



COMPREHENSIVE ANNUAL FINANCIAL REPORT

CASS COUNTY, MISSOURI

YEAR ENDED DECEMBER 31, 2013

**CASS COUNTY, MISSOURI
COMPREHENSIVE ANNUAL
FINANCIAL REPORT**
For the Year Ended December 31, 2013

Report prepared and submitted by
Ron Johnson
Cass County Auditor

CASS COUNTY, MISSOURI

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Introductory Section



**CASS COUNTY AUDITOR
RON JOHNSON**

**CASS COUNTY HISTORICAL COURTHOUSE
102 EAST WALL STREET, HARRISONVILLE, MO 64701
(816) 380-8209 OFFICE**

June 27, 2014

Citizens of Cass County, Missouri:

The Comprehensive Annual Financial Report (CAFR) of Cass County, Missouri for the fiscal year ended December 31, 2013, is hereby submitted.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Cochran Head Vick & Co., P.C., an independent certified public accounting firm, has issued an unmodified ("clean") opinion on Cass County, Missouri's financial statements for the year ended December 31, 2013. The independent auditor's report is located at the front of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complement this letter of transmittal and should be read in conjunction with it.

Profile of the Government

Cass County, Missouri (the County), organized in 1835 under applicable state statutes, is located in the western part of the state. It occupies an area of approximately 700 square miles and serves a population of approximately 101,000. Limited-scope policymaking and legislative authority is granted through state statutes and vested in the County Commission, which consists of a Presiding Commissioner and two Associate Commissioners, each of whom serve full time. As the governing body, the County Commission is responsible for a mix of legislative and administrative duties including passing ordinances (to the extent permitted by statute), adopting the annual budget, managing county property, appointing committees, and hiring and supervising departmental directors. The Presiding Commissioner is elected at large and the two Associate Commissioners are each elected from within their respective district. Each serves a four-year term.

Operations of the County are carried out under the direction of elected officials. In addition to the County Commissioners, other officials elected on a county-wide basis to four-year terms include the following: Assessor, Auditor, Collector of Revenue, County Clerk, Prosecuting Attorney, Public Administrator, Sheriff, Recorder of Deeds, and Treasurer. Operations of the 17th Judicial Circuit Court, which includes Cass County, are administered by an elected Circuit Court Clerk and elected judges.

The County provides a broad range of public services required by state law including: the 17th Judicial Circuit Court, the Prosecuting Attorney's Office, the Juvenile Office and Juvenile Detention center, the County Jail, law enforcement services for all unincorporated areas of the County, civil process service for the entire County, maintenance and retention of property records, assessment of all county property for taxing purposes, collection of property taxes for all political subdivisions within the County, voter registration and election services, maintenance of county roads, and various other public service.

Cass County's statutory *elective* form of government differs significantly from a charter form of government or a municipal council-manager form of government. Independent elected officials are directly accountable to the people of the County for carrying-out the statutory functions of their respective offices. The County Commission has no authority to impose its will on other elected officials, except through its exclusive control of county property and the adoption of the annual budget.

The County adopts an annual budget for all of its governmental funds and the proprietary fund. Project-length budgets are prepared and approved for capital projects and neighborhood improvement district projects; unexpended and unencumbered appropriations for such project-length budgets are re-appropriated, as necessary, in successive annual budgets.

The County Commission approves the annual budget at the departmental object (or class) level. The County also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Open encumbrances are accounted for in designated accounts within each respective fund and unencumbered appropriations lapse at fiscal year-end.

The County's fiscal year is the calendar year and the annual budgetary process and timetable is governed by state statutes. Budgetary requests are due to the County Auditor by September 1st with a proposed comprehensive budget due from the County Auditor to the County Commission by November 15th. The County Commission may alter, modify, or change the proposed budget in any manner, except for the Court's budgets which may not be altered without the Court's consent or pursuant to mediation by the Judicial Finance Review Commission. The County Commission must comply with public notice and public hearing requirements and adopt the budget on or before January 10th; however, in a year in which a County Commissioner's new term of office begins (i.e., every odd-numbered year), the statutory deadline is extended to January 31st. However, the County Commission typically adopts the budget prior to December 31st. In the event the County Commission does not adopt the budget, the preceding year's budget remains effective.

For financial reporting purposes, the *reporting entity* is comprised of all County funds, agencies, and departments that make up its legal entity. A legally separate entity (the Cass Regional Medical Center) is included as a discretely presented component unit and is included as part of the reporting entity. Please refer to the Notes to the Financial Statements for a complete explanation.

Local Economy

Cass County is situated in Western Missouri along Interstate 49. It is a fast-growing county known for its highly educated work force, low cost of living, award-winning schools, and unique blend of rural and urban lifestyles. The County contains approximately 700 square miles and includes 13 cities (Archie, Belton, Cleveland, Drexel, East Lynne, Freeman, Garden City, Harrisonville, Lake Annette, Peculiar, Pleasant Hill, Raymore, and Strasburg) and other local communities (Austin, Gunn City, La Tour, and West Line). Over the past ten years, the County's population has increased 9.2% to approximately 101,000.

The local economy reflects a balanced mix of retail, education, insurance, light manufacturing, construction, and finance. The county seat of Cass County, Missouri is Harrisonville. The County's varied economic base contributes to economic and employment stability. The County's unemployment rate of 6.3% at December 31, 2013 is comparable to that of the state (6.5%) and of the nation (6.7%).

Approximately forty five percent of the County's operating revenues are derived from local sales taxes. Sales tax revenue is inherently volatile with annual growth rates for sales tax ranging between -3.5% and +22.9% over the last ten years. In 2005, the County experienced a significant increase in sales tax revenue, with an annual growth rate of 22.9%. This was mainly due to the County's sales tax rate increasing from 5.225% in September 2004 to 5.475 in October 2004. The largest remaining annual growth rate over the last ten years is 7.3%.

Other economic indicators such as building permits, real estate recordings, and the local unemployment rate reflect modest growth and improvement compared to the past several years; this trend is expected to continue in the immediate future.

Long-Term Financial Planning and Major Initiatives

Cass County has adopted a comprehensive set of financial policies, which are included in the annual budget document. These policies are intended to guide elected officials' decisions so as to ensure that county officials manage public funds in a manner that promotes transparency and accountability; ensures fiscal stability; protects and preserves public assets; and reduces risk and uncertainty while maintaining flexibility.

As noted above, Cass County is primarily dependent on local sales tax for its operating revenues within the major funds. Such dependence on an inherently volatile revenue source increases Cass County's financial risk.

In 2013 the County began a project to improve School Road in Peculiar, Missouri. The project is to be completed in three phases at a total cost of approximately \$5.6 million. The County will pay the costs of phase one and phase two. The County and the City of Peculiar, Missouri will split the costs of phase three. It is also anticipated that the County will be issuing approximately \$2.2 million in additional general obligation bonds to cover some costs of the project.

Awards and Acknowledgements

The County's CAFR for the year ended December 31, 2013 will be submitted for the first time to the Governmental Finance Officers Association (GFOA) for consideration of the Certificate of Achievement for Excellence in Financial Reporting. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized CAFR, whose contents conform to program standards.

A Certificate of Achievement is valid for one year only. We believe that our current CAFR will meet the Certificate of Achievement Program requirements and we will be submitting it to the GFOA to determine its eligibility for a certificate.

I would like to recognize the County Commission and other elected officials for their part in planning and conducting the financial operations of the County. In addition, I want to express my appreciation to the staff members of the Cass County Auditor's office who assisted in the preparation of this report.

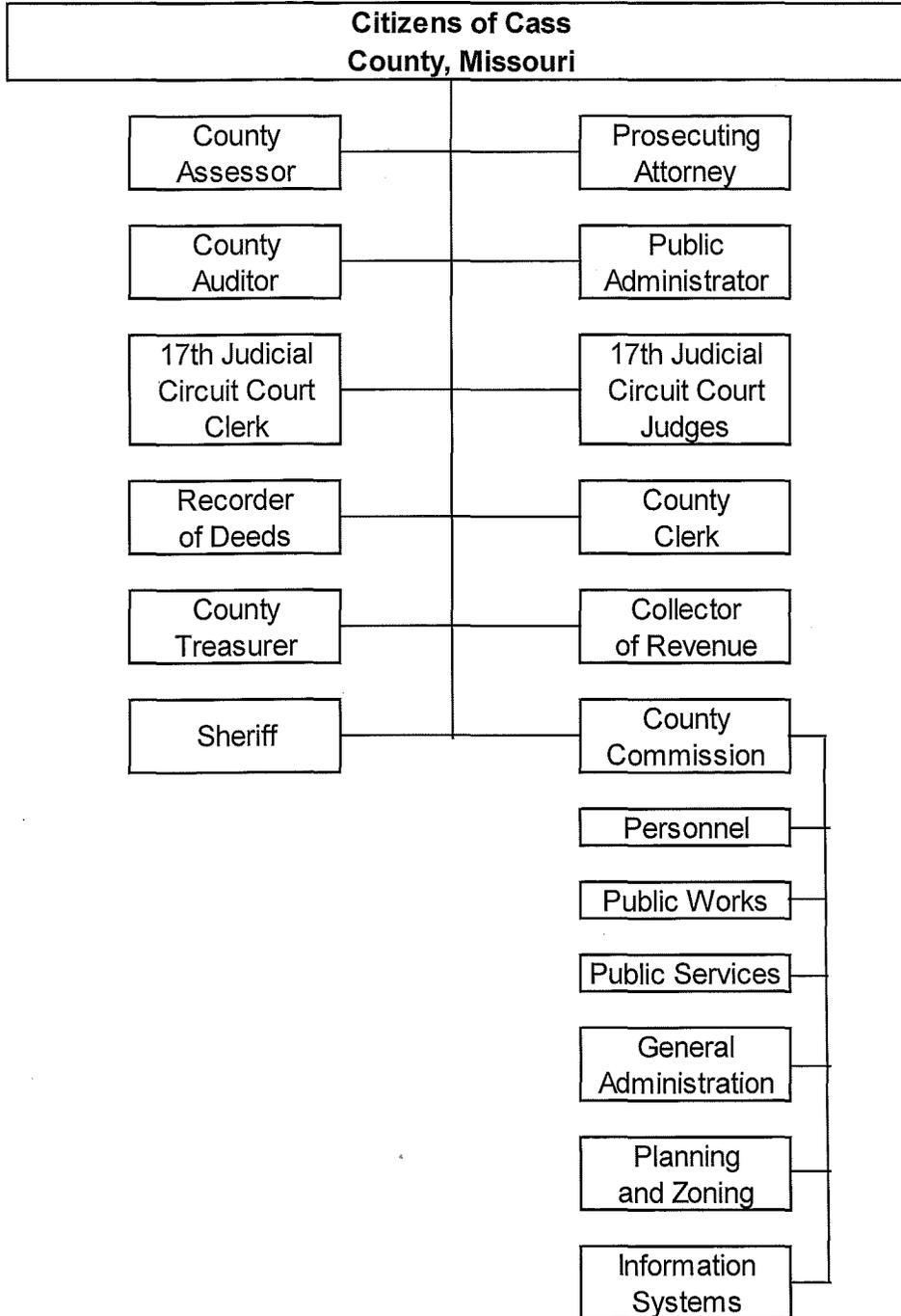
Respectfully submitted,

Ron Johnson
Cass County Auditor

**CASS COUNTY, MISSOURI
ELECTED OFFICIALS
FOR THE YEAR ENDED DECEMBER 31, 2013**

Presiding Commissioner	Jeff Cox
1 st District Commissioner	Luke Scavuzzo
2 nd District Commissioner	Jimmy Odom
Recorder of Deeds	Mike Medsker
County Clerk	Janet Burlingame
Prosecuting Attorney	Teresa Hensley
Sheriff	Dwight Diehl
Auditor	Ron Johnson
Collector of Revenue	Pam Shipley
Assessor	Bob Huston
Treasurer	Steve Cheslik
Public Administrator	Melody Folsom
Circuit Clerk	Amy Bell

**CASS COUNTY, MISSOURI
ORGANIZATIONAL CHART OF CASS COUNTY, MISSOURI**



Financial Section



COCHRAN HEAD VICK & CO., P.C.

& Co

Certified Public Accountants

1251 NW Briarcliff Pkwy
Suite 125
Kansas City, MO 64116
(816) 584-9955
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INDEPENDENT AUDITOR'S REPORT

To the Presiding Commissioner,
Commissioners and Officeholders
of Cass County, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Cass County, Missouri (the County), as of and for the year ended December 31, 2013, 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 did not audit the financial statements of the discretely presented component unit, which represent 100% of the assets, net position and revenues of the discretely presented component unit of the County. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the discretely presented component unit, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and 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.

Other Offices

1333 Meadowlark Lane
Kansas City, KS 66102
(913) 287-4433
(913) 287-0010 FAX

6700 Antioch Rd, Suite 460
Merriam, Kansas 66204
(913) 378-1100
(913) 378-1177 FAX

400 Jules Street
Suite 415
St. Joseph, MO 64501
(816) 364-1118
(816) 364-6144 FAX

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 misstatements 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, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of December 31, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedules and the schedule of funding progress as listed in the table of contents 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 the 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 the County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, 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 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic 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 schedules 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.

Other Reporting Required by Governmental Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2014 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Kansas City, Missouri
June 27, 2014

Cochran Head Vick & Co, P.C.

**CASS COUNTY, MISSOURI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2013**

This section of Cass County, Missouri's Comprehensive Annual Financial Report (CAFR) presents a narrative overview and analysis of the financial activities of Cass County, Missouri (the County), for the year ended December 31, 2013. For a complete understanding of the County's financial statements, please read the transmittal letter at the front of this report along with the County's basic financial statements, including the footnotes, which follow the Management's Discussion and Analysis.

FINANCIAL HIGHLIGHTS

- The County's net position decreased 3.1% from \$21,987,076 in 2012 to \$21,307,374 in 2013. The largest portion of this decrease is a result of the County's proprietary fund (Broadband) continuing to operate with no revenues other than grant revenue that is expended along with loan proceeds annually on the project. This resulted in a \$366,338 decrease in net position in the current year. The County Commission took action on February 25, 2013 to terminate the project as discussed in note 10 to the financial statements.
- Revenues from governmental activities decreased 22.9% from \$36,729,038 in 2012 to \$28,333,686 in 2013. This decrease is largely attributable to a decrease of in lieu of tax revenue.
- Governmental funds of the County reported combined ending fund balances at December 31, 2013 of \$17,172,447, an increase of 14.3% from 2012's ending fund balance of \$15,022,079. Approximately \$1,663,000 is available for spending at the government's discretion (unassigned fund balance—General fund) for future years.

OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis provided here is intended to serve as an introduction to the County's basis financial statements. The CAFR includes supplementary information intended to furnish additional detail to support the basic financial statements themselves and is organized as follows:

- Introductory Section – includes the transmittal letter and general information;
- Management's Discussion and Analysis (MD&A), this part of the report;
- The Basic Financial Statements – consist of three components: 1) government-wide financial statements; 2) fund financial statements; and 3) the notes to financial statements;
- Required Supplementary Information – includes budgetary comparison information for certain major funds and certain other required disclosures;
- Other Supplementary Information – includes combining statements for nonmajor governmental funds as well as budgetary comparison schedules for nonmajor special revenue, debt service, and capital project funds; and,
- Statistical Information – includes additional information intended to provide a context for understanding information presented in other sections of the report.

CASS COUNTY, MISSOURI MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

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, using a full accrual basis of accounting. These financial statements report information about the County as a whole and provide both long-term and short-term information about the County's overall financial condition. The two government-wide financial statements, Statement of Net Position and Statement of Activities, report the County's net position and how it has changed from the previous year.

The Statement of Net Position presents information on all of the County's assets, deferred outflows, liabilities and deferred inflows, with the difference between them reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether or not the financial position of the County is improving or deteriorating. A ten-year history is presented in the statistical section of this report.

The Statement of Activities presents information showing how the County's net position changed during the most recent fiscal year. 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 for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave). The Statement of Activities presents the various governmental activities of the County and the degree to which they are supported by charges for services, federal and state grants and contributions, tax revenues, and investment income.

The government-wide financial statements are the first statements included in the Basic Financial Statements tab section and can be found on pages 16-17 of this report.

Fund Financial Statements

The second set of financial statements is the Fund Financial Statements which provide information about groupings of related accounts which are 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 of the 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 used in evaluating a government's near-term financing requirements.

CASS COUNTY, MISSOURI MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

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 financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains numerous individual governmental funds according to their type (general, special revenue, debt service, and capital projects). Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for funds that are considered to be a major fund. Financial information for all nonmajor governmental funds is combined into a single aggregate presentation. Individual fund data for each of the nonmajor governmental funds is provided in the form of combining statements in the combining and individual fund statements and schedules section of this report.

Fund financial statements for governmental funds are prepared using a modified accrual basis of accounting which differs for the full-accrual basis of accounting used to prepare the government-wide financial statements. Because of the resulting differences, a reconciliation of the fund financial statements to the government-wide financial statements is provided.

The basic governmental fund financial statements can be found on pages 18-21 of this report.

- **Proprietary Funds.** The County maintains one proprietary fund which is an enterprise fund for business-type activities in the government-wide financial statements. The County uses this fund to report the Broadband Initiative Project. The project was terminated in 2013.

The basic proprietary fund financial statements can be found on pages 22-24 of this report.

- **Fiduciary Funds.** Fiduciary funds are used to account for resources held for the benefit of individuals or entities outside of the County government. Fiduciary funds are not reported in the government-wide financial statements because the resources of those funds are not available to support the County's operations and services.

The fiduciary fund financial statement can be found on page 25 of this report.

Notes to the Financial Statements

The notes provide additional information that is necessary to acquire 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 26-51 of this report.

**CASS COUNTY, MISSOURI
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the County's budgetary compliance for the general fund and major special revenue funds, as well as progress in funding its obligation to provide OPEB benefits to its employees. Required Supplementary Information can be found on pages 52-60 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented in the *other supplementary information* section. Combining and individual fund statements and schedules can be found on pages 61-101 of this report.

Statistical information is presented on pages 102-125 of this report.

Financial Analysis of the County as a Whole

As noted earlier, net position over time may serve as a useful indicator of a government's financial position. The County's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by \$21.3 million at the close of the most recent fiscal year.

Net Position

On a government-wide basis, the County's *combined* net position decreased in 2013 by approximately 3.1% to \$21,307,374 from the previous year. At the end of 2013, all categories of the primary government's net position had positive balances. Looking at the net position and net expenses of governmental and business-type activities separately, however, two very different stories emerge. Our analysis below focuses on net position (Table 1) and changes in net position (Table 2) of the County's governmental and business-type activities.

**CASS COUNTY, MISSOURI
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

**Table 1
Net Position
(in Thousands)**

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total Primary Government</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Current and other assets	\$ 19,111.4	\$ 18,629.7	\$ -	\$ 3,130.1	\$ 19,111.4	\$ 21,759.8
Capital assets, net	<u>61,106.1</u>	<u>63,501.2</u>	<u>-</u>	<u>33.1</u>	<u>61,106.1</u>	<u>63,534.3</u>
Total assets	<u>80,217.5</u>	<u>82,130.9</u>	<u>-</u>	<u>3,163.2</u>	<u>80,217.5</u>	<u>85,294.1</u>
Deferred outflows of resources	<u>742.6</u>	<u>809.6</u>	<u>-</u>	<u>-</u>	<u>742.6</u>	<u>809.6</u>
Other liabilities	1,348.1	2,655.0	-	95.1	1,348.1	2,750.1
Long-term debt	<u>57,259.5</u>	<u>55,731.5</u>	<u>-</u>	<u>4,472.8</u>	<u>57,259.5</u>	<u>60,204.3</u>
Total liabilities	<u>58,607.6</u>	<u>58,386.5</u>	<u>-</u>	<u>4,567.9</u>	<u>58,607.6</u>	<u>62,954.4</u>
Deferred inflows of resources	<u>1,045.1</u>	<u>1,162.2</u>	<u>-</u>	<u>-</u>	<u>1,045.1</u>	<u>1,162.2</u>
Net position:						
Net investment in capital assets	9,779.6	9,680.1	-	33.1	9,779.6	9,713.2
Restricted	5,916.3	5,347.7	-	3,130.1	5,916.3	8,477.8
Unrestricted	<u>5,611.5</u>	<u>8,364.0</u>	<u>-</u>	<u>(4,567.9)</u>	<u>5,611.5</u>	<u>3,796.1</u>
Total net position	<u>\$ 21,307.4</u>	<u>\$ 23,391.8</u>	<u>\$ -</u>	<u>\$ (1,404.7)</u>	<u>\$ 21,307.4</u>	<u>\$ 21,987.1</u>

Total net position for the County at December 31, 2013, was \$21,307,374, all of which was attributed to governmental activities.

The largest portion of the County's total net position, 46%, reflects its investment in capital assets (i.e., bridges, roads, land, buildings, improvements, equipment, vehicles, and construction in progress), less any related outstanding debt used to acquire these assets. The County uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although the County's investment in 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 liquidated for the liabilities.

An additional portion of the County's total net position, 28%, represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$5,611,504 may be used to meet the ongoing obligations of the County.

**CASS COUNTY, MISSOURI
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

**Table 2
Changes in Net Position
(in Thousands)**

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total Primary Government</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Revenues:						
Program revenues:						
Charges for services	\$ 4,727.2	\$ 4,742.6	\$ -	\$ -	\$ 4,727.2	\$ 4,742.6
Grants and contributions	3,200.8	4,200.2	-	244.2	3,200.8	4,444.4
General revenues:						
Property taxes	3,836.6	4,005.9	-	-	3,836.6	4,005.9
Other taxes	16,463.6	23,492.7	-	-	16,463.6	23,492.7
Other general revenues	105.5	287.6	-	0.2	105.5	287.8
Total revenues	<u>28,333.7</u>	<u>36,729.0</u>	<u>-</u>	<u>244.4</u>	<u>28,333.7</u>	<u>36,973.4</u>
Program expenses:						
General government	3,389.1	9,816.7	-	-	3,389.1	9,816.7
Public safety	11,801.0	12,168.3	-	-	11,801.0	12,168.3
Health and welfare	813.4	1,292.1	-	-	813.4	1,292.1
Maintenance of roads and bridges	8,022.7	6,947.9	-	-	8,022.7	6,947.9
Election costs	164.2	614.2	-	-	164.2	614.2
Financial administration	426.3	339.9	-	-	426.3	339.9
Property valuation	1,693.9	1,696.5	-	-	1,693.9	1,696.5
Interest on long-term debt	2,336.5	2,423.0	-	-	2,336.5	2,423.0
Broadband	-	-	366.3	591.0	366.3	591.0
Total expenses	<u>28,647.1</u>	<u>35,298.6</u>	<u>366.3</u>	<u>591.0</u>	<u>29,013.4</u>	<u>35,889.6</u>
Increase (decrease) in net position before transfers	(313.4)	1,430.4	(366.3)	(346.6)	(679.7)	1,083.8
Transfers in (out)	<u>(1,771.0)</u>	<u>-</u>	<u>1,771.0</u>	<u>-</u>	<u>-</u>	<u>-</u>
Increase (decrease) in net position before special item	(2,084.4)	1,430.4	1,404.7	(346.6)	(679.7)	1,083.8
Transfer to Emergency Services Board	<u>-</u>	<u>(2,522.5)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,522.5)</u>
Increase (decrease) in net position	\$ (2,084.4)	\$ (1,092.1)	\$ 1,404.7	\$ (346.6)	\$ (679.7)	\$ (1,438.7)
Net position - beginning of year	<u>23,391.8</u>	<u>24,483.9</u>	<u>(1,404.7)</u>	<u>(1,058.1)</u>	<u>21,987.1</u>	<u>23,425.8</u>
Net position - end of year	<u>\$ 21,307.4</u>	<u>\$ 23,391.8</u>	<u>\$ -</u>	<u>\$ (1,404.7)</u>	<u>\$ 21,307.4</u>	<u>\$ 21,987.1</u>

The County's total revenues decreased by 23.4 percent (\$8.6 million.) The total cost of all programs and services decreased by 19.2 percent (\$6.9 million) with no new programs added this year. Our analysis on the following pages separately considers the operations of governmental and business-type activities.

**CASS COUNTY, MISSOURI
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

Governmental Activities

Revenues for the County's governmental activities decreased by 22.9 percent (\$8.4 million), while total expenses decreased by 18.8 percent (\$6.7 million).

The cost of all *governmental* activities this year was \$28.6 million compared to \$35.3 million last year. However, as shown in the Statement of Activities on page 17, the amount that our taxpayers ultimately financed for these activities through County taxes was only \$20.7 million because some of the cost was paid by those who directly benefited from the programs (\$4.7 million) or by other governments and organizations that subsidized certain programs with grants and contributions (\$3.2 million). Overall, the County's governmental program revenues, including intergovernmental aid and fees for services, decreased in 2013 from \$8.9 million to \$7.9 million, principally based on decreases in both operating and capital grants and contributions received from other governments and organizations. The County paid for the remaining "public benefit" portion of governmental activities with \$20.3 million in taxes (some of which could only be used for certain programs) and with other revenues, such as interest and general entitlements.

Table 3 presents the cost of each of the County's five largest programs—public safety, public works, property valuation, health and welfare, and election costs—as well as each program's *net* cost (total cost less revenues generated by the activities). The net cost shows the financial burden that was placed on the County's taxpayers by each of these functions.

**Table 3
Governmental Activities
(in Thousands)**

	Total Cost of Services		Net Cost (Benefit) of Services	
	2013	2012	2013	2012
Public safety	\$ 11,801.0	\$ 12,168.3	\$ 9,806.6	\$ 10,087.5
Health and welfare	813.4	1,292.1	(139.1)	(312.8)
Maintenance of roads and bridges	8,022.7	6,947.9	6,616.3	5,320.9
Election costs	164.2	614.2	137.4	501.9
Property valuation	1,693.9	1,696.5	(237.6)	(272.4)
Interest on long-term debt	2,336.5	2,423.0	2,027.8	2,100.3
All others	3,815.4	10,156.6	2,507.6	8,930.4
Totals	\$ 28,647.1	\$ 35,298.6	\$ 20,719.0	\$ 26,355.8

CASS COUNTY, MISSOURI
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

Business-type Activities

Revenues of the County's business-type activities (see Table 2) decreased by 100 percent (\$0 million in 2013 compared to \$0.2 million in 2012) and expenses decreased by 38.0 percent. The factors driving these results include:

- On February 25, 2013, the Cass County Commission took action that effectively terminated the Broadband Initiative Project (the Project). During 2013, the County recognized no grant or other revenues related to the Project.
- The expenses decreased due the termination of the Project.

