,088
Gain on Disposal of Capital Assets	(2,788)
Total Nonoperating Revenues (Expenses)	4,300
Change in Net Position	715,224
Total Net Position Beginning	2,075,574
Total Net Position Ending	\$ 2,790,799

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, 2015**

	Governmental Activities
	Internal Service Funds
<u>Cash Flows From Operating Activities:</u>	
Receipts from customers	\$ 5,245,577
Payments to suppliers	(1,347,612)
Claims paid	(3,250,054)
Other receipts	77,362
	725,274
Net cash provided by operating activities	
<u>Cash Flows From Capital and Related Financing Activities:</u>	
Purchase of capital assets	(86,722)
Proceeds on Sale of Capital Assets	500
	(86,222)
Net Cash Used in Capital and Related Financing Activities	
<u>Cash Flows From Investing Activities:</u>	
Interest income	7,088
	7,088
Net Increase in cash and cash equivalents	646,140
Cash and cash equivalents - beginning of the year	2,815,078
	3,461,218
	3,461,218
<u>Reconciliation of Operating Income to net cash provided by operating activities:</u>	
Operating income	710,924
Adjustments to reconcile operating income to net cash flows from operating activities:	
Depreciation	35,460
Changes in assets and liabilities:	
(Increase) decrease in accounts receivable	3,041
Increase (decrease) in accounts payable	2,742
Increase (decrease) in premium deposit funds	28,942
Increase (decrease) in IBNR claims	(54,774)
	(74,633)
Net cash provided by operating activities	\$ 725,274
 <b>Schedule of non-cash capital and related financing activities:</b>	
Disposal of Capital Assets	\$ (3,288)

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

**CASS COUNTY GOVERNMENT**  
**Statement of Fiduciary Assets and Liabilities**  
**Fiduciary Funds**  
**December 31, 2015**

	<u>Agency Funds</u>
<b><u>ASSETS</u></b>	
Cash and cash equivalents	\$ 59,768,946
Accounts Receivable	-
Total Assets	<b>\$ 59,768,946</b>
<b><u>LIABILITIES</u></b>	
Accounts Payable	332,935
Due to Component Units	27,812
Deposits	59,408,199
Total Liabilities	<b>\$ 59,768,946</b>

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, 2015**

	Southeast Cass WRD	North Cass WRD	Maple River WRD
<u>Assets:</u>			
Cash and Cash Equivalents	\$ 11,528,096	\$ 1,040,113	\$ 8,875,361
Receivables:			
Accounts Receivable	-	-	-
Delinquent Tax	55,005	2,615	8,507
Due From Other Governments	2,943,407	55,385	4,242
Special Assessments	3,880	-	74
Due From Primary Government	19,914	1,415	6,297
Inventory	-	-	-
Prepaid Items	-	-	-
Long-Term Receivables:			
Uncertified Special Assessments Receivable	2,334,526	40,967	3,083,137
Capital Assets Not Being Depreciated:			
Land	69,064,593	1,240,454	2,627,168
Construction in Progress	12,265,780	172,058	7,684,695
Capital Assets (Net of Accumulated Depreciation)			
Buildings	-	-	-
Equipment	19,000	-	-
Infrastructure	74,815,696	4,226,075	12,500,244
Total Assets	<u>173,049,896</u>	<u>6,779,081</u>	<u>34,789,724</u>
<u>Deferred Outflows of Resources:</u>			
Differences Between Expected & Actual Experience	3,304	441	1,101
Pension Contributions Made Subsequent to Measurement Date	8,455	1,127	2,818
Total Deferred Outflows of Resources	<u>11,759</u>	<u>1,568</u>	<u>3,920</u>
<u>Liabilities:</u>			
Accounts Payable	1,384,872	90,664	159,874
Benefits Payable	26,906	3,747	7,889
Retainages Payable	494,323	5,274	111,981
Interest Payable	25,126	2,381	113,676
Noncurrent Liabilities:			
Due within one year	1,621,867	165,015	169,801
Due in more than one year	5,862,268	606,714	11,929,858
Net Pension Liability	92,018	12,269	30,673
Total Liabilities	<u>9,507,379</u>	<u>886,065</u>	<u>12,523,752</u>
<u>Deferred Inflows of Resources:</u>			
Property Taxes Levied for Subsequent Year	-	-	-
Deferred Inflows of Resources Related to Pensions	10,278	1,370	3,426
Total Deferred Inflows of Resources	<u>10,278</u>	<u>1,370</u>	<u>3,426</u>
<u>Net Position</u>			
Net Investment in Capital Assets	148,696,691	4,868,958	10,717,701
Restricted For:			
Conservation of Natural Resources	5,748,881	909,675	526,141
Debt Service	1,257,205	45,285	3,908,011
Capital Projects	1,845,243	-	6,597,967
Unrestricted	5,995,978	69,296	516,648
Total Net Position	<u>\$ 163,543,997</u>	<u>\$ 5,893,214</u>	<u>\$ 22,266,467</u>

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

Rush River WRD	Weed Control	Vector Control	Totals
\$ 1,687,070	\$ 393,878	\$ 204,291	\$ 23,728,809
-	3,029	11,479	14,509
1,296	3,059	4,560	75,042
1,645	-	-	3,004,679
973	-	-	4,927
186	-	-	27,812
-	-	91,251	91,251
-	970	6,117	7,087
2,574,621	-	-	8,033,251
2,921,017	-	-	75,853,232
187,809	-	-	20,310,342
-	17,243	-	17,243
-	18,316	255,322	292,638
7,698,796	-	-	99,240,811
<u>15,073,413</u>	<u>436,494</u>	<u>573,020</u>	<u>230,701,628</u>
661	1,426	2,770	9,702
<u>1,691</u>	<u>2,846</u>	<u>5,574</u>	<u>22,510</u>
<u>2,352</u>	<u>4,271</u>	<u>8,343</u>	<u>32,212</u>
19,536	281	2,754	1,657,982
9,887	-	-	48,429
6,776	-	-	618,354
17,752	-	-	158,935
370,828	4,623	21,309	2,353,443
3,399,108	-	-	21,797,948
18,404	49,142	95,464	297,971
<u>3,842,291</u>	<u>54,047</u>	<u>119,527</u>	<u>26,933,062</u>
-	133,529	167,749	301,278
<u>2,056</u>	<u>7,294</u>	<u>14,169</u>	<u>38,593</u>
<u>2,056</u>	<u>140,822</u>	<u>181,918</u>	<u>339,871</u>
7,040,838	35,559	255,322	171,615,069
405,613	-	-	7,590,310
3,184,067	-	-	8,394,568
544,685	-	-	8,987,895
56,215	210,337	24,596	6,873,071
<u>\$ 11,231,418</u>	<u>\$ 245,895</u>	<u>\$ 279,918</u>	<u>\$ 203,460,909</u>

**CASS COUNTY GOVERNMENT**  
**Statement of Activities**  
**Component Units**  
**For the Year Ended December 31, 2015**

<u>Functions/Programs</u>	Program Revenues			Capital Grants and Contributions
	Expenses	Charges for Services	Operating Grants and Contributions	
<b>Component units:</b>				
Southeast Cass Water Resource District	\$ 13,441,309	\$ -	\$ 13,252,561	\$ 48,931,274
Maple River Water Resource District	1,249,073	-	6,340,631	1,656,909
North Cass Water Resource District	349,057	-	113,838	3,517
Rush River Water Resource District	673,779	-	1,232,892	130,719
Noxious weed	443,625	11,498	50,033	-
Vector control	968,187	427,045	-	-
Total component units	\$ 17,125,030	\$ 438,543	\$ 20,989,955	\$ 50,722,419

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

Total general revenues

Changes in net position

Net position - January 1 as previously stated

Cumulative Effect of Change in Accounting Principal

Net Position - January 1 as restated

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>
\$ 48,742,526	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,742,526
-	-	6,748,466	-	-	-	6,748,466
-	(231,702)	-	-	-	-	(231,702)
-	-	-	689,832	-	-	689,832
-	-	-	-	(382,095)	-	(382,095)
-	-	-	-	-	(541,142)	(541,142)
<u>\$ 48,742,526</u>	<u>\$ (231,702)</u>	<u>\$ 6,748,466</u>	<u>\$ 689,832</u>	<u>\$ (382,095)</u>	<u>\$ (541,142)</u>	<u>\$ 55,025,886</u>
\$ 5,587,332	\$ 576,737	\$ 1,256,652	\$ 334,804	\$ 366,215	\$ 584,951	\$ 8,706,690
175,412	2,615	21,190	8,093	16,208	41,024	264,543
14,363	2,001	4,891	2,545	1,058	491	25,349
440,399	209	19,343	2,436	46	11,656	474,089
<u>\$ 6,217,505</u>	<u>\$ 581,562</u>	<u>\$ 1,302,076</u>	<u>\$ 347,878</u>	<u>\$ 383,527</u>	<u>\$ 638,122</u>	<u>\$ 9,470,671</u>
\$ 54,960,032	\$ 349,860	\$ 8,050,542	\$ 1,037,711	\$ 1,432	\$ 96,980	\$ 64,496,557
108,675,835	5,555,603	14,246,549	10,216,048	297,274	285,541	139,276,855
(91,869)	(12,249)	(30,623)	(22,340)	(52,810)	(102,604)	(312,495)
\$ 108,583,966	\$ 5,543,354	\$ 14,215,925	\$ 10,193,709	\$ 244,464	\$ 182,938	\$ 138,964,355
<u>\$ 163,543,997</u>	<u>\$ 5,893,214</u>	<u>\$ 22,266,467</u>	<u>\$ 11,231,419</u>	<u>\$ 245,895</u>	<u>\$ 279,918</u>	<u>\$ 203,460,909</u>

**CASS COUNTY GOVERNMENT  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2015**

**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, 2015, which is the most current audited information available:

Total Assets	\$ 7,770,996
Total Liabilities	104,554
Total Net Position	<u>7,666,442</u>
Revenues	2,423,290
Expenses	<u>2,582,765</u>
Change in Net Position	<u>\$ (159,475)</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. The joint powers agreement was amended effective January 1, 2015 which Fargo and West Fargo agreed to end their existing 9-1-1 emergency service communications systems fees as of December 31, 2014. 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 – 0%  
City of Moorhead – 18.2%  
Cass County – 71.8%  
Clay County – 10%  
City of West Fargo – 0%

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.

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.
- **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, 2015.

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, 2015, are recorded as prepaid items. Prepaid items are accounted for using the consumption method. 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, 2015.

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 Outflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expenditure) until then. See additional information regarding this item in Note 11 to the financial statements.

S. 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 multiple items 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. The County also reports deferred inflows of resources related to pensions. See additional information regarding this item in Note 11 to the financial statements.

T. 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	2015	2014
Balance January 1	\$ 375,900	\$ 331,467
Incurred Claims Including IBNR's and Changes in Estimates	2,516,514	2,629,754
Less Claims Payments	2,571,288	2,585,321
Balance December 31	\$ 321,126	\$ 375,900

Employee Dental	2015	2014
Balance January 1	\$ 13,962	\$ 15,885
Incurred Claims Including IBNR's and Changes in Estimates	317,846	270,663
Less Claims Payments	317,846	272,586
Balance December 31	\$ 13,962	\$ 13,962

U. 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.

V. Pension

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the North Dakota Public Employees Retirement System (NDPERS) and additions to/deductions from NDPERS' fiduciary net position have been determined on the same basis as they are reported by NDPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

W. 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 resolutions passed by the board of county commissioners. 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.

## X. 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.

#### Y. 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 2015 expenditures exceed appropriations in the following funds:

Special Revenue Funds:

Sheriff Asset Forfeiture	\$ 82,984
JAIBG Fund	448
Jail Commissary	5,345
Valley Water Rescue	2,420
Flood Mitigation	3,749
911 Service	822
2011 Flood Recovery	299
24/7 Sobriety Program	19,964

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

**NOTE 3: DEPOSITS**

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, 2015, the County's carrying amount of deposits was \$114,461,182 and the bank balance was \$114,740,296. Of the bank

balances, \$4,360,529 was covered by federal depository insurance. Of the remaining bank balances, \$110,354,084 was collateralized with securities held by the pledging financial institution's agent in the government's name. Additionally, bank balances totaling \$25,683 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, 2015, 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, 2015, 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 the 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, 2015 is as follows:

Receivable Fund	Payable Fund	Amount
Emergency	Flood Mitigation	3,750
General	911 Fund	252,170
Total		255,920

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, 2015:

<b>Transfers In</b>	<b>Transfers Out</b>	<b>Amount</b>
2011 Flood Recovery	2009 Flood Recovery	62,862
911 Service	General Fund	40,000
2011 Flood Recovery	2013 Flood Recovery	105
2011 Flood Recovery	Emergency & Flood Mitigation	741,798
Flood Mitigation	Emergency & Flood Mitigation	533,015
General Fund	St. Attorney Asset Forfeiture	41,350
Flood Control Sales Tax	Flood Control Loan Fund	161
<b>Total Transfers</b>		<b>1,419,290</b>

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, 2015:

**Primary Government Capital Assets**

	Balance 1/1/2015	Increases	Decreases	Balance 12/31/2015
Capital Assets, not being depreciated:				
Land	\$ 41,949,738	\$ 2,684,236	\$ -	\$ 44,633,974
Construction in Progress	-	-	-	-
<b>Total Capital Assets not being depreciated</b>	<b>\$ 41,949,738</b>	<b>\$ 2,684,236</b>	<b>\$ -</b>	<b>\$ 44,633,974</b>
Capital Assets, being depreciated:				
Buildings	\$ 50,503,116	\$ 1,211,405	\$ -	\$ 51,714,521
Improvements other than buildings	3,368,611	-	-	3,368,611
Machinery and Equipment	10,441,625	1,274,068	1,098,519	10,617,174
Infrastructure	125,345,303	-	-	125,345,303
<b>Total Capital Assets, being depreciated</b>	<b>\$ 189,658,654</b>	<b>\$ 2,485,473</b>	<b>\$ 1,098,519</b>	<b>\$ 191,045,608</b>
Less accumulated depreciation for:				
Buildings	\$ 13,678,284	\$ 963,502	\$ -	\$ 14,641,786
Improvements other than buildings	1,057,889	79,462	-	1,137,351
Machinery and Equipment	7,569,816	867,919	969,876	7,467,860
Infrastructure	64,420,042	2,248,977	-	66,669,019
<b>Total Accumulated Depreciation</b>	<b>\$ 86,726,031</b>	<b>\$ 4,159,861</b>	<b>\$ 969,876</b>	<b>\$ 89,916,016</b>
<b>Net Capital Assets, being Depreciated</b>	<b>\$ 102,932,624</b>	<b>\$ (1,674,388)</b>	<b>\$ 128,643</b>	<b>\$ 101,129,592</b>
<b>Net Governmental Activities Capital Assets</b>	<b>\$ 144,882,361</b>	<b>\$ 1,009,848</b>	<b>\$ 128,643</b>	<b>\$ 145,763,567</b>

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

<u>Governmental Activities:</u>	
General Government	\$ 463,090
Public Safety	851,837
Highways and Streets	2,716,479
Relief and Charities	80,549
Culture and Recreation	11,442
Conservation and Econ. Development	1,005
<b>Total Depreciation Expense - Governmental Activities</b>	<b>\$ 4,124,402</b>
Depreciation of Internal Service Funds	35,460
<b>Total Depreciation Expense</b>	<b>\$ 4,159,861</b>

### Component Units

During the year ended December 31, 2015, the following changes occurred in the capital assets of:

<b>Southeast Cass Water Resource District</b>					
	<b>Balance</b>				<b>Balance</b>
	<b>1/1/2015</b>	<b>Increases</b>	<b>Decreases</b>	<b>Transfers</b>	<b>12/31/2015</b>
<b>Governmental Activities:</b>					
Capital Assets not being depreciated:					
Land	\$ 22,429,144	\$ 46,635,449	\$ -	\$ -	\$ 69,064,593
Construction in Progress	6,728,017	6,725,238	800	(1,186,675)	12,265,780
<b>Total Capital Assets Not Being Depreciated</b>	<b>\$ 29,157,161</b>	<b>\$ 53,360,687</b>	<b>\$ 800</b>	<b>\$ (1,186,675)</b>	<b>\$ 81,330,373</b>
Facilities	\$ 71,725,211	\$ -	\$ -	\$ -	\$ 71,725,211
Projects	33,410,412	-	-	1,186,675	34,597,087
Equipment	60,000	-	-	-	60,000
<b>Total Capital Assets, Being Depreciated</b>	<b>\$ 105,195,623</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,186,675</b>	<b>\$ 106,382,298</b>
Less Accumulated Depreciation for:					
Facilities	\$ 24,302,427	\$ 1,434,504	\$ -	\$ -	\$ 25,736,931
Projects	5,077,728	691,942	-	-	5,769,670
Equipment	40,000	1,000	-	-	41,000
<b>Total Accumulated Depreciation</b>	<b>\$ 29,420,155</b>	<b>\$ 2,127,446</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 31,547,601</b>
<b>Total Capital Assets Being Depreciated, Net</b>	<b>\$ 75,775,468</b>	<b>\$ (2,127,446)</b>	<b>\$ -</b>	<b>\$ 1,186,675</b>	<b>\$ 74,834,697</b>
<b>Governmental Activities Capital Assets, Net</b>	<b>\$ 104,932,629</b>	<b>\$ 51,233,241</b>	<b>\$ 800</b>	<b>\$ -</b>	<b>\$ 156,165,069</b>