Financial Analysis of the County's Funds

The County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. As such, the focus of Cass County's governmental funds is significantly different than that of the government-wide financial statements. A discussion and analysis of the County's three types of fund financial statements (governmental funds, proprietary fund, and fiduciary fund) is presented below.

General Fund and Other Governmental Funds

The focus of the County's *governmental funds* is to provide information on the inflows, outflows, and balances of resources that are available for spending as well as to demonstrate compliance with budgetary, statutory, and other legal requirements. Such information is useful in assessing the County's financing requirements. As a result, the fund financial statements reflect a *current financial resources* focus rather than a focus on *total economic resources*, which is used in the government-wide financial statements.

In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for discretionary use as it represents the portion of fund balance which has not been limited to use for a particular purpose by either an external party or by Cass County itself.

At the end of the fiscal year, the County's governmental funds reported combined fund balances of \$17.2 million, an increase of \$2.2 million in comparison with the prior year. Approximately 10% of this amount (\$1.7 million) constitutes *unassigned fund balance*, which is available for spending at the government's discretion. The remainder of the fund balance is either *nonspendable, restricted, committed, or assigned*.

The General Fund is the primary operating fund of the County. At the end of the fiscal year, unassigned fund balance of the General Fund was \$1.7 million. Total fund balance of the General Fund increased by \$0.6 million for the year to a total of \$1.7 million. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total General Fund expenditures; unassigned fund balance represents approximately 34% of total General Fund expenditures.

CASS COUNTY, MISSOURI
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

The Road and Bridge Fund, a major fund, accounts for the operations and maintenance of roads and bridges within the County. Financing is provided by a special road and bridge tax levy, miscellaneous sales taxes, and occasional transfers from other funds. During the year, the total fund balance in the Road and Bridge Fund increased by approximately \$0.07 million, or 2%, to a fiscal year-end total of \$3.3 million. Other than the portion of fund balance classified as nonspendable due to prepaid items, externally-imposed restrictions result in the remainder of the fund balance being classified as *restricted fund balance*.

The Justice Center Sales Tax Fund, a major fund, accounts for the sales taxes used to finance the law enforcement activities in the County. During the year, the total fund balance in the Justice Center Sales Tax Fund increased by approximately \$0.5 million, or 29%, to a fiscal year-end total of \$2.3 million. Other than the portion of fund balance classified as nonspendable due to prepaid items, externally-imposed restrictions result in the remainder of the fund balance being classified as *restricted fund balance*.

The Justice Center Debt Service Fund is a major fund that accounts for the accumulation of financial resources for, and the payment of, long-term debt principal, interest, and other related costs of the County's \$33,475,000 Series 2010 Refunding Certificates of Participation on the Justice Center. During the year, the total fund balance in the Justice Center Debt Service Fund decreased by approximately \$1.7 million, or 76%, to a fiscal year-end total of \$0.6 million. The decrease is primarily due to the payment of \$1,535,000 in principal and \$1,254,631 in interest on the Series 2010 Refunding Certificates of Participation. Externally-imposed restrictions result in the entire fund balance being classified as *restricted fund balance*.

The CIA Public Works Debt Service Fund is a major fund that accounts for the accumulation of financial resources for, and the payment of, long-term debt principal, interest, and other related costs of the County's \$10,000,000 Series 2010 and \$10,000,000 Series 2011 General Obligation Bonds. During the year, the total fund balance in the CIA Public Works Debt Service Fund increased by approximately \$0.5 million, or 20%, to a fiscal year-end total of \$2.8 million. The increase is the result of interest subsidy and transfers from other funds exceeding principal and interest payments. Externally-imposed restrictions result in the entire fund balance being classified as *restricted fund balance*.

The Assessor Fund is a major fund that accounts for the operations of the County Assessor's office. Financing is provided by the state and a commission received from property tax collections. During the year, the total fund balance in the Assessor Fund increased by approximately \$0.12 million, or 33% to a fiscal year-end total of \$0.5 million. Other than the portion of fund balance classified as nonspendable due to prepaid items, externally-imposed restrictions result in the remainder of the fund balance being classified as *restricted fund balance*.

The Broadband Debt Service Fund is a major fund that accounts for the accumulation of financial resources for, and the payment of, long-term debt principal, interest, and other related costs of the County's \$4,200,000 Series 2011 Certificates of Participation on the Broadband Project. The fund was established in 2013 and has a fiscal year-end fund balance of \$2.05 million. Externally-imposed restrictions result in the entire fund balance being classified as *restricted fund balance*.

**CASS COUNTY, MISSOURI
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

Fund balances in the County's non major governmental funds, all combined, totaled \$3.97 million at year end, essentially remaining the same as the prior year. Of the \$3.97 million total fund balance within the nonmajor governmental funds, approximately \$3.88 million, or 97.6% is restricted.

Proprietary Fund

The County's proprietary fund provides the same type of information found in the government-wide financial statements, but in more detail. As previously mentioned, the County Commission took action on February 25, 2013 to terminate the broadband project.

Fiduciary Fund

The County is the custodian of numerous agency funds. The most common use of agency funds is to account for pass-through activity associated with property tax collection and distribution; however, the County administers numerous agency funds for various other purposes such as pass-through criminal costs, inmate funds, and unclaimed fees. At the end of the fiscal year, the combined gross assets of the agency funds totaled over \$49.6 million.

General Fund Budgetary Highlights

Over the course of the year, the County Commission revised the County budget several times. These budget amendments were due to grants received during the year that were not originally anticipated and budgeted for and there were several increases in appropriations to prevent budget overruns.

Even with these adjustments, the actual charges to appropriations (expenditures) were \$0.67 million below the final budget amounts. The most significant positive variance (\$322,114) occurred in the County's general government account, where several actual expenditures including maintenance, postage, economic activity taxes, general insurance, and health insurance were lower than the County anticipated. On the other hand, resources available for appropriation were \$0.28 million below the final budgeted amount. This negative variance is largely due to sales and use taxes received by the County being \$265,738 less than the County budgeted.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of 2013, the County had \$61.1 million, net of accumulated depreciation, invested in a broad range of capital assets, including land, buildings, improvements, equipment, vehicles, roads, and bridges. (See Table 4 below.) This amount represents a net decrease (including additions and deductions) of \$2.4 million, or 3.8 percent, over last year. The decrease is due to current year depreciation of capital assets of \$3.7 million exceeding current year capital asset additions of \$1.3 million.

**CASS COUNTY, MISSOURI
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

**Table 4
Capital Assets at Year-end
(Net of Depreciation, in Thousands)**

	Governmental Activities		Business-Type Activities		Totals	
	2013	2012	2013	2012	2013	2012
Land	\$ 778.0	\$ 778.0	\$ -	\$ -	\$ 778.0	\$ 778.0
Intangible assets	55.5	-	-	-	55.5	-
Construction in progress	121.4	-	-	-	121.4	-
Buildings and improvements	33,933.5	34,643.7	-	-	33,933.5	34,643.7
Furniture and equipment	6,323.2	6,075.5	-	33.1	6,323.2	6,108.6
Infrastructure	<u>19,894.5</u>	<u>22,004.0</u>	-	-	<u>19,894.5</u>	<u>22,004.0</u>
Totals	<u>\$ 61,106.1</u>	<u>\$ 63,501.2</u>	<u>\$ -</u>	<u>\$ 33.1</u>	<u>\$ 61,106.1</u>	<u>\$ 63,534.3</u>

This year's major additions included:

General government:

HVAC system, historical courthouse \$ 105,526

Public safety:

Two K-9 units 22,000

Four 2014 Ford Explorer trucks 102,271

Twelve 2014 Ford Taurus vehicles 303,404

Road and bridge:

2000 Kenworth road tractor 37,538

2013 Hamm tandem roller 49,577

2014 Ford F-450 and bed 50,769

Two Diamond boom mowers 82,396

Two John Deere cab tractors 164,514

\$ 917,995

More detailed information about the County's capital assets is presented in Note 4 to the financial statements.

Long-Term Debt

At year-end, the County had \$54.7 million in bonds and notes outstanding versus \$57.4 million last year—a decrease of 4.7 percent—as shown in Table 5.

**CASS COUNTY, MISSOURI
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

**Table 5
Outstanding Debt at Year-end
(in Thousands)**

	Governmental Activities		Business-Type Activities		Totals	
	2013	2012	2013	2012	2013	2012
General obligation bonds	\$ 18,735.0	\$ 19,170.0	\$ -	\$ -	\$ 18,735.0	\$ 19,170.0
Certificates of participation	35,989.0	33,774.0	-	4,200.0	35,989.0	37,974.0
Special assessment	5.0	10.0	-	-	5.0	10.0
Federal loans	-	-	-	272.8	-	272.8
Totals	\$ 54,729.0	\$ 52,954.0	\$ -	\$ 4,472.8	\$ 54,729.0	\$ 57,426.8

The County did not issue any new debt in 2013. More detailed information about the County's debt is presented in Note 8 to the financial statements.

ECONOMIC OUTLOOK

The County's elected and appointed officials considered many factors when setting the fiscal-year 2013 budget and tax rates. One of those factors is the economy. The County's employment growth has essentially mirrored its population growth during 2004-2013, averaging annual gains of 4.2 percent. Unemployment in the County now stands at 6.3 percent versus 6.8 percent a year ago. This is comparable to the State's unemployment rate of 6.5 percent and the national rate of 6.7%.

Other economic indicators such as building permits, real estate recordings, and the local unemployment rate reflect modest growth and improvement compared to the past several years; this trend is expected to continue in the immediate future.

The County has experienced growth its northern areas including the addition of a Sam's Club. This anticipated increase in sales tax revenue has been provided for in the 2014 budget of the County.

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact:

**CASS COUNTY AUDITOR
102 East Wall
Harrisonville, Missouri 64701
816-380-8209**

**CASS COUNTY, MISSOURI
STATEMENT OF NET POSITION
DECEMBER 31, 2013**

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Cass County Regional Medical
Assets				
Pooled cash and investments	\$ 11,716,480	\$ -	\$ 11,716,480	\$ 32,534,101
Taxes receivable, net	2,606,436	-	2,606,436	1,140,680
Intergovernmental fees receivable	513,814	-	513,814	-
Fees and other receivables	-	-	-	8,964,825
Due from Emergency Services Board	13,216	-	13,216	-
Special assessments receivable	62,202	-	62,202	-
Prepays	100,780	-	100,780	1,668,694
Other assets	-	-	-	94,204
Restricted assets-cash and investments	4,098,516	-	4,098,516	15,148,347
Capital assets:				
Land and construction in progress, non-depreciable	954,893	-	954,893	3,119,970
Other capital assets, net of depreciation	60,151,220	-	60,151,220	46,106,587
Total assets	80,217,557	-	80,217,557	108,777,408
Deferred Outflows of Resources				
Net deferred charge on refunding	742,607	-	742,607	-
Total deferred outflows of resources	742,607	-	742,607	-
Liabilities				
Accounts payable	754,461	-	754,461	3,168,246
Salaries and benefits payable	15,950	-	15,950	3,312,941
Accrued interest	577,733	-	577,733	-
Long-term liabilities:				
Due in one year	3,459,362	-	3,459,362	1,563,408
Due in more than one year	53,800,132	-	53,800,132	46,916,382
Total liabilities	58,607,638	-	58,607,638	54,960,977
Deferred Inflows of Resources				
Unavailable revenue - property tax	982,950	-	982,950	-
Unavailable revenue - special assessment tax	62,202	-	62,202	-
Total deferred inflows of resources	1,045,152	-	1,045,152	-
Net Position				
Net investment in capital assets	9,779,588	-	9,779,588	746,767
Restricted for:				
Capital projects	1,678,303	-	1,678,303	317,838
Debt service	4,237,979	-	4,237,979	3,000,370
Other purposes	-	-	-	584,754
Unrestricted (deficit)	5,611,504	-	5,611,504	49,166,702
Total net position	\$ 21,307,374	\$ -	\$ 21,307,374	\$ 53,816,431

See accompanying notes to the financial statements

**CASS COUNTY, MISSOURI
STATEMENT OF ACTIVITIES
DECEMBER 31, 2013**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Unit
					Governmental Activities	Business-type Activities	Total	Cass County Regional Medical
Governmental Activities:								
General government	\$ 3,389,069	\$ 1,307,784	\$ -	\$ -	\$ (2,081,285)	\$ -	\$ (2,081,285)	\$ -
Public safety	11,800,944	1,393,576	511,338	89,475	(9,806,555)	-	(9,806,555)	-
Health and welfare	813,427	187,494	765,019	-	139,086	-	139,086	-
Maintenance of roads and bridges	8,022,741	47,065	1,359,397	-	(6,616,279)	-	(6,616,279)	-
Election costs	164,165	5,000	21,764	-	(137,401)	-	(137,401)	-
Financial administration	426,365	-	-	-	(426,365)	-	(426,365)	-
Property valuation	1,693,865	1,786,287	145,164	-	237,586	-	237,586	-
Interest on long-term debt	2,336,474	-	308,642	-	(2,027,832)	-	(2,027,832)	-
Total Governmental Activities	28,647,050	4,727,206	3,111,324	89,475	(20,719,045)	-	(20,719,045)	-
Business-Type Activities:								
Broadband	366,338	-	-	-	-	(366,338)	(366,338)	-
Total Business-Type Activities	366,338	-	-	-	-	(366,338)	(366,338)	-
Total Primary Government	29,013,388	4,727,206	3,111,324	89,475	(20,719,045)	(366,338)	(21,085,383)	-
Component Unit:								
Cass County Regional Medical	57,801,704	59,932,883	-	275,118	-	-	-	2,406,297
Total Component Unit	\$ 57,801,704	\$ 59,932,883	\$ -	\$ 275,118	-	-	-	2,406,297
General revenues:								
Taxes:								
Property taxes					3,836,566	-	3,836,566	1,822,962
Sales and use taxes					15,736,020	-	15,736,020	-
Other taxes					727,620	-	727,620	-
Investment earnings					18,888	-	18,888	121,274
Gain (loss) on disposal of property					23,638	-	23,638	-
Miscellaneous					62,949	-	62,949	169,760
Transfers					(1,771,020)	1,771,020	-	-
Total general revenues					18,634,661	1,771,020	20,405,681	2,113,996
Changes in net position					(2,084,384)	1,404,682	(679,702)	4,520,293
Net position - beginning of year					23,391,758	(1,404,682)	21,987,076	49,296,138
Net position - end of year					\$ 21,307,374	\$ -	\$ 21,307,374	\$ 53,816,431

See accompanying notes to the financial statements

**CASS COUNTY, MISSOURI
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2013**

	General	Road and Bridge	Justice Center Sales Tax	Justice Center Debt Service	CIA Public Works Debt Service	Assessor	Broadband Debt Service	Other Governmental Funds	Total Governmental Funds
Assets									
Pooled cash and investments	\$ 901,542	\$ 3,351,021	\$ 251,859	\$ -	\$ 2,765,789	\$ 756,064	\$ -	\$ 3,690,205	\$ 11,716,480
Cash and investments-restricted	-	-	1,110,634	551,780	-	-	2,048,407	387,695	4,098,516
Sales taxes receivable	1,009,915	586,719	1,009,802	-	-	-	-	-	2,606,436
Intergovernmental fees receivable	28,965	215,003	82,759	-	-	-	-	85,416	412,143
Special assessments receivable	-	62,202	-	-	-	-	-	-	62,202
Due from other funds	10,000	-	-	-	-	-	-	-	10,000
Due from Emergency Services Board	13,216	-	-	-	-	-	-	-	13,216
Prepays	41,514	4,133	13,349	-	-	19,383	-	22,401	100,780
Total assets	\$ 2,005,152	\$ 4,219,078	\$ 2,468,403	\$ 551,780	\$ 2,765,789	\$ 775,447	\$ 2,048,407	\$ 4,185,717	\$ 19,019,773
Liabilities									
Accounts payable	\$ 295,586	\$ 124,472	\$ 149,133	\$ -	\$ -	\$ 2,680	\$ -	\$ 182,589	\$ 754,460
Salaries and benefits payable	1,677	1,055	12,476	-	-	675	-	68	15,951
Due to other funds	-	-	-	-	-	-	-	10,000	10,000
Total liabilities	297,263	125,527	161,609	-	-	3,355	-	192,657	780,411
Deferred Inflows of Resources									
Unavailable revenue - property tax	2,635	710,994	-	-	-	269,321	-	-	982,950
Unavailable revenue - special assessment tax	-	62,202	-	-	-	-	-	-	62,202
Unavailable revenue - other	-	-	2,799	-	-	-	-	18,964	21,763
Total deferred inflows of resources	2,635	773,196	2,799	-	-	269,321	-	18,964	1,066,915
Fund Balances									
Nonspendable:									
Prepays	41,514	4,133	13,349	-	-	19,383	-	22,401	100,780
Restricted:									
Debt service	-	-	1,110,634	551,780	2,765,789	-	2,048,407	296,873	6,773,483
Capital outlay	-	-	-	-	-	-	-	1,554,663	1,554,663
Public safety	-	-	1,180,012	-	-	-	-	469,420	1,649,432
Health and welfare	-	-	-	-	-	-	-	21,351	21,351
Maintenance of roads and bridges	-	3,316,222	-	-	-	-	-	826,172	4,142,394
Property valuation	-	-	-	-	-	483,388	-	539,169	1,022,557
Elections	-	-	-	-	-	-	-	172,169	172,169
Assigned:									
Public safety	-	-	-	-	-	-	-	71,878	71,878
Unassigned	1,663,740	-	-	-	-	-	-	-	1,663,740
Total fund balances	1,705,254	3,320,355	2,303,995	551,780	2,765,789	502,771	2,048,407	3,974,096	17,172,447
Total liabilities, deferred inflows of resources and fund balances	\$ 2,005,152	\$ 4,219,078	\$ 2,468,403	\$ 551,780	\$ 2,765,789	\$ 775,447	\$ 2,048,407	\$ 4,185,717	\$ 19,019,773

See accompanying notes to the financial statements

**CASS COUNTY, MISSOURI
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL
FUNDS TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2013**

Amounts reported for governmental activities in the statement of net position are different because:

Ending fund balances - total governmental funds	\$	17,172,447
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Governmental funds report capital outlays as expenditures. However, in the Statement of Net Position the cost of those assets is capitalized and shown at cost, net of accumulated depreciation. This is the amount of net capital assets reported in the Statement of Net Position		61,106,113
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The Statement of Net Position reports net deferred charges on refunding of long-term debt. Such assets are not available to pay for current expenditures and are therefore not included in fund statements.		742,607
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Governmental funds defer recognition of revenue related to the current period that is not considered to be available to liquidate liabilities of the current period. However, in the Statement of Net Position such revenues are recognized in the current period. This is the amount of revenues recognized in the Statement of Net Position		21,763
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The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items:		
Interest subsidy receivable		101,671
Accrued interest payable		(577,733)
Long-term debt		(57,259,494)
		(57,259,494)

Total net position of governmental activities	\$	21,307,374
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CASS COUNTY, MISSOURI
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	General	Road and Bridge	Justice Center Sales Tax	Justice Center Debt Service	CIA Public Works Debt Service	Assessor	Broadband Debt Service	Other Governmental Funds	Total Governmental Funds
Revenues:									
Property taxes	\$ 54,253	\$ 2,738,787	\$ -	\$ -	\$ -	\$ 1,043,526	\$ -	\$ -	\$ 3,836,566
Sales and miscellaneous taxes	6,099,335	3,537,588	6,099,097	-	-	-	-	-	15,736,020
Fees and commissions	2,870,608	32,187	1,012,841	-	-	8,099	-	772,887	4,696,622
Fines and forfeitures	-	-	26,719	-	-	-	-	-	26,719
Intergovernmental	547,539	1,359,397	434,323	-	241,038	145,164	-	617,945	3,345,406
Investment earnings	1,746	7,634	1,051	-	9,011	1,425	-	(1,980)	18,887
Special assessments	-	-	-	-	-	-	-	3,867	3,867
Other revenue	34,101	18,665	8,143	-	-	-	-	2,039	62,948
In lieu of taxes	721,500	6,120	-	-	-	-	-	-	727,620
Total revenues	<u>10,329,082</u>	<u>7,700,378</u>	<u>7,582,174</u>	<u>-</u>	<u>250,049</u>	<u>1,198,214</u>	<u>-</u>	<u>1,394,758</u>	<u>28,454,655</u>
Expenditures:									
Current:									
General government	3,297,908	-	-	-	-	-	-	-	3,297,908
Public safety	1,014	-	9,931,068	-	-	-	-	447,353	10,379,435
Health and welfare	595,765	-	-	-	-	-	-	209,640	805,405
Maintenance of roads and bridges	-	5,359,709	-	-	-	-	-	303,737	5,663,446
Election costs	164,165	-	-	-	-	-	-	-	164,165
Financial administration	423,650	-	-	-	-	-	-	-	423,650
Property valuation	375,344	-	-	-	-	1,057,637	-	154,391	1,587,372
Capital outlay	2,715	430,672	533,089	37,854	-	16,006	-	370,598	1,390,934
Debt service:									
Principal retirement	-	228,670	-	1,535,000	435,000	-	-	75,000	2,273,670
Interest and fiscal charges	-	28,996	-	1,254,631	927,100	-	-	180,212	2,390,939
Total expenditures	<u>4,860,561</u>	<u>6,048,047</u>	<u>10,464,157</u>	<u>2,827,485</u>	<u>1,362,100</u>	<u>1,073,643</u>	<u>-</u>	<u>1,740,931</u>	<u>28,376,924</u>
Excess of revenues over (under) expenditures	<u>5,468,521</u>	<u>1,652,331</u>	<u>(2,881,983)</u>	<u>(2,827,485)</u>	<u>(1,112,051)</u>	<u>124,571</u>	<u>-</u>	<u>(346,173)</u>	<u>77,731</u>
Other financing sources (uses):									
Sale of property	260	-	22,001	-	-	1,969	-	-	24,230
Transfers in	85,000	-	5,118,593	1,324,547	1,581,817	-	2,048,407	431,572	10,589,936
Transfers (out)	(4,934,305)	(1,581,817)	(1,740,407)	(200,000)	-	-	-	(85,000)	(8,541,529)
Total other financing sources (uses)	<u>(4,849,045)</u>	<u>(1,581,817)</u>	<u>3,400,187</u>	<u>1,124,547</u>	<u>1,581,817</u>	<u>1,969</u>	<u>2,048,407</u>	<u>346,572</u>	<u>2,072,637</u>
Net change in fund balances	619,476	70,514	518,204	(1,702,938)	469,766	126,540	2,048,407	399	2,150,368
Fund balances - beginning of year	<u>1,085,778</u>	<u>3,249,841</u>	<u>1,785,791</u>	<u>2,254,718</u>	<u>2,296,023</u>	<u>376,231</u>	<u>-</u>	<u>3,973,697</u>	<u>15,022,079</u>
Fund balances - end of year	<u>\$ 1,705,254</u>	<u>\$ 3,320,355</u>	<u>\$ 2,303,995</u>	<u>\$ 551,780</u>	<u>\$ 2,765,789</u>	<u>\$ 502,771</u>	<u>\$ 2,048,407</u>	<u>\$ 3,974,096</u>	<u>\$ 17,172,447</u>

See accompanying notes to the financial statements

**CASS COUNTY, MISSOURI
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE -
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2013**

Amounts reported for governmental activities in the statement of activities are different because:

Net changes in fund balances - total governmental funds	\$ 2,150,368
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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 depreciation exceeded capital outlays in the current period:

Capital outlay	1,215,179
Depreciation expense	(3,722,832)
Proceeds on sale of property	(592)

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

Capital assets donated to the County	89,475
Unavailable revenue	(234,083)

The issuance of long-term debt (eg. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Principal payments	2,273,670
Bond discounts and deferred amounts, net of amortization	41,916
Change in accrued interest payable	12,550

Effect of nonfinancial assets and liabilities transferred to governmental activities.	(3,819,427)
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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 governmental funds.

Change in accrued compensated absences	<u>(90,608)</u>
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Total changes in net position of governmental activities	<u>\$ (2,084,384)</u>
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See accompanying notes to the financial statements

**CASS COUNTY, MISSOURI
STATEMENT OF NET POSITION
PROPRIETARY FUND
DECEMBER 31, 2013**

	Enterprise Broadband Tech Grant
Assets	
Current assets:	
Restricted cash	\$ -
Total current assets	-
Noncurrent assets:	
Capital assets:	
Other capital assets, net of depreciation	-
Total noncurrent assets	-
Total assets	-
Liabilities	
Current liabilities:	
Accrued interest	-
Long-term liabilities due in one year	-
Total current liabilities	-
Noncurrent liabilities:	
Long-term liabilities	-
Total noncurrent liabilities	-
Total liabilities	-
Net Position	
Net investment in capital assets	-
Restricted - debt service	-
Restricted - capital projects	-
Unrestricted (deficit)	-
Total net position	\$ -

See accompanying notes to the financial statements

CASS COUNTY, MISSOURI
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	Enterprise
	Broadband
	Tech Grant
Operating expenses:	
Contractual services	\$ 209,880
Depreciation	9,455
Total operating expenses	219,335
Operating income (loss)	(219,335)
Nonoperating revenues (expenses):	
Interest expense	(147,003)
Total nonoperating revenues (expenses)	(147,003)
Transfers in	1,771,020
Change in net position	1,404,682
Total net position-beginning of year	(1,404,682)
Total net position-end of year	\$ -

See accompanying notes to the financial statements

**CASS COUNTY, MISSOURI
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2013**

	Enterprise Broadband Tech Grant
Cash flows from operating activities:	
Payments to vendors and suppliers	\$ (280,767)
Net cash (used in) operating activities	(280,767)
Cash flows from noncapital financing activities:	
Transfers to other funds	(2,048,407)
Net cash (used) by noncapital financing activities	(2,048,407)
Cash flows from capital and related financing activities:	
Principal paid on capital debt	(652,816)
Interest and bond cost paid on capital debt	(148,130)
Net cash provided by capital and related financing activities	(800,946)
Net decrease in cash and cash equivalents	(3,130,120)
Cash and cash equivalents, beginning of year	3,130,120
Cash and cash equivalents, end of year	\$ -
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:	
Operating income (loss)	\$ (219,335)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:	
Depreciation	9,455
Change in assets and liabilities, Accounts payable	(70,887)
Net cash provided by (used in) operating activities	\$ (280,767)

See accompanying notes to the financial statements

**CASS COUNTY, MISSOURI
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2013**

	<u>Agency Funds</u>
Assets	
Cash and cash equivalents	\$ 49,404,293
Liabilities	
Due to County	\$ 251,323
Due to Schools	2,061,097
Due to others	<u>47,091,873</u>
Total liabilities	<u>\$ 49,404,293</u>

See accompanying notes to the financial statements

CASS COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The financial statements of Cass County, Missouri, have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. 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 County's accounting policies are described below:

- A. Financial Reporting Entity: Cass County, Missouri (the County), is a first-class county located on the west central border of the state and operates under a commission form of government. Commissioners representing the north and south districts are elected every four years. In addition, a presiding commissioner is elected at large every four years. Elected officials are responsible for the operations of certain County offices including the assessor, collector, treasurer, clerk, auditor, sheriff, public administrator, prosecuting attorney, recorder, and the circuit court with its various divisions.

The County's financial reporting entity has been determined in accordance with governmental accounting standards for defining the reporting entity and identifying entities to be included in its basic financial statements. These standards identify the County's financial accountability for potential component units as the primary, but not only, criteria for inclusion. The County is financially accountable if it appoints a voting majority of a potential component unit, or if there is a possibility for the potential component unit to provide specific financial benefits to or impose specific financial burdens on the County. The County's financial reporting entity consists of Cass County, Missouri (the primary government), and its component unit. The County has no blended component units. The component unit column in the government-wide financial statements presents the financial data for the County's discretely presented component unit as discussed below.

The Board of Trustees of Cass Regional Medical Center is an elected board charged with the operation of County hospital facilities in Cass County, Missouri. These facilities provide acute health care services under the name of Cass Regional Medical Center. The County is financially accountable for the Medical Center because the County Commission sets the Medical Center's tax levy and the Medical Center has issued debt in the name of the County.

Cass Regional Center Foundation (Foundation) and Cass Medical Center Improvement Corporation (Corporation) are included in Cass Regional Medical Center's financial statements as component units using the blended method. The Foundation and Corporation are legally separate not-for-profit corporations that are, in substance, a part of Cass Regional Medical Center's operations and are primarily organized to benefit Cass Regional Medical Center. Complete financial statements for the discretely presented component unit can be obtained from its administrative office as follows:

Cass Regional Medical Center
2800 E Rock Haven Road
Harrisonville, Missouri 64701

Related Organizations: The County Commissioners are also responsible for appointing the members of the Library, Mental Health (CASCO), Planning and Zoning, Emergency Services Board, and Park Board. The County's accountability for these organizations does not extend beyond making the appointments. Thus, these organizations are not component units of the County, and accordingly, no financial data for these organizations are included in the County's basic financial statements.

- B. Government-Wide and Fund Financial Statements: The government-wide financial statements include the statement of net position and the statement of activities. Government-wide statements report, except for County fiduciary activity, information on all of the activities of the County and its component units. For the most part, the effect of interfund activity has been eliminated from the government-wide statements but continues to be reflected on the fund statements.

CASS COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

- B. Government-Wide and Fund Financial Statements (Continued): Governmental activities, which are normally supported by taxes and governmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, 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. 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 or segment. Taxes and other items not properly included among program revenues are reported as general revenues.

Separate fund 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 and major individual enterprise funds are reported as separate columns in the fund financial statements. Non-major funds include other Special Revenue, Capital Projects, and Debt Service funds. The combined amounts for these funds are reflected in a single column in the fund Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances. Detailed statements for non-major funds are presented with Combining and Individual Fund Statements and Schedules.

- C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation: The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a 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.

Governmental fund level 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, claims, and judgments, are recorded only when payment is due.

Property taxes, sales and use taxes, interest associated with the current fiscal period and certain state and federal grants and entitlements 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 are 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 government.

CASS COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued):

The County reports the following major governmental funds:

The General Fund is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Road and Bridge Fund accounts for the operations and maintenance of roads and bridges within the County. Financing is provided by a special road and bridge tax levy, miscellaneous sales taxes, and occasional transfers from other funds.

The Justice Center Sales Tax Fund accounts for the sales taxes used to finance the law enforcement activities in the County.

The Justice Center Debt Service Fund accounts for the accumulation of financial resources for, and the payment of, long-term debt principal, interest, and other related costs of the County's \$33,475,000 Series 2010 Refunding Certificates of Participation on the Justice Center.

The CIA Public Works Debt Service Fund accounts for the accumulation of financial resources for, and the payment of, long-term debt principal, interest, and other related costs of the County's \$10,000,000 Series 2010 and \$10,000,000 Series 2011 General Obligation Bonds.

The Assessor Fund accounts for the operations of the County Assessor's office, which includes the cost of performing a reassessment of all taxable real property as required by Statute 137.750. Financing is provided by the state and a commission received from property tax collections.

The Broadband Debt Service Fund holds in trust the monies required as a reserve for the bonds and accumulates monies for payment of the principal and interest on \$4,200,000 certificates of participation issued in 2011 for construction costs of the broadband project. Principal payments are required annually and interest payments are required semi-annually until 2021.

Proprietary fund level financial statements are used to account for activities which are similar to those found in the private sector. The measurement focus is upon determination of net income, financial position, and cash flows. The County's only proprietary fund is the Broadband Tech Grant Fund which is used to account for the activities of the Broadband Initiative Project. The proprietary fund had no operating revenues in 2013. The proprietary fund is accounted for using the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred. The County terminated the Broadband Project in 2013, see Note 10.

The proprietary fund distinguishes operating revenues and expenses from non-operating. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary fund's principal ongoing operations. Operating expenses for the proprietary fund include general and administrative expenses, depreciation on capital assets and engineering and development. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Fiduciary fund level financial statements include agency funds which are used to account for assets held by the County as an agent for individuals, private organizations, other governments, and other funds. Agency funds do not involve a formal trust agreement. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

CASS COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

- D. Budgetary and Budgeting Accounting: The schedule of revenues, expenditures, and changes in fund balance -- budget and actual -- for each governmental fund type reflects information as presented on the budget submitted by the County in accordance with Sections 50.525 to 50.745, RSMo. County budget law.

Annual budgets for County funds are prepared and adopted on the cash basis (budget basis), recognizing revenues when collected and expenditures when paid. Budget amendments must be authorized by the County Commission with a Court Order.

The actual results of operations are presented in the schedule of revenues, expenditures, and changes in fund balances -- budget and actual -- for each governmental fund type in comparison with the budget basis to provide a meaningful comparison of actual results with the budget. Adjustments have been made to the accrual amounts to place them on the cash basis, consistent with the budget basis.

The County follows these procedures in establishing the budgetary data reflected in the financial statements, using the following dates as targets:

- (1) October: Budget Officer (Presiding Commissioner) develops and distributes budget guidelines and instructions to each official and department head.
- (2) November 1: Budget requests are due to the Budget Officer.
- (3) November and December: County Commissioners and Budget Officer review budget requests and schedule work sessions with elected officials and department heads as necessary.
- (4) December: County Commission holds public hearings on the proposed budget.
- (5) January 10 or 30: Statutory deadline for adoption of budget by the County Commission. Due date is the earlier when the County Commission does not include newly elected members.

The County Commission adopts an annual budget for all funds. Appropriations lapse at year-end, but may be re-appropriated in the following fiscal year. Departments in the General Fund, whose budgets are approved by the County Commission, may not legally exceed their budgets at the department level without County Commission approval but may exceed budgets at the line-item level, which is below the department level. The Special Revenue Funds, Debt Service Funds, Capital Project Funds, and Proprietary Fund may not legally exceed their budgets at the fund level without County Commission approval, but may exceed budgets at the line-item level, which is below the fund level.

- E. Pooled Cash and Investments: The County's investment policy permits investment in prime money market instruments and securities such as U.S. Government obligations, certificates of deposit, demand, and savings accounts. Cash resources in the individual funds are combined to form a pool of cash and investments. Investments are stated at cost, which approximates fair value. Fair values for investments are determined by closing market prices at year end as reported by the investment custodians.
- F. Cash and Cash Equivalents: The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.
- G. Receivables/Unavailable Revenues: GASB Statement No. 33 groups nonexchange transactions into the following four classes, based upon their principal characteristics: derived tax revenues, imposed nonexchange revenues, government mandated nonexchange transactions, and voluntary nonexchange transactions.

CASS COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

G. Receivables/Unavailable Revenues (Continued):

The County recognizes assets from derived tax revenue transactions (such as sales taxes) in the period when the underlying exchange transaction on which the tax is imposed occurs or when the assets are received, whichever occurs first. Revenues are recognized, net of estimated refunds and estimated uncollectible amounts, in the same period that the assets are recognized, provided that the underlying exchange transaction has occurred. Resources received in advance are reported as deferred revenues until the period of the exchange.

The County recognizes assets from imposed non-exchange revenue transactions (such as property taxes, licenses and permits, and fines and forfeitures) in the period when an enforceable legal claim to the assets arises or when the resources are received, whichever occurs first. Revenues are recognized in the period when the resources are required to be used or the first period that use is permitted. The County recognizes revenues from property taxes, net of refunds and estimated uncollectible amounts, in the period for which the taxes are levied.

Intergovernmental revenues, representing grants and assistance received from other governmental units, are generally recognized as revenues in the period when all eligibility requirements, as defined by GASB Statement No. 33, have been met. Any resources received before eligibility requirements are met are reported as unavailable revenues.

Charges for services in the governmental funds, which are exchange transactions and are, therefore, not subject to the provisions of GASB Statement No. 33, are recognized as revenues when received in cash because they are generally not measurable until actually received.

It is the County's policy to use the direct write-off method for amounts deemed to be uncollectible, except for the Transportation Development District (TDD) receivable (See note 13). Therefore, an allowance for doubtful accounts has not been established, except for the TDD receivable.

H. Prepaid Items: In both government-wide and fund financial statements, payments made to vendors for goods or services that will benefit periods beyond the current fiscal year, are recorded as prepaid items, using the consumption method, when they are deemed material and it is considered appropriate.

I. Interfund Transactions: During the course of normal operations, the County has transactions between funds, including expenditures and transfers of resources to provide services and construct assets. Legally authorized transfers are included in the results of operations of the governmental funds as other financing sources (uses).

J. Capital Assets: Capital assets, which include land, buildings and improvements, equipment, infrastructure assets (e.g. roads and bridges), and construction in progress are reported in the applicable government or business-type activities columns in the government-wide statements. Capital assets are defined as assets with a cost of \$3,000 or more and an estimated useful life in excess of one year. Capital assets are recorded at historical cost if purchased or constructed, or at estimated historical cost if actual historical cost is not available. Donated capital assets are recorded at estimated fair value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized. The County capitalizes interest on the construction of business-type capital assets when material. Improvements are depreciated over the remaining useful lives of the related capital assets.

CASS COUNTY, MISSOURI
 NOTES TO THE FINANCIAL STATEMENTS
 For the year ended December 31, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

J. Capital Assets (Continued):

Depreciation on assets is computed using the straight-line method over the following estimated lives:

Major Asset Group

Buildings	50 years
Building improvements	12 - 50 years
Infrastructure	10 - 50 years
Machinery and equipment	5 - 20 years
Furniture and equipment	5 - 12 years

K. Interfund Receivables and Payables: Short-term amounts owed between funds, if any, are classified as "Due to/from other funds."

L. Compensated Absences: County policies permit full-time employees to accumulate sick pay benefits and vacation time based on the number of years of service. Accumulated vacation payable is recorded when incurred in the government-wide financial statements and proprietary fund statements. Unused sick pay benefits are not paid upon leaving County employment. In the governmental fund financial statements, accumulated vacation liability is reported only if it has matured, for example, as a result of employee resignations and retirements.

M. Long-Term Obligations: In the government-wide financial statements, as well as the proprietary fund statements, long-term debt obligations are reported as liabilities. Bond issuance costs are expensed in the period incurred. Bonds payable are reported net of the applicable bond premium or discount, which are deferred and amortized over the life of the bonds using the straight-line method.

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

N. Use of Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. The more significant estimates used are depreciation, the estimated cost of infrastructure assets and compensated absences.

O. Deferred Outflows/Inflows 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(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The County has one item that qualifies for reporting in this category. It is the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

CASS COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

O. Deferred Outflows/Inflows of Resources (Continued): In addition to liabilities, the statement of net position will sometimes report 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(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has two types of items, which arise under the accrual and modified accrual basis of accounting and one item that arises only under the modified accrual basis of accounting that qualify for reporting in this category. Accordingly, the item, unavailable revenue, is reported in the governmental activities statement of net position and the governmental funds balance sheet. Governmental activities and the governmental funds report unavailable revenues from property taxes and special assessments for amounts that are to be used for future periods. The governmental funds report an additional unavailable revenue for items not received within the County's availability period under the modified accrual basis of accounting. This amount is eliminated for governmental activities. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

P. Fund Balances: In the fund financial statements, governmental funds report the following fund balance classifications:

Non-Spendable – Legally or contractually required to be maintained. Not in spendable form, including but not limited to, inventory, prepaid, supplies, and long-term receivables. Such constraint is binding until legal or contractual requirements are repealed or amounts become spendable.

Restricted – Externally imposed constraints, including but not limited to, creditors, grantors, contributors, and constraints by law and regulations. Such constraints are binding unless modified or rescinded by external body, laws, or regulations.

Committed – Includes amounts constrained for a specific purpose by a government using its highest level of decision making authority. Fund balance of the County may be committed for a specific purpose by ordinance of the Board of Commissioners. Such constraint is binding unless modified or rescinded by the Board of Commissioners.

Assigned – Constrained by the Board of Commissioners through action less binding than an ordinance, elected office holder or Department head's expressed intent. Includes all remaining amounts not classified in governmental funds, except the general fund. Such constraint is binding unless modified or eliminated by the Board of Commissioners, elected office holder, or Department head, whoever made the assignment.

Unassigned – All amounts not included in other fund balance classifications. The General Fund shall be the only fund to report positive unassigned fund balance. All other governmental funds may report negative unassigned fund balance.

The County has a fund balance policy that provides guidance for programs with multiple revenue sources. The policy is to use restricted resources first when expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. For purposes of fund balance classification expenditures are to be spent from restricted fund balance first, followed in order by committed fund balance, assigned fund balance and lastly unassigned fund balance.

CASS COUNTY, MISSOURI
 NOTES TO THE FINANCIAL STATEMENTS
 For the year ended December 31, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Q. Net Position Presentation: GASB requires the classification of net position into three classifications defined as follow:

- (1) Net investment in capital assets – This component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.
- (2) Restricted net position – This component of net position consists of amounts which have external constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. The County first utilizes restricted resources to finance qualifying activities.
- (3) Unrestricted net position – This component of net position consists of amounts that do not meet the definition of “net investment in capital assets”, or “restricted.”

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary 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 – net position to have been depleted before unrestricted – net position is applied.

2. DEPOSITS AND INVESTMENTS:

A. Cash Deposits with Financial Institutions:

At December 31, 2013, cash balances were comprised of demand deposits and certificates of deposit. As required by law, the depository banks are to pledge securities in addition to Federal Deposit Insurance Corporation (FDIC) insurance to equal the amount on deposit at all times. At December 31, 2013 the County’s bank balance was \$47,442,663 which was fully covered by FDIC insurance and pledged collateral held by the County or the institution’s trust department.

B. Investments:

At December 31, 2013, all investments were held by the Counterparty’s financial institution’s trust department, in the County’s name (risk category B), and all of the County’s investments have maturities of less than one year when purchased. The carrying value (cost) and fair value of investments are as follows:

	<u>Carrying Value</u>	<u>Fair Value</u>
U.S. Treasury Obligations	\$ 1,002,013	\$ 1,002,013

CASS COUNTY, MISSOURI
 NOTES TO THE FINANCIAL STATEMENTS
 For the year ended December 31, 2013

2. DEPOSITS AND INVESTMENTS (Continued):

Interest Rate Risk

Interest rate risk is the risk that the fair value of investments will be adversely affected by a change in interest rates. The County's investment policy provides that the County seeks to minimize the risk that the market value of securities in its portfolio will decrease due to changes in general interest rates by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity. Additionally, the County primarily invests operating funds in shorter-term securities.

At December 31, 2013, the County had the following investments and maturities:

	Investment maturities (in years)		
	Fair Value	Less than one	1-5
U.S. Treasury Obligations	\$ 1,002,013	\$ 1,002,013	\$ -

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Credit risk is measured using credit quality ratings of investments in debt securities as described by nationally recognized rating agencies such as Standard & Poor's and Moody's. Concentration of credit risk is the risk of loss attributed to the magnitude of investment in a single issuer. The County's investments in U.S. Agencies were rated AAA by Moody's Investor Services as of December 31, 2013.

Missouri State Statutes authorize the County, with certain restrictions, to deposit funds in open accounts, time deposits, and certificates of deposit. Statutes also require that collateral pledged have a fair market value equal to 100% of the funds on deposit, less insured amounts. Collateral securities must be held by the County or a disinterested third party and must be of the kind prescribed by statutes and approved by the State.

The County may purchase any investments allowed by the State Treasurer. These include (a) obligations of the United States government or any agency or instrumentality thereof maturing and becoming payable not more than three years from the date of purchase, or (b) repurchase agreements maturing and becoming payable within 90 days secured by U.S. Treasury obligations or obligations of U.S. government agencies or instrumentalities of any maturity, as provided by law.

The County's general credit risk policy is to apply the prudent person rule: Investments shall be made with the exercise of that judgment and care, under circumstances then prevailing, which individuals of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probability safety of their capital, as well as the probable income to be derived.

Custodial Credit Risk

Custodial credit risk is the risk that, in the event of the failure of a counterparty, the County will not be able to recover the value of the investments, collateral securities, or deposits that are in the possession of the counterparty. The County's investment policy requires that deposits be covered by adequate pledged collateral.

CASS COUNTY, MISSOURI
 NOTES TO THE FINANCIAL STATEMENTS
 For the year ended December 31, 2013

2. DEPOSITS AND INVESTMENTS (Continued):

The County's investment policy further provides that all securities that serve as collateral against the deposits of a depository institution must be safe kept at a nonaffiliated custodial facility.

Concentration of Credit Risk

At December 31, 2013, the concentration of the County's investments was as follows:

Investment type:	
U. S. Treasury Obligations	<u><u>100%</u></u>

A reconciliation of cash and cash equivalents as shown on the government-wide statement of net position is as follows:

Investments	\$ 1,002,013
Deposits	<u>64,217,276</u>
Total	<u><u>\$ 65,219,289</u></u>

Deposits and investments of the County are reflected in the government-wide financial statements as follows:

	<u>Government- Wide Statement of Net Position</u>	<u>Fiduciary Statement of Net Position</u>	<u>Total</u>
Pooled cash and investments	\$ 11,716,480	\$ -	\$ 11,716,480
Cash and investments-restricted	<u>4,098,516</u>	<u>49,404,293</u>	<u>53,502,809</u>
Total	<u><u>\$ 15,814,996</u></u>	<u><u>\$ 49,404,293</u></u>	<u><u>\$ 65,219,289</u></u>

At December 31, 2013, the County had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (in Years)</u>
United States Government Agency Funds	<u><u>\$ 1,002,013</u></u>	0.09

CASS COUNTY, MISSOURI
 NOTES TO THE FINANCIAL STATEMENTS
 For the year ended December 31, 2013

3. PROPERTY AND OTHER TAX REVENUE:

A summary of tax revenues for the year ended December 31, 2013 is as follows:

	Property Taxes	Sales Taxes	Use and Other Taxes	Total
General Fund	\$ 54,253	\$ 5,123,366	\$ 975,969	\$ 6,153,588
Road and Bridge Fund	2,738,787	2,561,619	975,969	6,276,375
Justice Center Sales Tax Fund	-	5,123,127	975,970	6,099,097
Nonmajor Funds	<u>1,043,526</u>	-	-	<u>1,043,526</u>
	<u>\$ 3,836,566</u>	<u>\$ 12,808,112</u>	<u>\$ 2,927,908</u>	<u>\$ 19,572,586</u>

The assessed valuation of the tangible property for the purpose of local taxation as of August 21, 2013, after Board of Equalization, was as follows:

Real estate	\$ 1,114,563,383
Personal property	<u>250,711,734</u>
	<u>\$ 1,365,275,117</u>

The tax levy per \$100 of assessed valuation of tangible property for the calendar year 2013 was as follows:

Special Revenue Fund (Road and Bridge)	<u>\$ 0.2300</u>
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Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied no later than October 31 and are due and payable at that time. All unpaid taxes levied by October 31 become delinquent January 1 of the following year. The County bills and collects its own property taxes, and bills and collects for other governmental entities and organizations. Collections of the property taxes and subsequent remittances to the proper entities are accounted for in the Collector Agency Fund. The County acts only as an intermediary in the collection and distribution of property taxes to other entities. Tax collections are recorded net of the entities' related collection commission paid to the County according to the levy year for which the taxes are collected.

CASS COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2013

4. CAPITAL ASSETS:

A. Capital asset activity for the year ended December 31, 2013, consisted of the following:

	Balance <u>12/31/2012</u>	<u>Increases</u>	<u>Decreases</u>	Balance <u>12/31/2013</u>
Governmental activities:				
Capital assets not being depreciated,				
Land	\$ 778,000	\$ -	\$ -	\$ 778,000
Intangible assets	-	55,492	-	55,492
Construction in progress	-	121,401	-	121,401
Total capital assets not being depreciated	<u>778,000</u>	<u>176,893</u>	<u>-</u>	<u>954,893</u>
Capital assets being depreciated:				
Buildings and improvements	43,548,378	175,185	-	43,723,563
Furniture and equipment	12,993,245	976,215	223,574	13,745,886
Infrastructure	45,973,694	-	-	45,973,694
Total capital assets being depreciated	<u>102,515,317</u>	<u>1,151,400</u>	<u>223,574</u>	<u>103,443,143</u>
Less accumulated depreciation:				
Buildings and improvements	8,904,690	885,404	-	9,790,094
Furniture and equipment	6,917,730	727,867	222,982	7,422,615
Infrastructure	23,969,653	2,109,561	-	26,079,214
Total accumulated depreciation	<u>39,792,073</u>	<u>3,722,832</u>	<u>222,982</u>	<u>43,291,923</u>
Total capital assets being depreciated, net	<u>62,723,244</u>	<u>(2,571,432)</u>	<u>592</u>	<u>60,151,220</u>
Governmental activities capital assets, net	<u>\$63,501,244</u>	<u>\$(2,394,539)</u>	<u>\$ 592</u>	<u>\$ 61,106,113</u>
Business type activities:				
Capital assets being depreciated:				
Furniture and equipment	\$ 47,278	\$ -	\$ 47,278	\$ -
Total capital assets being depreciated	<u>47,278</u>	<u>-</u>	<u>47,278</u>	<u>-</u>
Less accumulated depreciation:				
Furniture and equipment	14,184	9,455	23,639	-
Total accumulated depreciation	<u>14,184</u>	<u>9,455</u>	<u>23,639</u>	<u>-</u>
Total capital assets being depreciated, net	<u>\$ 33,094</u>	<u>\$(9,455)</u>	<u>\$ 23,639</u>	<u>\$ -</u>
Business type activities capital assets, net	<u>\$ 33,094</u>	<u>\$(9,455)</u>	<u>\$ 23,639</u>	<u>\$ -</u>

CASS COUNTY, MISSOURI
 NOTES TO THE FINANCIAL STATEMENTS
 For the year ended December 31, 2013

4. CAPITAL ASSETS (Continued):

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

Government activities:	
General government	\$ 89,834
Property, valuation, and recording	72,768
Public safety	1,212,615
Maintenance of roads and bridges	<u>2,347,615</u>
	<u>\$ 3,722,832</u>

5. PENSION PLANS:

A. Missouri Local Government Employees Retirement System:

- (1) Plan Description: The County participates in the Missouri Local Government Employees Retirement System (LAGERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local government entities in Missouri. LAGERS is a defined benefit pension plan which provides retirement, disability, and death benefits to plan members and beneficiaries. LAGERS was created and is governed by state statute, section RSMo. 70.600-70.755. As such, it is the system's responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under Internal Revenue Code Section 401(a) and it is tax exempt.

The Missouri Local Government Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by writing to LAGERS, P.O. Box 1665, Jefferson County, MO 65102 or by calling 1-800-447-4334.

- (2) Funding Status: The County's full-time employees do not contribute to the pension plan. The June 30th statutorily required contribution rates are 12.1% (general) and 8.6% (police) of annual covered payroll. The contribution requirements of plan members are determined by the governing body of the political subdivision. The contribution provisions of the political subdivision are established by state statute.
- (3) Annual Pension Cost (APC) and Net Pension Obligation (NPO): The County's annual pension cost and net pension obligation for the year ended December 31, 2013 were as follows:

Annual required contribution	\$ 952,880
Interest on net pension obligation	630
Adjustment to annual required contribution	<u>(726)</u>
Annual pension cost	952,784
Annual contributions	<u>952,880</u>
Decrease in Net Pension Obligation (NPO)	(96)
NPO beginning of year	<u>8,696</u>
NPO end of year	<u>\$ 8,600</u>

CASS COUNTY, MISSOURI
 NOTES TO THE FINANCIAL STATEMENTS
 For the year ended December 31, 2013

5. PENSION PLANS (Continued):

A. Missouri Local Government Employees Retirement System (Continued):

(3) Annual Pension Cost (APC) and Net Pension Obligation (NPO) (Continued): The annual required contribution (ARC) was determined as part of the February 28, 2011 and February 29, 2012 annual actuarial valuations using the entry age actuarial cost method. The actuarial assumptions as of February 28, 2013 included: (a) a rate of return on the investment of present and future assets of 7.25% per year, compounded annually, (b) projected salary increases of 3.5% per year, compounded annually, attributable to inflation, (c) additional projected salary increases ranging from 0% to 6% per year, depending on age and division, attributable to seniority/merit, (d) pre-retirement mortality based on 75% of the RP-2000 Combined Healthy Table set back zero years for men and zero years for women and (e) post-retirement mortality based on 105% of the 1994 Group Annuity Mortality table set back zero years for men and zero years for women. The actuarial value of assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five year period. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The amortization period as of February 28, 2011, was 18 years for the General division and 17 years for the Police division. The amortization period as of February 29, 2012 was 16 years for the General division and 14 years for the Police division.