<b>Maple River Water Resource District</b>				
	Balance 1/1/2015	Increases	Transfers	Balance 12/31/2015
<b>Governmental Activities:</b>				
Capital Assets not being depreciated:				
Land	\$ 2,625,232	\$ 1,935	\$ -	\$ 2,627,167
Construction in Progress	3,882,775	7,079,817	(3,277,898)	7,684,693
<b>Total Capital Assets Not Being Depreciated</b>	<b>\$ 6,508,007</b>	<b>\$ 7,081,752</b>	<b>\$ (3,277,898)</b>	<b>\$ 10,311,860</b>
Capital Assets Being Depreciated:				
Facilities	\$ 10,550,637	\$ -	\$ 3,015,594	\$ 13,566,231
Projects	7,177,920	-	262,304	7,440,224
<b>Total Capital Assets, Being Depreciated</b>	<b>\$ 17,728,557</b>	<b>\$ -</b>	<b>\$ 3,277,898</b>	<b>\$ 21,006,455</b>
Less Accumulated Depreciation for:				
Facilities	\$ 7,243,476	\$ 247,325	\$ -	\$ 7,490,800
Projects	869,388	146,022	-	1,015,410
<b>Total Accumulated Depreciation</b>	<b>\$ 8,112,864</b>	<b>\$ 393,347</b>	<b>\$ -</b>	<b>\$ 8,506,211</b>
<b>Total Capital Assets Being Depreciated, Net</b>	<b>\$ 9,615,693</b>	<b>\$ (393,347)</b>	<b>\$ 3,277,898</b>	<b>\$ 12,500,245</b>
<b>Governmental Activities Capital Assets, Net</b>	<b>\$ 16,123,700</b>	<b>\$ 6,688,405</b>	<b>\$ -</b>	<b>\$ 22,812,106</b>

<b>North Cass Water Resource District</b>				
	Balance 1/1/2015	Increases	Transfers	Balance 12/31/2015
<b>Governmental Activities:</b>				
Capital Assets not being depreciated:				
Land	\$ 1,228,254	\$ 12,200	\$ -	\$ 1,240,454
Construction in Progress	21,065	150,993	-	172,058
<b>Total Capital Assets Not Being Depreciated</b>	<b>1,249,319</b>	<b>163,193</b>	<b>-</b>	<b>1,412,512</b>
Capital Assets Being Depreciated:				
Facilities	\$ 3,768,900	\$ -	\$ -	\$ 3,768,900
Projects	3,943,777	-	-	3,943,777
<b>Total Capital Assets, Being Depreciated</b>	<b>\$ 7,712,677</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,712,677</b>
Less Accumulated Depreciation for:				
Facilities	\$ 2,552,540	\$ 75,378	\$ -	\$ 2,627,918
Projects	779,808	78,876	-	858,684
<b>Total Accumulated Depreciation</b>	<b>\$ 3,332,348</b>	<b>\$ 154,254</b>	<b>\$ -</b>	<b>\$ 3,486,602</b>
<b>Total Capital Assets Being Depreciated, Net</b>	<b>\$ 4,380,328</b>	<b>\$ (154,254)</b>	<b>\$ -</b>	<b>\$ 4,226,075</b>
<b>Governmental Activities Capital Assets, Net</b>	<b>\$ 5,629,647</b>	<b>\$ 8,939</b>	<b>\$ -</b>	<b>\$ 5,638,587</b>

<b>Rush River Water Resource District</b>				
	Balance 1/1/2015	Increases	Transfers	Balance 12/31/2015
<b>Governmental Activities:</b>				
Capital Assets not being depreciated:				
Land	\$ 2,869,537	\$ 51,480	\$ -	\$ 2,921,017
Construction in Progress	494,455	270,347	(576,992)	187,810
<b>Total Capital Assets Not Being Depreciated</b>	<b>3,363,992</b>	<b>321,827</b>	<b>(576,992)</b>	<b>3,108,827</b>
Capital Assets Being Depreciated:				
Facilities	\$ 25,577,370	\$ -	\$ -	\$ 25,577,370
Projects	449,400	-	576,992	1,026,392
<b>Total Capital Assets, Being Depreciated</b>	<b>\$ 26,026,770</b>	<b>\$ -</b>	<b>\$ 576,992</b>	<b>\$ 26,603,762</b>
Less Accumulated Depreciation for:				
Facilities	\$ 18,445,616	\$ 337,547	\$ -	\$ 18,783,163
Projects	103,480	18,323	-	121,803
<b>Total Accumulated Depreciation</b>	<b>\$ 18,549,096</b>	<b>\$ 355,870</b>	<b>\$ -</b>	<b>\$ 18,904,966</b>
<b>Total Capital Assets Being Depreciated, Net</b>	<b>\$ 7,477,673</b>	<b>\$ (355,870)</b>	<b>\$ 576,992</b>	<b>\$ 7,698,796</b>
<b>Governmental Activities Capital Assets, Net</b>	<b>\$ 10,841,665</b>	<b>\$ (34,043)</b>	<b>\$ -</b>	<b>\$ 10,807,623</b>

<b>Noxious Weed Control</b>				
	Balance 1/1/2015	Increases	Decreases	Balance 12/31/2015
<b>Governmental Activities:</b>				
Capital Assets, Being Depreciated:				
Buildings	\$ 41,054	\$ -	\$ -	\$ 41,054
Machinery & Equipment	75,038	15,225	11,709	78,554
<b>Total Capital Assets, Being Depreciated</b>	<b>\$ 116,092</b>	<b>\$ 15,225</b>	<b>\$ 11,709</b>	<b>\$ 119,608</b>
Less Accumulated Depreciation:				
Buildings	\$ 22,990	\$ 821	\$ -	\$ 23,811
Machinery & Equipment	61,206	10,742	11,709	60,239
<b>Total Accumulated Depreciation</b>	<b>\$ 84,195</b>	<b>\$ 11,563</b>	<b>\$ 11,709</b>	<b>\$ 84,050</b>
<b>Total Capital Assets Net of Depreciation</b>	<b>\$ 31,897</b>	<b>\$ 3,662</b>	<b>\$ 23,418</b>	<b>\$ 35,559</b>
<b>Vector Control</b>				
	Balance 1/1/2015	Increases	Decreases	Balance 12/31/2015
<b>Governmental Activities:</b>				
Capital Assets, Being Depreciated:				
Machinery & Equipment	\$ 456,972	\$ 195,415	\$ 49,955	\$ 602,432
Less Accumulated Depreciation				
Machinery & Equipment	328,159	63,205	44,255	347,110
<b>Total Capital Assets Net of Depreciation</b>	<b>\$ 128,813</b>	<b>\$ 132,210</b>	<b>\$ 5,700</b>	<b>\$ 255,322</b>

**NOTE 8: LONG-TERM LIABILITIES**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, 2015, the County had funds of \$54,060 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, 2015, 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%.	\$ 125,000
\$365,000 Refunding Improvement Bonds of 2007 due in annual installments of \$25,000 through 2022 with interest at 4.20% to 4.45%.	175,000
\$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>8,024</u>
Total Special Assessment Bonds	<u>\$ 308,024</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
2016	\$ 58,024	\$ 12,321
2017	50,000	9,875
2018	50,000	7,725
2019	50,000	5,544
2020	50,000	3,331
2021-2022	50,000	2,225
Total	<u>\$ 308,024</u>	<u>\$ 41,021</u>

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, 2015, 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 3.05 to 4.7%.	<u>\$5,440,000</u>
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<b>General Obligation Bonds</b>		
Year Ending December 31	Principal	Interest
2016	\$ 725,000	\$ 205,361
2017	735,000	182,178
2018	755,000	156,083
2019	775,000	126,228
2020	795,000	93,248
2021-2022	1,655,000	77,558
<b>Total</b>	<b>\$ 5,440,000</b>	<b>\$ 840,654</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 \$4,939,800 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, 2015, the following changes occurred in liabilities reported in noncurrent liabilities.

	Balance 1/1/15	Additions	Reductions	Balance 12/31/15	Due Within One Year
Special Assessment Bonds	\$ 365,630	\$ -	\$ (57,606)	\$ 308,024	\$ 58,024
Less Deferred:					
Bond Discount	\$ 4,902	\$ -	\$ (745)	\$ 4,157	\$ 745
Total Deferred	\$ 4,902	\$ -	\$ (745)	\$ 4,157	\$ 745
Total Special Assessment Bonds	\$ 360,728	\$ -	\$ (56,861)	\$ 303,867	\$ 57,279
General Obligation Bonds	\$ 6,150,000	\$ -	\$ (710,000)	\$ 5,440,000	\$ 725,000
Less Deferred:					
Bond Discount	\$ 44,357	\$ -	\$ (5,914)	\$ 38,443	\$ 5,914
Total Deferred	\$ 44,357	\$ -	\$ (5,914)	\$ 38,443	\$ 5,914
Total General Obligation Bonds	\$ 6,105,643	\$ -	\$ (704,086)	\$ 5,401,557	\$ 719,086
Loan Payable	\$ 45,060,200	\$ 4,939,800	\$ -	\$ 50,000,000	\$ -
Net Pension Liability	15,310,961	435,565		15,746,526	
Compensated Absences	1,658,729	1,802,648	(1,752,619)	1,708,758	1,708,758
<b>Total</b>	<b>\$ 68,496,261</b>	<b>\$ 7,178,013</b>	<b>\$ (2,513,565)</b>	<b>\$ 73,160,709</b>	<b>\$ 2,485,125</b>

The County is subject to a statutory limitation by the State of North Dakota for indebtedness payable principally from property taxes. At December 31, 2015, the statutory limit for the County was \$310,424,214. 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, 2015 were \$5,401,557 and \$50,000,000, respectively. The legal debt margin at December 31, 2015 is \$255,022,657. 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.

### Component Units

During the year ended December 31, 2015, the following changes occurred in the long-term liabilities of the Component Units:

<b>Southeast Cass Water Resource District</b>					
	<b>Balance</b>			<b>Balance</b>	<b>Due Within</b>
	<b>1-1-15</b>	<b>Increases</b>	<b>Decreases</b>	<b>12-31-15</b>	<b>One Year</b>
Bonds Payable	\$ 4,190,000	\$ 3,995,000	\$ (1,490,000)	\$ 6,695,000	\$ 1,560,000
Less Deferred Amounts:					
Bond Discount	44,460	49,937	(14,956)	79,441	19,712
Bond Issuance Costs	-	(40,760)	1,941	(38,819)	(5,823)
Total Bonds Payable	\$ 4,145,540	\$ 3,985,823	\$ (1,476,985)	\$ 6,654,378	\$ 1,546,111
Loans Payable	872,299	-	(58,299)	814,000	60,000
Net Pension Liability	85,238	6,780		92,018	
Compensated Absences	15,280	8,042	(7,564)	15,758	15,758
<b>TOTAL</b>	<b>\$ 5,118,357</b>	<b>\$ 4,000,645</b>	<b>\$ (1,542,848)</b>	<b>\$ 7,576,154</b>	<b>\$ 1,621,869</b>

<b>Maple River Water Resource District</b>					
	<b>Balance</b>			<b>Balance</b>	<b>Due Within</b>
	<b>1-1-15</b>	<b>Increases</b>	<b>Decreases</b>	<b>12-31-15</b>	<b>One Year</b>
Bonds Payable	\$ 3,433,333	\$ 8,955,000	\$ (194,333)	\$ 12,194,000	\$ 161,000
Less Deferred Amounts:					
Bond Discount	47,244	134,325	(6,975)	174,594	11,453
Total Bonds Payable	\$ 3,386,089	\$ 8,820,675	\$ (187,358)	\$ 12,019,406	\$ 149,547
Loan Payable	90,000	-	(15,000)	75,000	15,000
Net Pension Liability	28,413	2,260		30,673	
Compensated Absences	4,366	3,710	(2,823)	5,253	5,253
<b>TOTAL</b>	<b>\$ 3,508,868</b>	<b>\$ 8,826,645</b>	<b>\$ (205,181)</b>	<b>\$ 12,130,332</b>	<b>\$ 169,800</b>

<b>North Cass Water Resource District</b>					
	<b>Balance</b>			<b>Balance</b>	<b>Due Within</b>
	<b>1-1-15</b>	<b>Increases</b>	<b>Decreases</b>	<b>12-31-15</b>	<b>One Year</b>
Bonds Payable	\$ 1,040,000	\$ 240,000	\$ (500,000)	\$ 780,000	\$ 165,000
Less Deferred Amounts:					
Bond Discount	8,643	3,600	(1,871)	10,371	2,083
Total Bonds Payable	\$ 1,031,357	\$ 236,400	\$ (498,129)	\$ 769,629	\$ 162,917
Net Pension Liability	\$ 11,365	\$ 904		\$ 12,269	
Compensated Absences	1,940	1,484	(1,323)	2,101	2,101
<b>TOTAL</b>	<b>\$ 1,044,662</b>	<b>\$ 238,788</b>	<b>\$ (499,452)</b>	<b>\$ 783,999</b>	<b>\$ 165,018</b>



<b>Rush River Water Resource District</b>					
	<b>Balance</b>			<b>Balance</b>	<b>Due Within</b>
	<b>1-1-15</b>	<b>Increases</b>	<b>Decreases</b>	<b>12-31-15</b>	<b>One Year</b>
Bonds Payable	\$ 4,475,000	\$ -	\$ (800,000)	\$ 3,675,000	\$ 325,000
Less Deferred Amounts:					
Bond Discount	63,657	-	(5,441)	58,216	5,441
Total Bonds Payable	\$ 4,411,343	\$ -	\$ (794,559)	\$ 3,616,784	\$ 319,559
Loans Payable	-	150,000	-	150,000	48,117
Net Pension Liability	17,048	1,356		18,404	
Compensated Absences	2,668	2,226	(1,743)	3,151	3,151
<b>TOTAL</b>	<b>\$ 4,431,059</b>	<b>\$ 153,582</b>	<b>\$ (796,302)</b>	<b>\$ 3,788,339</b>	<b>\$ 370,827</b>

<b>Noxious Weed Control District</b>					
	<b>Balance</b>			<b>Balance</b>	<b>Due Within</b>
	<b>1-1-15</b>	<b>Increases</b>	<b>Decreases</b>	<b>12-31-15</b>	<b>One Year</b>
Net Pension Liability	47,783	1,359		49,142	
Compensated Absences	2,229	5,211	(2,817)	4,623	4,623
<b>TOTAL</b>	<b>\$ 50,012</b>	<b>\$ 6,570</b>	<b>\$ (2,817)</b>	<b>\$ 53,765</b>	<b>\$ 4,623</b>

<b>Vector Control District</b>					
	<b>Balance</b>			<b>Balance</b>	<b>Due Within</b>
	<b>1-1-15</b>	<b>Increases</b>	<b>Decreases</b>	<b>12-31-15</b>	<b>One Year</b>
Net Pension Liability	92,824	2,640		95,464	
Compensated Absences	16,890	13,562	(9,144)	21,309	21,309
<b>TOTAL</b>	<b>\$ 109,714</b>	<b>\$ 16,202</b>	<b>\$ (9,144)</b>	<b>\$ 116,773</b>	<b>\$ 21,309</b>

Long-term liabilities of the Water Resource Districts at December 31, 2015, 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 \$405,000 to \$525,000 through 2017; interest at 1.55% to 1.75%.	\$ 930,000
\$780,000 2011 Improvement Bonds, Series A, due in annual installments of \$145,000 through 2017; interest at 1.60% to 1.75%.	290,000
\$910,000 2013 Refunding Improvement Bonds, due in annual installments of \$60,000 to \$250,000 through 2018; with interest at .65% to .85%.	375,000
\$3,995,000 2015 Improvement Bonds, due in annual installments of \$430,000 to \$740,000 through 2021; interest at .50% to 2.00%.	3,995,000
\$1,880,000 2011 Improvement Bonds due in annual installments of \$210,000 to \$235,000 through 2020; interest at 2.7%.	1,105,000
<b>Total Southeast Cass Special Assessment Bonds Payable</b>	<b>\$ 6,695,000</b>

Loans Payable:

\$408,755 State Revolving Loan Fund loan drawdown. Due in annual installments of \$15,000 to \$25,000 through 2031; interest at 2.5%. \$ 360,000

\$214,000 1998 State Revolving Loan Fund Municipal Bond Bank, due in annual installments of \$14,000 to \$15,000 through 2018; interest at 2.5%. 44,000

\$443,299 State Revolving Loan Fund drawdown. Due in annual installments of \$30,000 to \$45,000 through 2026; with interest at 2.5%. 410,000

Total Loans Payable \$ 814,000

Total Southeast Cass Long-term Liabilities (excluding Compensated Absences and Net Pension Liability) \$7,509,000

Maple River Water Resource District:

\$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%. \$3,175,000

\$7,960,000 Improvement Bonds of 2015, Series B, due in annual installments of \$605,000 to \$865,000 through 2030; interest at 3.25% to 4.00%. 7,960,000

\$995,000 Improvement Bonds of 2015, Series A, due in annual installments of \$60,000 to \$85,000 through 2030; interest at 1.50% to 3.50%. 995,000

\$228,000 Improvement Bonds of 2005, due in annual installments of \$16,000 through 2019; interest at 4.9%. 64,000

Total Maple River Special Assessment Bonds Payable \$12,194,000

Loans Payable:

\$225,000 2005 State Bank & Trust Loan, due in annual installments of \$15,000 through 2020; interest at 5.25%. \$ 75,000

Total Maple River Long-Term Liabilities (excluding Compensated Absences and Net Pension Liability) \$12,269,000

Rush River Water Resource District:

\$800,000 2005 Improvement Bonds, due in annual installments of \$10,000 to \$70,000 through 2019; with interest at 4.1% to 4.35%.	\$ 205,000
\$1,825,000 2012 Improvement Bonds, due in annual installments of \$80,000 to \$115,000 through 2032; interest at 1.25% to 3.10%.	1,590,000
\$1,620,000 2013 Improvement Bonds, due in annual installments of \$50,000 to \$75,000 through 2033; interest at .900% to 4.25%.	1,050,000
\$590,000 2014 Improvement Bonds, due in annual installments of \$95,000 to \$100,000 through 2020; interest at .75% to 1.55%.	495,000
\$560,000 2008 Improvement Bonds, due in annual installments of \$40,000 to \$45,000 through 2023; with interest at 4.00% to 4.65%.	<u>\$ 335,000</u>
Total Rush River Special Assessment Bonds Payable	<u>\$3,675,000</u>
Loans Payable:	
\$150,000 2015 Loan Payable, due in annual installments of \$48,117 to \$53,041 through 2018; interest at 2.26%.	<u>\$150,000</u>
Total Rush River Long-Term Liabilities (excluding Compensated Absences and Net Pension Liability)	<u>\$ 3,825,000</u>

North Cass Water Resource District:

\$215,000 2003 Improvement Bonds, due in annual installments of \$15,000 through 2018; with interest at 5.0%.	\$ 45,000
\$240,000 2015 Improvement Bonds, due in annual installments of \$30,000 to \$85,000 through 2021; interest at 1.50% to 2.00%.	240,000
\$1,100,000 2013 Improvement Bonds, due in annual installments of \$120,000 to \$130,000 through 2019; interest at 1.30% to 1.85%.	<u>495,000</u>
Total North Cass Special Assessment Bonds Payable	<u>\$ 780,000</u>

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>	
2016	\$ 1,560,000	\$ 100,466	\$ 65,000	\$ 20,350	
2017	1,520,000	79,985	70,000	18,725	
2018	975,000	62,755	69,000	16,975	
2019	940,000	45,850	55,000	15,250	
2020	960,000	25,223	55,000	13,875	
2021 - 2025	740,000	7,400	305,000	47,875	
2026 - 2030			170,000	13,625	
2031 - 2035	-	-	25,000	625	
<b>Total</b>	<b>\$ 6,695,000</b>	<b>\$ 321,679</b>	<b>\$ 814,000</b>	<b>\$ 147,300</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>	
2016	\$ 161,000	\$ 555,014	\$ 15,000	\$ 3,543	
2017	221,000	429,960	15,000	2,752	
2018	221,000	426,101	15,000	1,965	
2019	221,000	421,879	15,000	1,178	
2020	815,000	407,738	15,000	392	
2021 - 2025	4,485,000	1,621,035			
2026 - 2030	5,355,000	707,755			
2031 - 2035	715,000	48,593			
<b>Total</b>	<b>\$ 12,194,000</b>	<b>\$ 4,618,075</b>	<b>\$ 75,000</b>	<b>\$ 9,830</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>	
2016	\$ 165,000	\$ 12,908	
2017	165,000	10,148	
2018	170,000	7,011	
2019	160,000	3,827	
2020	35,000	2,050	
2021-2025	85,000	850	
<b>Total</b>	<b>\$ 780,000</b>	<b>\$ 36,794</b>	

Rush River Water Resource Districts Bonds Payable:

Year Ending December 31	GOVERNMENTAL ACTIVITIES			
	Spec. Assess. Bonds Payable		Loans Payable	
	Principal	Interest	Principal	Interest
2016	\$ 325,000	\$ 103,174	\$ 48,117	\$ 3,060
2017	335,000	95,980	48,842	1,770
2018	340,000	88,075	53,041	603
2019	280,000	80,855		
2020	275,000	74,377		
2021 - 2025	850,000	287,713		
2026 - 2030	825,000	155,598		
2031 - 2035	445,000	21,290		
Total	\$ 3,675,000	\$ 907,062	\$ 150,000	\$ 5,433

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, 2015, there were 38 series of Industrial Revenue Bonds outstanding with an aggregate principal amount payable of \$256,886,200.

**NOTE 10: CHANGE IN ACCOUNTING PRINCIPLE**

Net position as of January 1, 2015, has been restated as follows for the implementation of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, as amended by GASB Statement No. 71, *Pension Transition for Contributions made Subsequent to the Measurement Date*.

The result of implementing GASB 68 resulted in a reduction to beginning net position.

### Primary Government:

<b>Governmental Activities</b>	<b>Amounts</b>
Beginning Net Position, as previously reported	\$ 149,954,392
Adjustments to restate January 1, 2015 Net Position:	
Net Pension Liability	(15,310,961)
Deferred Outflows of Resources Related to Pensions	1,392,892
Deferred Inflows of Resources Related to Pensions	(2,988,762)
Net Position January 1, as restated	\$ 133,047,561

### Component Units:

#### Southeast Cass Water Resource District

<b>Governmental Activities</b>	<b>Amounts</b>
Beginning Net Position, as previously reported	\$ 108,675,835
Adjustments to restate January 1, 2015 Net Position:	
Net Pension Liability	(85,238)
Deferred Outflows of Resources Related to Pensions	10,007
Deferred Inflows of Resources Related to Pensions	(16,639)
Net Position January 1, as restated	\$ 108,583,966

#### Maple River Water Resource District

<b>Governmental Activities</b>	<b>Amounts</b>
Beginning Net Position, as previously reported	\$ 14,246,549
Adjustments to restate January 1, 2015 Net Position:	
Net Pension Liability	(28,413)
Deferred Outflows of Resources Related to Pensions	3,336
Deferred Inflows of Resources Related to Pensions	(5,546)
Net Position January 1, as restated	\$ 14,215,926

#### North Cass Water Resource District

<b>Governmental Activities</b>	<b>Amounts</b>
Beginning Net Position, as previously reported	\$ 5,555,603
Adjustments to restate January 1, 2015 Net Position:	
Net Pension Liability	(11,365)
Deferred Outflows of Resources Related to Pensions	1,334
Deferred Inflows of Resources Related to Pensions	(2,218)
Net Position January 1, as restated	\$ 5,543,354

#### Rush River Cass Water Resource District

<b>Governmental Activities</b>	<b>Amounts</b>
Beginning Net Position, as previously reported	\$ 10,216,048
Adjustments to restate January 1, 2015 Net Position:	
Bond Discount	(3,966)
Net Pension Liability	(17,048)
Deferred Outflows of Resources Related to Pensions	2,001
Deferred Inflows of Resources Related to Pensions	(3,328)
Net Position January 1, as restated	\$ 10,193,709

**Noxious Weed Control District**

<b>Governmental Activities</b>	<b>Amounts</b>
Beginning Net Position, as previously reported	\$ 297,274
Adjustments to restate January 1, 2015 Net Position:	
Net Pension Liability	(47,783)
Deferred Outflows of Resources Related to Pensions	4,300
Deferred Inflows of Resources Related to Pensions	(9,327)
Net Position January 1, as restated	\$ 244,464

**Vector Control District**

<b>Governmental Activities</b>	<b>Amounts</b>
Beginning Net Position, as previously reported	\$ 285,541
Adjustments to restate January 1, 2015 Net Position:	
Net Pension Liability	(92,824)
Deferred Outflows of Resources Related to Pensions	8,340
Deferred Inflows of Resources Related to Pensions	(18,120)
Net Position January 1, as restated	\$ 182,938

**NOTE 11: PENSION PLANS****General Information about the NDPERS Pension Plan****North Dakota Public Employees Retirement System (Main System)**

The following brief description of NDPERS is provided for general information purposes only. Participants should refer to NDCC Chapter 54-52 for more complete information.

NDPERS is a cost-sharing multiple-employer defined benefit pension plan that covers substantially all employees of the State of North Dakota, its agencies and various participating political subdivisions. NDPERS provides for pension, death and disability benefits. The cost to administer the plan is finance through the contributions and investment earnings of the plan.

Responsibility for administration of the NDPERS defined benefit pension plan is assigned to a Board comprised of seven members. The Board consists of a Chairman, who is appointed by the Governor; one member appointed by the Attorney General; one member appointed by the State Health Officer; three members elected by the active membership of the NDPERS system; and one member elected by the retired public employees.

**Pension Benefits**

Benefits are set by statute. NDPERS has no provision or policies with respect to automatic and ad hoc post-retirement benefit increases. Members of the Main System are entitled to unreduced monthly pension benefits beginning when the sum of age and years of credited service equal or exceed 85 (Rule of 85), or at normal retirement age (65). The annual pension benefit is equal to 2.00% of their average monthly salary, using the highest 36 months out of the last 180 months of service, for each year of service. The plan permits early retirement at ages 55-64 with three or more years of service.

Members may elect to receive the pension benefits in the form of a single life, joint and survivor, term-certain annuity, or partial lump sum with ongoing annuity. Members may elect to receive the value of their accumulated contributions, plus interest, as a lump sum distribution upon retirement or termination, or they may elect to receive their benefits in the form of an annuity. For each member electing an annuity, total payment will not be less than the members' accumulated contributions plus interest.

**Death and Disability Benefits**

Death and disability benefits are set by statute. If an active member dies with less than three years of service for the Main System, a death benefit equal to the value of the member's accumulated contributions, plus interest, is paid to the member's beneficiary. If the member has earned more than three years of credited service for the Main System, the surviving spouse will be entitled to a single payment refund, life-time monthly payments in an amount equal to 50% of the member's accrued normal retirement benefit, or monthly payments in an amount equal to the member's accrued 100% Joint and Survivor retirement benefit if the member had reached normal retirement age prior to date of death. If the surviving spouse dies before the member's accumulated pension benefits are paid, the balance will be payable to the surviving spouse's designated beneficiary.

Eligible members who become totally disabled after a minimum of 180 days of service, receive monthly disability equal to 25% of their final average salary with a minimum benefit of \$100. To qualify under this section, the member has to become disabled during the period of eligible employment and apply for benefits within one year of termination. The definition of disabled is set by the NDPERS in the North Dakota Administrative Code.

**Refunds of Member Account Balance**

Upon termination, if a member of the Main System is not vested (is not 65 or does not have three years of service), they will receive the accumulated member contributions and vested employer contributions, plus interest, or may elect to receive this amount at a later date. If the member has vested, they have the option of applying for a refund or can remain as a terminated vested participant. If a member terminated and withdrew their accumulated member contribution and is subsequently re-employed, they have the option of repurchasing their previous service.

The member's account balance includes the vested employer contributions equal to the member's contributions to an eligible deferred compensation plan. The minimum member contribution is \$25 and the maximum may not exceed the following:

1 to 12 months of service	Greater of one percent of monthly salary or \$25
13 to 25 months of service	Greater of two percent of monthly salary or \$25
26 to 36 months of service	Greater of three percent of monthly salary or \$25
Longer than 36 months of service	Greater of four percent of monthly salary or \$25

**Member and Employer Contributions**

Member and employer contributions paid to NDPERS are set by statute and are established as a percent of covered compensation. Member contribution rates are 7% and employer contributions rates are 7.12% of covered compensation.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At December 31, 2015, the county and its component units reported a liability for its proportionate share of net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The proportion of the net pension liability was based on the share of covered payroll in the main system pension plan relative to the covered payroll of all participating main system employers.



The table shows the primary government and the component units Net Pension Liability and the proportion share.

	Net Pension Liability	Proportion Share
<b>Primary Government:</b>		
County	\$15,746,526	2.315%
<b>Component Units:</b>		
Southeast Cass WRD	92,018	.01353%
Maple River WRD	30,673	.00451%
North Cass WRD	12,269	.00180%
Rush River WRD	18,404	.00270%
Noxious Weed Control	49,142	.00722%
Vector Control	95,464	.01403%

For the year ended December 31, 2015, the county and its component units recognized pension expense as follows:

	Pension Expense
<b>Primary Government:</b>	
County	\$1,380,213
<b>Component Units:</b>	
Southeast Cass WRD	8,871
Maple River WRD	2,957
North Cass WRD	1,183
Rush River WRD	1,774
Noxious Weed Control	4,307
Vector Control	8,368

At December 31, 2015, the county and its component units reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources.

**Primary Government:**

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 456,827	\$ -
Change of Assumptions		1,402,941
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		332,406
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		601,750
Contributions Subsequent to the Measurement Date	906,356	
Total	\$ 1,363,183	\$ 2,337,097

**Component Units:****Southeast Cass Water Resource District**

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 2,669	\$ -
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	635	
Change of Assumptions		8,198
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		1,942
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		137
Contributions Subsequent to the Measurement Date	8,455	
Total	\$ 11,759	\$ 10,278

**Maple River Water Resource District**

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 890	\$ -
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	212	
Change of Assumptions		2,733
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		647
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		46
Contributions Subsequent to the Measurement Date	2,818	
Total	\$ 3,920	\$ 3,426

**North Cass Water Resource District**

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 356	\$ -
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	85	
Change of Assumptions		1,093
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		259
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		18
Contributions Subsequent to the Measurement Date	1,127	
Total	\$ 1,568	\$ 1,370

**Rush River Water Resource District**

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 534	\$ -
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	127	
Change of Assumptions		1,640
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		388
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		27
Contributions Subsequent to the Measurement Date	1,691	
Total	\$ 2,352	\$ 2,056

**Noxious Weed Control District**

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 1,426	\$ -
Change of Assumptions		4,378
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		1,037
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		1,878
Contributions Subsequent to the Measurement Date	2,846	
Total	\$ 4,271	\$ 7,294

**Vector Control District**

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 2,770	\$ -
Change of Assumptions		8,505
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		2,015
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		3,649
Contributions Subsequent to the Measurement Date	5,574	
Total	\$ 8,343	\$ 14,169

The contributions subsequent to the measurement date for the primary government and its component units will be recognized as a reduction of the net pension liability in the year ended December 31, 2016.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expenses as follows.

**Primary Government:**

2016	\$ (547,181)
2017	(547,181)
2018	(547,181)
2019	139,697
2020	(378,425)
Total	\$ (1,880,270)

**Component Units:**

**Southeast Cass Water Resource District**

2016	\$ (2,392)
2017	(2,392)
2018	(2,392)
2019	1,622
2020	(1,421)
Total	\$ (6,974)

**Maple River Water Resource District**

2016	\$ (797)
2017	(797)
2018	(797)
2019	541
2020	(474)
Total	\$ (2,324)

**North Cass Water Resource District**

2016	\$ (319)
2017	(319)
2018	(319)
2019	216
2020	(189)
Total	\$ (930)

**Rush River Water Resource District**

2016	\$ (478)
2017	(478)
2018	(478)
2019	324
2020	(284)
Total	\$ (1,395)

**Noxious Weed Control District**

2016	\$ (1,708)
2017	(1,708)
2018	(1,708)
2019	436
2020	(1,181)
Total	\$ (5,868)

**Vector Control District**

2016	\$ (3,317)
2017	(3,317)
2018	(3,317)
2019	847
2020	(2,294)
Total	\$ (11,399)

**Actuarial Assumptions**

The total pension liability in the July 1, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement.

Inflation	3.50% per annum
Salary Increase	4.50% per annum
Investment Rate of Return	8.00%, net of investment expenses
Cost-of-Living Adjustments	None

For active members, inactive members and healthy retirees, mortality rates were based on the RP-2000 Combined Healthy Mortality Table set back 2 years for males and 3 years for females. For disabled retirees, mortality rates are based on the RP-2000 Disabled Mortality Table set back one year for males (no setback for females) multiplied by 125%.