Three Year Trend Information			
Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
06/30/11	\$ 1,353,057	99.7%	\$ 8,742
06/30/12	941,439	100.0%	8,696
06/30/13	952,784	100.0%	8,600

The schedule of funding progress, which is presented as required supplementary information, is to provide information that serves as a surrogate for the funding progress of the plan.

B. County Employee Retirement Fund:

In August 1994, the Missouri State Legislature passed RSMo Sections 50.100 through 50.306 creating a Statewide County Employees Retirement Fund (CERF). CERF is a cost sharing multi-employer defined benefit pension plan funded through various fees and employee contributions. CERF is administered by a governing board of directors. Complete financial statements of CERF can be obtained from the administrative office:

County Employment Retirement Fund
 C/o Brydon, Searingen, and England
 312 East Capitol
 Jefferson County, MO 65102

CERF provides retirement and death benefits to its members as established by state statute, all full-time employees and certain part-time employees of the County are eligible to participate in the plan. Employees attaining the age of 62 years may retire with full benefits with eight or more years of credited service. Benefit provisions are fixed by state statute and may be amended only by action of the Missouri State Legislature.

CASS COUNTY, MISSOURI
 NOTES TO THE FINANCIAL STATEMENTS
 For the year ended December 31, 2013

5. PENSION PLANS (Continued):

B. County Employee Retirement Fund (continued):

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age 62. Early retirement at age 55 with reduced benefits is allowed. Any member with less than eight years of creditable service forfeits all rights in the fund, but will be paid the member's accumulated contributions.

In accordance with state statutes, the plan is funded through various fees collected by counties and remitted to CERF. All participating employees are required to make contributions equal to 4% of gross compensation. For the year ended December 31, 2013, the County collected and remitted to CERF employee contributions of \$242,402 and statutory charges of \$537,976.

6. DEFERRED COMPENSATION PLAN:

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional.

Employees may contribute up to 25% of their annual base salary to a maximum limit of \$17,500 per year (participants 50 and older may contribute an additional \$5,500). The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. Investments are managed by the plan's trustee and the choice of the investment option(s) is made by the participants.

7. BROADBAND TRANSFER:

Effective January 1, 2014, the County will report the activities of the Broadband Initiative Project in the Broadband Debt Service Fund. Accordingly, the balances of capital assets, accrued interest, and long-term debt as of December 31, 2013, have been reflected as a net transfer to the governmental activities column of the Statement of Net Position. The following schedule reconciles transfers reported at the fund level between governmental funds and the Broadband Tech Grant Fund to transfers reported at the government-wide level between governmental activities and business-type activities:

	Governmental Activities	Business-type Activities
Transfers - fund level (net)	\$ 2,048,407	\$ 1,771,020
Effect of nonfinancial assets and liabilities transferred to governmental activities	(3,819,427)	-
Transfers - government-wide level (net)	\$ (1,771,020)	\$ 1,771,020

CASS COUNTY, MISSOURI
 NOTES TO THE FINANCIAL STATEMENTS
 For the year ended December 31, 2013

8. LONG-TERM DEBT:

A. Changes in the County's long-term liability balances for the year ended December 31, 2013, were as follows:

	Balance 12/31/2012	Additions	Retirements	Transfers in(out)	Balance 12/31/2013	Amounts Due within One Year
Governmental activities:						
GO Bonds	\$19,170,000	\$ -	\$ 435,000	\$ -	\$18,735,000	\$ 485,000
Certificates of participation	33,774,000	-	1,605,000	3,820,000	35,989,000	2,130,000
Net unamortized premiums/ discounts	1,300,815	-	108,918	-	1,191,897	108,918
Special assessment	10,000	-	5,000	-	5,000	5,000
Capital lease obligations	1,020,685	-	228,670	-	792,015	183,862
* Compensated absences	455,974	119,093	28,485	-	546,582	546,582
	<u>\$55,731,474</u>	<u>\$ 119,093</u>	<u>\$ 2,411,073</u>	<u>\$ 3,820,000</u>	<u>\$57,259,494</u>	<u>\$ 3,459,362</u>

Business type activities:

Certificates of participation	\$ 4,200,000	\$ -	\$ 380,000	\$(3,820,000)	\$ -	\$ -
Federal loans	272,816	-	272,816	-	-	-
	<u>\$ 4,472,816</u>	<u>\$ -</u>	<u>\$ 652,816</u>	<u>\$(3,820,000)</u>	<u>\$ -</u>	<u>\$ -</u>

Discretely presented component unit:

Revenue bonds	\$48,280,000	\$ -	\$ 880,000	\$ -	\$47,400,000	\$ 930,000
Unamortized premium	259,532	-	16,448	-	243,084	-
Capital lease obligation	393,432	-	238,115	-	155,317	155,317
Bank note payable	265,483	-	30,619	-	234,864	31,566
Bank note payable	470,131	-	23,606	-	446,525	446,525
	<u>\$49,668,578</u>	<u>\$ -</u>	<u>\$ 1,188,788</u>	<u>\$ -</u>	<u>\$48,479,790</u>	<u>\$ 1,563,408</u>

* - Primarily liquidated by the Justice Center Sales Tax Fund in prior years

CASS COUNTY, MISSOURI
 NOTES TO THE FINANCIAL STATEMENTS
 For the year ended December 31, 2013

8. LONG-TERM DEBT (Continued):

B. Bonds Payable: The County issues general obligation bonds, certificates of participation, and special assessment general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the County. Although the County is obligated for their payment, neighborhood improvement district bonds are to be repaid from assessments on property within the districts.

The County's debt at December 31, 2013 consisted of the following:

General Obligation Bonds,

\$10,000,000, June 22, 2010; General Obligation Bonds, Series 2010, for road and bridge projects, principal due in annual installments of \$3,055,000 to \$3,615,000 starting March 1, 2025 through March 1, 2027, interest at 5.6%	\$ 10,000,000
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\$10,000,000, February 3, 2011; General Obligation Bonds, Series 2011, for road and bridge projects, principal due in annual installments of \$440,000 to \$1,175,000 starting September 1, 2011 through September 1, 2024, interest at 3% to 5%	<u>8,735,000</u>
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Total General Obligation Bonds	<u>18,735,000</u>
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Certificates of Participation,

\$33,475,000, November 4, 2010; Refunding Certificates of Participation (the Justice Center), Series 2010, due in annual installments of \$1,100,000 to \$3,805,000 through May 1, 2025, interest at 3% to 5%	29,425,000
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\$745,000, May 18, 2010; Certificates of Participation, Series 2010A, issued for the construction of the Tri-Generation System Project, due in annual installments of \$60,000 to \$85,000 through April 1, 2020, interest at 3% to 7.27%	545,000
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\$2,199,000, May 18, 2010; Certificates of Participation, Series 2010B, issued for the construction of the Tri-Generation System Project, due in annual installments of \$90,000 to \$380,000 starting April 1, 2020 through April 1, 2035, interest at 3% to 7.27%	2,199,000
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CASS COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2013

8. LONG-TERM DEBT (Continued):

B. Bonds Payable (Continued):

Certificates of Participation (Continued),

\$4,200,000, August 18, 2011; Certificates of Participation, Series 2011, issued to finance the construction costs of the Broadband Project, due in annual installments of \$380,000 to \$900,000 starting May 1, 2013 through May 1, 2021, interest at 1.78% to 4.53%	<u>3,820,000</u>
Total Certificates of Participation	<u>35,989,000</u>

Special Assessment General Obligation Bonds,

\$367,000, December 15, 2003; General Obligation Neighborhood Improvement District Bonds, (special assessment debt) due in annual installments of \$5,000 to \$70,000 starting March 1, 2005 through March 1, 2014, interest at 1.8% to 4%	<u>5,000</u>
Total Bonded Debt and Certificates of Participation	<u>\$ 54,729,000</u>

Aggregate annual principal payments and interest payments applicable to long-term debt are:

General Obligation Bonds:

Years ending December 31,	Principal	Interest	Total
2014	\$ 485,000	\$ 914,050	\$ 1,399,050
2015	525,000	899,500	1,424,500
2016	600,000	883,750	1,483,750
2017	650,000	865,750	1,515,750
2018	700,000	843,813	1,543,813
2019-2023	4,600,000	3,737,438	8,337,438
2024-2027	<u>11,175,000</u>	<u>1,490,110</u>	<u>12,665,110</u>
	<u>\$ 18,735,000</u>	<u>\$ 9,634,411</u>	<u>\$ 28,369,411</u>

CASS COUNTY, MISSOURI
 NOTES TO THE FINANCIAL STATEMENTS
 For the year ended December 31, 2013

8. LONG-TERM DEBT (Continued):

B. Bonds Payable (Continued):

Certificates of Participation:

Years ending December 31,	Principal	Interest	Certificates of Participation
2014	\$ 2,130,000	\$ 1,518,567	\$ 3,648,567
2015	2,285,000	1,445,533	3,730,533
2016	2,465,000	1,355,517	3,820,517
2017	2,660,000	1,256,323	3,916,323
2018	2,865,000	1,147,343	4,012,343
2019-2023	17,545,000	3,469,674	21,014,674
2024-2028	4,810,000	652,004	5,462,004
2029-2033	694,000	324,512	1,018,512
2034-2035	535,000	47,073	582,073
	<u>\$ 35,989,000</u>	<u>\$ 11,216,546</u>	<u>\$ 47,205,546</u>

Special Assessment General Obligation Bonds:

Years ending December 31,	Principal	Interest	NID Total
2014	\$ 5,000	\$ 100	\$ 5,100

Discretely Presented Component Unit:

Revenue Bonds Payable

Years ending December 31,	Principal	Interest	Total
2014	\$ 930,000	\$ 2,572,925	\$ 3,502,925
2015	980,000	2,525,175	3,505,175
2016	1,030,000	2,474,925	3,504,925
2017	1,080,000	2,422,175	3,502,175
2018	1,135,000	2,365,422	3,500,422
2019-2023	6,680,000	10,835,419	17,515,419
2024-2028	8,760,000	8,752,799	17,512,799
2029-2033	11,535,000	5,981,016	17,516,016
2034-2038	15,270,000	2,243,531	17,513,531
	<u>\$ 47,400,000</u>	<u>\$ 40,173,387</u>	<u>\$ 87,573,387</u>

CASS COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2013

8. LONG-TERM DEBT (Continued):

B. Bonds Payable (Continued):

Bank Notes Payable

Years ending December 31,	Principal	Interest	Total
2014	\$ 478,091	\$ 29,029	\$ 507,120
2015	33,037	8,678	41,715
2016	34,554	7,161	41,715
2017	36,187	5,529	41,716
2018	37,872	3,843	41,715
2019-2020	61,648	2,445	64,093
	<u>\$ 681,389</u>	<u>\$ 56,685</u>	<u>\$ 738,074</u>

C. Capital Lease Obligations:

The County has entered into a lease agreement for financing capital equipment. The lease agreements qualify as capital leases for accounting purposes, therefore have been recorded at the present value of their future minimum lease payments as of the inception date. The assets acquired through capital leases are as follows:

Assets	Cost	Accumulated Depreciation
Motorgraders	<u>\$ 1,435,964</u>	<u>\$ 271,863</u>

Future minimum lease payments under the capital leases together with the present value of net minimum lease payments consist of the following:

Years Ending December 31,	
2014	\$ 206,166
2015	187,276
2016	46,226
2017	<u>414,374</u>
	854,042
Less: amount representing interest	<u>62,027</u>
Present value of future minimum lease payments	<u>\$ 792,015</u>

CASS COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2013

8. LONG-TERM DEBT (Continued):

C. Capital Lease Obligations (Continued)

Discretely Presented Component Unit

Years Ending December 31,	
2014	\$ 157,031
Total minimum lease payments	157,031
Less: amount representing interest	1,714
Present value of future minimum lease payments	\$ 155,317

D. Operating Lease:

The County leases office space under a noncancelable operating lease with a term of seven years. The future minimum rentals under the lease at December 31, 2013 are as follows:

Years Ending December 31,	
2014	\$ 30,748
2015	30,748
2016	30,748
2017	20,498
Present value of future minimum lease payments	\$ 112,742

E. Millwalk Mall Lease:

The County leases office space under a one-year renewable lease with a maximum of five renewable terms. The initial one-year renewable lease commenced on September 1, 2012 and the final renewable term ends on December 31, 2017. The County must provide written notice to the owner 30 days prior to the end of the fiscal year stating the intent to renew the lease. If the County does not extend the lease term, the County will pay to the owner a fee commensurate to the number of possible renewable lease terms outstanding multiplied by \$5,000. The County renewed the lease for 2014 which amounts to future lease expenses of \$74,400.

CASS COUNTY, MISSOURI
 NOTES TO THE FINANCIAL STATEMENTS
 For the year ended December 31, 2013

9. INTERFUND TRANSACTIONS:

Transfers during the year ended December 31, 2013, were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major funds:		
Governmental funds:		
General Fund	\$ 85,000	\$ 4,934,305
Road and Bridge Fund	-	1,581,817
Justice Center Sales Tax Fund	5,118,593	1,740,407
Justice Center Debt Service Fund	1,324,547	200,000
CIA Public Works Debt Service Fund	1,581,817	-
Proprietary fund:		
Broadband Tech Grant Fund	-	2,048,407
Nonmajor Governmental funds	<u>2,479,979</u>	<u>85,000</u>
	<u>\$ 10,589,936</u>	<u>\$ 10,589,936</u>

In general, transfers are used to (1) move revenues from the fund that collects the money to the fund that expends the money, (2) move receipts restricted or earmarked for debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in a fund to provide operating advances to other funds in accordance with budgetary authorizations.

Interfund receivable and payables for the year ended December 31, 2013, were as follows:

	<u>Due To Other Funds</u>	<u>Due From Other Funds</u>
Governmental Funds:		
General Fund	\$ -	\$ 10,000
CERT Fund	<u>10,000</u>	<u>-</u>
	<u>\$ 10,000</u>	<u>\$ 10,000</u>

The outstanding balances between funds are a result of advances from the General Fund to the CERT Fund for expenses that were to be subsequently reimbursed by a grant from an external party.

10. CONTINGENCIES:

- A. In October of 2012 a lawsuit was filed against the County by a former contractor alleging breach of contract. The contractor claims he is owed approximately \$200,000 by the County for work performed under the contract. In addition the contractor has alleged certain irregularities against an elected official. The County believes it has reasonable defenses to the claim and allegations. Specifically, the work the contractor claims to have performed in support of its billings was not, in fact, actually performed. The County intends to vigorously defend the litigation and has filed a counterclaim against the contractor contending that the contractor has overbilled the County approximately \$354,000. The elected official vehemently denies any wrong doing and intends to vigorously defend the allegations. The ultimate outcome of this pending litigation is not presently determinable and no provision for any liability that may result has been made in the financial statements.

CASS COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2013

10. CONTINGENCIES (Continued):

- B. The County is a defendant in several other lawsuits that arise from time to time in the ordinary course of business. The County believes it has substantial defenses in these matters. Although the outcome of these lawsuits is not presently determinable, in the opinion of County management and legal counsel, the resolution of these matters will not have a material adverse effect on the financial condition of the County.
- C. The County participates in several federal and state programs that are fully or partially funded by grants received from other governmental entities. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the County may be required to reimburse the grantor government. As of December 31, 2013, significant amounts of grant expenditures have not been audited by grantor governments, but the County believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual government funds, or the overall financial position of the County.
- D. In March 2012 the Missouri Department of Revenue (DOR) notified the County of a potential error in sales tax revenues the County received from the DOR. The DOR asserted that a utility provider incorrectly reported its sales tax payments and as a result the DOR improperly paid taxes to the County instead of another local governmental entity. The amount involved includes sales taxes paid to the County during the previous three years and is estimated to be approximately \$910,000. Since March 2012 the utility provider has correctly calculated and remitted the sales tax to the DOR.

There are several parties involved in this dispute including the County, DOR, the utility provider and the local governmental entity. In the opinion of the County's legal counsel the only party that has recourse against the County is the utility provider. Currently the utility provider has not brought action against the County to recover the overpaid sales tax. Moreover, the statute of limitations for any tax overpayment is three years. Thus, the amount for which there may be a recovery is limited to what was overpaid during the preceding thirty-six months, which as of April 30, 2014 was approximately \$300,000. This amount continues to decline each month as long as the utility provider does not take formal action against the County. The ultimate outcome of this matter is not presently determinable and no provision for any liability that may result has been made in the financial statements.

- E. During 2010 the County was engaged in a special project known as the Cass County Renewable Energy Power Plant "Tri-Gen Project". The equipment installed on the project has not produced the utility savings originally projected which were to be used to make the debt service payments issued for the project. The County has made all of the required debt service payments from other revenue sources and intends to do so in the future. Additionally, payments were made to an engineering contractor for design and other work related to later phases of the project. To the County's knowledge, such work product has not been furnished to the County. On June 3, 2013, the County filed a lawsuit against a former engineering contractor who was hired to design, direct and advise the County on the construction and implementation of an alternative/renewable energy system (the project). In the lawsuit the County, among other allegations, is alleging a breach of contract, professional negligence and fraudulent misrepresentation and is seeking to recover various costs incurred on the project. The ultimate outcome of this lawsuit is presently not determinable and any recovery of costs will be recorded in the County's financial statements when a judgment or settlement is reached.

CASS COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2013

10. CONTINGENCIES (Continued):

- F. On January 29, 2013, the City of Harrisonville made demand on the County for payment of \$245,497 directly related to the County's use of the Justice Center generator, including \$164,894 for the percentage of the City's coincidental peak usage directly attributable to the Justice Center, \$69,603 for the cost and installation of a recloser and riser switch to protect the utility system from unanticipated charges when the generator is generating power and \$11,000 for costs incurred for equipment usage and reserve circuit capacity. Under advice from its legal counsel, management does not believe the City of Harrisonville has a valid claim against the County. This claim is included as part of the costs the County is seeking to recover under the lawsuit described in item E. The ultimate outcome of this claim is not presently determinable and accordingly no provision for any liability has been made in the financial statements.
- G. On February 25, 2013, the Cass County Commission took action that effectively terminated the Broadband Initiative Project (the Project). The Project was in the development stage and no physical construction has taken place at the time the Project was terminated. All costs for services related to the engineering, design and initial planning have been recorded as an expense in the Broadband Tech Grant Fund. The financial statements as of December 31, 2013 do not recognize any asset related to the Project.

The majority of the Project was to be financed with a grant/loan from the U. S. Department of Agriculture (USDA) of which the loan portion is required to be repaid. The terms of the funding are 70% grant and 30% loan. During 2013, the County recognized no grant revenue related to this Project. The total amount of grant funding received to date on the Project is \$649,335. Presently no determination has been made as to whether the USDA will require the grant portion to be repaid due to the termination of the Project. The County also issued Certificates of Participation (COPS) in the amount of \$4,200,000 to finance a portion of this Project. At December 31, 2013, \$2,048,407 of the COP's proceeds is included in restricted cash.

There are potential legal issues related to the termination of this Project. The exact substance and likely outcome of any potential litigation is uncertain at this time.

- H. On June 25, 2014, the County received a letter from the United State Department of Energy requesting repayment of \$288,395 of unallowable expenditures calculated in connection with an Energy Efficiency and Conservation Block Grant received in 2009. The County is currently investigating the matter further, including what remedies are available to them. Accordingly, the ultimate outcome of this request for repayment is presently not determinable and any repayment will be recorded in the County's financial statements when the County is able to accurately estimate its impact.

11. SELF-INSURANCE:

The County is a member of the Missouri Association of Counties Workers Compensation Fund, a not-for-profit corporation consisting of governmental entities incorporated in 1987 to acquire insurance for its members. The Fund operates as a purchasing pool and is not a joint venture activity of the County. The County has no control over budgeting, financing, management selection, or the governing body. The Fund provides self-insurance worker's compensation coverage for its members. The Fund manages the cash and investment pool, funded by insurance premiums, on behalf of its members.

The Fund's investment pool consists of interest bearing deposits, U.S. Treasury strips, U.S. governmental agency obligations, and collateralized mortgage obligations. In the event that a deficit occurs with respect to any fiscal year of the Fund for which the County was a participant at any time during such year and in the event that management of the Fund determines that an assessment is required in order to provide additional funds for the obligations of the Fund for such year, the County is obligated to pay its pro rata share of any such assessment, irrespective of whether or not the County is a member of the Fund at the time of such assessment. Management of the County is not aware of any deficit situation in the Fund which would require an accrual of a liability as of December 31, 2013.

CASS COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2013

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; and natural disasters. The County maintains broad form insurance coverage for property/casualty, general liability, inland marine, EDP, public officials' errors and omissions, and law enforcement errors and omission. The County is a member of the Missouri Public Entity Risk Management Fund (MOPERM), a public entity risk retention pool. The MOPERM Board of Directors includes six member representatives, including the Commissioner of the State's Office of Administration and the Missouri Attorney General. MOPERM has the right to assess members' additional premiums to cover deficiencies in claim payments and may also issue refunds when revenues exceed expenses. Property losses are limited to 115% of scheduled property values and other risks are insured up to \$2,000,000, or \$2,657,587 when the Missouri Sovereign Immunity Statute applies, with deductibles varying between \$500 and \$10,000 per incident. MOPERM is responsible for claims within its specified self-insured retention limits and provides coverage for large losses through excess insurance agreements. The County had no settlements in excess of insurance coverage in any of the past three years. Total premiums paid to MOPERM by the County in 2013 were \$308,970. Premiums paid to MOPERM for crime insurance through Travelers were \$2,953.

13. TRANSPORTATION DEVELOPMENT DISTRICT FUTURE RECEIVABLE:

In September 2008, the Cass County Transportation Development District (the District) issued \$3,305,000 in revenue bonds to construct North Cass Parkway Interchange on Highway 71. Cass County, Missouri has made the debt service payments on these bonds and funded preliminary work on the project. In future years, after development takes place at the District, the County is anticipating being reimbursed for these payments on the project. However, future reimbursements are dependent upon future development. At December 31, 2013, the County estimates it is owed approximately \$4,856,000 (which includes interest compounded at 6%) from the District. An allowance for doubtful account for the entire amount owed to the County has been recorded in the accompanying financial statements due to the ultimate uncertainty of the collectability of this receivable balance.

14. PLEDGED REVENUES:

The County has pledged its law enforcement sales tax revenues to repay \$33,475,000 in Refunding Certificates of Participation issued in November, 2010. The outstanding principal on these bonds as of December 31, 2013, was \$29,425,000. The Certificates of Participation were originally used to finance the construction of the Cass County Justice Center. The Certificates of Participation are payable solely from the sales taxes generated, which in 2013 were \$5,123,127. Total principal and interest remaining on the Certificates of Participation is \$37,419,072, with the final maturity scheduled for May 1, 2025. For the current year, principal and interest paid were \$1,535,000 and \$1,254,631, respectively.

The County has pledged its revenues from its capital improvement sales tax revenues to repay \$20,000,000 in General Obligation Bonds issued in June, 2010 and February, 2011. Additionally, the County will also receive recovery zone interest subsidies over the life of the bonds which will amount to approximately \$3,970,000. The outstanding principal on these bonds as of December 31, 2013, was \$18,735,000. The General Obligation Bonds were used to finance road and bridge projects in Cass County. Total principal and interest remaining on the bonds is \$28,369,411, with the final maturity scheduled for March 1, 2027. For the current year, principal and interest paid were \$435,000 and \$927,100, respectively.

The County has pledged revenues generated from cost savings from its Tri-Generation Project to repay approximately \$2,944,000 in Series 2010A and Series 2010B Certificates of Participation. Additionally, the County will also receive recovery zone interest subsidies over the life of the Certificates of Participation. These recovery zone credits will amount to approximately \$1,335,630 over the life of the Certificates of Participation. The outstanding principal on these bonds as of December 31, 2013, was \$2,744,000. Total principal and interest remaining on the Certificates of Participation is \$5,260,953, with the final maturity scheduled for April 1, 2035. For the current year, principal and interest paid were \$70,000 and \$179,670, respectively.

CASS COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2013

15. CASS COUNTY EMERGENCY SERVICES BOARD:

In 2013 the County transferred the monies remaining in the 911 Emergency Services Fund to the Cass County Emergency Services Board (CCESB). An overpayment of \$13,216 was discovered during a reconciliation of the closed 911 Emergency Services Fund. The County has recorded a receivable from CCESB in the amount of \$13,216 on the December 31, 2013 financial statements.

16. CONSTRUCTION COMMITMENTS:

At December 31, 2013, The County had spent approximately \$175,000 on easements and engineering related to improvements to School Road in Peculiar, Missouri. The project is to be completed in three phases at a total cost of approximately \$5.6 million.

17. PENDING GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENTS:

The Governmental Accounting Standards Board (GASB) has recently issued the following statements which may impact the County's financial reporting requirements in the future:

GASB Statement 67, *Financial Reporting for Pension Plans – an amendment of GASB Statement No. 25*, which will be effective for the year ending December 31, 2014.

GASB Statement 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, which will be effective for the year ending December 31, 2015.

GASB Statement 69, *Government Combinations and Disposals of Government Operations*, which will be effective for the year ending December 31, 2014.

GASB Statement 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, which will be effective for the year ending December 31, 2014.

GASB Statement 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*, which will be effective for the year ending December 31, 2015.

The County is currently evaluating these statements and plans on adoption as required.

18. SUBSEQUENT EVENTS:

The County has evaluated subsequent events through June 27, 2014, the date which the financial statements were available to be issued. No subsequent events that would require disclosure in the County's financial statements were noted.

Required Supplementary Information

**CASS COUNTY, MISSOURI
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF FUNDING PROGRESS
 YEAR ENDED DECEMBER 31, 2013**

Missouri LAGERS Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Entry Age Actuarial Accrued Liability (b)	Unfunded Accrued Liability (UAL) (b-a)	Funded Ratio (a / b)	Annual Covered Payroll (c)	UAL as a Percentage of Covered Payroll [(b-a)/c]
2/28/2011	9,896,290	15,480,691	\$ 5,584,401	64%	8,212,223	68%
2/29/2012	10,886,469	15,288,153	4,401,684	71%	8,231,414	53%
2/28/2013	11,374,450	15,430,768	4,056,318	74%	8,403,047	48%

Note: The above assets and actuarial accrued liability do not include the assets and present value of benefits associated with the Benefit Reserve Fund and the Casualty Reserve Fund. The actuarial assumptions were changed in conjunction with the February 28, 2011 annual actuarial valuations. For a complete description of the actuarial assumptions used in the annual valuations, please contact the LAGERS office in Jefferson City, Missouri.