The actuarial assumptions used were based on the results of an actuarial experience study completed in May 2015. They are the same as the assumptions used in the June 30, 2015 funding actuarial valuation for NDPERS.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the Fund's target asset allocation are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	31%	6.90%
International Equity	21%	7.55%
Private Equity	5%	11.30%
Domestic Fixed Income	17%	1.52%
International Fixed Income	5%	.45%
Global Real Assets	20%	5.38%
Cash Equivalents	1%	0.00%

**Discount Rate**

The discount rate used to measure the total pension liability was 8 percent as of June 30, 2015. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at rates equal to those based on the July 1, 2015, Actuarial Valuation Report. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not

included. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments for current plan members as of June 30, 2015. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2015.

**Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the district's proportionate share of the net pension liability calculated using the discount rate of 8 percent, as well as what the district's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (7 percent) or 1-percentage-point higher (9 percent) than the current rate.

	1%	Current Discount Rate (8%)	1%
District's Proportionate Share of the Net Pension Liability	Decrease (7%)		Increase (9%)
Primary Government	\$ 24,146,510	\$ 15,746,526	\$ 8,873,821
Component Units:			
Southeast Cass Water Resource District	141,105	92,018	51,856
Maple River Water Resource District	47,035	30,673	17,285
North Cass Water Resource District	18,814	12,269	6,914
Rush River Water Resource District	28,221	18,404	10,371
Noxious Weed Control District	75,357	49,142	27,694
Vector Control District	146,390	95,464	53,798

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan's fiduciary net position is available in a separately issued NDCERS financial report. It is located in the North Dakota Public Employees Retirement System Comprehensive Annual Financial report for the fiscal year ended June 30, 2015. The supporting actuarial information is included in the July 1, 2015, GASB Statements No. 67 and 68 Accounting and Financial Reporting for Pensions actuarial valuation for each retirement plan. Additional financial and actuarial information is available on their website, [www.nd.gov/ndpers](http://www.nd.gov/ndpers), or may be obtained by contacting the agency at: North Dakota Public Employees Retirement System, 400 E Broadway Ave Suite 505, P.O. Box 1657, Bismarck, ND, 58502-1657 or by calling (701) 328-3900.

**NOTE 12: 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 (NDRIF), 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 NDRIF for its general liability, auto, and inland marine insurance coverage. The coverage by NDRIF 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 13: 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 biennium's. 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 14: CONSTRUCTION COMMITMENTS**

The County has the following open construction contracts with balances owing at December 31, 2015:

Project	Contract Amount	Total Completed	Retainage	Remaining Balance
C15 Grading	\$ 1,105,994	\$ 1,103,773	\$ 22,075	\$ 24,296
2014 Bit Overlay	5,650,825	5,065,269	101,305	686,862
C3 & C4 Bit Overlay	2,257,045	2,185,312	43,706	115,439
Durbin Twp Bridge	1,200,690	1,189,021	11,890	23,559
Normanna Bridge	151,690	96,218	1,924	57,397
<b>Total Construction Commitments</b>	<b>\$ 10,366,244</b>	<b>\$ 9,639,593</b>	<b>\$ 180,902</b>	<b>\$ 907,553</b>



**REQUIRED  
SUPPLEMENTARY  
INFORMATION**

**Cass County Government**

Schedule of Proportionate Share of the Net Pension Liability and Related Ratios  
 ND Public Employees Retirement System  
 Last Ten Fiscal Years

<u>Year Ended *</u>	<u>Proportion of the Net Pension Liability</u>	<u>Proportionate Share of the Net Pension Liability(Asset)</u>	<u>Member Covered Payroll</u>	<u>Net Pension Liability (Asset) as a Percentage of Covered Payroll</u>	<u>Fiduciary Net Position as a Percentage of Total Pension Liability</u>
<b>Primary Government</b>					
12/31/2015	2.31570%	\$ 15,746,526	\$ 20,630,293	76.33%	77.15%
12/31/2014	2.41223%	15,310,961	20,320,152	75.35%	77.70%
<b><u>Component Units:</u></b>					
<b>Southeast Cass Water Resource District</b>					
12/31/2015	0.01353%	\$ 92,018	\$ 120,559	76.33%	77.15%
12/31/2014	0.01343%	85,238	113,123	75.35%	77.70%
<b>Maple River Water Resource District</b>					
12/31/2015	0.00451%	\$ 30,673	\$ 40,186	76.33%	77.15%
12/31/2014	0.00448%	28,413	37,708	75.35%	77.70%
<b>North Cass Water Resource District</b>					
12/31/2015	0.00180%	\$ 12,269	\$ 16,074	76.33%	77.15%
12/31/2014	0.00179%	11,365	15,083	75.35%	77.70%
<b>Rush River Water Resource District</b>					
12/31/2015	0.00271%	\$ 18,404	\$ 24,112	76.33%	77.15%
12/31/2014	0.00269%	17,048	22,625	75.35%	77.70%
<b>Noxious Weed Control District</b>					
12/31/2015	0.00723%	\$ 49,142	\$ 64,384	76.33%	77.15%
12/31/2014	0.00753%	47,783	63,416	75.35%	77.70%
<b>Vector Control District</b>					
12/31/2015	0.01404%	\$ 95,464	\$ 125,072	76.33%	77.15%
12/31/2014	0.01462%	92,824	123,192	75.35%	77.70%

\* This schedule is intended to show information for ten years. Additional years will be displayed as they become available.

**Cass County Government**

Schedule of Employer Contributions  
ND Public Employees Retirement System  
Last Ten Fiscal Years

Year Ended *	Statutorily Required Contributions	Actual Employer Contributions	Contribution Excess/ (Deficiency)	Actual Covered Member Payroll	Contributions as a Percentage of Covered Payroll
<b>Primary Government</b>					
12/31/2015	\$ 1,468,877	\$ 1,468,877	\$ -	\$ 20,630,293	7.12%
12/31/2014	1,446,795	1,446,795	-	20,320,152	7.12%
<b>Component Units:</b>					
<b>Southeast Cass Water Resource District</b>					
12/31/2015	\$ 8,584	\$ 8,584	\$ -	\$ 120,559	7.12%
12/31/2014	8,054	8,054	-	113,123	7.12%
<b>Maple River Water Resource District</b>					
12/31/2015	\$ 2,861	\$ 2,861	\$ -	\$ 40,186	7.12%
12/31/2014	2,865	2,865	-	37,708	7.12%
<b>North Cass Water Resource District</b>					
12/31/2015	\$ 1,145	\$ 1,145	\$ -	\$ 16,074	7.12%
12/31/2014	1,074	1,074	-	15,083	7.12%
<b>Rush River Water Resource District</b>					
12/31/2015	\$ 1,717	\$ 1,717	\$ -	\$ 24,112	7.12%
12/31/2014	1,611	1,611	-	22,625	7.12%
<b>Noxious Weed Control District</b>					
12/31/2015	\$ 4,584	\$ 4,584	\$ -	\$ 64,384	7.12%
12/31/2014	4,515	4,515	-	63,416	7.12%
<b>Vector Control District</b>					
12/31/2015	\$ 8,905	\$ 8,905	\$ -	\$ 125,072	7.12%
12/31/2014	8,771	8,771	-	123,192	7.12%

\* This schedule is intended to show information for ten years. Additional years will be displayed as they become available.

**OTHER  
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 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.

**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.



**THIS PAGE HAS BEEN RESERVED FOR NOTES**

**CASS COUNTY GOVERNMENT**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds - Special Revenue Funds**  
**December 31, 2015**

	Parenting Workshop	Sheriff Asset Forfeiture	JAIBG Fund	Jail Commissary
<u>Assets:</u>				
Cash and cash equivalents	\$ 42,370	\$ 157,586	\$ 66,986	\$ 492,933
Receivables:				
Taxes	-	-	-	-
Accounts	665	-	-	-
Due From Other Funds	-	-	-	-
Prepaid Items	-	-	-	83
Due From Other Governments	-	18,765	-	10,480
Total Assets	<u>43,035</u>	<u>176,350</u>	<u>66,986</u>	<u>503,496</u>
<u>Liabilities:</u>				
Accounts Payable	-	50,083	650	7,404
Due to Other Funds	-	-	-	-
Due to Inmates/Permits/Drug Cases	-	79,827	-	55,581
Total Liabilities	<u>-</u>	<u>129,910</u>	<u>650</u>	<u>62,985</u>
<u>Deferred Inflows of Resources:</u>				
Taxes Receivable	-	-	-	-
Property Taxes Levied for Subsequent Year	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Fund Balance:</u>				
<b>Nonspendable:</b>				
Prepaid Items	-	-	-	83
<b>Restricted:</b>				
Public Safety	-	46,440	66,336	-
Senior Citizens	-	-	-	-
Flood Control Projects	-	-	-	-
Document Preservation	-	-	-	-
County Park	-	-	-	-
<b>Committed:</b>				
Public Safety	-	-	-	440,428
Parenting Workshop	43,035	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>43,035</u>	<u>46,440</u>	<u>66,336</u>	<u>440,511</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)	<u>\$ 43,035</u>	<u>\$ 176,350</u>	<u>\$ 66,986</u>	<u>\$ 503,496</u>

<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>
\$ 35,001	\$ 13,474	\$ 177,280	\$ 315,971	\$ -	\$ 2,816,739
-	-	-	4,560	-	13,271
-	-	-	-	309,501	-
-	-	-	-	-	3,750
-	-	-	-	-	-
-	-	5,891	-	-	-
<u>35,001</u>	<u>13,474</u>	<u>183,171</u>	<u>320,531</u>	<u>309,501</u>	<u>2,833,759</u>
-	6,544	-	-	53,289	-
-	-	-	-	252,170	-
-	-	-	-	-	-
-	6,544	-	-	305,458	-
-	-	-	4,560	-	13,271
-	-	-	186,388	-	536,798
-	-	-	190,948	-	550,069
-	-	-	-	-	-
35,001	-	183,171	-	-	-
-	-	-	129,583	-	-
-	-	-	-	-	2,283,691
-	-	-	-	-	-
-	-	-	-	-	-
-	6,929	-	-	4,043	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>35,001</u>	<u>6,929</u>	<u>183,171</u>	<u>129,583</u>	<u>4,043</u>	<u>2,283,691</u>
<u>\$ 35,001</u>	<u>\$ 13,474</u>	<u>\$ 183,171</u>	<u>\$ 320,531</u>	<u>\$ 309,501</u>	<u>\$ 2,833,759</u>

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**CASS COUNTY GOVERNMENT**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds - Special Revenue Funds**  
**December 31, 2015**

	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	\$ 1,553,886	\$ 314,443	\$ 85,482	\$ 170,782	\$ 6,242,931
Receivables:					
Taxes	-	-	223	-	18,054
Accounts	5,306	-	-	-	315,472
Due From Other Funds	-	-	-	-	3,750
Prepaid Items	550	131,149	-	681	132,463
Due From Other Governments	-	429	1,391	-	36,956
<b>Total Assets</b>	<b>1,559,743</b>	<b>446,021</b>	<b>87,096</b>	<b>171,463</b>	<b>6,749,628</b>
<b>Liabilities:</b>					
Accounts Payable	12,023	-	89	34,436	164,518
Due to Other Funds	-	-	-	-	252,170
Due to Inmates/Permits/Drug Cases	-	-	-	-	135,408
<b>Total Liabilities</b>	<b>12,023</b>	<b>-</b>	<b>89</b>	<b>34,436</b>	<b>552,096</b>
<b>Deferred Inflows of Resources:</b>					
Taxes Receivable	-	-	223	-	18,054
Property Taxes Levied for Subsequent Year	-	-	-	-	723,186
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>223</b>	<b>-</b>	<b>741,240</b>
<b>Fund Balances:</b>					
<b>Nonspendable:</b>					-
Prepaid Items	550	131,149	-	681	132,463
<b>Restricted:</b>					-
Public Safety	-	-	-	136,346	467,294
Senior Citizens	-	-	-	-	129,583
Flood Control Projects	-	-	-	-	2,283,691
Document Preservation	1,547,170	314,872	-	-	1,862,042
County Park	-	-	86,784	-	86,784
<b>Committed:</b>					-
Public Safety	-	-	-	-	451,400
Parenting Workshop	-	-	-	-	43,035
Unassigned	-	-	-	-	-
<b>Total Fund Balances</b>	<b>1,547,720</b>	<b>446,021</b>	<b>86,784</b>	<b>137,027</b>	<b>5,456,292</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)</b>	<b>\$ 1,559,743</b>	<b>\$ 446,021</b>	<b>\$ 87,096</b>	<b>\$ 171,463</b>	<b>\$ 6,749,628</b>

Continued from previous page

**CASS COUNTY GOVERNMENT**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds - All Debt Service Funds**  
**December 31, 2015**

	Holmen's Third Subdivision	Greyhawk Estates Subdivision	Granberg Amber Plains	2010 Bond S&I	Special Assessment Deficiency	Total Nonmajor Debt Service Funds
<b>Assets:</b>						
Cash and Cash Equivalents	\$ 1,808	\$ 53,385	\$ 23,236	\$ 342,274	\$ 11,190	\$ 431,893
Receivables:						
Taxes	-	-	-	6,781	-	6,781
Total Assets	<u>1,808</u>	<u>53,385</u>	<u>23,236</u>	<u>349,055</u>	<u>11,190</u>	<u>438,674</u>
<b>Deferred Inflows of Resources:</b>						
Taxes Receivable	-	-	-	6,781	-	6,781
Property Taxes Levied for Subsequent Year	-	-	-	232,985	-	232,985
Special Assessments Levied for Subsequent Year	2,012	9,961	12,396	-	-	24,368
Total Deferred Inflows of Resources	<u>2,012</u>	<u>9,961</u>	<u>12,396</u>	<u>239,767</u>	<u>-</u>	<u>264,135</u>
<b>Fund Balances:</b>						
<b>Restricted:</b>						
Special Assesment Debt	-	43,425	10,839	-	11,190	65,454
General Obligation Debt	-	-	-	109,288	-	109,288
Unassigned	(204)	-	-	-	-	(204)
Total Fund Balances	<u>(204)</u>	<u>43,425</u>	<u>10,839</u>	<u>109,288</u>	<u>11,190</u>	<u>174,539</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,808</u>	<u>\$ 53,385</u>	<u>\$ 23,236</u>	<u>\$ 349,055</u>	<u>\$ 11,190</u>	<u>\$ 438,674</u>

**CASS COUNTY GOVERNMENT**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds - Capital Projects Funds**  
**December 31, 2015**

	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	\$ 29,613	\$ 27,480	\$ 30,980	\$ 37,145	\$ 125,218
Accounts Receivable	-	-	-	-	-
Total Assets	<u>29,613</u>	<u>27,480</u>	<u>30,980</u>	<u>37,145</u>	<u>125,218</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>					
<b><u>Liabilities:</u></b>					
Accounts Payable	-	-	-	-	-
Retainage Payable	-	-	-	-	-
Total Liabilities	-	-	-	-	-
<b><u>Fund Balances:</u></b>					
<b><u>Committed:</u></b>					
Special Assessment Projects	29,613	27,480	30,980	37,145	125,218
Total Fund Balances	<u>29,613</u>	<u>27,480</u>	<u>30,980</u>	<u>37,145</u>	<u>125,218</u>
Total Liabilities and Fund Balances	<u>\$ 29,613</u>	<u>\$ 27,480</u>	<u>\$ 30,980</u>	<u>\$ 37,145</u>	<u>\$ 125,218</u>

**CASS COUNTY GOVERNMENT**  
**Combining Balance Sheet**  
**All Nonmajor Governmental Funds**  
**December 31, 2015**

	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	\$ 6,242,931	\$ 431,893	\$ 125,218	\$ 6,800,041
Receivables:				
Taxes	18,054	6,781	-	24,835
Accounts	315,472	-	-	315,472
Due From Other Governments	36,956	-	-	36,956
Due From Other Funds	3,750	-	-	3,750
Prepaid Items	132,463	-	-	132,463
<b>Total Assets</b>	<b>6,749,628</b>	<b>438,674</b>	<b>125,218</b>	<b>7,313,519</b>
<b>Liabilities:</b>				
Accounts Payable	164,518	-	-	164,518
Due to Other Funds	252,170	-	-	252,170
Due To Inmates/Permits/Drug Cases	135,408	-	-	135,408
<b>Total Liabilities</b>	<b>552,096</b>	<b>-</b>	<b>-</b>	<b>552,096</b>
<b>Deferred Inflows of Resources:</b>				
Taxes Receivable	18,054	6,781	-	24,835
Property Taxes Levied for Subsequent Year	723,186	232,985	-	956,171
Special Assessments Levied for Subsequent Year	-	24,368	-	24,368
<b>Total Deferred Inflows of Resources</b>	<b>741,240</b>	<b>264,135</b>	<b>-</b>	<b>1,005,375</b>
<b>Fund Balances:</b>				
<b>    Nonspendable:</b>				
Prepaid Items	132,463	-	-	132,463
<b>    Restricted:</b>				
Public Safety	467,294	-	-	467,294
Senior Citizens	129,583	-	-	129,583
Flood Control Projects	2,283,691	-	-	2,283,691
Document Preservation	1,862,042	-	-	1,862,042
County Park	86,784	-	-	86,784
Special Assessment Debt	-	65,454	-	65,454
General Obligation Debt	-	109,288	-	109,288
<b>    Committed:</b>				
Public Safety	451,400	-	-	451,400
Parenting Workshop	43,035	-	-	43,035
Special Assessment Projects	-	-	125,218	125,218
Unassigned	-	(204)	-	(204)
<b>Total Fund Balances</b>	<b>5,456,292</b>	<b>174,539</b>	<b>125,218</b>	<b>5,756,048</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 6,749,628</b>	<b>\$ 438,674</b>	<b>\$ 125,218</b>	<b>\$ 7,313,519</b>

**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, 2015**

	Parenting Workshop	Sheriff Asset Forfeiture	JAIBG Fund
<u>Revenues:</u>			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	132,382	-
Charges for Services	11,704	-	-
Miscellaneous Revenues	102	68,138	3,717
	<hr/>	<hr/>	<hr/>
Total Revenues	11,806	200,520	3,717
<u>Expenditures:</u>			
Current:			
General Government	-	-	-
Public Safety	-	162,847	2,748
Culture and Recreation	-	-	-
Conservation & Econ. Development	12,400	-	-
	<hr/>	<hr/>	<hr/>
Total Expenditures	12,400	162,847	2,748
Excess (deficiency) of Revenues Over (Under) Expenditures	<hr/> (593)	<hr/> 37,673	<hr/> 969
<u>Other Financing Sources (Uses):</u>			
Transfers In	-	-	-
Transfers Out	<hr/> -	<hr/> -	<hr/> -
Total Other Financing Sources and (Uses)	<hr/> -	<hr/> -	<hr/> -
Net change in fund balances	<hr/> (593)	<hr/> 37,673	<hr/> 969
Fund Balance - Beginning	<hr/> 43,629	<hr/> 8,767	<hr/> 65,367
Fund Balance - Ending	<hr/> <u>\$ 43,035</u>	<hr/> <u>\$ 46,440</u>	<hr/> <u>\$ 66,336</u>



Jail Commissary	Hazardous Plan/ Response	Valley Water Rescue	St. Atty Asset Forfeiture	Senior Citizens	911 Service
\$ -	\$ -	\$ -	\$ -	\$ 585,525	\$ -
-	-	-	-	466,605	-
260,404	-	-	-	-	2,883,006
1,019	7,072	44,376	12,382	293	-
<u>261,423</u>	<u>7,072</u>	<u>44,376</u>	<u>12,382</u>	<u>1,052,423</u>	<u>2,883,006</u>
-	-	-	-	-	-
162,361	10,111	56,660	-	-	2,919,122
-	-	-	-	1,023,421	-
-	-	-	-	-	-
<u>162,361</u>	<u>10,111</u>	<u>56,660</u>	<u>-</u>	<u>1,023,421</u>	<u>2,919,122</u>
<u>99,061</u>	<u>(3,039)</u>	<u>(12,284)</u>	<u>12,382</u>	<u>29,002</u>	<u>(36,116)</u>
-	-	-	-	-	40,000
-	-	-	(41,350)	-	-
-	-	-	(41,350)	-	40,000
<u>99,061</u>	<u>(3,039)</u>	<u>(12,284)</u>	<u>(28,968)</u>	<u>29,002</u>	<u>3,884</u>
<u>341,450</u>	<u>38,040</u>	<u>19,213</u>	<u>212,140</u>	<u>100,581</u>	<u>159</u>
<u>\$ 440,511</u>	<u>\$ 35,001</u>	<u>\$ 6,929</u>	<u>\$ 183,171</u>	<u>\$ 129,583</u>	<u>\$ 4,043</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, 2015**

	Emergency & Flood Mitigation	NDRIN - County Recorders	Document Preservation Fund
<u>Revenues:</u>			
Property Taxes	\$ 1,686,975	\$ -	\$ -
Intergovernmental Revenues	-	-	-
Charges for Services	-	1,289,151	190,349
Miscellaneous Revenues	7,652	4,962	821
	<hr/>	<hr/>	<hr/>
Total Revenues	1,694,627	1,294,113	191,170
<u>Expenditures:</u>			
Current:			
General Government	-	1,334,952	26,733
Public Safety	-	-	-
Culture and Recreation	-	-	-
Conservation & Econ. Development	-	-	-
	<hr/>	<hr/>	<hr/>
Total Expenditures	-	1,334,952	26,733
Excess (deficiency) of Revenues Over (Under) Expenditures	<hr/>	<hr/>	<hr/>
	1,694,627	(40,839)	164,437
<u>Other Financing Sources (Uses):</u>			
Transfers In	-	-	-
Transfers Out	(1,274,812)	-	-
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources and (Uses)	(1,274,812)	-	-
Net change in fund balances	<hr/>	<hr/>	<hr/>
	419,815	(40,839)	164,437
Fund Balance - Beginning	<hr/>	<hr/>	<hr/>
	1,863,876	1,588,559	281,583
Fund Balance - Ending	<hr/>	<hr/>	<hr/>
	\$ 2,283,691	\$ 1,547,720	\$ 446,021

Continued from previous page

County Park	24/7 Sobriety Program	Total Nonmajor Special Revenue Funds
\$ 27,780	\$ -	\$ 2,300,280
15,768	-	614,755
15,788	460,008	5,110,410
201	341	151,074
<u>59,537</u>	<u>460,349</u>	<u>8,176,520</u>
-	-	1,361,684
-	411,277	3,725,126
42,356	-	1,065,777
-	-	12,400
<u>42,356</u>	<u>411,277</u>	<u>6,164,987</u>
<u>17,182</u>	<u>49,072</u>	<u>2,011,533</u>
-	-	40,000
-	-	(1,316,162)
-	-	(1,276,162)
<u>17,182</u>	<u>49,072</u>	<u>735,370</u>
<u>69,602</u>	<u>87,955</u>	<u>4,720,920</u>
<u>\$ 86,784</u>	<u>\$ 137,027</u>	<u>\$ 5,456,292</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, 2015**

	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	\$ 5,799	\$ 30,964	\$ 32,330	\$ -	\$ 849,794	\$ 918,888
Intergovernmental Revenues	-	-	-	-	94,446	94,446
Miscellaneous Revenues	9	113	48	26	635	831
<b>Total Revenues</b>	<b>5,808</b>	<b>31,078</b>	<b>32,379</b>	<b>26</b>	<b>944,876</b>	<b>1,014,166</b>
<u>Expenditures:</u>						
<u>Debt Service:</u>						
Principal	7,606	25,000	25,000	-	710,000	767,606
Interest	745	5,956	8,125	-	225,825	240,652
Fiscal Charges	-	1,167	1,215	-	400	2,782
<b>Total Expenditures</b>	<b>8,351</b>	<b>32,123</b>	<b>34,340</b>	<b>-</b>	<b>936,225</b>	<b>1,011,040</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,544)	(1,045)	(1,961)	26	8,651	3,126
<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>(2,544)</b>	<b>(1,045)</b>	<b>(1,961)</b>	<b>26</b>	<b>8,651</b>	<b>3,126</b>
Fund Balance - Beginning	2,340	44,470	12,801	11,165	100,637	171,413
<b>Fund Balance - Ending</b>	<b>\$ (204)</b>	<b>\$ 43,425</b>	<b>\$ 10,839</b>	<b>\$ 11,190</b>	<b>\$ 109,288</b>	<b>\$ 174,539</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, 2015**

	Forest River <u>Subdivision</u>	Round Hill <u>Subdivision</u>	Greyhawk Estates <u>Subdivision</u>	Granberg Amber Plains	Total Nonmajor Capital Projects <u>Funds</u>
<u>Revenues:</u>					
Intergovernmental Revenues	-	-	-	-	-
Miscellaneous Revenues	\$ 68	\$ 63	\$ 71	\$ 85	\$ 287
Total Revenues	<u>68</u>	<u>63</u>	<u>71</u>	<u>85</u>	<u>287</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>68</u>	<u>63</u>	<u>71</u>	<u>85</u>	<u>287</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>68</u>	<u>63</u>	<u>71</u>	<u>85</u>	<u>287</u>
Fund Balance - Beginning	<u>29,545</u>	<u>27,417</u>	<u>30,909</u>	<u>37,060</u>	<u>124,931</u>
Fund Balance - Ending	<u>\$ 29,613</u>	<u>\$ 27,480</u>	<u>\$ 30,980</u>	<u>\$ 37,145</u>	<u>\$ 125,218</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, 2015**

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Taxes:				
Property	\$ 2,300,280	\$ 918,888	\$ -	\$ 3,219,168
Intergovernmental Revenues	614,755	94,446	-	709,201
Charges for Services	5,110,410	-	-	5,110,410
Miscellaneous Revenues	151,074	831	287	152,193
Total Revenues	<u>8,176,520</u>	<u>1,014,166</u>	<u>287</u>	<u>9,190,972</u>
<u>Expenditures</u>				
Current:				
General Government	1,361,684	-	-	1,361,684
Public Safety	3,725,126	-	-	3,725,126
Culture and Recreation	1,065,777	-	-	1,065,777
Conservation & Economic Development	12,400	-	-	12,400
Debt Service:				
Principal Retirement	-	767,606	-	767,606
Interest	-	240,652	-	240,652
Fiscal Charges	-	2,782	-	2,782
Total Expenditures	<u>6,164,987</u>	<u>1,011,040</u>	<u>-</u>	<u>7,176,027</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,011,533</u>	<u>3,126</u>	<u>287</u>	<u>2,014,945</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	40,000	-	-	40,000
Transfers Out	(1,316,162)	-	-	(1,316,162)
Total of Other Financing Uses	<u>(1,276,162)</u>	<u>-</u>	<u>-</u>	<u>(1,276,162)</u>
Net Change in Fund Balances	735,370	3,126	287	738,783
Fund Balances - Beginning	<u>4,720,920</u>	<u>171,413</u>	<u>124,931</u>	<u>5,017,264</u>
Fund Balances - Ending	<u>\$ 5,456,289</u>	<u>\$ 174,539</u>	<u>\$ 125,218</u>	<u>\$ 5,756,047</u>

**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, 2015**

	Parenting Workshop			Variance With Final Budget Positive (Negative)
	Budget		Actual	
	Original	Final		
<u>Revenues:</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-	-
Charges for Services	15,500	15,500	11,704	(3,796)
Miscellaneous Revenues	30	30	102	72
<b>Total Revenues</b>	<b>15,530</b>	<b>15,530</b>	<b>11,806</b>	<b>(3,724)</b>
<u>Expenditures:</u>				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Culture and Recreation	-	-	-	-
Conservation & Econ. Development	20,000	20,000	12,400	7,600
<b>Total Expenditures</b>	<b>20,000</b>	<b>20,000</b>	<b>12,400</b>	<b>7,600</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,470)	(4,470)	(594)	3,876
<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>
<b>Net Change in Fund Balances</b>	<b>(4,470)</b>	<b>(4,470)</b>	<b>(594)</b>	<b>3,876</b>
Fund Balance - Beginning	43,629	43,629	43,629	-
<b>Fund Balance - Ending</b>	<b>\$ 39,159</b>	<b>\$ 39,159</b>	<b>\$ 43,035</b>	<b>\$ 3,876</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	113,617	132,382	18,765	-	-	-	-
-	-	-	-	-	-	-	-
50,200	71,878	68,138	(3,740)	-	3,478	3,717	239
100,200	185,495	200,520	15,025	-	3,478	3,717	239
-	-	-	-	-	-	-	-
56,110	79,863	162,847	(82,984)	-	2,300	2,748	(448)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
56,110	79,863	162,847	(82,984)	-	2,300	2,748	(448)
44,090	105,632	37,673	(67,959)	-	1,178	969	(208)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
44,090	105,632	37,673	(67,959)	-	1,178	969	(208)
8,767	8,767	8,767	-	65,367	65,367	65,367	-
\$ 52,857	\$ 114,399	\$ 46,440	\$ (67,959)	\$ 65,367	\$ 66,545	\$ 66,337	\$ (208)

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, 2015**

	Jail Commissary			Variance With Final Budget Positive (Negative)
	Budget		Actual	
	Original	Final		
<u>Revenues:</u>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-	-
Charges for Services	160,000	237,725	260,404	22,679
Miscellaneous Revenues	600	850	1,019	169
Total Revenues	<u>160,600</u>	<u>238,575</u>	<u>261,423</u>	<u>22,848</u>
<u>Expenditures:</u>				
Current:				
General Government	-	-	-	-
Public Safety	138,116	157,016	162,361	(5,345)
Culture and Recreation	-	-	-	-
Conservation & Econ. Development	-	-	-	-
Total Expenditures	<u>138,116</u>	<u>157,016</u>	<u>162,361</u>	<u>(5,345)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>22,484</u>	<u>81,559</u>	<u>99,062</u>	<u>17,504</u>
<u>Other Financing Sources (Uses):</u>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>22,484</u>	<u>81,559</u>	<u>99,062</u>	<u>17,504</u>
Fund Balance - Beginning	<u>341,450</u>	<u>341,450</u>	<u>341,450</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 363,934</u>	<u>\$ 423,009</u>	<u>\$ 440,511</u>	<u>\$ 17,504</u>

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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	6,664	7,072	408	42,706	44,387	44,376	(11)
6,000	6,664	7,072	408	42,706	44,387	44,376	(11)
-	-	-	-	-	-	-	-
6,000	12,588	10,111	2,477	43,500	54,240	56,660	(2,420)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
6,000	12,588	10,111	2,477	43,500	54,240	56,660	(2,420)
-	(5,924)	(3,039)	2,885	(794)	(9,853)	(12,284)	(2,431)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	(5,924)	(3,039)	2,885	(794)	(9,853)	(12,284)	(2,431)
38,040	38,040	38,040	-	19,213	19,213	19,213	-
\$ 38,040	\$ 32,116	\$ 35,001	\$ 2,885	\$ 18,419	\$ 9,360	\$ 6,929	\$ (2,431)

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, 2015**

	States Attorney Asset Forfeiture			Variance With Final Budget Positive (Negative)
	Budget		Actual	
	Original	Final		
<u>Revenues:</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-	-
Charges for Services	-	-	-	-
Miscellaneous Revenues	15,300	15,300	12,382	(2,918)
<b>Total Revenues</b>	<b>15,300</b>	<b>15,300</b>	<b>12,382</b>	<b>(2,918)</b>
<u>Expenditures:</u>				
Current:				
General Government	-	-	-	-
Public Safety	3,000	3,000	-	3,000
Culture and Recreation	-	-	-	-
Conservation & Econ. Development	-	-	-	-
<b>Total Expenditures</b>	<b>3,000</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	12,300	12,300	12,382	82
<u>Other Financing Sources (Uses):</u>				
Transfers In	-	-	-	-
Transfers Out	(41,350)	(41,350)	(41,350)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(41,350)</b>	<b>(41,350)</b>	<b>(41,350)</b>	<b>-</b>
Net Change in Fund Balances	(29,050)	(29,050)	(28,968)	82
Fund Balance - Beginning	212,140	212,140	212,140	-
Fund Balance - Ending	<b>\$ 183,090</b>	<b>\$ 183,090</b>	<b>\$ 183,171</b>	<b>\$ 82</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		
\$ 579,853	\$ 579,853	\$ 585,525	\$ 5,672	\$ -	\$ -	\$ -	\$ -
466,605	466,605	466,605	-	-	-	-	-
-	-	-	-	364,000	2,864,350	2,883,006	18,656
160	160	293	133	-	-	-	-
<u>1,046,618</u>	<u>1,046,618</u>	<u>1,052,423</u>	<u>5,806</u>	<u>364,000</u>	<u>2,864,350</u>	<u>2,883,006</u>	<u>18,656</u>
-	-	-	-	-	-	-	-
-	-	-	-	364,355	2,918,300	2,919,122	(822)
1,023,421	1,023,421	1,023,421	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,023,421</u>	<u>1,023,421</u>	<u>1,023,421</u>	<u>-</u>	<u>364,355</u>	<u>2,918,300</u>	<u>2,919,122</u>	<u>(822)</u>
<u>23,197</u>	<u>23,197</u>	<u>29,002</u>	<u>5,806</u>	<u>(355)</u>	<u>(53,950)</u>	<u>(36,116)</u>	<u>17,834</u>
-	-	-	-	70,000	64,000	40,000	(24,000)
-	-	-	-	-	-	-	-
-	-	-	-	70,000	64,000	40,000	(24,000)
<u>23,197</u>	<u>23,197</u>	<u>29,002</u>	<u>5,806</u>	<u>69,645</u>	<u>10,050</u>	<u>3,885</u>	<u>(6,166)</u>
<u>100,581</u>	<u>100,581</u>	<u>100,581</u>	<u>-</u>	<u>159</u>	<u>159</u>	<u>159</u>	<u>-</u>
<u>\$ 123,778</u>	<u>\$ 123,778</u>	<u>\$ 129,583</u>	<u>\$ 5,806</u>	<u>\$ 69,804</u>	<u>\$ 10,209</u>	<u>\$ 4,043</u>	<u>\$ (6,166)</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, 2015**