CASS COUNTY, MISSOURI
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 45,000	\$ 45,000	\$ 54,484	\$ 9,484
Sales and use taxes	6,300,000	6,300,000	6,034,262	(265,738)
Fees and commissions	2,762,827	2,762,827	2,870,608	107,781
Intergovernmental	562,570	649,098	534,686	(114,412)
Investment earnings	5,460	5,460	1,746	(3,714)
Other revenue	56,200	56,200	39,349	(16,851)
In lieu of taxes	721,500	721,500	721,500	-
Total revenues	<u>10,453,557</u>	<u>10,540,085</u>	<u>10,256,635</u>	<u>(283,450)</u>
Expenditures:				
General government	3,652,724	3,651,724	3,329,610	322,114
Public safety	46,420	46,420	1,639	44,781
Parks	11,765	11,765	-	11,765
Health and welfare	712,346	798,874	598,418	200,456
Election costs	226,000	210,864	161,993	48,871
Financial administration	446,126	445,611	423,079	22,532
Property valuation	390,885	390,885	364,356	26,529
Capital outlay	2,400	2,915	2,715	200
Total expenditures	<u>5,488,666</u>	<u>5,559,058</u>	<u>4,881,810</u>	<u>677,248</u>
Excess of revenues over expenditures	<u>4,964,891</u>	<u>4,981,027</u>	<u>5,374,825</u>	<u>393,798</u>
Other Financing Sources (Uses):				
Sale of property	-	-	260	260
Transfers in	855,959	990,959	85,000	(905,959)
Transfers (out)	<u>(5,620,593)</u>	<u>(5,645,831)</u>	<u>(4,934,305)</u>	<u>711,526</u>
Total other financing sources (uses)	<u>(4,764,634)</u>	<u>(4,654,872)</u>	<u>(4,849,045)</u>	<u>(194,173)</u>
Net change in fund balances	<u>\$ 200,257</u>	<u>\$ 326,155</u>	525,780	<u>\$ 199,625</u>
Fund balance (GAAP), beginning of year			1,085,778	
Accrual adjustments			<u>93,696</u>	
Fund balance (GAAP), end of year			<u>\$ 1,705,254</u>	

CASS COUNTY, MISSOURI
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND - BY DEPARTMENT
FOR THE YEAR ENDED DECEMBER 31, 2013

	Original Budget	Final Amended Budget	Actual Amounts Budgetary Basis	Variance with Final Budget Positive (negative)
Revenues:				
Property taxes	\$ 45,000	\$ 45,000	\$ 54,484	\$ 9,484
Sales and use taxes	6,300,000	6,300,000	6,034,262	(265,738)
Intergovernmental	556,570	643,098	526,687	(116,411)
Fees and Fines	2,768,827	2,768,827	2,878,607	109,780
Investment earnings	5,460	5,460	1,746	(3,714)
Miscellaneous	56,200	56,200	39,349	(16,851)
In lieu of taxes	721,500	721,500	721,500	-
Total revenues	<u>10,453,557</u>	<u>10,540,085</u>	<u>10,256,635</u>	<u>(283,450)</u>
Expenditures:				
Treasurer:				
Personnel	120,359	120,359	116,702	3,657
Supplies	3,600	3,600	3,074	526
Other	1,750	1,750	1,326	424
Total treasurer	<u>125,709</u>	<u>125,709</u>	<u>121,102</u>	<u>4,607</u>
Auditor:				
Personnel	305,017	301,834	284,615	17,219
Supplies	3,150	8,700	8,553	147
Other	14,650	12,283	11,525	758
Total auditor	<u>322,817</u>	<u>322,817</u>	<u>304,693</u>	<u>18,124</u>
Recorder:				
Personnel	355,875	355,875	344,100	11,775
Supplies	2,250	2,250	1,225	1,025
Other	2,000	2,000	1,543	457
Total recorder	<u>360,125</u>	<u>360,125</u>	<u>346,868</u>	<u>13,257</u>
University Outreach:				
Supplies	6,000	6,000	5,833	167
Other	48,000	48,000	47,417	583
Total university outreach	<u>54,000</u>	<u>54,000</u>	<u>53,250</u>	<u>750</u>
Collector:				
Personnel	324,885	316,285	291,773	24,512
Supplies	66,000	74,600	72,583	2,017
Total collector	<u>390,885</u>	<u>390,885</u>	<u>364,356</u>	<u>26,529</u>
County Commission:				
Personnel	488,145	488,145	456,470	31,675
Supplies	70,000	46,984	9,315	37,669
Other	1,843,083	1,866,099	1,760,641	105,458
Total county commission	<u>2,401,228</u>	<u>2,401,228</u>	<u>2,226,426</u>	<u>174,802</u>

Continued

CASS COUNTY, MISSOURI
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (Continued)
BUDGET AND ACTUAL - GENERAL FUND - BY DEPARTMENT
FOR THE YEAR ENDED DECEMBER 31, 2013

	Original Budget	Final Amended Budget	Actual Amounts Budgetary Basis	Variance with Final Budget Positive (negative)
Expenditures (Continued):				
Health Administration:				
Personnel	31,512	31,512	28,849	2,663
Supplies	5,000	5,000	3,898	1,102
Other	17,200	103,728	29,071	74,657
Total health administration	<u>53,712</u>	<u>140,240</u>	<u>61,818</u>	<u>78,422</u>
WIC:				
Personnel	222,849	222,849	214,655	8,194
Supplies	10,200	8,702	2,554	6,148
Other	4,145	5,642	5,233	409
Total wic	<u>237,194</u>	<u>237,193</u>	<u>222,442</u>	<u>14,751</u>
Nursing:				
Personnel	133,580	133,580	60,218	73,362
Supplies	17,800	17,800	3,735	14,065
Other	3,000	3,000	865	2,135
Total nursing	<u>154,380</u>	<u>154,380</u>	<u>64,818</u>	<u>89,562</u>
Vital Records:				
Personnel	43,601	43,601	38,424	5,177
Supplies	5,000	5,000	3,280	1,720
Other	6,000	6,000	4,409	1,591
Total vital records	<u>54,601</u>	<u>54,601</u>	<u>46,113</u>	<u>8,488</u>
Environmental Health:				
Personnel	134,561	134,561	121,537	13,024
Supplies	11,000	11,000	9,990	1,010
Other	11,500	11,500	8,783	2,717
Total environmental health:	<u>157,061</u>	<u>157,061</u>	<u>140,310</u>	<u>16,751</u>
Building and Grounds:				
Other	187,700	186,700	127,497	59,203
Total building and grounds	<u>187,700</u>	<u>186,700</u>	<u>127,497</u>	<u>59,203</u>
Zoning/Codes:				
Personnel	303,096	303,096	292,136	10,960
Supplies	5,400	5,400	3,101	2,299
Other	32,128	32,128	23,887	8,241
Total zoning/codes	<u>340,624</u>	<u>340,624</u>	<u>319,124</u>	<u>21,500</u>
County Clerk:				
Personnel	229,046	229,046	193,128	35,918
Supplies	2,400	2,400	2,335	65
Total county clerk	<u>231,446</u>	<u>231,446</u>	<u>195,463</u>	<u>35,983</u>

CASS COUNTY, MISSOURI
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (Continued)
BUDGET AND ACTUAL - GENERAL FUND - BY DEPARTMENT
FOR THE YEAR ENDED DECEMBER 31, 2013

	Original Budget	Final Amended Budget	Actual Amounts Budgetary Basis	Variance with Final Budget Positive (negative)
Expenditures (Continued):				
Voter Registration:				
Supplies	5,000	5,000	3,210	1,790
Other	3,000	3,000	1,803	1,197
Total voter registration	<u>8,000</u>	<u>8,000</u>	<u>5,013</u>	<u>2,987</u>
Medical Examiner:				
Other	110,000	110,000	109,031	969
Total medical examiner	<u>110,000</u>	<u>110,000</u>	<u>109,031</u>	<u>969</u>
Parks:				
Other	11,765	11,765	-	11,765
Total parks	<u>11,765</u>	<u>11,765</u>	<u>-</u>	<u>11,765</u>
Drug Treatment:				
Other	46,420	46,420	1,639	44,781
Total drug treatment	<u>46,420</u>	<u>46,420</u>	<u>1,639</u>	<u>44,781</u>
Election:				
Personnel	55,000	30,194	22,533	7,661
Supplies	133,000	128,306	103,325	24,981
Other	38,000	52,364	36,135	16,229
Total election	<u>226,000</u>	<u>210,864</u>	<u>161,993</u>	<u>48,871</u>
Vision and Dental:				
Other	15,000	15,000	9,854	5,146
Total vision and dental	<u>15,000</u>	<u>15,000</u>	<u>9,854</u>	<u>5,146</u>
Total expenditures	<u>5,488,667</u>	<u>5,559,058</u>	<u>4,881,810</u>	<u>677,248</u>
Excess of revenues over (under) expenditures	<u>4,964,890</u>	<u>4,981,027</u>	<u>5,374,825</u>	<u>393,798</u>
Other Financing Sources (Uses):				
Sale of property	-	-	260	260
Transfers in	855,959	990,959	85,000	(905,959)
Transfers (out)	(5,620,593)	(5,645,831)	(4,934,305)	711,526
Total other financing sources (uses)	<u>(4,764,634)</u>	<u>(4,654,872)</u>	<u>(4,849,045)</u>	<u>(194,173)</u>
Change in fund balances	<u>\$ 200,256</u>	<u>\$ 326,155</u>	525,780	<u>\$ 199,625</u>
Fund balance (GAAP), beginning of year			1,085,778	
Accrual adjustments			<u>93,696</u>	
Fund balance (GAAP), end of year			<u>\$ 1,705,254</u>	

CASS COUNTY, MISSOURI
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - ROAD AND BRIDGE FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 2,795,500	\$ 2,795,500	\$ 2,685,235	\$ (110,265)
Sales and use taxes	3,749,500	3,749,500	3,511,404	(238,096)
Fees and commissions	7,000	7,000	32,187	25,187
Intergovernmental	1,290,000	1,290,000	1,378,287	88,287
Investment earnings	2,000	2,000	7,634	5,634
Miscellaneous	437,000	437,000	18,665	(418,335)
In lieu of taxes	6,000	6,000	6,120	120
Total revenues	<u>8,287,000</u>	<u>8,287,000</u>	<u>7,639,532</u>	<u>(647,468)</u>
Expenditures:				
Maintenance of roads and bridges	5,970,867	5,995,748	5,310,350	685,398
Capital outlay	1,441,087	1,400,193	395,892	1,004,301
Debt service:				
Principal	333,300	349,300	228,670	120,630
Interest and fiscal charges	-	-	28,996	(28,996)
Total expenditures	<u>7,745,254</u>	<u>7,745,241</u>	<u>5,963,908</u>	<u>1,781,333</u>
Excess of revenues over expenditures	<u>541,746</u>	<u>541,759</u>	<u>1,675,624</u>	<u>1,133,865</u>
Other financing sources (uses):				
Transfers in	200,000	200,000	-	(200,000)
Transfers (out)	<u>(1,982,173)</u>	<u>(1,982,173)</u>	<u>(1,581,817)</u>	<u>400,356</u>
Total other financing sources (uses)	<u>(1,782,173)</u>	<u>(1,782,173)</u>	<u>(1,581,817)</u>	<u>200,356</u>
Change in fund balances	<u>\$ (1,240,427)</u>	<u>\$ (1,240,414)</u>	93,807	<u>\$ 1,334,221</u>
Fund balance (GAAP), beginning of year			3,249,841	
Accrual adjustments			<u>(23,293)</u>	
Fund balance (GAAP), end of year			<u>\$ 3,320,355</u>	

CASS COUNTY, MISSOURI
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - JUSTICE CENTER SALES TAX FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Sales and use taxes	\$ 6,300,000	\$ 6,300,000	\$ 6,034,136	\$ (265,864)
Fees and commissions	1,170,685	1,286,965	996,940	(290,025)
Fines and forfeitures	49,500	49,500	37,370	(12,130)
Intergovernmental	552,424	582,424	438,385	(144,039)
Investment earnings	-	-	1,051	1,051
Miscellaneous	345,800	345,800	57,756	(288,044)
Total revenues	<u>8,418,409</u>	<u>8,564,689</u>	<u>7,565,638</u>	<u>(999,051)</u>
Expenditures:				
Public safety	10,400,061	10,609,619	9,911,721	697,898
Capital outlay	634,695	569,309	528,071	41,238
Total expenditures	<u>11,034,756</u>	<u>11,178,928</u>	<u>10,439,792</u>	<u>739,136</u>
Excess of revenues (under) expenditures	<u>(2,616,347)</u>	<u>(2,614,239)</u>	<u>(2,874,154)</u>	<u>(259,915)</u>
Other financing sources (uses):				
Transfers in	4,951,171	5,151,171	5,118,593	(32,578)
Transfers (out)	<u>(2,718,952)</u>	<u>(2,718,952)</u>	<u>(1,740,407)</u>	<u>978,545</u>
Total other financing sources (uses)	<u>2,232,219</u>	<u>2,432,219</u>	<u>3,378,186</u>	<u>945,967</u>
Change in fund balances	<u>\$ (384,128)</u>	<u>\$ (182,020)</u>	504,032	<u>\$ 686,052</u>
Fund balance (GAAP), beginning of year			1,785,791	
Accrual adjustments			<u>14,172</u>	
Fund balance (GAAP), end of year			<u>\$ 2,303,995</u>	

CASS COUNTY, MISSOURI
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - ASSESSOR FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>		Actual Amounts Budgetary Basis	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property taxes	\$ 924,056	\$ 924,056	\$ 1,021,985	\$ 97,929
Fees and commissions	3,000	3,000	8,099	5,099
Intergovernmental	144,744	144,744	145,164	420
Investment earnings	1,000	1,000	1,425	425
Miscellaneous	-	-	4,437	4,437
Total revenues	<u>1,072,800</u>	<u>1,072,800</u>	<u>1,181,110</u>	<u>108,310</u>
Expenditures:				
Property valuation	1,248,471	1,272,071	1,066,462	205,609
Capital outlay	249,329	225,729	22,500	203,229
Total expenditures	<u>1,497,800</u>	<u>1,497,800</u>	<u>1,088,962</u>	<u>408,838</u>
Excess of revenues over (under) expenditures	<u>(425,000)</u>	<u>(425,000)</u>	<u>92,148</u>	<u>517,148</u>
Change in fund balances	<u>\$ (425,000)</u>	<u>\$ (425,000)</u>	92,148	<u>\$ 517,148</u>
Fund balance (GAAP), beginning of year			376,231	
Accrual adjustments			<u>34,392</u>	
Fund balance (GAAP), end of year			<u>\$ 502,771</u>	

**CASS COUNTY, MISSOURI
REQUIRED SUPPLEMENTARY INFORMATION
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2013**

BUDGETARY POLICY:

The schedule of revenues, expenditures, and changes in fund balances – budget and actual – for each governmental fund type reflects information as presented on the budget submitted by the County in accordance with Sections 50.525 to 50.745, RSMo. 1978, the County budget law.

Annual budgets for County funds are prepared and adopted on the cash basis (budget basis), recognizing revenues when collected and expenditures when paid. Budget amendments must be authorized by the County Commission with a Court Order.

Other Supplementary Information

CASS COUNTY, MISSOURI
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - JUSTICE CENTER DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>		Actual Amounts Budgetary Basis	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Expenditures:				
Capital outlay	200,000	200,000	37,854	162,146
Debt service:				
Principal	1,535,000	1,535,000	1,535,000	-
Interest and fiscal charges	<u>1,254,631</u>	<u>1,254,631</u>	<u>1,254,631</u>	<u>-</u>
Total expenditures	<u>2,989,631</u>	<u>2,989,631</u>	<u>2,827,485</u>	<u>162,146</u>
 Excess of revenues over (under) expenditures	 <u>(2,989,631)</u>	 <u>(2,989,631)</u>	 <u>(2,827,485)</u>	 <u>162,146</u>
 Other financing sources (uses):				
Transfers in	2,350,000	2,350,000	1,324,547	(1,025,453)
Transfers (out)	<u>-</u>	<u>(200,000)</u>	<u>(200,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>2,350,000</u>	<u>2,150,000</u>	<u>1,124,547</u>	<u>(1,025,453)</u>
 Change in fund balances	 <u>\$ (639,631)</u>	 <u>\$ (839,631)</u>	 (1,702,938)	 <u>\$ (863,307)</u>
 Fund balance (GAAP), beginning of year			2,254,718	
 Accrual adjustments			<u>-</u>	
 Fund balance (GAAP), end of year			<u>\$ 551,780</u>	

CASS COUNTY, MISSOURI
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CIA PUBLIC WORKS BOND DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 252,000	\$ 252,000	\$ 241,038	\$ (10,962)
Investment earnings	-	-	9,011	9,011
Total revenues	<u>252,000</u>	<u>252,000</u>	<u>250,049</u>	<u>(1,951)</u>
Expenditures:				
Debt service:				
Principal	435,000	435,000	435,000	-
Interest and fiscal charges	<u>927,100</u>	<u>927,100</u>	<u>927,100</u>	<u>-</u>
Total expenditures	<u>1,362,100</u>	<u>1,362,100</u>	<u>1,362,100</u>	<u>-</u>
Excess of revenues (under) expenditures	<u>(1,110,100)</u>	<u>(1,110,100)</u>	<u>(1,112,051)</u>	<u>(1,951)</u>
Other financing sources (uses):				
Transfers in	<u>1,816,023</u>	<u>1,816,023</u>	<u>1,581,817</u>	<u>(234,206)</u>
Total other financing sources (uses)	<u>1,816,023</u>	<u>1,816,023</u>	<u>1,581,817</u>	<u>(234,206)</u>
Change in fund balances	<u>\$ 705,923</u>	<u>\$ 705,923</u>	469,766	<u>\$ (236,157)</u>
Fund balance (GAAP), beginning of year			2,296,023	
Accrual adjustments			<u>-</u>	
Fund balance (GAAP), end of year			<u>\$ 2,765,789</u>	

**CASS COUNTY, MISSOURI
NONMAJOR GOVERNMENTAL FUNDS DESCRIPTIONS**

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific or restricted revenue sources or to finance specified activities as required by law or administrative regulations.

Federal Bridge Fund – To account for grant revenues and expenses related to Federal Bridge projects.

Impact Fee Fund – To account for additional permit fees collected on new housing in designated areas and related expenses.

Inmate Security Fund – To account for fees authorized pursuant to Statute 488.5026 and collected for the purpose of developing, implementing, and maintaining a biometric verification system to ensure that inmates can be properly identified and tracked within the jail system.

Local Law Enforcement Block Grant Fund – To account for revenues and associated expenses related to the Local Law Enforcement Block grant.

Federal Equitable Sharing Fund – To account for revenues received under the Federal Equitable Sharing Program and related expenses as authorized pursuant to the agreement.

Sheriff Civil Process Fund – To account for fees charged for services rendered in criminal cases and mileage reimbursements pursuant to Statute 488.5320.

Sheriff Revolving Fund – To account for fees charged for application for a certificate of qualification for a concealed carry endorsement pursuant to Statutes 571.101 and 50.535. The fees may be spent as designated in Statute 50.535. Such spending is also accounted for in this fund.

Sheriff Training Fund – To account for surcharges collected under Statute 488.5336 for providing training for peace officers pursuant to Statute 590.

Sheriff Training Post Fund – To account for surcharges received by the State, then distributed to other entities, including the County, pursuant to Statute 488.5336. The funds can be used for training of officers as provided in Statutes 590.100 through 590.180 and 488.5336.

Prosecuting Attorney Check Fee Fund – To account for the revenues and expenditures of the Prosecuting Attorney for the collection of insufficient funds checks as provided in Statute 570.1. The Prosecuting Attorney retains a fee based on the amount of the collection recovered.

Prosecuting Attorney Delinquent Tax Fund – To account for fees collected under Statute 136.15 for the Prosecuting Attorney's collection of delinquent taxes, licenses, and fees for the State of Missouri.

Prosecuting Attorney Training Fund – To account for fees collected under Statute 56.765 for the purpose of providing additional training for prosecuting attorneys and their staff.

Law Enforcement Restitution Fund – To account for fees collected under Statute 50.565 for the purposes of: narcotics investigation, prevention, and intervention; purchase of law enforcement-related equipment and supplies for the sheriff's office; matching funds for federal or state law enforcement grants; funding for the reporting of all state and federal crime statistics or information; and any county law enforcement-related expense, including those of the prosecuting attorney, that is reasonably related to investigation, charging, preparation, trial, and disposition of criminal cases before the courts of the state of Missouri.

**CASS COUNTY, MISSOURI
NONMAJOR GOVERNMENTAL FUNDS DESCRIPTIONS**

Special Revenue Funds (continued)

Drug Court Fund – To account for fees received from defendants who participate in the Drug Court program established pursuant to Statute 478.001, and related expenses for judicial supervision, drug testing and treatment.

Domestic Violence Fund – To account for fees collected under Statute 488.607 for the purpose of providing operating expenses for shelters for battered persons.

School Justice Fund – To account for revenues to be distributed to school districts for the purpose of school security pursuant to a ballot issue.

HAVA Grant Fund – To account for revenues and expenses related to federal monies received in conjunction with the Help America Vote Act (HAVA).

Clerk Training Fund – To account for reimbursements received from other entities related to the costs of elections which are shared proportionally by all political subdivisions and special districts pursuant to Statute 115.065.

Collector Maintenance Fund – To account for the commission fees pursuant to a contractual agreement between the cities, the County Commission and the Collector.

Collector Tax Maintenance Fund – To account for delinquent fees and commissions authorized by Statute 52.312-317. The additional fees supplement the General Fund operating budget for the Collector.

Recorder Fund – To account for fees authorized by Statute 59.800 providing for technology necessary to operate the Recorder's office

CERT Fund – To account for the revenues and expenses related to federal monies received in conjunction with the Federal Public Health Preparedness and Response for Bioterrorism grant.

Training for Tomorrow Fund – To account for the revenues and expenses related to federal monies received in conjunction with the Training for Tomorrow grant.

Courthouse Restoration Fund – To account for a surcharge collected under Statute 488.2275 providing for costs associated with the County judicial facility.

Capital Project Funds

Capital Projects Funds account for the receipt and disbursement of resources for the purpose of constructing or buying major capital assets.

2011 CIA Bond Revenue and Project Expense Fund – To account for resources and expenditures used in road and bridge projects.

2010 CIA Bond Revenue and Project Expense Fund – To account for resources and expenditures used in road and bridge projects.

**CASS COUNTY, MISSOURI
NONMAJOR GOVERNMENTAL FUNDS DESCRIPTIONS**

Debt Service Funds

Debt Service Funds account for resources used for the payments of principal, interest, and other expenditures on long-term general and special obligation debt.

NID Bond Fund – To accumulate monies for payment of the principal and interest on \$367,000 general obligation neighborhood improvement bonds issued in 2003. Financing is obtained through fees paid by property owners within the neighborhood improvement district. Principal payments are required annually and interest payments are required semi-annually until 2014. The fees in excess of actual requirements are legally restricted for servicing this debt.

Tri Gen Bio Gas Fund – To hold in trust the monies required as a reserve for the bonds and to accumulate monies for payment of the principal and interest on \$2,944,000 certificates of participation issued in 2010 for construction of the tri-generation system project. Principal payments are required annually and interest payments are required semi-annually until 2035.