	Emergency /Flood Mitigation Fund			Variance With Final Budget Positive (Negative)
	Budget		Actual	
	Original	Final		
<u>Revenues:</u>				
Property Taxes	\$ 1,668,918	\$ 1,668,918	\$ 1,686,975	\$ 18,057
Intergovernmental Revenues	-	-	-	-
Charges for Services	-	-	-	-
Miscellaneous Revenues	4,367	4,367	7,652	3,285
Total Revenues	<u>1,673,285</u>	<u>1,673,285</u>	<u>1,694,627</u>	<u>21,342</u>
<u>Expenditures:</u>				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Culture and Recreation	-	-	-	-
Conservation & Econ. Development	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,673,285</u>	<u>1,673,285</u>	<u>1,694,627</u>	<u>21,342</u>
<u>Other Financing Sources (Uses):</u>				
Transfers In	-	-	-	-
Transfers Out	<u>(3,174,000)</u>	<u>(3,174,000)</u>	<u>(1,274,812)</u>	<u>1,899,188</u>
Total Other Financing Sources (Uses)	<u>(3,174,000)</u>	<u>(3,174,000)</u>	<u>(1,274,812)</u>	<u>1,899,188</u>
Net Change in Fund Balances	<u>(1,500,715)</u>	<u>(1,500,715)</u>	<u>419,815</u>	<u>1,920,530</u>
Fund Balance - Beginning	<u>1,863,876</u>	<u>1,863,876</u>	<u>1,863,876</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 363,161</u>	<u>\$ 363,161</u>	<u>\$ 2,283,691</u>	<u>\$ 1,920,530</u>

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		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
1,440,000	1,440,000	1,289,151	(150,849)	125,000	125,000	190,349	65,349
2,000	2,000	4,962	2,962	-	-	821	821
<u>1,442,000</u>	<u>1,442,000</u>	<u>1,294,113</u>	<u>(147,887)</u>	<u>125,000</u>	<u>125,000</u>	<u>191,170</u>	<u>66,170</u>
1,300,000	1,400,000	1,334,952	65,048	56,956	56,956	26,733	30,223
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,300,000</u>	<u>1,400,000</u>	<u>1,334,952</u>	<u>65,048</u>	<u>56,956</u>	<u>56,956</u>	<u>26,733</u>	<u>30,223</u>
<u>142,000</u>	<u>42,000</u>	<u>(40,839)</u>	<u>(82,840)</u>	<u>68,044</u>	<u>68,044</u>	<u>164,437</u>	<u>96,393</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>142,000</u>	<u>42,000</u>	<u>(40,839)</u>	<u>(82,840)</u>	<u>68,044</u>	<u>68,044</u>	<u>164,437</u>	<u>96,393</u>
<u>1,588,559</u>	<u>1,588,559</u>	<u>1,588,559</u>	<u>-</u>	<u>281,583</u>	<u>281,583</u>	<u>281,583</u>	<u>-</u>
<u>\$ 1,730,559</u>	<u>\$ 1,630,559</u>	<u>\$ 1,547,720</u>	<u>\$ (82,840)</u>	<u>\$ 349,627</u>	<u>\$ 349,627</u>	<u>\$ 446,021</u>	<u>\$ 96,393</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, 2015**

	County Park			Variance With Final Budget Positive (Negative)
	Budget		Actual	
	Original	Final		
<u>Revenues:</u>				
Property Taxes	\$ 27,501	\$ 27,501	\$ 27,780	\$ 279
Intergovernmental Revenues	13,273	13,273	15,768	2,495
Charges for Services	7,500	7,500	15,788	8,288
Miscellaneous Revenues	126	126	201	75
<b>Total Revenues</b>	<b>48,400</b>	<b>48,400</b>	<b>59,537</b>	<b>11,137</b>
<u>Expenditures:</u>				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Culture and Recreation	54,480	54,480	42,356	12,124
Conservation & Econ. Development	-	-	-	-
<b>Total Expenditures</b>	<b>54,480</b>	<b>54,480</b>	<b>42,356</b>	<b>12,124</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,080)	(6,080)	17,181	23,262
<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	(6,080)	(6,080)	17,181	23,262
Fund Balance - Beginning	69,602	69,602	69,602	-
Fund Balance - Ending	<b>\$ 63,522</b>	<b>\$ 63,522</b>	<b>\$ 86,784</b>	<b>\$ 23,262</b>

Continued from previous page



24/7 Sobriety Program				Total Nonmajor Budgeted Special Revenue Funds			
Budget		Actual	Variance With Final Budget Positive (Negative)	Budget		Actual	Variance With Final Budget Positive (Negative)
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ 2,276,272	\$ 2,276,272	\$ 2,300,280	\$ 24,008
-	-	-	-	529,878	593,495	614,755	21,260
200,000	443,000	460,008	17,008	2,312,000	5,133,075	5,110,410	(22,665)
150	282	341	59	121,639	149,522	151,074	1,552
200,150	443,282	460,349	17,067	5,239,789	8,152,364	8,176,520	24,156
-	-	-	-	1,356,956	1,456,956	1,361,684	95,272
214,252	391,313	411,277	(19,964)	825,333	3,618,620	3,725,126	(106,506)
-	-	-	-	1,077,901	1,077,901	1,065,777	12,124
-	-	-	-	20,000	20,000	12,400	7,600
214,252	391,313	411,277	(19,964)	3,280,190	6,173,477	6,164,987	8,490
(14,102)	51,969	49,072	(2,897)	1,959,599	1,978,887	2,011,533	32,646
-	-	-	-	70,000	64,000	40,000	(24,000)
-	-	-	-	(3,215,350)	(3,215,350)	(1,316,162)	1,899,188
-	-	-	-	(3,145,350)	(3,151,350)	(1,276,162)	1,875,188
(14,102)	51,969	49,072	(2,897)	(1,185,751)	(1,172,463)	735,370	1,907,832
87,955	87,955	87,955	-	4,720,920	4,720,920	4,720,920	-
\$ 73,853	\$ 139,924	\$ 137,027	\$ (2,897)	\$ 3,535,169	\$ 3,548,457	\$ 5,456,292	\$ 1,907,832

**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, 2015**

	<b>Holmen's Third Subdivision</b>			Variance With Final Budget Positive (Negative)
	Budget		Actual	
	Original	Final		
<u>Revenues:</u>				
Property Taxes	\$ 5,769	\$ 5,769	\$ 5,799	\$ 30
Intergovernmental Revenues	-	-	-	-
Miscellaneous Revenues	-	-	9	9
	<u>5,769</u>	<u>5,769</u>	<u>5,808</u>	<u>39</u>
<u>Expenditures:</u>				
Debt Service:				
Principal	7,606	7,606	7,606	-
Interest	746	746	745	-
Fiscal Charges	-	-	-	-
	<u>8,352</u>	<u>8,352</u>	<u>8,351</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,583)</u>	<u>(2,583)</u>	<u>(2,544)</u>	<u>39</u>
Fund Balance - Beginning	<u>2,340</u>	<u>2,340</u>	<u>2,340</u>	<u>-</u>
Fund Balance - Ending	<u>\$ (243)</u>	<u>\$ (243)</u>	<u>\$ (204)</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		
\$ 27,686	\$ 27,692	\$30,964	\$ 3,272	\$ 32,311	\$ 32,311	\$ 32,330	\$ 19
-	-	-	-	-	-	-	-
75	103	113	10	-	-	48	48
<u>27,761</u>	<u>27,795</u>	<u>31,078</u>	<u>3,283</u>	<u>32,311</u>	<u>32,311</u>	<u>32,379</u>	<u>69</u>
25,000	25,000	25,000	-	25,000	25,000	25,000	-
5,957	5,957	5,956	1	8,125	8,125	8,125	-
1,000	1,167	1,167	-	1,500	1,500	1,215	285
<u>31,957</u>	<u>32,124</u>	<u>32,123</u>	<u>1</u>	<u>34,625</u>	<u>34,625</u>	<u>34,340</u>	<u>285</u>
<u>(4,196)</u>	<u>(4,329)</u>	<u>(1,045)</u>	<u>3,284</u>	<u>(2,314)</u>	<u>(2,314)</u>	<u>(1,961)</u>	<u>355</u>
44,470	44,470	44,470	-	12,801	12,801	12,801	-
<u>\$ 40,274</u>	<u>\$ 40,141</u>	<u>\$43,425</u>	<u>\$ 3,284</u>	<u>\$ 10,487</u>	<u>\$ 10,487</u>	<u>\$ 10,839</u>	<u>\$ 355</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, 2015**

	<u>Special Assessment Deficiency</u>			Variance With Final Budget Positive (Negative)
	Budget		Actual	
	Original	Final		
<u>Revenues:</u>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-	-
Miscellaneous Revenues	-	-	26	26
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>26</b>	<b>26</b>
<u>Expenditures:</u>				
<u>Debt Service:</u>				
Principal	-	-	-	-
Interest	-	-	-	-
Fiscal Charges	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>-</b>	<b>26</b>	<b>26</b>
Fund Balance - Beginning	11,165	11,165	11,165	-
Fund Balance - Ending	<u>\$ 11,165</u>	<u>\$ 11,165</u>	<u>\$11,190</u>	<u>\$ 26</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		
\$ 840,870	\$ 840,870	\$ 849,794	\$ 8,924	\$ 906,636	\$ 906,642	\$ 918,888	\$ 12,246
94,305	94,305	94,446	141	94,305	94,305	94,446	141
393	393	635	242	468	496	831	335
<u>935,568</u>	<u>935,568</u>	<u>944,876</u>	<u>9,309</u>	<u>1,001,409</u>	<u>1,001,443</u>	<u>1,014,166</u>	<u>12,723</u>
710,000	710,000	710,000	-	767,606	767,606	767,606	-
225,825	225,825	225,825	-	240,653	240,652	240,652	-
400	400	400	-	2,900	3,067	2,782	285
<u>936,225</u>	<u>936,225</u>	<u>936,225</u>	<u>-</u>	<u>1,011,159</u>	<u>1,011,325</u>	<u>1,011,040</u>	<u>285</u>
<u>(657)</u>	<u>(657)</u>	<u>8,651</u>	<u>9,308</u>	<u>(9,750)</u>	<u>(9,882)</u>	<u>3,126</u>	<u>13,008</u>
100,637	100,637	100,637	-	171,413	171,413	171,413	-
<u>\$ 99,980</u>	<u>\$ 99,980</u>	<u>\$ 109,288</u>	<u>\$ 9,308</u>	<u>\$ 161,663</u>	<u>\$ 161,531</u>	<u>\$ 174,539</u>	<u>\$ 13,008</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, 2015**

	Health Insurance Trust	Dental Insurance Trust	Telephone Trust	Motor Pool Operating	Total
<u>ASSETS</u>					
Current Assets:					
Cash and cash equivalents	\$ 3,083,659	\$ 238,953	\$ 114,274	\$ 24,331	\$ 3,461,218
Accounts Receivable	-	-	291	-	291
Prepaid Items	-	-	1,061	-	1,061
<b>Total Current Assets</b>	<b>3,083,659</b>	<b>238,953</b>	<b>115,626</b>	<b>24,331</b>	<b>3,462,570</b>
Noncurrent Assets:					
Capital Assets	-	-	207,151	170,481	377,631
Less: Accumulated Depreciation	-	-	(144,473)	(117,633)	(262,105)
<b>Total Noncurrent Assets</b>	<b>-</b>	<b>-</b>	<b>62,678</b>	<b>52,848</b>	<b>115,526</b>
<b>Total Assets</b>	<b>3,083,659</b>	<b>238,953</b>	<b>178,304</b>	<b>77,179</b>	<b>3,578,096</b>
<u>LIABILITIES</u>					
Current Liabilities:					
Accounts Payable	-	-	12,316	30	12,346
Premium Deposits	406,562	33,301	-	-	439,863
IBNR Claims	321,126	13,962	-	-	335,088
<b>Total Liabilities</b>	<b>727,688</b>	<b>47,263</b>	<b>12,316</b>	<b>30</b>	<b>787,297</b>
<u>Net Position:</u>					
Net Investment in Capital Assets	-	-	62,678	52,848	115,526
Unrestricted	2,355,971	191,691	103,310	24,301	2,675,273
<b>Total Net Position</b>	<b>\$ 2,355,971</b>	<b>\$ 191,691</b>	<b>\$ 165,988</b>	<b>\$ 77,149</b>	<b>\$ 2,790,799</b>



**CASS COUNTY GOVERNMENT**  
**Combining Statement of Revenues, Expenses and Changes in Net Position**  
**Internal Service Funds**  
**For the Year Ended December 31, 2015**

	Health Insurance Trust	Dental Insurance Trust	Telephone Trust	Motor Pool	Total
<u>Operating Revenues:</u>					
Premiums	\$ 4,603,229	\$ 362,228	\$ -	\$ -	\$ 4,965,457
Charges for Services	-	-	238,213	39,927	278,140
Miscellaneous	54,778	-	22,584	-	77,362
Total Operating Revenues	<u>4,658,007</u>	<u>362,228</u>	<u>260,797</u>	<u>39,927</u>	<u>5,320,959</u>
<u>Operating Expenses:</u>					
Premiums	775,570	-	-	-	775,570
Medical Services	10,398	-	-	-	10,398
Telephone Service	-	-	225,512	-	225,512
Administrative Fees	292,438	24,554	-	-	316,992
Maintenance and Repairs	-	-	-	21,882	21,882
Benefit Payments	2,571,288	317,846	-	-	2,889,133
IBNR Claims	321,126	13,962	-	-	335,088
Depreciation Expense	-	-	19,077	16,383	35,460
Total Operating Expenses	<u>3,970,819</u>	<u>356,361</u>	<u>244,589</u>	<u>38,265</u>	<u>4,610,035</u>
Operating Income	<u>687,188</u>	<u>5,867</u>	<u>16,208</u>	<u>1,662</u>	<u>710,924</u>
<u>Nonoperating Revenues (Expenses):</u>					
Interest Income	6,268	519	263	38	7,088
Loss/Gain on Disposal of Capital Assets	-	-	(3,288)	500	(2,788)
Total Nonoperating Revenues (Expenses)	<u>6,268</u>	<u>519</u>	<u>(3,025)</u>	<u>538</u>	<u>4,300</u>
Change in Net Position	<u>693,456</u>	<u>6,386</u>	<u>13,183</u>	<u>2,200</u>	<u>715,224</u>
Total Net Position Beginning	<u>1,662,515</u>	<u>185,306</u>	<u>152,804</u>	<u>74,949</u>	<u>2,075,574</u>
Total Net Position Ending	<u>\$ 2,355,971</u>	<u>\$ 191,691</u>	<u>\$ 165,988</u>	<u>\$ 77,149</u>	<u>\$ 2,790,799</u>

**CASS COUNTY GOVERNMENT**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**For the Year Ended December 31, 2015**

	Health Insurance Trust	Dental Insurance Trust	Telephone Trust	Motor Pool	Total
<b><u>Cash Flows From Operating Activities:</u></b>					
Receipts from customers	\$ 4,603,229	\$ 362,228	\$ 237,143	\$ 42,977	\$ 5,245,577
Payments to Suppliers	(1,078,946)	(24,554)	(222,014)	(22,098)	(1,347,612)
Claims Paid	(2,921,595)	(328,459)	-	-	(3,250,054)
Other Receipts	54,778	-	22,584	-	77,362
Net Cash provided by operating activities	<u>657,466</u>	<u>9,215</u>	<u>37,714</u>	<u>20,879</u>	<u>725,274</u>
<b><u>Cash Flows From Capital and Related Financing Activities:</u></b>					
Purchase of Capital Assets	-	-	(45,751)	(40,971)	(86,722)
Proceeds on Sale of Capital Assets	-	-	-	500	500
Net Cash Used in Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>(45,751)</u>	<u>(40,471)</u>	<u>(86,222)</u>
<b><u>Cash Flows From Investing Activities:</u></b>					
Interest Income	6,268	519	263	38	7,088
Net Increase in cash and cash equivalents	663,735	9,734	(7,775)	(19,554)	646,140
Balances -Beginning of the Year	2,419,924	229,219	122,050	43,885	2,815,078
Balances - End of the Year	<u>3,083,659</u>	<u>238,954</u>	<u>114,275</u>	<u>24,331</u>	<u>3,461,218</u>
<b><u>Reconciliation of Operating Income to net cash provided by operating activities:</u></b>					
Operating Income (Loss)	687,188	5,867	16,208	1,662	710,924
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:					
Depreciation	-	-	19,077	16,383	35,460
Changes in Assets and Liabilities:					
(Increase) Decrease in Accounts Receivable	-	-	(9)	3,050	3,041
(Increase)Decrease in Prepaid Items	-	-	(1,061)	-	(1,061)
Increase (Decrease) in Accounts Payable	(540)	-	3,498	(216)	2,742
Increase (Decrease) in Premium Deposit Funds	25,593	3,349	-	-	28,942
Increase (Decrease) in IBNR Claims	(54,774)	-	-	-	(54,774)
Net Cash Provided by Operating Activities	<u>\$ 657,467</u>	<u>\$ 9,216</u>	<u>\$ 37,713</u>	<u>\$ 20,879</u>	<u>\$ 725,274</u>
<b><u>Schedule of non-cash capital and related financing activities:</u></b>					
Disposal of Capital Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,288)</u>	<u>\$ -</u>	<u>\$ (3,288)</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, 2015**