CASS COUNTY, MISSOURI
Combining Balance Sheet - Non-Major Governmental Funds
December 31, 2013

Special Revenue Funds

	Federal Bridge	Impact Fee	Inmate Security	Local Law Enforcement Block Grant	Federal Equitable Sharing	Sheriff Civil Process	Sheriff Revolving	Sheriff Training	Sheriff Training Post	Prosecuting Attorney Check Fee
Assets										
Pooled cash and investments	\$ 827,573	\$ 20,044	\$ 11,117	\$ 1,936	\$ -	\$ 165,021	\$ 148,718	\$ 43,391	\$ 3,156	\$ 24,728
Cash and investments-restricted	-	-	-	-	-	-	-	-	-	-
Intergovernmental fees receivable	-	-	-	-	-	-	-	-	-	-
Prepays	-	-	1,588	-	-	-	-	-	-	-
Total assets	\$ 827,573	\$ 20,044	\$ 12,705	\$ 1,936	\$ -	\$ 165,021	\$ 148,718	\$ 43,391	\$ 3,156	\$ 24,728
Liabilities										
Accounts payable	\$ 1,401	\$ -	\$ 5,075	\$ -	\$ -	\$ -	\$ 4,907	\$ -	\$ -	\$ -
Salaries and benefits payable	-	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-
Total liabilities	1,401	-	5,075	-	-	-	4,907	-	-	-
Deferred Inflows of Resources										
Unavailable revenue - property taxes	-	-	-	-	-	-	-	-	-	-
Unavailable revenue - other	-	-	-	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-	-	-	-
Fund Balances										
Unspendable:										
Prepays	-	-	1,588	-	-	-	-	-	-	-
Restricted:										
Debt service	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Public safety	-	20,044	6,042	1,936	-	165,021	143,811	43,391	3,156	24,728
Health and welfare	-	-	-	-	-	-	-	-	-	-
Maintenance of roads and bridges	826,172	-	-	-	-	-	-	-	-	-
Property valuation	-	-	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-	-	-
Assigned:										
Public safety	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Total fund balances	826,172	20,044	7,630	1,936	-	165,021	143,811	43,391	3,156	24,728
Total liabilities, deferred inflows of resources and fund balances	\$ 827,573	\$ 20,044	\$ 12,705	\$ 1,936	\$ -	\$ 165,021	\$ 148,718	\$ 43,391	\$ 3,156	\$ 24,728

CASS COUNTY, MISSOURI
Combining Balance Sheet - Non-Major Governmental Funds (Continued)
December 31, 2013

Special Revenue Funds

	Prosecuting Attorney Delinquent Tax	Prosecuting Attorney Training	Law Enforcement Restitution	Drug Court	Domestic Violence	School Justice	HAVA Grant	Clerk Training	Collector Maintenance	Collector Tax Maintenance
Assets										
Pooled cash and investments	\$ 12,774	\$ 7,310	\$ 41,207	\$ 73,775	\$ 4,404	\$ -	\$ 120,802	\$ 51,367	\$ 58,190	\$ -
Cash and investments-restricted	-	-	-	-	-	-	-	-	-	119,179
Intergovernmental fees receivable	-	-	-	4,677	-	-	15,999	-	-	-
Prepays	-	-	-	-	-	-	-	-	-	-
Total assets	\$ 12,774	\$ 7,310	\$ 41,207	\$ 78,452	\$ 4,404	\$ -	\$ 136,801	\$ 51,367	\$ 58,190	\$ 119,179
Liabilities										
Accounts payable	\$ -	\$ -	\$ -	\$ 6,574	\$ 4,404	\$ -	\$ -	\$ -	\$ 551	\$ -
Salaries and benefits payable	-	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-
Total liabilities	-	-	-	6,574	4,404	-	-	-	551	-
Deferred Inflows of Resources										
Unavailable revenue - property taxes	-	-	-	-	-	-	-	-	-	-
Unavailable revenue - other	-	-	-	-	-	-	15,999	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	15,999	-	-	-
Fund Balances										
Unspendable:										
Prepays	-	-	-	-	-	-	-	-	-	-
Restricted:										
Debt service	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Public safety	12,774	7,310	41,207	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-	-
Maintenance of roads and bridges	-	-	-	-	-	-	-	-	-	-
Property valuation	-	-	-	-	-	-	-	-	57,639	119,179
Elections	-	-	-	-	-	-	120,802	51,367	-	-
Assigned:										
Public safety	-	-	-	71,878	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Total fund balances	12,774	7,310	41,207	71,878	-	-	120,802	51,367	57,639	119,179
Total liabilities, deferred inflows of resources and fund balances	\$ 12,774	\$ 7,310	\$ 41,207	\$ 78,452	\$ 4,404	\$ -	\$ 136,801	\$ 51,367	\$ 58,190	\$ 119,179

CASS COUNTY, MISSOURI
Combining Balance Sheet - Non-Major Governmental Funds (Continued)
December 31, 2013

	<u>Special Revenue Funds</u>				<u>Capital Project Funds</u>		<u>Debt Service Funds</u>		<u>Total Nonmajor Governmental Funds</u>
	<u>Recorder</u>	<u>CERT</u>	<u>Training for Tomorrow</u>	<u>Courthouse Restoration</u>	<u>2011 CIA Bond Revenue and Project Expense</u>	<u>2010 CIA Bond Revenue and Project Expense</u>	<u>NID Bond</u>	<u>Tri Gen Bio Gas</u>	
Assets									
Pooled cash and investments	\$ 364,182	\$ 3,765	\$ 85	\$ 56,670	\$ 1,621,633	\$ -	\$ 28,357	\$ -	\$ 3,690,205
Cash and investments-restricted	-	-	-	-	-	-	-	268,516	387,695
Intergovernmental fees receivable	-	23,335	41,405	-	-	-	-	-	85,416
Prepays	<u>20,813</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,401</u>
Total assets	<u>\$ 384,995</u>	<u>\$ 27,100</u>	<u>\$ 41,490</u>	<u>\$ 56,670</u>	<u>\$ 1,621,633</u>	<u>\$ -</u>	<u>\$ 28,357</u>	<u>\$ 268,516</u>	<u>\$ 4,185,717</u>
Liabilities									
Accounts payable	\$ 1,831	\$ 301	\$ 33,905	\$ -	\$ 123,640	-	-	-	\$ 182,589
Salaries and benefits payable	-	68	-	-	-	-	-	-	68
Due to other funds	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
Total liabilities	<u>1,831</u>	<u>10,369</u>	<u>33,905</u>	<u>-</u>	<u>123,640</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>192,657</u>
Deferred Inflows of Resources									
Unavailable revenue - property taxes	-	-	-	-	-	-	-	-	-
Unavailable revenue - other	<u>-</u>	<u>2,965</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,964</u>
Total deferred inflows of resources	<u>-</u>	<u>2,965</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,964</u>
Fund Balances									
Unspendable:									
Prepays	20,813	-	-	-	-	-	-	-	22,401
Restricted:									
Debt service	-	-	-	-	-	-	28,357	268,516	296,873
Capital outlay	-	-	-	56,670	1,497,993	-	-	-	1,554,663
Public safety	-	-	-	-	-	-	-	-	469,420
Health and welfare	-	13,766	7,585	-	-	-	-	-	21,351
Maintenance of roads and bridges	-	-	-	-	-	-	-	-	826,172
Property valuation	362,351	-	-	-	-	-	-	-	539,169
Elections	-	-	-	-	-	-	-	-	172,169
Assigned:									
Public safety	-	-	-	-	-	-	-	-	71,878
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>383,164</u>	<u>13,766</u>	<u>7,585</u>	<u>56,670</u>	<u>1,497,993</u>	<u>-</u>	<u>28,357</u>	<u>268,516</u>	<u>3,974,096</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 384,995</u>	<u>\$ 27,100</u>	<u>\$ 41,490</u>	<u>\$ 56,670</u>	<u>\$ 1,621,633</u>	<u>\$ -</u>	<u>\$ 28,357</u>	<u>\$ 268,516</u>	<u>\$ 4,185,717</u>

CASS COUNTY, MISSOURI
Combining Statement of Revenues, Expenditures, and Changes in
Fund Balances - Non-Major Governmental Funds
For the year ended December 31, 2013

	Special Revenue Funds									
	Federal Bridge	Impact Fee	Inmate Security	Local Law Enforcement Block Grant	Federal Equitable Sharing	Sheriff Civil Process	Sheriff Revolving	Sheriff Training	Sheriff Training Post	Prosecuting Attorney Check Fee
Revenues:										
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees and commissions	-	11,011	15,216	-	-	63,049	160,165	11,571	6,139	21,069
Intergovernmental	151,473	-	-	-	-	-	-	-	-	-
Investment earnings	-	18	22	-	1	195	178	55	7	17
Special assessments	-	-	-	-	-	-	-	-	-	-
Other revenue	-	-	1,857	-	-	-	-	-	-	-
Total revenues	<u>151,473</u>	<u>11,029</u>	<u>17,095</u>	<u>-</u>	<u>1</u>	<u>63,244</u>	<u>160,343</u>	<u>11,626</u>	<u>6,146</u>	<u>21,086</u>
Expenditures:										
Current:										
Public safety	-	-	14,384	-	-	514	80,110	-	7,038	4,164
Health and welfare	-	-	-	-	-	-	-	-	-	-
Maintenance of roads and bridges	-	-	-	-	-	-	-	-	-	-
Property valuation	-	-	-	-	-	-	-	-	-	-
Capital outlay	29,433	-	12,450	-	893	-	39,434	-	-	-
Debt service:										
Principal retirement	-	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-	-
Total expenditures	<u>29,433</u>	<u>-</u>	<u>26,834</u>	<u>-</u>	<u>893</u>	<u>514</u>	<u>119,544</u>	<u>-</u>	<u>7,038</u>	<u>4,164</u>
Excess of revenues over (under) expenditures	<u>122,040</u>	<u>11,029</u>	<u>(9,739)</u>	<u>-</u>	<u>(892)</u>	<u>62,730</u>	<u>40,799</u>	<u>11,626</u>	<u>(892)</u>	<u>16,922</u>
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-	-	-
Sale of property	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	122,040	11,029	(9,739)	-	(892)	62,730	40,799	11,626	(892)	16,922
Fund balances - beginning of year	<u>704,132</u>	<u>9,015</u>	<u>17,369</u>	<u>1,936</u>	<u>892</u>	<u>102,291</u>	<u>103,012</u>	<u>31,765</u>	<u>4,048</u>	<u>7,806</u>
Fund balances - end of year	<u>\$ 826,172</u>	<u>\$ 20,044</u>	<u>\$ 7,630</u>	<u>\$ 1,936</u>	<u>\$ -</u>	<u>\$ 165,021</u>	<u>\$ 143,811</u>	<u>\$ 43,391</u>	<u>\$ 3,156</u>	<u>\$ 24,728</u>

Continued

CASS COUNTY, MISSOURI
Combining Statement of Revenues, Expenditures, and Changes in
Fund Balances - Non-Major Governmental Funds (Continued)
For the year ended December 31, 2013

Special Revenue Funds

	Prosecuting Attorney Delinquent Tax	Prosecuting Attorney Training	Law Enforcement Restitution	Drug Court	Domestic Violence	School Justice	HAVA Grant	Clerk Training	Collector Maintenance	Collector Tax Maintenance
Revenues:										
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees and commissions	3,869	2,906	23,686	22,639	7,984	-	-	15,725	46,994	195,775
Intergovernmental	-	-	-	65,991	-	-	104,373	-	-	-
Investment earnings	16	8	76	109	4	-	74	49	90	210
Special assessments	-	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	18	-	-
Total revenues	3,885	2,914	23,762	88,739	7,988	-	104,447	15,792	47,084	195,985
Expenditures:										
Current:										
Public safety	7	-	3,500	71,518	12,485	250,000	-	3,633	-	-
Health and welfare	-	-	-	-	-	-	-	-	-	-
Maintenance of roads and bridges	-	-	-	-	-	-	-	-	-	-
Property valuation	-	-	-	-	-	-	-	-	25,713	78,675
Capital outlay	-	-	22,000	-	-	-	-	-	-	13,546
Debt service:										
Principal retirement	-	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-	-
Total expenditures	7	-	25,500	71,518	12,485	250,000	-	3,633	25,713	92,221
Excess of revenues over (under) expenditures	3,878	2,914	(1,738)	17,221	(4,497)	(250,000)	104,447	12,159	21,371	103,764
Other financing sources (uses):										
Transfers in	-	-	-	-	-	246,908	-	5,610	-	-
Transfers (out)	-	-	-	-	-	-	-	-	-	(85,000)
Sale of property	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	246,908	-	5,610	-	(85,000)
Net change in fund balances	3,878	2,914	(1,738)	17,221	(4,497)	(3,092)	104,447	17,769	21,371	18,764
Fund balances - beginning of year	8,896	4,396	42,945	54,657	4,497	3,092	16,355	33,598	36,268	100,415
Fund balances - end of year	\$ 12,774	\$ 7,310	\$ 41,207	\$ 71,878	\$ -	\$ -	\$ 120,802	\$ 51,367	\$ 57,639	\$ 119,179

CASS COUNTY, MISSOURI
Combining Statement of Revenues, Expenditures, and Changes in
Fund Balances - Non-Major Governmental Funds (Continued)
For the year ended December 31, 2013

	Special Revenue Funds				Capital Project Funds		Debt Service Funds		Total Nonmajor Governmental Funds
	Recorder	CERT	Training for Tomorrow	Courthouse Restoration	2011 CIA Bond Revenue and Project Expense	2010 CIA Bond Revenue and Project Expense	NID Bond	Tri Gen Bio Gas	
Revenues:									
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees and commissions	107,268	-	-	57,821	-	-	-	-	772,887
Intergovernmental	-	106,629	121,876	-	-	-	67,603	-	617,945
Investment earnings	384	2	-	187	251	-	46	(3,979)	(1,980)
Special assessments	-	-	-	-	-	-	3,867	-	3,867
Other revenue	164	-	-	-	-	-	-	-	2,039
Total revenues	<u>107,816</u>	<u>106,631</u>	<u>121,876</u>	<u>58,008</u>	<u>251</u>	<u>-</u>	<u>3,913</u>	<u>63,624</u>	<u>1,394,758</u>
Expenditures:									
Current:									
Public safety	-	-	-	-	-	-	-	-	447,353
Health and welfare	-	95,264	114,376	-	-	-	-	-	209,640
Maintenance of roads and bridges	-	-	-	-	303,724	13	-	-	303,737
Property valuation	49,453	-	-	550	-	-	-	-	154,391
Capital outlay	20,331	3,345	-	105,526	123,640	-	-	-	370,598
Debt service:									
Principal retirement	-	-	-	-	-	-	5,000	70,000	75,000
Interest and fiscal charges	-	-	-	-	-	-	300	179,912	180,212
Total expenditures	<u>69,784</u>	<u>98,609</u>	<u>114,376</u>	<u>106,076</u>	<u>427,364</u>	<u>13</u>	<u>5,300</u>	<u>249,912</u>	<u>1,740,931</u>
Excess of revenues over (under) expenditures	<u>38,032</u>	<u>8,022</u>	<u>7,500</u>	<u>(48,068)</u>	<u>(427,113)</u>	<u>(13)</u>	<u>(1,387)</u>	<u>(186,288)</u>	<u>(346,173)</u>
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	179,054	-	431,572
Transfers (out)	-	-	-	-	-	-	-	-	(85,000)
Sale of property	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>179,054</u>	<u>-</u>	<u>346,572</u>
Net change in fund balances	<u>38,032</u>	<u>8,022</u>	<u>7,500</u>	<u>(48,068)</u>	<u>(427,113)</u>	<u>(13)</u>	<u>(1,387)</u>	<u>(7,234)</u>	<u>399</u>
Fund balances - beginning of year	<u>345,132</u>	<u>5,744</u>	<u>85</u>	<u>104,738</u>	<u>1,925,106</u>	<u>13</u>	<u>29,744</u>	<u>275,750</u>	<u>3,973,697</u>
Fund balances - end of year	<u>\$ 383,164</u>	<u>\$ 13,766</u>	<u>\$ 7,585</u>	<u>\$ 56,670</u>	<u>\$ 1,497,993</u>	<u>\$ -</u>	<u>\$ 28,357</u>	<u>\$ 268,516</u>	<u>\$ 3,974,096</u>

CASS COUNTY, MISSOURI
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - FEDERAL BRIDGE FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 151,473	\$ 151,473
Total revenues	<u>-</u>	<u>-</u>	<u>151,473</u>	<u>151,473</u>
Expenditures:				
Capital outlay	704,132	704,132	28,032	676,100
Total expenditures	<u>704,132</u>	<u>704,132</u>	<u>28,032</u>	<u>676,100</u>
Excess of revenues over (under) expenditures	<u>(704,132)</u>	<u>(704,132)</u>	<u>123,441</u>	<u>827,573</u>
Change in fund balances	<u>\$ (704,132)</u>	<u>\$ (704,132)</u>	123,441	<u>\$ 827,573</u>
Fund balance (GAAP), beginning of year			704,132	
Accrual adjustments			<u>(1,401)</u>	
Fund balance (GAAP), end of year			<u>\$ 826,172</u>	

CASS COUNTY, MISSOURI
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - IMPACT FEE FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and commissions	\$ -	\$ -	\$ 11,011	\$ 11,011
Investment earnings	-	-	18	18
Total revenues	<u>-</u>	<u>-</u>	<u>11,029</u>	<u>11,029</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>11,029</u>	<u>11,029</u>
Change in fund balances	<u>\$ -</u>	<u>\$ -</u>	11,029	<u>\$ 11,029</u>
Fund balance (GAAP), beginning of year			9,015	
Accrual adjustments			<u>-</u>	
Fund balance (GAAP), end of year			<u>\$ 20,044</u>	

CASS COUNTY, MISSOURI
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - INMATE SECURITY FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and commissions	\$ -	\$ -	\$ 15,216	\$ 15,216
Investment earnings	-	-	22	22
Miscellaneous	-	-	1,857	1,857
Total revenues	<u>-</u>	<u>-</u>	<u>17,095</u>	<u>17,095</u>
Expenditures:				
Public safety	17,578	30,029	10,898	19,131
Capital outlay	-	-	12,450	(12,450)
Total expenditures	<u>17,578</u>	<u>30,029</u>	<u>23,348</u>	<u>6,681</u>
Excess of revenues over (under) expenditures	<u>(17,578)</u>	<u>(30,029)</u>	<u>(6,253)</u>	<u>23,776</u>
Change in fund balances	<u>\$ (17,578)</u>	<u>\$ (30,029)</u>	(6,253)	<u>\$ 23,776</u>
Fund balance (GAAP), beginning of year			17,369	
Accrual adjustments			<u>(3,486)</u>	
Fund balance (GAAP), end of year			<u>\$ 7,630</u>	

CASS COUNTY, MISSOURI
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - LOCAL LAW ENFORCEMENT BLOCK GRANT FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
Public safety	1,936	1,936	-	1,936
Total expenditures	<u>1,936</u>	<u>1,936</u>	<u>-</u>	<u>1,936</u>
Excess of revenues over (under) expenditures	<u>(1,936)</u>	<u>(1,936)</u>	<u>-</u>	<u>1,936</u>
Change in fund balances	<u>\$ (1,936)</u>	<u>\$ (1,936)</u>	-	<u>\$ 1,936</u>
Fund balance (GAAP), beginning of year			1,936	
Accrual adjustments			<u>-</u>	
Fund balance (GAAP), end of year			<u>\$ 1,936</u>	

CASS COUNTY, MISSOURI
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - FEDERAL EQUITABLE SHARING FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Investment earnings	\$ 25	\$ 25	\$ 1	\$ (24)
Total revenues	<u>25</u>	<u>25</u>	<u>1</u>	<u>(24)</u>
Expenditures:				
Public safety	916	-	-	-
Capital outlay	-	916	893	23
Total expenditures	<u>916</u>	<u>916</u>	<u>893</u>	<u>23</u>
Excess of revenues over (under) expenditures	<u>(891)</u>	<u>(891)</u>	<u>(892)</u>	<u>(1)</u>
Change in fund balances	<u>\$ (891)</u>	<u>\$ (891)</u>	(892)	<u>\$ (1)</u>
Fund balance (GAAP), beginning of year			892	
Accrual adjustments			<u>-</u>	
Fund balance (GAAP), end of year			<u>\$ -</u>	

CASS COUNTY, MISSOURI
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SHERIFF CIVIL PROCESS FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and commissions	\$ 50,000	\$ 50,000	\$ 49,805	\$ (195)
Investment earnings	200	200	195	(5)
Total revenues	<u>50,200</u>	<u>50,200</u>	<u>50,000</u>	<u>(200)</u>
Expenditures:				
Public safety	<u>154,740</u>	<u>151,340</u>	<u>513</u>	<u>150,827</u>
Total expenditures	<u>154,740</u>	<u>151,340</u>	<u>513</u>	<u>150,827</u>
Excess of revenues over (under) expenditures	<u>(104,540)</u>	<u>(101,140)</u>	<u>49,487</u>	<u>150,627</u>
Change in fund balances	<u>\$ (104,540)</u>	<u>\$ (101,140)</u>	49,487	<u>\$ 150,627</u>
Fund balance (GAAP), beginning of year			102,291	
Accrual adjustments			<u>13,243</u>	
Fund balance (GAAP), end of year			<u>\$ 165,021</u>	

CASS COUNTY, MISSOURI
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SHERIFF REVOLVING FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and commissions	\$ 36,000	\$ 36,000	\$ 145,355	\$ 109,355
Investment earnings	200	200	178	(22)
Total revenues	<u>36,200</u>	<u>36,200</u>	<u>145,533</u>	<u>109,333</u>
Expenditures:				
Public safety	143,633	118,111	84,883	33,228
Capital outlay	-	39,511	39,434	77
Total expenditures	<u>143,633</u>	<u>157,622</u>	<u>124,317</u>	<u>33,305</u>
Excess of revenues over (under) expenditures	<u>(107,433)</u>	<u>(121,422)</u>	<u>21,216</u>	<u>142,638</u>
Change in fund balances	<u>\$ (107,433)</u>	<u>\$ (121,422)</u>	21,216	<u>\$ 142,638</u>
Fund balance (GAAP), beginning of year			103,012	
Accrual adjustments			<u>19,583</u>	
Fund balance (GAAP), end of year			<u>\$ 143,811</u>	

CASS COUNTY, MISSOURI
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SHERIFF TRAINING FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and commissions	\$ 7,000	\$ 7,000	\$ 11,571	\$ 4,571
Investment earnings	50	50	55	5
Total revenues	<u>7,050</u>	<u>7,050</u>	<u>11,626</u>	<u>4,576</u>
Expenditures:				
Public safety	<u>36,604</u>	<u>36,604</u>	-	<u>36,604</u>
Total expenditures	<u>36,604</u>	<u>36,604</u>	-	<u>36,604</u>
Excess of revenues over (under) expenditures	<u>(29,554)</u>	<u>(29,554)</u>	<u>11,626</u>	<u>41,180</u>
Change in fund balances	<u>\$ (29,554)</u>	<u>\$ (29,554)</u>	11,626	<u>\$ 41,180</u>
Fund balance (GAAP), beginning of year			31,765	
Accrual adjustments			-	
Fund balance (GAAP), end of year			<u>\$ 43,391</u>	

CASS COUNTY, MISSOURI
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SHERIFF TRAINING POST FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>		Actual Amounts Budgetary Basis	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and commissions	\$ 9,000	\$ 9,000	\$ 6,139	\$ (2,861)
Investment earnings	10	10	7	(3)
Total revenues	<u>9,010</u>	<u>9,010</u>	<u>6,146</u>	<u>(2,864)</u>
Expenditures:				
Public safety	<u>13,055</u>	<u>13,055</u>	<u>7,038</u>	<u>6,017</u>
Total expenditures	<u>13,055</u>	<u>13,055</u>	<u>7,038</u>	<u>6,017</u>
Excess of revenues over (under) expenditures	<u>(4,045)</u>	<u>(4,045)</u>	<u>(892)</u>	<u>3,153</u>
Change in fund balances	<u>\$ (4,045)</u>	<u>\$ (4,045)</u>	(892)	<u>\$ 3,153</u>
Fund balance (GAAP), beginning of year			4,048	
Accrual adjustments			<u>-</u>	
Fund balance (GAAP), end of year			<u>\$ 3,156</u>	

CASS COUNTY, MISSOURI
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - PROSECUTING ATTORNEY CHECK FEE FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and commissions	\$ 51,621	\$ 51,621	\$ 21,069	\$ (30,552)
Investment earnings	100	100	17	(83)
Total revenues	<u>51,721</u>	<u>51,721</u>	<u>21,086</u>	<u>(30,635)</u>
Expenditures:				
Public safety	<u>51,721</u>	<u>51,721</u>	<u>4,164</u>	<u>47,557</u>
Total expenditures	<u>51,721</u>	<u>51,721</u>	<u>4,164</u>	<u>47,557</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>16,922</u>	<u>16,922</u>
Change in fund balances	<u>\$ -</u>	<u>\$ -</u>	16,922	<u>\$ 16,922</u>
Fund balance (GAAP), beginning of year			7,806	
Accrual adjustments			<u>-</u>	
Fund balance (GAAP), end of year			<u>\$ 24,728</u>	

CASS COUNTY, MISSOURI
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - PROSECUTING ATTORNEY DELINQUENT TAX FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and commissions	\$ 12,000	\$ 12,000	\$ 3,869	\$ (8,131)
Investment earnings	300	300	16	(284)
Total revenues	<u>12,300</u>	<u>12,300</u>	<u>3,885</u>	<u>(8,415)</u>
Expenditures:				
Public safety	-	-	7	(7)
Total expenditures	<u>-</u>	<u>-</u>	<u>7</u>	<u>(7)</u>
Excess of revenues over (under) expenditures	<u>12,300</u>	<u>12,300</u>	<u>3,878</u>	<u>(8,422)</u>
Other financing sources (uses),				
Transfers out	<u>(20,910)</u>	<u>(20,910)</u>	-	<u>20,910</u>
Total other financing sources (uses)	<u>(20,910)</u>	<u>(20,910)</u>	-	<u>20,910</u>
Change in fund balances	<u>\$ (8,610)</u>	<u>\$ (8,610)</u>	3,878	<u>\$ 12,488</u>
Fund balance (GAAP), beginning of year			8,896	
Accrual adjustments			<u>-</u>	
Fund balance (GAAP), end of year			<u>\$ 12,774</u>	

CASS COUNTY, MISSOURI
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - PROSECUTING ATTORNEY TRAINING FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and commissions	\$ 3,000	\$ 3,000	\$ 2,906	\$ (94)
Investment earnings	50	50	8	(42)
Total revenues	<u>3,050</u>	<u>3,050</u>	<u>2,914</u>	<u>(136)</u>
Expenditures:				
Public safety	<u>6,708</u>	<u>6,708</u>	-	<u>6,708</u>
Total expenditures	<u>6,708</u>	<u>6,708</u>	-	<u>6,708</u>
Excess of revenues over (under) expenditures	<u>(3,658)</u>	<u>(3,658)</u>	<u>2,914</u>	<u>6,572</u>
Change in fund balances	<u>\$ (3,658)</u>	<u>\$ (3,658)</u>	2,914	<u>\$ 6,572</u>
Fund balance (GAAP), beginning of year			4,396	
Accrual adjustments			-	
Fund balance (GAAP), end of year			<u>\$ 7,310</u>	

CASS COUNTY, MISSOURI
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - LAW ENFORCEMENT RESTITUTION FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and commissions	\$ 15,000	\$ 15,000	\$ 23,686	\$ 8,686
Investment earnings	10	10	76	66
Total revenues	<u>15,010</u>	<u>15,010</u>	<u>23,762</u>	<u>8,752</u>
Expenditures:				
Public safety	51,973	26,473	3,500	22,973
Capital outlay	-	22,000	22,000	-
Total expenditures	<u>51,973</u>	<u>48,473</u>	<u>25,500</u>	<u>22,973</u>
Excess of revenues over (under) expenditures	<u>(36,963)</u>	<u>(33,463)</u>	<u>(1,738)</u>	<u>31,725</u>
Change in fund balances	<u>\$ (36,963)</u>	<u>\$ (33,463)</u>	(1,738)	<u>\$ 31,725</u>
Fund balance (GAAP), beginning of year			42,945	
Accrual adjustments			-	
Fund balance (GAAP), end of year			<u>\$ 41,207</u>	

CASS COUNTY, MISSOURI
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DRUG COURT FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and commissions	\$ 22,000	\$ 22,000	\$ 22,639	\$ 639
Intergovernmental	77,000	77,000	61,313	(15,687)
Investment earnings	1,500	1,500	109	(1,391)
Total revenues	<u>100,500</u>	<u>100,500</u>	<u>84,061</u>	<u>(16,439)</u>
Expenditures:				
Public safety	<u>150,500</u>	<u>150,500</u>	<u>69,578</u>	<u>80,922</u>
Total expenditures	<u>150,500</u>	<u>150,500</u>	<u>69,578</u>	<u>80,922</u>
Excess of revenues over (under) expenditures	<u>(50,000)</u>	<u>(50,000)</u>	<u>14,483</u>	<u>64,483</u>
Other financing sources (uses):				
Transfers in	<u>50,000</u>	-	-	-
Total other financing sources (uses)	<u>50,000</u>	-	-	-
Change in fund balances	<u>\$ -</u>	<u>\$ (50,000)</u>	14,483	<u>\$ 64,483</u>
Fund balance (GAAP), beginning of year			54,657	
Accrual adjustments			<u>2,738</u>	
Fund balance (GAAP), end of year			<u>\$ 71,878</u>	