	County Funds	Tax Collection Funds	Funds of Other Governmental Units	Agency Funds
<u>ASSETS</u>				
Cash and cash equivalents	\$ 405,360	\$ 58,564,554	\$ 799,033	\$ 59,768,946
Accounts Receivable	-	-	-	-
<b>Total Assets</b>	<b>\$ 405,360</b>	<b>\$ 58,564,554</b>	<b>\$ 799,033</b>	<b>\$ 59,768,946</b>
<u>LIABILITIES</u>				
Accounts Payable	\$ 332,935	\$ -	\$ -	\$ 332,935
Due to Component Units	-	27,812	-	27,812
Deposits	72,424	58,536,742	799,033	59,408,199
<b>Total Liabilities</b>	<b>\$ 405,360</b>	<b>\$ 58,564,554</b>	<b>\$ 799,033</b>	<b>\$ 59,768,946</b>

**CASS COUNTY GOVERNMENT**  
**Statement of Changes in Fiduciary Assets and Liabilities**  
**Agency Funds**  
**For the Year Ended December 31, 2015**

	Balance 1/1/2015	Additions	Deductions	Balance 12/31/15
<b><u>COUNTY FUNDS</u></b>				
<b>Assets</b>				
Cash and Investments	\$ 384,738	\$ 991,634	\$ 971,013	\$ 405,359
Accounts Receivable	-	-	-	-
Total Assets	<u>384,738</u>	<u>991,634</u>	<u>971,013</u>	<u>405,359</u>
<b>Liabilities</b>				
Accounts Payable	329,560	332,935	329,560	332,935
Funds Held for County Departments	55,177	658,699	641,453	72,422
Total Liabilities	<u>384,737</u>	<u>991,634</u>	<u>971,013</u>	<u>405,358</u>
<b><u>TAX COLLECTION FUNDS</u></b>				
<b>Assets</b>				
Cash and Investments	48,680,445	236,331,803	226,447,696	58,564,552
Total Assets	<u>48,680,445</u>	<u>236,331,803</u>	<u>226,447,696</u>	<u>58,564,552</u>
<b>Liabilities</b>				
Due to Component Units	35,390	27,812	35,390	27,812
Accounts Payable	-	-	-	-
Tax Collections Due to Other Governmental Units	48,645,055	236,303,991	226,412,306	58,536,740
Total Liabilities	<u>48,680,445</u>	<u>236,331,803</u>	<u>226,447,696</u>	<u>58,564,552</u>
<b><u>FUNDS OF OTHER GOVERNMENTAL UNITS</u></b>				
<b>Assets</b>				
Cash and Investments	723,899	2,453,994	2,378,858	799,035
Total Assets	<u>723,899</u>	<u>2,453,994</u>	<u>2,378,858</u>	<u>799,035</u>
<b>Liabilities</b>				
Accounts Payable	-	-	-	-
Funds Held for Other Governmental Units	723,899	2,453,994	2,378,858	799,035
Total Liabilities	<u>723,899</u>	<u>2,453,994</u>	<u>2,378,858</u>	<u>799,035</u>
<b>TOTALS:</b>				
<b>Assets</b>				
Cash and Investments	49,789,083	239,777,431	229,797,566	59,768,946
Accounts Receivable	-	-	-	-
Total Assets	<u>49,789,082</u>	<u>239,777,431</u>	<u>229,797,568</u>	<u>59,768,946</u>
<b>Liabilities</b>				
Accounts Payable	329,560	332,935	329,560	332,935
Due To Component Units	35,390	27,812	35,390	27,812
Funds Held for Other Governmental Units	49,368,954	238,757,985	228,791,163	59,335,775
Funds Held for County Government	55,177	658,699	641,453	72,422
Total Liabilities	<u>\$ 49,789,081</u>	<u>\$ 239,777,431</u>	<u>\$ 229,797,567</u>	<u>\$ 59,768,945</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.	136-143
<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.	144-150
<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.	151-154
<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.	155-156
<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.	157-161

**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			
	2006	2007	2008	2009
Primary Government				
Governmental Activities				
Net Investment in capital assets	\$ 89,756,013	\$ 96,422,671	\$ 105,044,599	\$ 105,765,817
Restricted	14,875,029	13,536,598	11,646,300	16,542,567
Unrestricted	<u>3,106,687</u>	<u>3,791,292</u>	<u>2,697,912</u>	<u>4,212,267</u>
Total governmental activities net position	<u>\$ 107,737,729</u>	<u>\$ 113,750,562</u>	<u>\$ 119,388,810</u>	<u>\$ 126,520,652</u>

Net position for 2014 was restated.

Balances prior to FY 2014 have not been adjusted for the implementation of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* - an amendment of GASB Statement No. 27, as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* - an amendment of GASB Statement No. 68.

Source: County Auditor's Office

Fiscal Year					
2010	2011	2012	2013	2014	2015
\$ 113,476,180	\$ 124,072,749	\$ 130,868,984	\$ 133,541,081	\$ 138,776,719	\$ 140,362,009
17,210,712	11,215,260	6,062,258	9,052,410	32,222,189	40,648,438
5,868,375	13,395,579	16,904,143	24,283,484	(37,951,347)	(57,010,859)
<u>\$ 136,555,267</u>	<u>\$ 148,683,587</u>	<u>\$ 153,835,385</u>	<u>\$ 166,876,975</u>	<u>\$ 133,047,561</u>	<u>\$ 123,999,587</u>

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

	Fiscal Year			
	2006	2007	2008	2009
<b>Expenses</b>				
<b>Primary Government</b>				
Governmental activities:				
General government	\$ 8,337,708	\$ 5,725,081	\$ 5,948,114	\$ 6,392,092
Public safety	14,801,716	14,649,223	13,844,524	14,660,149
Highways and streets	5,722,810	7,680,829	8,202,883	13,551,381
Relief and charities	9,526,530	10,349,353	10,115,364	10,278,514
Conservation & economic development	1,591,068	1,648,980	1,750,024	1,926,527
Culture & recreation	627,911	691,406	701,706	770,227
Interest on long-term debt	70,884	57,868	68,837	59,768
Total primary government expenses	<u>\$ 40,678,626</u>	<u>\$ 40,802,740</u>	<u>\$ 40,631,452</u>	<u>\$ 47,638,659</u>
<b>Program Revenues</b>				
Governmental activities:				
Charges for services				
General government	\$ 1,409,888	\$ 1,511,975	\$ 1,639,442	\$ 1,580,680
Public safety	2,274,642	2,138,361	2,150,517	2,142,956
Highways and streets	796,453	2,404,760	316,572	105,167
Relief and charities	201,781	132,749	74,343	92,076
Conservation & economic development	41,206	37,057	42,266	47,696
Culture and recreation	-	895	2,775	4,605
Operating grants and contributions:				
General government	\$ 55,458	\$ -	\$ -	\$ 907
Public safety	3,273,421	2,340,639	725,140	852,821
Highways and streets	7,642,342	6,254,799	7,632,674	14,473,911
Relief and charities	2,369,816	2,505,044	2,802,802	2,745,810
Conservation & economic development	54,979	85,685	105,585	206,476
Culture & recreation	224,292	238,517	263,849	285,609
Capital grants and contributions:				
General government	-	365,000	-	-
Highways and streets	3,628,725	1,000,000	1,144,856	2,427,538
Conservation & economic development	-	-	-	-
Total primary government program revenues	<u>\$ 21,973,003</u>	<u>\$ 19,015,481</u>	<u>\$ 16,900,821</u>	<u>\$ 24,966,252</u>
<b>Net (Expense)/Revenue</b>				
Governmental activities	<u>\$ (18,705,623)</u>	<u>\$ (21,787,259)</u>	<u>\$ (23,730,631)</u>	<u>\$ (22,672,407)</u>
<b>General Revenues and Other Changes in Net Position</b>				
General activities:				
Property Taxes	\$ 20,913,355	\$ 22,794,242	\$ 24,584,536	\$ 25,708,577
Sales Taxes	2,412	9,060	3,443	923
Estate Taxes	313,134	93,929	13,200	5,698
Unrestricted State Shared Revenues	2,727,366	3,101,960	3,551,164	3,492,852
Unrestricted investment earnings	1,409,356	1,604,059	1,005,542	402,994
Miscellaneous	216,264	196,840	211,005	193,214
Total primary government	<u>\$ 25,581,887</u>	<u>\$ 27,800,090</u>	<u>\$ 29,368,890</u>	<u>\$ 29,804,260</u>
Change in Net Position				
Primary government	<u>\$ 6,876,263</u>	<u>\$ 6,012,830</u>	<u>\$ 5,638,258</u>	<u>\$ 7,131,853</u>

Balance prior to FY 2015 have not been adjusted for the implementation of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* - an amendment of GASB Statement No. 27, as amended by GASB Statement No. 71, *Pension Transition for Contributions Subsequent to the Measurement Date* - an amendment of GASB Statement No. 68.

Source: County Auditor's Office

	Fiscal Year					
	2010	2011	2012	2013	2014	2015
\$ 7,374,704	\$ 10,850,881	\$ 15,302,368	\$ 13,935,655	\$ 9,028,821	\$ 10,351,235	
15,413,806	16,210,286	17,152,771	17,642,420	19,512,519	21,987,295	
14,376,511	22,920,416	25,619,469	20,884,882	23,395,819	21,422,780	
11,108,274	11,756,349	12,238,254	13,137,268	14,019,886	14,179,753	
2,823,577	3,247,937	2,463,396	8,356,650	41,669,890	32,612,490	
811,297	806,552	866,399	859,350	991,260	1,064,697	
150,079	351,614	309,675	329,890	308,046	263,219	
<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>	<u>\$ 101,881,469</u>	
\$ 2,058,886	\$ 2,272,590	\$ 2,343,679	\$ 2,466,536	\$ 2,586,708	\$ 2,580,027	
2,394,977	2,438,340	2,278,942	2,354,580	3,746,880	6,501,870	
126,417	180,517	499,846	621,954	376,314	350,875	
78,190	138,666	119,219	201,521	193,022	296,462	
90,113	77,985	80,360	55,103	47,426	24,215	
3,395	7,905	9,703	11,130	11,705	15,788	
\$ 41,810	\$ 424,064	\$ 420,770	\$ 106,914	\$ 101,542	\$ 94,446	
933,331	1,081,261	871,054	605,802	540,802	480,722	
9,255,734	18,773,429	13,494,047	17,934,441	16,453,142	14,204,940	
2,983,727	3,192,735	3,206,771	3,218,237	3,223,837	3,234,853	
67,293	85,931	1,461,876	177,820	21,726	22,012	
310,411	309,576	360,921	380,750	442,880	475,892	
-	-	-	-	-	-	
-	-	-	-	-	-	
12,021,555	5,028,844	354,695	5,538,738	5,720,548	4,515,419	
<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>\$ 32,797,521</u>	
\$ (21,692,409)	\$ (32,132,194)	\$ (48,450,451)	\$ (41,472,590)	\$ (75,459,710)	\$ (69,083,949)	
\$ 26,926,204	\$ 29,258,876	\$ 31,046,541	\$ 31,465,829	\$ 32,846,723	\$ 35,718,426	
2,122	8,663,697	14,812,160	15,135,193	16,164,464	16,449,060	
-	-	-	-	-	-	
3,763,944	5,513,777	7,384,069	7,563,694	8,639,513	7,361,938	
375,580	261,398	187,373	167,809	133,782	146,742	
659,176	562,770	172,108	181,655	752,661	359,805	
<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>\$ 60,035,971</u>	
\$ 10,034,619	\$ 12,128,325	\$ 5,151,803	\$ 13,041,590	\$ (16,922,568)	\$ (9,047,976)	

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

	Fiscal Years			
	2006	2007	2008	2009
General Fund:				
Reserved	\$ 231,684	\$ 277,457	\$ 281,609	\$ 326,101
Unreserved	2,198,970	2,240,570	2,830,637	2,932,040
<b>Nonspendable:</b>				
Inventory				
Prepaid Items				
<b>Assigned:</b>				
SWAT Vehicle Replacement	-	-	-	-
Unassigned	-	-	-	-
<b>Total General Fund</b>	<u>\$ 2,430,654</u>	<u>\$ 2,518,027</u>	<u>\$ 3,112,246</u>	<u>\$ 3,258,141</u>
All Other Governmental Funds:				
Reserved	\$ 347,365	\$ 333,669	\$ 336,249	\$ 296,109
Unreserved, reported in:				
Special Revenue Funds	5,111,013	4,646,377.00	1,460,486.00	8,448,808
Capital Projects Funds	9,822,678	9,617,858	8,922,459	8,587,775
<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>\$ 15,281,056</u>	<u>\$ 14,597,904</u>	<u>\$ 10,719,194</u>	<u>\$ 17,332,692</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.

Source: County Auditor's Office

Fiscal Years					
2010	2011	2012	2013	2014	2015
\$ 371,309	\$ -	\$ -	\$ -	\$ -	\$ -
4,074,525	-	-	-	-	-
	70,399	16,161	17,264	17,047	17,777
	315,737	265,020	150,917	299,830	310,053
-	5,795	2,432	5,445	7,802	10,163
-	6,102,327	8,476,106	8,769,301	8,260,583	6,396,075
<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>	<u>\$ 6,734,067</u>
\$ 347,276	\$ -	\$ -	\$ -	\$ -	\$ -
4,364,231	-	-	-	-	-
13,325,774	-	-	-	-	-
-	151,026	124,860	136,723	143,841	205,828
-	89,307	74,899	18,698	51,339	184,209
-	216,146	261,981	307,490	411,906	467,294
-	2,248,610	1,906,753	2,140,820	2,048,537	2,172,675
-	7,278,126	1,631,831	3,367,690	3,171,880	3,433,174
-	17,012	52,130	65,134	100,581	129,583
-	28,077	765,272	1,778,740	25,078,671	2,283,691
-	1,378,172	1,552,639	1,639,430	1,869,242	1,862,042
-	64,053	53,556	61,087	69,602	86,784
-	59,276	60,267	61,830	70,775	65,454
-	98,463	114,076	88,642	100,637	109,288
-	153,763	208,158	285,421	360,724	451,400
-	19,040	35,178	34,567	43,629	43,035
-	4,661,475	11,951,297	15,941,570	15,836,693	30,872,051
-	5,378,394	311,751	30,247		
-	156,965	135,330	135,750	124,931	125,218
-	(3,971,785)	(5,112,118)	(2,109,755)	(2,415,342)	(3,954)
<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>	<u>\$ 42,487,772</u>

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

	Fiscal Year			
	2006	2007	2008	2009
<b>Revenues</b>				
Property Taxes	\$ 20,936,553	\$ 22,952,743	\$ 24,611,533	\$ 25,629,938
Sales Tax	-	-	-	-
Intergovernmental	16,680,942	14,201,619	15,101,212	21,967,151
Licenses Permits & Fees	268,555	254,416	265,336	158,502
Charges for Services	4,362,415	6,354,859	3,829,880	3,715,880
Miscellaneous	1,680,156	1,805,506	1,311,694	755,673
Total revenues	<u>\$ 43,928,621</u>	<u>\$ 45,569,143</u>	<u>\$ 45,119,655</u>	<u>\$ 52,227,142</u>
<b>Expenditures</b>				
General Government	\$ 5,442,844	\$ 5,401,189	\$ 6,000,740	\$ 5,851,200
Public Safety	14,437,318	14,142,215	13,401,260	14,078,210
Public Works	10,348,744	12,521,918	15,230,557	12,109,820
Relief & Charities	9,437,985	10,214,941	10,084,922	10,197,939
Culture & Recreation	621,408	684,903	695,203	763,724
Conservation & Economic Development	1,585,220	1,647,007	1,750,958	1,932,610
Capital Outlay	3,257,748	1,736,980	1,175,973	354,473
Debt Service				
Principal	252,830	169,393	188,932	203,668
Interest	61,233	62,503	71,603	62,495
Total expenditures	<u>\$ 45,445,330</u>	<u>\$ 46,581,049</u>	<u>\$ 48,600,148</u>	<u>\$ 45,554,138</u>
Excess of revenues over (under) expenditures	<u>\$ (1,516,709)</u>	<u>\$ (1,011,906)</u>	<u>\$ (3,480,493)</u>	<u>\$ 6,673,003</u>
<b>Other Financing Sources (Uses)</b>				
Bonds Issued	\$ -	\$ 359,525	\$ -	\$ -
Loan Proceeds				
Sale of Property	41,382	56,597	196,003	86,391
Transfers In	260,408	746,370	149,550	1,173,261
Transfers Out	(260,408)	(746,370)	(149,550)	(1,173,261)
Total other financing sources (uses)	<u>\$ 41,382</u>	<u>\$ 416,121</u>	<u>\$ 196,002</u>	<u>\$ 86,391</u>
Net change in fund balance	\$ (1,475,327)	\$ (595,785)	\$ (3,284,491)	\$ 6,759,393
Debt service as a percentage of noncapital expenditures	1.03%	0.71%	0.72%	0.64%