CASS COUNTY, MISSOURI
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DOMESTIC VIOLENCE FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and commissions	\$ 28,000	\$ 28,000	\$ 7,984	\$ (20,016)
Investment earnings	100	100	3	(97)
Total revenues	<u>28,100</u>	<u>28,100</u>	<u>7,987</u>	<u>(20,113)</u>
Expenditures:				
Public safety	<u>31,786</u>	<u>31,786</u>	<u>8,080</u>	<u>23,706</u>
Total expenditures	<u>31,786</u>	<u>31,786</u>	<u>8,080</u>	<u>23,706</u>
Excess of revenues over (under) expenditures	<u>(3,686)</u>	<u>(3,686)</u>	<u>(93)</u>	<u>3,593</u>
Change in fund balances	<u>\$ (3,686)</u>	<u>\$ (3,686)</u>	(93)	<u>\$ 3,593</u>
Fund balance (GAAP), beginning of year			4,497	
Accrual adjustments			<u>(4,404)</u>	
Fund balance (GAAP), end of year			<u>\$ -</u>	

CASS COUNTY, MISSOURI
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SCHOOL JUSTICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures:				
Public safety	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>-</u>
Total expenditures	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(250,000)</u>	<u>(250,000)</u>	<u>(250,000)</u>	<u>-</u>
Other financing sources (uses):				
Transfers in	<u>250,000</u>	<u>250,000</u>	<u>246,908</u>	<u>(3,092)</u>
Total other financing sources (uses)	<u>250,000</u>	<u>250,000</u>	<u>246,908</u>	<u>(3,092)</u>
Change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>(3,092)</u>	<u>\$ (3,092)</u>
Fund balance (GAAP), beginning of year			3,092	
Accrual adjustments			<u>-</u>	
Fund balance (GAAP), end of year			<u>\$ -</u>	

CASS COUNTY, MISSOURI
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - HAVA GRANT FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>		Actual Amounts Budgetary Basis	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 26,722	\$ 26,722	\$ 104,373	\$ 77,651
Investment earnings	-	-	74	74
Total revenues	<u>26,722</u>	<u>26,722</u>	<u>104,447</u>	<u>77,725</u>
Expenditures:				
Election costs	26,722	26,722	-	26,722
Total expenditures	<u>26,722</u>	<u>26,722</u>	-	<u>26,722</u>
Excess of revenues over (under) expenditures	-	-	104,447	104,447
Change in fund balances	<u>\$ -</u>	<u>\$ -</u>	104,447	<u>\$ 104,447</u>
Fund balance (GAAP), beginning of year			16,355	
Accrual adjustments			-	
Fund balance (GAAP), end of year			<u>\$ 120,802</u>	

CASS COUNTY, MISSOURI
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CLERK TRAINING FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and commissions	\$ 22,000	\$ 22,000	\$ 15,725	\$ (6,275)
Investment earnings	-	-	49	49
Miscellaneous	-	-	18	18
Total revenues	<u>22,000</u>	<u>22,000</u>	<u>15,792</u>	<u>(6,208)</u>
Expenditures:				
Public safety	<u>9,000</u>	<u>9,000</u>	<u>3,633</u>	<u>5,367</u>
Total expenditures	<u>9,000</u>	<u>9,000</u>	<u>3,633</u>	<u>5,367</u>
Excess of revenues over (under) expenditures	<u>13,000</u>	<u>13,000</u>	<u>12,159</u>	<u>(841)</u>
Other financing sources (uses):				
Transfers in	-	-	5,610	5,610
Transfers (out)	<u>(16,366)</u>	<u>(16,366)</u>	-	<u>16,366</u>
Total other financing sources (uses)	<u>(16,366)</u>	<u>(16,366)</u>	<u>5,610</u>	<u>21,976</u>
Change in fund balances	<u>\$ (3,366)</u>	<u>\$ (3,366)</u>	17,769	<u>\$ 21,135</u>
Fund balance (GAAP), beginning of year			33,598	
Accrual adjustments			<u>-</u>	
Fund balance (GAAP), end of year			<u>\$ 51,367</u>	

CASS COUNTY, MISSOURI
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - COLLECTOR MAINTENANCE FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and commissions	\$ 42,000	\$ 42,000	\$ 46,994	\$ 4,994
Investment earnings	50	50	90	40
Total revenues	<u>42,050</u>	<u>42,050</u>	<u>47,084</u>	<u>5,034</u>
Expenditures:				
Property valuation	<u>40,478</u>	<u>40,478</u>	<u>25,162</u>	<u>15,316</u>
Total expenditures	<u>40,478</u>	<u>40,478</u>	<u>25,162</u>	<u>15,316</u>
Excess of revenues over (under) expenditures	<u>1,572</u>	<u>1,572</u>	<u>21,922</u>	<u>20,350</u>
Other financing sources (uses):				
Transfers out	<u>(27,593)</u>	<u>(27,593)</u>	<u>-</u>	<u>27,593</u>
Total other financing sources (uses)	<u>(27,593)</u>	<u>(27,593)</u>	<u>-</u>	<u>27,593</u>
Change in fund balances	<u>\$ (26,021)</u>	<u>\$ (26,021)</u>	21,922	<u>\$ 47,943</u>
Fund balance (GAAP), beginning of year			36,268	
Accrual adjustments			<u>(551)</u>	
Fund balance (GAAP), end of year			<u>\$ 57,639</u>	

CASS COUNTY, MISSOURI
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - COLLECTOR TAX MAINTENANCE FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees and commissions	\$ 200,000	\$ 200,000	\$ 195,775	\$ (4,225)
Investment earnings	400	400	210	(190)
Total revenues	<u>200,400</u>	<u>200,400</u>	<u>195,985</u>	<u>(4,415)</u>
Expenditures:				
Property valuation	218,000	218,000	78,675	139,325
Capital outlay	<u>32,400</u>	<u>32,400</u>	<u>13,546</u>	<u>18,854</u>
Total expenditures	<u>250,400</u>	<u>250,400</u>	<u>92,221</u>	<u>158,179</u>
Excess of revenues over (under) expenditures	<u>(50,000)</u>	<u>(50,000)</u>	<u>103,764</u>	<u>153,764</u>
Other financing sources (uses):				
Transfers (out)	-	(85,000)	(85,000)	-
Total other financing sources (uses)	<u>-</u>	<u>(85,000)</u>	<u>(85,000)</u>	<u>-</u>
Change in fund balances	<u>\$ (50,000)</u>	<u>\$ (135,000)</u>	18,764	<u>\$ 153,764</u>
Fund balance (GAAP), beginning of year			100,415	
Accrual adjustments			<u>-</u>	
Fund balance (GAAP), end of year			<u>\$ 119,179</u>	

CASS COUNTY, MISSOURI
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - RECORDER FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and commissions	\$ 130,004	\$ 130,004	\$ 107,268	\$ (22,736)
Investment earnings	3,411	3,411	384	(3,027)
Miscellaneous	<u>-</u>	<u>-</u>	<u>164</u>	<u>164</u>
Total revenues	<u>133,415</u>	<u>133,415</u>	<u>107,816</u>	<u>(25,599)</u>
Expenditures:				
Property valuation	112,500	112,500	50,884	61,616
Capital outlay	<u>337,950</u>	<u>337,950</u>	<u>20,331</u>	<u>317,619</u>
Total expenditures	<u>450,450</u>	<u>450,450</u>	<u>71,215</u>	<u>379,235</u>
Excess of revenues over (under) expenditures	<u>(317,035)</u>	<u>(317,035)</u>	<u>36,601</u>	<u>353,636</u>
Change in fund balances	<u>\$ (317,035)</u>	<u>\$ (317,035)</u>	36,601	<u>\$ 353,636</u>
Fund balance (GAAP), beginning of year			345,132	
Accrual adjustments			<u>1,431</u>	
Fund balance (GAAP), end of year			<u>\$ 383,164</u>	

CASS COUNTY, MISSOURI
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CERT FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 91,169	\$ 91,169	\$ 94,347	\$ 3,178
Investment earnings	-	-	2	2
Total revenues	<u>91,169</u>	<u>91,169</u>	<u>94,349</u>	<u>3,180</u>
Expenditures:				
Health and welfare	97,760	103,512	100,167	3,345
Capital outlay	-	-	3,345	(3,345)
Total expenditures	<u>97,760</u>	<u>103,512</u>	<u>103,512</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(6,591)</u>	<u>(12,343)</u>	<u>(9,163)</u>	<u>3,180</u>
Change in fund balances	<u>\$ (6,591)</u>	<u>\$ (12,343)</u>	(9,163)	<u>\$ 3,180</u>
Fund balance (GAAP), beginning of year			5,744	
Accrual adjustments			<u>17,185</u>	
Fund balance (GAAP), end of year			<u>\$ 13,766</u>	

CASS COUNTY, MISSOURI
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - TRAINING FOR TOMORROW FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 405,000	\$ 405,000	\$ 237,068	\$ (167,932)
Investment earnings	10	10	-	(10)
Total revenues	<u>405,010</u>	<u>405,010</u>	<u>237,068</u>	<u>(167,942)</u>
Expenditures:				
Health and welfare	<u>405,000</u>	<u>405,000</u>	<u>237,068</u>	<u>167,932</u>
Total expenditures	<u>405,000</u>	<u>405,000</u>	<u>237,068</u>	<u>167,932</u>
Excess of revenues over (under) expenditures	<u>10</u>	<u>10</u>	<u>-</u>	<u>(10)</u>
Change in fund balances	<u>\$ 10</u>	<u>\$ 10</u>	<u>-</u>	<u>\$ (10)</u>
Fund balance (GAAP), beginning of year			85	
Accrual adjustments			<u>7,500</u>	
Fund balance (GAAP), end of year			<u>\$ 7,585</u>	

CASS COUNTY, MISSOURI
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - COURTHOUSE RESTORATION GRANT FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>		Actual Amounts Budgetary Basis	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Fees and commissions	\$ 60,500	\$ 60,500	\$ 57,821	\$ (2,679)
Investment earnings	<u>-</u>	<u>-</u>	<u>187</u>	<u>187</u>
Total revenues	<u>60,500</u>	<u>60,500</u>	<u>58,008</u>	<u>(2,492)</u>
Expenditures:				
Property valuation	150,420	1,420	550	870
Capital outlay	<u>-</u>	<u>149,000</u>	<u>105,526</u>	<u>43,474</u>
Total expenditures	<u>150,420</u>	<u>150,420</u>	<u>106,076</u>	<u>44,344</u>
Excess of revenues over (under) expenditures	<u>(89,920)</u>	<u>(89,920)</u>	<u>(48,068)</u>	<u>41,852</u>
Change in fund balances	<u>\$ (89,920)</u>	<u>\$ (89,920)</u>	(48,068)	<u>\$ 41,852</u>
Fund balance (GAAP), beginning of year			104,738	
Accrual adjustments			<u>-</u>	
Fund balance (GAAP), end of year			<u>\$ 56,670</u>	

CASS COUNTY, MISSOURI
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - 2011 CIA PUBLIC WORKS BOND REVENUE AND EXPENSES FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Investment earnings	\$ -	\$ -	\$ 251	\$ 251
Total revenues	<u>-</u>	<u>-</u>	<u>251</u>	<u>251</u>
Excess of revenues over expenditures	<u>-</u>	<u>-</u>	<u>251</u>	<u>251</u>
Change in fund balances	<u>\$ -</u>	<u>\$ -</u>	251	<u>\$ 251</u>
Fund balance (GAAP), beginning of year			1,925,106	
Accrual adjustments			<u>(427,364)</u>	
Fund balance (GAAP), end of year			<u>\$ 1,497,993</u>	

CASS COUNTY, MISSOURI
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - 2010 CIA BOND REVENUE AND PROJECT EXPENSE FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Investment earnings	\$ -	\$ -	\$ -	\$ -
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
Maintenance of roads and bridges	-	13	13	-
Total expenditures	<u>-</u>	<u>13</u>	<u>13</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>(13)</u>	<u>(13)</u>	<u>-</u>
Change in fund balances	<u>\$ -</u>	<u>\$ (13)</u>	(13)	<u>\$ -</u>
Fund balance (GAAP), beginning of year			13	
Accrual adjustments			<u>-</u>	
Fund balance (GAAP), end of year			<u>\$ -</u>	

CASS COUNTY, MISSOURI
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - NID BOND FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Special assessments	\$ -	\$ -	\$ 3,867	\$ 3,867
Investment earnings	-	-	46	46
Total revenues	<u>-</u>	<u>-</u>	<u>3,913</u>	<u>3,913</u>
Expenditures:				
Debt service:				
Principal	28,084	28,084	5,000	23,084
Interest and fiscal charges	-	-	300	(300)
Total expenditures	<u>28,084</u>	<u>28,084</u>	<u>5,300</u>	<u>22,784</u>
Excess of revenues over (under) expenditures	<u>(28,084)</u>	<u>(28,084)</u>	<u>(1,387)</u>	<u>26,697</u>
Change in fund balances	<u>\$ (28,084)</u>	<u>\$ (28,084)</u>	(1,387)	<u>\$ 26,697</u>
Fund balance (GAAP), beginning of year			29,744	
Accrual adjustments			<u>-</u>	
Fund balance (GAAP), end of year			<u>\$ 28,357</u>	

CASS COUNTY, MISSOURI
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - TRI GEN BIO GAS FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final	Budgetary Basis	Positive (Negative)
Revenues:				
Intergovernmental	\$ 80,961	\$ 80,961	\$ 67,603	\$ (13,358)
Investment earnings	-	(6,104)	(3,979)	2,125
Total revenues	<u>80,961</u>	<u>74,857</u>	<u>63,624</u>	<u>(11,233)</u>
Expenditures:				
Debt service:				
Principal	70,000	70,000	70,000	-
Interest and fiscal charges	<u>179,912</u>	<u>179,912</u>	<u>179,912</u>	-
Total expenditures	<u>249,912</u>	<u>249,912</u>	<u>249,912</u>	-
Excess of revenues over (under) expenditures	<u>(168,951)</u>	<u>(175,055)</u>	<u>(186,288)</u>	<u>(11,233)</u>
Other financing sources (uses):				
Transfers in	<u>168,952</u>	<u>179,054</u>	<u>179,054</u>	-
Total other financing sources (uses)	<u>168,952</u>	<u>179,054</u>	<u>179,054</u>	-
Change in fund balances	<u>\$ 1</u>	<u>\$ 3,999</u>	(7,234)	<u>\$ (11,233)</u>
Fund balance (GAAP), beginning of year			275,750	
Accrual adjustments			-	
Fund balance (GAAP), end of year			<u>\$ 268,516</u>	

**CASS COUNTY, MISSOURI
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 AGENCY FUNDS
 DECEMBER 31, 2013**

	<u>Collector</u>	<u>Circuit Clerk</u>	<u>Public Administrator</u>	<u>Other</u>	<u>Total</u>
Assets					
Cash and cash equivalents	<u>\$ 46,826,156</u>	<u>\$ 1,047,972</u>	<u>\$ 847,010</u>	<u>\$ 683,155</u>	<u>\$ 49,404,293</u>
Liabilities					
Due to County	\$ 251,323	\$ -	\$ -	\$ -	\$ 251,323
Due to Schools	2,061,097	-	-	-	2,061,097
Due to others	<u>44,513,736</u>	<u>1,047,972</u>	<u>847,010</u>	<u>683,155</u>	<u>47,091,873</u>
Total liabilities	<u>\$ 46,826,156</u>	<u>\$ 1,047,972</u>	<u>\$ 847,010</u>	<u>\$ 683,155</u>	<u>\$ 49,404,293</u>

CASS COUNTY, MISSOURI
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Balance January 1, 2013	Additions	Deductions	Balance December 31, 2013
Fee offices - Collector:				
Assets:				
Cash and cash equivalents	\$ 47,665,499	\$ 107,710,115	\$ 108,549,458	\$ 46,826,156
Liabilities:				
Due to County	241,074	251,323	241,074	251,323
Due to Schools	1,951,710	2,061,097	1,951,710	2,061,097
Due to others	45,472,715	105,397,695	106,356,674	44,513,736
Total liabilities	<u>\$ 47,665,499</u>	<u>\$ 107,710,115</u>	<u>\$ 108,549,458</u>	<u>\$ 46,826,156</u>
Fee offices - Circuit Clerk:				
Assets:				
Cash and cash equivalents	\$ 1,270,213	\$ 4,627,059	\$ 4,849,300	\$ 1,047,972
Liabilities:				
Due to others	\$ 1,270,213	\$ 4,627,059	\$ 4,849,300	\$ 1,047,972
Fee offices - Public Administrator:				
Assets:				
Cash and cash equivalents	\$ 1,604,750	\$ 2,074,873	\$ 2,832,613	\$ 847,010
Liabilities:				
Due to others	\$ 1,604,750	\$ 2,074,873	\$ 2,832,613	\$ 847,010
Other Agency Funds:				
Assets:				
Cash and cash equivalents	\$ 737,225	\$ 5,066,247	\$ 5,120,317	\$ 683,155
Liabilities:				
Due to others	\$ 737,225	\$ 5,066,247	\$ 5,120,317	\$ 683,155
Totals all Agency Funds:				
Assets:				
Cash and cash equivalents	\$ 51,277,687	\$ 119,478,294	\$ 121,351,688	\$ 49,404,293
Liabilities:				
Due to County	241,074	251,323	241,074	251,323
Due to Schools	1,951,710	2,061,097	1,951,710	2,061,097
Due to others	49,084,903	117,165,874	119,158,904	47,091,873
Total liabilities	<u>\$ 51,277,687</u>	<u>\$ 119,478,294</u>	<u>\$ 121,351,688</u>	<u>\$ 49,404,293</u>

Statistical Section

**CASS COUNTY, MISSOURI
STATISTICAL SECTION
TABLE OF CONTENTS**

This part of the County'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.

Contents	Page
Financial Trends	103-108
<i>These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.</i>	
Revenue Capacity	109-117
<i>These schedules contain information to help the reader assess the County's most significant local revenue sources, property and sales taxes.</i>	
Debt Capacity	118-120
<i>These schedules present information to help the reader assess the affordability of the County's current level of outstanding debt and the County's ability to issue additional debt in the future.</i>	
Demographic and Economic Information	121-122
<i>These schedules present information to help the reader understand the environment within which the County's financial activities take place.</i>	
Operating Information	123-125
<i>These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.</i>	

NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
ACCRUAL BASIS OF ACCOUNTING

	Fiscal Year									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Governmental activities										
Net investment in capital assets	\$ 9,779,588	\$ 9,680,123	\$ 11,442,768	\$ 17,926,581	\$ 21,537,524	\$ 21,586,092	\$ 22,129,538	\$ 12,315,278	\$ 10,870,653	\$ 8,321,695
Restricted	5,916,282	5,347,678	7,328,926	7,450,307	7,590,296	7,645,902	6,902,115	5,573,603	5,688,658	5,463,650
Unrestricted	<u>5,611,504</u>	<u>8,363,957</u>	<u>4,954,681</u>	<u>(1,844,170)</u>	<u>1,908,647</u>	<u>2,443,211</u>	<u>4,402,452</u>	<u>8,863,508</u>	<u>8,573,970</u>	<u>8,982,974</u>
Total governmental activities net position	<u>\$ 21,307,374</u>	<u>\$ 23,391,758</u>	<u>\$ 23,726,375</u>	<u>\$ 23,532,718</u>	<u>\$ 31,036,467</u>	<u>\$ 31,675,205</u>	<u>\$ 33,434,105</u>	<u>\$ 26,752,389</u>	<u>\$ 25,133,281</u>	<u>\$ 22,768,319</u>
Business-type activities										
Net investment in capital assets	\$ -	\$ 33,094	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	3,130,120	3,145,377	-	-	-	-	-	-	-
Unrestricted	<u>-</u>	<u>(4,567,896)</u>	<u>(4,203,431)</u>	<u>(552,088)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total business-type activities net position	<u>\$ -</u>	<u>\$ (1,404,682)</u>	<u>\$ (1,058,054)</u>	<u>\$ (552,088)</u>	<u>\$ -</u>					
Primary government										
Net investment in capital assets	\$ 9,779,588	\$ 9,713,217	\$ 11,442,768	\$ 17,926,581	\$ 21,537,524	\$ 21,586,092	\$ 22,129,538	\$ 12,315,278	\$ 10,870,653	\$ 8,321,695
Restricted	5,916,282	8,477,798	10,474,303	7,450,307	7,590,296	7,645,902	6,902,115	5,573,603	5,688,658	5,463,650
Unrestricted	<u>5,611,504</u>	<u>3,796,061</u>	<u>751,250</u>	<u>(2,396,258)</u>	<u>1,908,647</u>	<u>2,443,211</u>	<u>4,402,452</u>	<u>8,863,508</u>	<u>8,573,970</u>	<u>8,982,974</u>
Total primary government net position	<u>\$ 21,307,374</u>	<u>\$ 21,987,076</u>	<u>\$ 22,668,321</u>	<u>\$ 22,980,630</u>	<u>\$ 31,036,467</u>	<u>\$ 31,675,205</u>	<u>\$ 33,434,105</u>	<u>\$ 26,752,389</u>	<u>\$ 25,133,281</u>	<u>\$ 22,768,319</u>

CASS COUNTY, MISSOURI
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
ACCRUAL BASIS OF ACCOUNTING

	Fiscal Year									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Expenses										
Governmental activities:										
General government	\$ 3,389,069	\$ 9,816,716	\$ 3,417,441	\$ 4,029,440	\$ 4,515,296	\$ 4,067,000	\$ 3,609,821	\$ 3,351,511	\$ 3,590,002	\$ 4,348,799
Public safety	11,800,944	12,168,330	11,458,518	12,304,548	12,245,393	10,810,608	11,068,273	9,564,610	8,534,293	5,968,530
Parks	-	-	350	1,582	9,631	205	1,099	3,436	884	1,596
Zoning and codes	-	-	51,986	76,484	124,533	2,021,924	117,441	190,096	134,308	109,214
Health and welfare	813,427	1,292,132	1,799,347	1,276,813	816,806	729,325	762,294	768,022	648,558	572,002
Economic and physical development	-	-	-	-	-	3,200,000	-	-	-	3,972,059
Maintenance of roads and bridges	8,022,741	6,947,865	8,231,353	12,437,013	6,486,635	6,487,375	6,874,062	5,998,551	6,337,937	-
Election costs	164,165	614,232	172,400	613,148	226,610	621,968	231,782	373,277	241,460	-
Financial administration	426,365	339,861	329,032	217,363	211,655	223,395	226,593	212,695	254,154	230,740
Property valuation	1,693,865	1,696,467	1,593,996	1,683,272	1,812,189	1,848,748	2,144,453	1,719,963	1,536,446	1,278,911
Municipal jail	-	-	-	-	-	-	-	-	-	435,395
Interest on long-term debt	2,336,474	2,423,002	2,422,177	2,035,270	1,885,372	1,899,449	1,899,711	1,908,430	1,932,909	1,933,772
Total governmental activities	28,647,050	35,298,605	29,476,600	34,674,933	28,334,120	31,909,997	26,935,529	24,090,591	23,210,951	18,851,018
Business-type activities										
Broadband	366,338	591,039	1,117,254	952,088	-	-	-	-	-	-
Total business-type activities	366,338	591,039	1,117,254	952,088	-	-	-	-	-	-
Total expenses	\$ 29,013,388	\$ 35,889,644	\$ 30,593,854	\$ 35,627,021	\$ 28,334,120	\$ 31,909,997	\$ 26,935,529	\$ 24,090,591	\$ 23,210,951	\$ 18,851,018
Program revenues										
Governmental activities:										
Charges for services										
General government	\$ 1,307,784	\$ 1,226,168	\$ 1,392,468	\$ 1,721,824	\$ 1,703,353	\$ 1,942,954	\$ 2,036,162	\$ 1,497,175	\$ 1,727,856	\$ 975,153
Public safety	1,393,576	1,494,521	1,357,455	1,278,136	1,259,726	1,449,610	1,090,665	1,210,204	941,815	538,728
Administration of justice	-	-	-	-	-	-	-	-	-	228,938
Zoning and codes	-	-	-	-	-	-	-	3,100	-	-
Health and welfare	187,494	181,651	127,165	218,328	189,461	171,299	174,916	166,135	133,556	124,831
Community and economic developme	-	-	-	-	-	-	-	-	-	51,331
Maintenance of roads and bridges	47,065	16,053	635	72,174	32,190	129,824	208,887	96,392	58,874	-
Election costs	5,000	51	5,005	291,636	214,960	349,666	147,055	175,817	216,530	-
Property valuation	1,786,287	1,824,137	1,732,285	1,757,852	1,790,607	1,913,739	1,856,973	1,535,991	1,560,968	1,423,166
Municipal jail	-	-	-	-	-	-	-	-	-	238,645
Operating grants and contributions	3,111,324	3,340,583	4,648,317	1,597,292	1,809,497	1,334,869	1,304,897	1,372,742	1,351,801	1,485,834
Capital grants and contributions	89,475	859,628	496,521	1,225,950	1,392,844	1,807,873	1,513,320	2,300,454	2,409,634	2,654,745
Total governmental activities	7,928,005	8,942,792	9,759,851	8,163,192	8,392,638	9,099,834	8,332,875	8,358,010	8,401,034	7,721,371
Business-type activities										
Capital grants and contributions	-	244,160	405,175	-	-	-	-	-	-	-
Total business-type activities	-	244,160	405,175	-						
Total program revenues	\$ 7,928,005	\$ 9,186,952	\$ 10,165,026	\$ 8,163,192	\$ 8,392,638	\$ 9,099,834	\$ 8,332,875	\$ 8,358,010	\$ 8,401,034	\$ 7,721,371
Net (expense)/revenue										
Governmental activities	\$ (20,719,045)	\$ (26,355,813)	\$ (19,716,749)	\$ (26,511,741)	\$ (19,941,482)	\$ (22,810,163)	\$ (18,602,654)	\$ (15,732,581)	\$ (14,809,917)	\$ (11,129,647)
Business-type activities	(366,338)	(346,879)	(712,079)	(952,088)	-	-	-	-	-	-
Total net expense	\$ (21,085,383)	\$ (26,702,692)	\$ (20,428,828)	\$ (27,463,829)	\$ (19,941,482)	\$ (22,810,163)	\$ (18,602,654)	\$ (15,732,581)	\$ (14,809,917)	\$ (11,129,647)