Source: County Auditor's Office

	Fiscal Year					
	2010	2011	2012	2013	2014	2015
\$ 27,096,595	\$ 29,485,640	\$ 31,217,265	\$ 31,572,698	\$ 33,011,508	\$ 35,823,646	
-	8,663,697	14,812,160	15,135,193	16,164,464	16,449,060	
29,306,780	31,139,975	25,762,129	35,501,698	35,102,540	30,378,356	
113,977	128,026	127,947	133,469	211,419	166,711	
4,487,728	4,897,135	5,056,253	5,423,907	6,453,308	9,470,782	
1,182,346	992,804	516,079	490,744	1,211,108	654,680	
<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>	<u>\$ 92,943,235</u>	
\$ 6,260,992	\$ 6,683,474	\$ 7,631,349	\$ 7,911,266	\$ 9,151,938	\$ 10,319,594	
14,990,010	15,864,877	16,719,600	17,107,862	19,220,676	23,142,829	
17,648,410	17,227,269	23,578,843	18,262,385	21,505,559	19,163,328	
10,926,268	11,665,664	12,207,748	13,125,256	14,030,665	14,380,943	
804,794	800,049	859,916	909,785	983,675	1,065,777	
15,712,346	8,060,946	2,462,144	8,364,271	10,326,277	5,449,088	
2,455,931	11,842,310	14,546,103	11,407,367	38,281,498	29,832,863	
208,610	873,769	889,152	874,771	757,210	767,606	
147,067	345,908	304,567	285,347	263,305	243,434	
<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>	<u>\$ 104,365,462</u>	
<u>\$ (6,967,002)</u>	<u>\$ 1,943,011</u>	<u>\$ (1,707,589)</u>	<u>\$ 10,009,399</u>	<u>\$ (22,366,456)</u>	<u>\$ (11,422,227)</u>	
\$ 8,829,029	\$ -	\$ -	\$ -	\$ -	\$ -	
30,260	94,254	74,795	30,031	45,060,200	4,939,800	
12,085,485	2,593,818	5,819,780	3,502,006	32,156	51,357	
(12,085,485)	(2,593,818)	(5,819,780)	(3,502,006)	1,798,048	1,419,290	
<u>\$ 8,859,289</u>	<u>\$ 94,254</u>	<u>\$ 74,795</u>	<u>\$ 30,031</u>	<u>\$ 45,092,358</u>	<u>\$ 4,991,159</u>	
\$ 1,892,286	\$ 2,037,265	\$ (1,632,795)	\$ 10,039,430	\$ 22,725,902	\$ (6,431,068)	
1.01%	2.09%	2.02%	1.61%	0.97%	1.02%	



**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			
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
2015	6,870,590,258	4,520,934,400	1,025,443,920	12,416,968,578	594,023,291	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 2015		Fiscal Year 2006	
	Taxable Value	Percentage of Total Taxable Value	Taxable Value	Percentage of Total Taxable Value
Inreit Properties LLLP	\$ 6,562,955	1.10%		
Northern States Power Company	6,118,943	1.03%	4,049,932	1.13%
West Acres Development Company	4,916,665	0.83%	3,495,570	0.98%
Burlington Northern	3,888,753	0.65%		
Matrix Properties Corp.	2,746,230	0.46%	1,283,670	0.36%
Sanford Medical Center	2,648,945	0.45%		
Innovis Health LLC	1,990,315	0.34%		
Blue Cross of North Dakota	1,879,625	0.32%	1,385,400	0.39%
Wal-Mart Real Estate Business Trust	1,566,600	0.26%		
Meritcare Medical Group	1,259,180	0.21%	2,441,814	0.68%
Case Equipment Corporation			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%
Total Attributable to Ten Largest Property Taxpayers	<u>33,578,211</u>	<u>5.65%</u>	<u>19,327,337</u>	<u>5.40%</u>
TOTAL GROSS TAXABLE VALUE	<u>\$ 594,023,291</u>	<u>100.00%</u>	<u>357,775,914</u>	<u>100.00%</u>

Source: County Auditor's Office

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

	Fiscal Year			
	2006	2007	2008	2009
<b>Direct</b>				
General	31.25	31.25	32.25	32.25
Human Service	19.00	18.00	17.50	17.50
Highway	10.75	10.25	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>62.00</b>	<b>61.00</b>	<b>61.00</b>	<b>61.00</b>
<b>Overlapping Governments</b>				
<b>Cities</b>				
Fargo	59.25	57.25	58.25	58.25
West Fargo	88.76	88.69	88.87	88.47
Other Cities	11.44-179.29	10.85-210.21	10.56-207.07	7.76-203.26
<b>Park Districts</b>				
Fargo	32.58	32.07	31.85	31.56
West Fargo	39.66	36.02	38.06	36.42
Other Park Districts	3.35-26.17	3.45-26.03	3.43-24.73	2.8-24.64
<b>School Districts</b>				
Fargo	318.62	309.02	299.99	296.77
West Fargo	254.02	254.02	248.76	245.64
Other School Districts	174.62-266.66	175.81-253.91	176.55-233.02	176.72-228.48
Townships	8.56-32.88	12.26-30.75	12.12-29.8	12.11-30.88
Water Resource Districts	5.00	4.5-5.0	4.6-5.0	4.4-5.0
Fire Districts	2.12-8.37	1.99-8.06	1.93-6.29	1.88-12.83

Source: County Auditor's Office

	Fiscal Year					
	2010	2011	2012	2013	2014	2015
	32.25	32.25	32.25	28.25	27.34	28.80
	17.50	17.50	17.50	19.50	19.50	18.71
	10.25	10.25	10.25	10.25	10.25	9.83
	1.00	1.00	1.00	1.00	1.00	1.00
	-	1.00	3.00	3.00	3.00	2.88
	-	2.00	1.75	1.60	1.58	1.45
	61.00	64.00	65.75	63.60	62.67	62.67
	58.25	58.25	58.25	58.25	57.25	57.25
	91.37	91.59	91.03	90.11	89.11	85.05
	10.21-200.42	12.49-206.08	11.77-200.15	10.49-194.03	5.48-174.61	2.27-174.14
	31.45	31.39	31.34	31.25	30.74	30.71
	32.45	32.55	34.56	32.93	32.45	31.41
	3.0-25.58	3.5-25.65	0.66-26.17	4.00-26.23	4.00-32.45	3.22-30.23
	221.77	221.59	221.59	219.28	165.35	165.35
	170.64	170.64	192.20	192.20	142.20	142.20
	100.00-158.57	100.00-191.29	100.00-187.91	99.33-179.22	67.17-137.51	60-133.05
	12.11-30.88	10.15-36.00	10.04-40.12	8.37-39.92	8.14-40.46	7.46-75.47
	5.00	6.00	6.00	6.00	6.00	6.00
	1.78-13.00	1.89-13.00	1.79-13.00	1.46-13.00	1.98-12.63	1.81-12.35

**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
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	320,621	32,699,880
2014	33,559,573	36,609	33,596,182
2015	36,204,233	275,533	36,479,766

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>
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%	183,494	31,269,731	95.63%
32,078,024	95.59%	93,344	32,171,368	95.76%
34,819,280	96.17%	-	34,819,280	95.45%

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

Fiscal Year	Sales Tax Revenue	Taxable Sales and Purchases	Direct Rate		
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%		
2015	16,449,060	3,199,609,785	0.50%	-1.75%	15.27%

**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(2)
	General Obligation Bonds (1)	Less: Amounts Restricted to Repaying Principal	Total	
2006	-	-	-	-
2007	-	-	-	-
2008	-	-	-	-
2009	-	-	-	-
2010	8,788,498	-	8,788,498	1.89%
2011	8,123,194	98,463	8,024,731	1.67%
2012	7,447,891	114,076	7,333,815	1.48%
2013	6,799,729	88,642	6,711,087	1.29%
2014	6,105,643	100,637	6,005,006	1.09%
2015	5,401,557	99,980	5,301,577	0.89%

Fiscal Year	Other Governmental Activities Debt				Total Primary Government	Percentage of Personal Income(3)	Per Capita(3)
	Special Assessment Bonds (1)	Special Assessments Payable	Loan Payable	Capital Leases			
2006	608,480	3,970	-	792,315	1,404,765	0.03%	10.60
2007	894,076	3,970	-	692,879	1,590,925	0.03%	11.56
2008	810,672	-	-	589,178	1,399,850	0.02%	10.00
2009	717,046	113,461	-	481,029	1,311,535	0.02%	9.15
2010	637,462	112,567	-	368,239	9,906,767	0.15%	66.14
2011	543,802	109,033	-	250,611	9,026,641	0.13%	59.24
2012	464,183	105,285	-	127,937	8,145,296	0.11%	52.16
2013	417,192	-	-	-	7,216,921	0.09%	44.32
2014	360,728	-	45,060,200	-	51,526,571	0.59%	308.53
2015	303,866	-	50,000,000	-	55,705,424	0.63%	324.79

Notes: 2015 percentages calculated using 2014 personal income data, which is the most recent available.

- (1) Net of bond discounts
- (2) See Schedule on page 144 for property tax value data
- (3) See Schedule on page 155 for population and personal income data



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

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Assessed Value of Property	\$ 3,728,227,790	\$ 4,126,320,425	\$ 4,479,772,085	\$ 4,680,021,860
Debt Limit, 5% of Assessed Value	186,411,390	206,316,021	223,988,604	234,001,093
Amount of Debt Applicable to Limit General Obligation Bonds	-	-	-	-
Less: Resources Restricted to Paying Principal	-	-	-	-
Total Net General Obligation Bonds	-	-	-	-
Loan Payable	-	-	-	-
Capital Leases	792,315	692,879	589,178	481,029
Total net debt applicable to limit	792,315	692,879	589,178	481,029
Legal Debt Margin	<u>\$ 185,619,075</u>	<u>\$ 205,623,142</u>	<u>\$ 223,399,426</u>	<u>\$ 233,520,064</u>
Total net debt applicable to the limit as a percentage of debt limit	0.43%	0.34%	0.26%	0.21%

Source: County Auditor's Office

2010	2011	2012	2013	2014	2015
\$ 4,864,062,990	\$ 5,032,813,388	\$ 5,209,378,784	\$ 5,451,792,909	\$ 5,741,357,409	\$ 6,208,484,289
243,203,149	251,640,669	260,468,939	272,589,645	287,067,870	310,424,214
8,788,498	8,123,194	7,447,890	6,799,729	6,105,643	5,401,557
8,788,498	8,123,194	7,447,890	6,799,729	6,105,643	5,401,557
-	-	-	-	45,060,200	50,000,000
368,239	178,962	127,935	-	-	-
9,156,737	8,302,156	7,575,825	6,799,729	51,165,843	55,401,557
<u>\$ 234,046,412</u>	<u>\$ 243,338,513</u>	<u>\$ 252,893,114</u>	<u>\$ 265,789,916</u>	<u>\$ 235,902,027</u>	<u>\$ 255,022,657</u>
3.77%	3.30%	2.91%	2.49%	17.82%	17.85%

**CASS COUNTY GOVERNMENT**  
**Sales Tax Note Payable - Direct Bank Loan**  
**Last Ten Fiscal Years**  
**(Unaudited)**

Fiscal Year	FM Diversion Financing			
	Sales Tax	Debt Service		Coverage
		Principal	Interest	
2006	-	-	-	-
2007	-	-	-	-
2008	-	-	-	-
2009	-	-	-	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	14,709,662	-	41,206	357
2015	14,968,645	-	328,609	46

Note: Sales tax reported is only the share dedicated to the FM diversion project.

Source: County Auditor's Office

**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)
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	8,803,026	52,711	2.5%
2015	171,512	*	*	2.2%

**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	2015		2006	
	Number of Employees	Percentage of Total County Employment	Number of Employees	Percentage of Total County Employment
Sanford Health	6,664	7.17%		
North Dakota State University	4,232	4.55%	2,127	2.66%
Essentia Health	3,167	3.41%		
Fargo Public School District #1	1,816	1.95%	1,383	1.73%
Noridian Health Care Solutions	1,666	1.79%	1,492	1.86%
West Fargo Public Schools	1,432	1.54%	584	0.73%
Fargo VA Health Care Systems	1,022	1.10%		
Blue Cross Blue Shield of North Dakota	961	1.03%		
U.S. Bank Service Center	955	1.03%	1,089	1.36%
City of Fargo	881	0.95%	632	0.79%
CNH Industrial America LLC			660	0.82%
Meritcare Health Systems			3,961	4.95%
Microsoft Great Plains			1,055	1.32%
Dakota Clinic			575	0.72%
	22,796	24.53%	13,558	16.94%

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>
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
2015	41	199	34	149	10	433

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

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

Function/Program	Fiscal Year			
	2006	2007	2008	2009
<b>General Government</b>				
County Recorder Deeds Filed	5,633	5,469	4,994	4,931
County Recorder Total Documents	30,924	31,848	30,735	32,904
Tax Statements Issued	55,014	56,747	57,415	58,282
Statements Collected				
within First Year	53,197	55,209	55,581	55,932
Percent Collected in First Year	96.70%	97.29%	96.81%	95.97%
Marriage License Issued	1,011	1,050	1,063	1,033
Death Certificates Issued ***	1,377	1,426	75	-
<b>Public Safety</b>				
Total Inmates	7,858	7,555	7,627	7,339
Inmates Processed **	-	-	-	-
Average Daily Population	230	210	204	171
Warrants Served	4,828	4,639	4,330	3,469
Civil Process Served	10,434	11,234	11,507	10,658
Citations Issued	6,095	3,274	3,352	3,986
<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	6.30	18.30	13.00	10.00
Miles of paved roads reconstructed with asphalt	-	-	0.50	0.50
Miles of paved roads reconstructed with concrete	-	2.00	0.50	-
Miles of Concrete roads overlaid with asphalt	-	-	-	-
Miles of gravel roads paved with asphalt	4.00	-	-	-
Total Miles Surfaced	10.30	20.30	14.00	10.50
Miles of asphalt roads chip sealed	24.30	12.00	0.00	0.00
<b>Relief &amp; Charities</b>				
Child Abuse/Neglect Avg New Cases	164	164	187	185
HCBS (1) Average Caseload Per Year	565	576	560	574

(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					
2010	2011	2012	2013	2014	2015
4,875	4,892	6,231	6,553	6,432	6,482
28,879	27,249	33,644	33,170	27,739	31,113
58,625	59,099	60,286	60,898	62,085	64,949
56,957	57,376	59,083	59,813	60,544	63,423
97.15%	97.08%	98.00%	98.22%	97.52%	97.65%
1,083	1,118	1,148	1,102	1,102	1,081
-	-	-	-	-	-
7,522	-	-	-	-	-
-	12,389	7,824	7,764	7,718	8,034
188	182	227	208	242	274
3,137	3,071	3,485	3,718	3,709	3,724
10,636	9,257	9,273	8,663	7,429	7,182
3,537	4,358	4,495	4,779	8,132	6,958
-	-	27	96	232	368
-	-	48	167	309	377
-	-	156	194	320	332
20.81	11.00	16.50	11.00	25.00	30.60
-	-	-	6.00	2.00	0.70
-	-	-	-	-	-
-	-	-	-	-	6.00
1.24	-	-	-	1.00	1.00
<u>22.05</u>	<u>11.00</u>	<u>16.50</u>	<u>17.00</u>	<u>28.00</u>	<u>38.30</u>
34.86	34.86	23.00	30.00	30.00	17.00
180	180	102	98	98	98
597	600	681	709	700	704



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

<u>Function/Program</u>	Fiscal Year			
	2006	2007	2008	2009
<b>General Government</b>				
Number of Voting Machines	137	137	137	137
Number of E-Poll Books	-	-	110	110
Number of Election Tablets	-	-	-	-
Number of Buildings	4	4	4	4
<b>Public Safety</b>				
Jail Capacity	252	348	348	348
<b>Highways &amp; Streets</b>				
County Road Miles Maintained	650	652	652	652
Number of Bridges	246	246	246	246
Number of Motorgraders	7	7	7	7

Source: Various County Departments

Fiscal Year					
2010	2011	2012	2013	2014	2015
137	137	137	137	137	150
110	110	140	140	140	-
-	-	-	-	-	195
4	4	4	4	4	5
348	348	348	348	348	348
652	652	652	652	652	652
246	246	246	246	246	246
7	7	7	7	7	7