Continued

CASS COUNTY, MISSOURI
 CHANGES IN NET POSITION (continued)
 LAST TEN FISCAL YEARS
 ACCRUAL BASIS OF ACCOUNTING

	Fiscal Year									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
General revenues										
Governmental activities:										
Property taxes	\$ 3,836,566	\$ 7,418,467	\$ 7,186,078	\$ 3,768,405	\$ 3,806,546	\$ 3,770,037	\$ 3,195,248	\$ 3,305,887	\$ 2,903,596	\$ 2,911,932
Sales tax	15,736,020	12,492,917	12,345,625	13,296,171	13,522,858	14,121,238	14,035,058	13,174,606	12,983,714	10,637,137
Other taxes	727,620	7,587,225	809,925	1,732,076	1,438,372	1,974,617	-	-	-	-
Intergovernmental-unrestricted	-	-	-	-	-	-	-	-	-	-
Unrestricted investment earnings	18,888	45,246	42,191	283,785	413,844	484,478	604,988	625,324	415,087	324,941
Gain (loss) on sale of capital assets	23,638	74,572	(62,429)	-	(13,208)	49,930	(29,607)	-	-	-
Miscellaneous	62,949	167,819	333,989	327,566	134,333	499,116	285,131	245,870	872,482	408,608
Transfers in/(out)	(1,771,020)	-	(206,041)	(400,000)	-	-	-	-	-	-
Special item	-	(2,522,519)	-	-	-	-	-	-	-	-
Total general revenues, transfers, and special item	<u>18,634,661</u>	<u>25,263,727</u>	<u>20,449,338</u>	<u>19,008,003</u>	<u>19,302,745</u>	<u>20,899,416</u>	<u>18,090,818</u>	<u>17,351,687</u>	<u>17,174,879</u>	<u>14,282,618</u>
Business-type activities										
Unrestricted investment earnings	-	251	70	-	-	-	-	-	-	-
Gain (loss) on sale of capital assets	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Transfers in/out	1,771,020	-	206,041	400,000	-	-	-	-	-	-
Total business-type activities	<u>1,771,020</u>	<u>251</u>	<u>206,111</u>	<u>400,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 20,405,681</u>	<u>\$ 25,263,978</u>	<u>\$ 20,655,449</u>	<u>\$ 19,408,003</u>	<u>\$ 19,302,745</u>	<u>\$ 20,899,416</u>	<u>\$ 18,090,818</u>	<u>\$ 17,351,687</u>	<u>\$ 17,174,879</u>	<u>\$ 14,282,618</u>
Change in net position										
Governmental activities	\$ (2,084,384)	\$ (1,092,086)	\$ 732,589	\$ (7,503,738)	\$ (638,737)	\$ (1,910,747)	\$ (511,836)	\$ 1,619,106	\$ 2,364,962	\$ 3,152,971
Business-type activities	1,404,682	(346,628)	(505,968)	(552,088)	-	-	-	-	-	-
Total change in net position	<u>\$ (679,702)</u>	<u>\$ (1,438,714)</u>	<u>\$ 226,621</u>	<u>\$ (8,055,826)</u>	<u>\$ (638,737)</u>	<u>\$ (1,910,747)</u>	<u>\$ (511,836)</u>	<u>\$ 1,619,106</u>	<u>\$ 2,364,962</u>	<u>\$ 3,152,971</u>

CASS COUNTY, MISSOURI
 FUND BALANCES OF GOVERNMENTAL FUNDS
 LAST TEN FISCAL YEARS
 MODIFIED ACCRUAL BASIS OF ACCOUNTING

	Fiscal Year									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
General fund										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	431,696	674,996	624,193	557,221	1,326,042	1,984,909	2,207,345
Nonspendable	41,514	47,232	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	14,169	-	-	-	-	-	-	-
Unassigned	1,663,740	1,038,546	909,094	-	-	-	-	-	-	-
Total general fund	<u>\$ 1,705,254</u>	<u>\$ 1,085,778</u>	<u>\$ 923,263</u>	<u>\$ 431,696</u>	<u>\$ 674,996</u>	<u>\$ 624,193</u>	<u>\$ 557,221</u>	<u>\$ 1,326,042</u>	<u>\$ 1,984,909</u>	<u>\$ 2,207,345</u>
All other governmental funds										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:										
Special revenue funds	-	-	-	2,629,518	5,656,320	6,843,253	5,874,652	8,017,466	7,069,061	7,255,629
Capital project funds	-	-	-	626,161	-	-	17,583	16,836	176,569	515,588
Debt service funds	-	-	-	5,076,295	5,499,313	5,484,892	5,248,864	5,556,767	5,512,089	4,948,062
Nonspendable	59,266	346,784	808,641	-	-	-	-	-	-	-
Restricted	15,336,049	13,541,760	13,307,929	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	71,878	54,657	-	-	-	-	-	-	-	-
Unassigned	-	(6,900)	(925)	-	-	-	-	-	-	-
Total all other governmental funds	<u>\$ 15,467,193</u>	<u>\$ 13,936,301</u>	<u>\$ 14,115,645</u>	<u>\$ 8,331,974</u>	<u>\$ 11,155,633</u>	<u>\$ 12,328,145</u>	<u>\$ 11,141,099</u>	<u>\$ 13,591,069</u>	<u>\$ 12,757,719</u>	<u>\$ 12,719,279</u>

CASS COUNTY, MISSOURI
 CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
 LAST TEN FISCAL YEARS
 MODIFIED ACCRUAL BASIS OF ACCOUNTING

	Fiscal Year									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Revenues										
Property taxes	\$ 3,836,566	\$ 4,005,877	\$ 3,952,936	\$ 3,768,405	\$ 3,806,546	\$ 3,770,037	\$ 3,195,248	\$ 3,305,887	\$ 2,903,596	\$ 2,911,932
Sales and miscellaneous taxes	15,736,020	15,905,507	15,578,767	15,028,247	14,961,230	14,121,238	14,035,058	13,174,606	12,983,714	10,637,137
Fees and commissions	4,696,622	4,510,909	4,579,309	4,470,067	4,361,374	5,116,181	4,714,494	4,434,998	4,347,125	3,596,623
Fines and forfeitures	26,719	57,765	35,704	36,800	30,516	18,737	19,419	19,630	4,662	37,858
Intergovernmental	3,345,406	4,766,619	4,701,253	2,823,232	3,134,019	3,020,767	2,781,895	3,617,107	3,645,820	4,052,635
Investment earnings	18,887	45,246	42,191	1,144,340	413,844	484,478	604,988	625,324	415,087	324,941
Special assessments	3,867	4,647	3,866	5,419	39,004	92,258	10,833	21,804	329,563	74,640
Miscellaneous	62,948	167,819	333,989	327,565	470,463	2,473,733	285,131	288,554	724,855	146,733
In lieu of taxes	727,620	7,582,578	806,059	827,664	827,725	851,891	806,234	221,491	221,491	221,490
Total revenues	28,454,655	37,046,967	30,034,074	28,431,739	28,044,721	29,949,320	26,453,300	25,709,401	25,575,913	22,003,989
Expenditures										
Current:										
General government	3,297,908	9,725,689	3,977,620	3,962,209	4,437,401	3,949,601	3,549,233	3,292,862	2,736,453	3,497,676
Public safety	10,375,935	10,549,176	10,243,937	11,039,862	10,514,629	10,285,445	9,810,625	9,164,004	8,279,568	4,364,350
Parks	-	-	350	1,582	9,631	205	1,099	3,436	884	1,596
Zoning and codes	-	-	51,986	76,484	116,872	131,382	117,441	190,096	134,308	109,214
Health and welfare	808,905	1,291,641	1,799,564	1,276,813	816,806	729,325	762,294	768,022	648,558	572,002
Economic and physical development	-	-	-	-	1,000,000	800,000	-	-	-	-
Maintenance of roads and bridges	5,663,446	4,168,721	4,042,367	15,744,735	5,855,256	7,240,906	6,282,054	6,389,408	8,223,183	6,630,763
Administration of justice	-	-	-	-	-	2,128	-	-	-	1,377,869
Election costs	164,165	614,232	172,400	613,148	226,610	621,968	231,782	373,277	241,460	435,395
Financial administration	423,650	339,861	284,476	217,363	211,655	223,395	226,593	212,695	254,154	230,740
Property valuation	1,587,372	1,616,411	1,496,914	1,563,410	1,647,476	1,681,924	1,987,461	1,606,001	1,466,414	1,225,797
Debt service:										
Principal	2,273,670	2,547,440	2,177,486	1,513,286	1,416,351	1,026,737	712,273	535,275	540,065	389,752
Interest and fiscal charges	2,390,939	2,476,418	2,690,724	2,478,347	1,885,372	1,899,449	1,899,711	1,908,430	1,932,909	1,946,772
Refunding bond issuance costs	-	-	-	-	-	-	-	-	-	-
Capital outlay	1,390,934	1,588,278	7,656,544	4,364,483	1,918,872	1,411,502	1,217,465	1,464,138	1,301,953	1,361,131
Total expenditures	28,376,924	34,917,867	34,594,368	42,851,722	30,056,931	30,003,967	26,798,031	25,907,644	25,759,909	22,143,057
Excess (deficiency) of revenues over expenditures	77,731	2,129,100	(4,560,294)	(14,419,983)	(2,012,210)	(54,647)	(344,731)	(198,243)	(183,996)	(139,068)

Continued

CASS COUNTY, MISSOURI
 CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS (continued)
 LAST TEN FISCAL YEARS
 MODIFIED ACCRUAL BASIS OF ACCOUNTING

	Fiscal Year									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Other financing sources (uses)										
Transfers in	\$ 10,589,936	\$ 10,698,107	\$ 11,329,258	\$ 13,103,362	\$ 9,501,208	\$ 9,576,782	\$ 7,419,651	\$ 8,001,402	\$ 8,658,395	\$ 3,924,393
Transfers out	(8,541,529)	(10,698,107)	(11,535,299)	(13,503,362)	(9,501,208)	(9,576,782)	(7,419,651)	(8,001,402)	(8,658,395)	(3,924,393)
General obligation bonds issued	-	-	10,000,000	10,000,000	-	-	-	-	-	-
Premiums and discounts	-	-	373,350	1,156,292	-	-	-	-	-	-
Refunding bonds issued	-	-	-	33,475,000	-	-	-	-	-	-
Certificates of participation issued	-	-	-	2,944,000	-	-	-	-	-	-
Premium on refunding bonds issued	-	-	-	-	-	-	-	-	-	-
Special assessment bonds issued	-	-	-	-	-	-	-	-	-	-
Discount on special assessment bonds	-	-	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	(36,825,555)	-	-	-	-	-	-
Capital lease	-	-	-	1,003,288	890,501	1,057,518	420,000	372,724	-	118,109
Sales of general capital assets	24,230	376,590	1,113,886	-	-	99,300	255,453	-	-	-
Insurance recoveries	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>2,072,637</u>	<u>376,590</u>	<u>11,281,195</u>	<u>11,353,025</u>	<u>890,501</u>	<u>1,156,818</u>	<u>675,453</u>	<u>372,724</u>	<u>-</u>	<u>118,109</u>
Net change in fund balances before special item	2,150,368	2,505,690	6,720,901	(3,066,958)	(1,121,709)	1,102,171	330,722	174,481	(183,996)	(20,959)
Special item, transfer to Emergency Services Board	-	(2,522,519)	-	-	-	-	-	-	-	-
Net change in fund balances	<u>\$ 2,150,368</u>	<u>\$ (16,829)</u>	<u>\$ 6,720,901</u>	<u>\$ (3,066,958)</u>	<u>\$ (1,121,709)</u>	<u>\$ 1,102,171</u>	<u>\$ 330,722</u>	<u>\$ 174,481</u>	<u>\$ (183,996)</u>	<u>\$ (20,959)</u>
Debt service as a percentage of noncapital expenditures	<u>20.9%</u>	<u>17.7%</u>	<u>22.1%</u>	<u>11.6%</u>	<u>13.3%</u>	<u>11.4%</u>	<u>11.4%</u>	<u>11.1%</u>	<u>11.2%</u>	<u>12.7%</u>

**CASS COUNTY, MISSOURI
TAXABLE SALES BY CATEGORY
(in thousands of Dollars)**

Category	FISCAL YEAR									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Electronic and other electrical equipment and components, except computer equipment	\$ 18,955	\$ 18,136	\$ 10,461	\$ 11,068	\$ 11,999	\$ 8,716	\$ 6,412	\$ 3,811	\$ 1,993	\$ 402
Communications	58,785	64,917	71,776	75,339	78,628	72,991	77,038	77,649	76,052	84,196
Electric, gas, and sanitary services	18,558	17,642	15,378	41,355	13,632	14,595	14,498	13,906	12,980	11,582
Wholesale trade - durable goods	27,418	23,929	24,409	21,255	22,193	18,878	26,386	25,604	27,085	31,615
Wholesale trade - nondurable goods	14,651	14,875	15,265	14,890	13,667	15,357	15,186	18,045	18,125	15,460
Building materials, hardware, garden supply, and mobile home dealers	59,693	50,573	49,880	47,975	47,948	34,741	34,271	29,755	33,777	28,748
General merchandise stores	199,407	193,091	190,355	191,408	194,467	203,070	205,899	198,911	192,791	99,061
Food stores	161,396	158,194	150,246	141,496	137,844	130,004	111,097	103,072	102,940	103,723
Automotive dealers and gasoline service stations	23,857	24,562	24,389	25,104	24,167	24,534	22,354	21,065	22,382	19,892
Apparel and accessory stores	10,103	8,841	8,881	9,273	9,133	8,164	7,256	7,090	5,630	2,823
Home furniture, furnishings, and equipment stores	44,047	48,809	47,628	42,075	41,315	54,295	87,465	94,363	78,581	65,691
Eating and drinking places	96,150	100,587	94,431	91,793	87,019	89,849	85,285	79,010	75,931	71,838
Miscellaneous retail	67,434	65,768	64,930	66,754	67,011	83,192	96,255	93,887	117,180	125,711
Business services	23,824	25,516	22,074	22,197	28,603	35,192	23,410	31,111	25,597	24,234
Automotive repair, services, and parking	14,017	14,012	13,870	13,790	12,921	13,019	11,528	9,895	9,077	8,557
All other	<u>208,221</u>	<u>207,402</u>	<u>226,432</u>	<u>206,754</u>	<u>217,214</u>	<u>219,870</u>	<u>216,017</u>	<u>202,292</u>	<u>177,722</u>	<u>234,682</u>
Total	\$ 1,046,516	\$ 1,036,854	\$ 1,030,405	\$ 1,022,526	\$ 1,007,761	\$ 1,026,467	\$ 1,040,357	\$ 1,009,466	\$ 977,843	\$ 928,215
Annual percentage change	<u>0.9%</u>	<u>0.6%</u>	<u>0.8%</u>	<u>1.5%</u>	<u>-1.8%</u>	<u>-1.3%</u>	<u>3.1%</u>	<u>3.2%</u>	<u>5.3%</u>	<u>-99.9%</u>
County direct sales tax rate	<u>1.750%</u>	<u>1.750%</u>	<u>1.250%</u>	<u>1.250%</u>	<u>1.250%</u>	<u>1.225%</u>	<u>1.250%</u>	<u>1.250%</u>	<u>1.250%</u>	<u>1.250%</u>

Source: Missouri Department of Revenue

**CASS COUNTY, MISSOURI
DIRECT AND OVERLAPPING SALES TAX RATES
LAST TEN FISCAL YEARS**

Fiscal Year	Cass County Direct Sales Tax Rates				Total County Direct Rate	State of Missouri Rate
	County General Revenue	County Maintenance-Roads	County Law Enforcement Services	Emergency Services (1)		
2013	0.50%	0.25%	0.50%	0.50%	1.75%	4.225%
2012	0.50%	0.25%	0.50%	0.50%	1.75%	4.225%
2011	0.50%	0.25%	0.50%	-	1.25%	4.225%
2010	0.50%	0.25%	0.50%	-	1.25%	4.225%
2009	0.50%	0.25%	0.50%	-	1.25%	4.225%
2008	0.50%	0.25%	0.50%	-	1.25%	4.225%
2007	0.50%	0.25%	0.50%	-	1.25%	4.225%
2006	0.50%	0.25%	0.50%	-	1.25%	4.225%
2005	0.50%	0.25%	0.50%	-	1.25%	4.225%
2004	0.50%	0.25%	0.50%	-	1.25%	4.225%

Source: County Auditor's Office and Missouri Department of Revenue

(1) effective October 1, 2012

CASS COUNTY, MISSOURI
OVERLAPPING SALES TAX RATES - STATE, COUNTY AND CITIES
Rates Effective December 31, 2012

Unincorporated areas of Cass County, Missouri, Baldwin Park, Gunn City, Lake Annette, Village of Loch Lloyd, and West Line	State	4.225%
	County general revenue	0.500%
	County maintenance-roads	0.250%
	County law enforcement services	0.500%
	County emergency services	0.500%
	Combined sales tax rates	<u>5.975%</u> (1)
Creighton, Freeman, Lake Winnebago, and Strasburg	State and County rates from above	5.975% (1)
	City general revenue	1.000%
	Combined sales tax rates	<u>6.975%</u>
Archie and East Lynne	State and County rates from above	5.975% (1)
	City general revenue	1.000%
	City other	0.500%
	Combined sales tax rates	<u>7.475%</u>
Harrisonville	State and County rates from above	5.975% (1)
	City general revenue	1.000%
	City other	0.875%
	Combined sales tax rates	<u>7.850%</u>
Cleveland, Drexel, Garden City, and Greenwood	State and County rates from above	5.975% (1)
	City general revenue	1.000%
	City other	1.000%
	Combined sales tax rates	<u>7.975%</u>
Lee's Summit	State and County rates from above	5.975% (1)
	City general revenue	1.000%
	City other	1.250%
	Combined sales tax rates	<u>8.225%</u>
Peculiar	State and County rates from above	5.975% (1)
	City general revenue	1.000%
	City other	1.500%
	Combined sales tax rates	<u>8.475%</u>
Belton and Pleasant Hill	State and County rates from above	5.975% (1)
	City general revenue	1.000%
	City other	1.750%
	Combined sales tax rates	<u>8.725%</u>
Kansas City	State and County rates from above	5.975% (1)
	City general revenue	1.000%
	City other	1.875%
	Combined sales tax rates	<u>8.850%</u>
Raymore	State and County rates from above	5.975% (1)
	City general revenue	1.000%
	City other	2.000%
	Combined sales tax rates	<u>8.975%</u>

CASS COUNTY, MISSOURI
 ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
 LAST TEN FISCAL YEARS

	Real Property		Personal Property		Railroads and Utility		Total		Ratio of Total Assessed Value to Total Estimated Actual Value
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
2004	766,387,331	3,883,878,171	221,500,710	677,062,865	65,535,195	196,605,585	1,053,423,236	4,757,546,621	22.14%
2005	847,477,306	4,310,499,649	218,396,481	698,970,488	60,983,288	182,949,864	1,126,857,075	5,192,420,001	21.70%
2006	885,627,987	4,537,623,414	226,063,520	719,153,643	60,898,926	182,696,778	1,172,590,433	5,439,473,835	21.56%
2007	942,977,117	4,688,291,163	232,650,820	715,222,932	60,624,742	181,874,226	1,236,252,679	5,585,388,321	22.13%
2008	998,665,609	5,076,286,696	231,218,706	741,959,464	58,610,433	175,831,299	1,288,494,748	5,994,077,459	21.50%
2009	1,014,063,778	5,127,577,367	238,924,368	698,884,105	56,433,695	169,301,085	1,309,421,841	5,995,762,557	21.84%
2010	1,025,898,140	5,201,949,363	225,062,382	660,102,401	65,396,049	196,188,147	1,316,356,571	6,058,239,911	21.73%
2011	1,027,531,528	5,190,325,246	211,526,588	684,575,591	80,730,705	242,192,115	1,319,788,821	6,117,092,952	21.58%
2012	1,035,825,952	5,232,302,624	220,291,942	729,886,852	84,458,741	253,376,223	1,340,576,635	6,215,565,699	21.57%
2013	1,030,630,283	5,198,116,737	234,211,138	752,257,267	100,433,696	301,301,088	1,365,275,117	6,251,675,092	21.84%

Source: Cass County Assessor's Office.

CASS COUNTY, MISSOURI
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS
(PER \$100 OF ASSESSED VALUATION)

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
State	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300
County	-	-	-	-	-	-	-	-	-	-
Hospital maintenance	0.1360	0.1357	0.1357	0.1351	0.1351	0.1335	0.1335	0.1335	0.1335	0.1335
Sheltered workshop	0.0500	0.0500	0.0500	0.0500	0.0385	0.0381	0.0381	0.0381	0.0381	0.0381
Library	0.1500	0.1500	0.1500	0.1500	0.1500	0.1500	0.1525	0.1525	0.1525	0.1525
Junior College	0.2369	0.2349	0.2335	0.2329	0.2266	0.2143	0.2132	0.2172	0.2171	0.2233
Sur-tax	0.5400	0.5400	0.5400	0.5400	0.5400	0.5400	0.5400	0.5400	0.5400	0.5400
School Districts:										
R-1 Midway	5.8585	5.7989	5.5490	5.5490	4.8142	4.7783	4.7351	4.7363	4.6576	4.7447
R-2 Raymore-Peculiar	5.0397	5.0397	5.0397	5.0397	5.0397	5.0397	5.0397	5.0397	5.0397	5.0397
C-3 Strasburg	5.4700	5.4700	5.4700	5.4700	5.3669	5.1978	5.0715	5.0638	4.8797	5.1097
R-3 Pleasant Hill	4.7345	4.7345	4.7345	4.7345	4.7345	4.7345	4.7345	4.7345	4.7345	4.7345
R-4 Drexel	5.5003	5.4881	5.4881	5.4784	5.3105	5.2785	5.0300	5.0351	5.0351	5.0352
R-5 Archie	4.5421	4.4752	4.2500	4.2500	4.2500	4.2500	4.1500	4.1500	4.1500	4.1500
R-7 Lee's Summit	6.0627	6.0579	6.1050	6.0548	5.9347	5.8359	5.8116	5.8919	5.8902	6.0666
R-8 Sherwood	4.3195	4.2851	4.2796	4.3000	4.2467	4.1899	4.1790	4.0834	4.0515	4.0519
R-9 Harrisonville	5.0772	5.0772	5.0772	5.0772	5.0772	5.0772	4.9300	4.9300	4.9300	4.5100
#40 East Lynne	4.0928	3.9738	3.9918	4.0158	4.0000	3.8475	3.8475	3.8475	3.8750	3.8350
#124 Belton	5.5009	5.4559	5.3840	5.3267	5.2896	5.2573	5.2428	5.2361	5.1521	5.1944
CJ6 Lone Jack	5.5141	5.5106	5.5314	5.5140	5.4595	4.5936	4.6071	4.6878	4.6878	4.7515
R1K Kingsville	4.8162	4.8162	4.8162	4.8162	4.5974	4.5974	4.3923	4.3923	4.3923	4.1933
R3J Holden	4.5900	4.5900	4.5900	4.5900	4.4487	4.3800	3.9800	3.6100	3.6100	3.6100
Average	5.0799	5.0552	5.0219	5.0155	4.8978	4.7898	4.6965	4.6742	4.6490	4.6448
Road Districts:										
Cass County Road and Bridge	0.2300	0.2300	0.2520	0.2520	0.2509	0.2480	0.2480	0.2480	0.1847	0.1847
Mt. Pleasant Special Road	0.2000	0.2000	0.2000	0.2000	0.2000	0.1995	0.1993	0.1993	0.1993	0.2000
Hubach Hill and North Cass Parkway CID	0.6000	0.6000	0.6000	0.6000	0.6000	-	-	-	-	-
Ambulance Districts:										
West Peculiar	0.3000	0.3000	0.2966	0.2962	0.2913	0.2837	0.2837	0.2791	0.2791	0.2822
South Metropolitan	0.3834	0.3771	0.3766	0.3729	0.3673	0.3696	0.3694	0.3681	0.4252	0.4356
Central Cass	0.2503	0.2503	0.2503	0.2503	0.2503	0.2503	0.1403	0.1384	0.1382	0.1382
Garden City	0.3000	0.3000	0.3000	0.3000	0.3000	0.2967	0.2967	0.2892	0.2888	0.2888
Pleasant Hill - Dissolved 2007	-	-	-	-	-	-	-	0.2776	0.2773	0.2773

Source: County Clerk's office

Continued

CASS COUNTY, MISSOURI
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS (continued)
LAST TEN FISCAL YEARS
(PER \$100 OF ASSESSED VALUATION)

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Fire Districts:										
West Peculiar	1.1024	1.0261	1.0212	0.9508	0.9230	0.8301	0.8522	0.8443	0.8408	0.8976
South Metropolitan	0.7091	0.7004	0.6997	0.6684	0.6607	0.6638	0.6636	0.6618	0.7407	0.7551
Central Cass	0.4083	0.4060	0.4060	0.4060	0.4054	0.4004	0.5104	0.5070	0.5067	0.2467
Garden City	0.2200	0.2200	0.2200	0.2200	0.2200	0.2200	0.2353	0.2294	0.2291	0.2291
Creighton	0.2606	0.2606	0.2606	0.2606	0.2526	0.2476	0.2570	0.2373	0.2373	0.2373
Western Cass	0.4346	0.4346	0.4337	0.4563	0.4563	0.4563	0.4563	0.4563	0.4563	0.4563
Dolan and West Dolan	0.2855	0.2876	0.2739	0.2788	0.2788	0.2767	0.2767	0.2766	0.2766	0.2766
East Lynne/Gunn City	0.3000	0.3000	0.3000	0.3000	0.3000	0.3000	0.2981	0.2981	0.2981	0.2981
Mt. Pleasant	0.2407	0.2450	0.2448	0.2500	0.2500	0.2500	0.2500	0.2500	0.1500	0.1500
Northeast Cass - Dissolved 2007	-	-	-	-	-	-	-	0.1500	0.1500	0.1500
Pleasant Hill - Established 2007	0.7500	0.7500	0.7500	0.7500	0.7500	0.7500	0.7500	-	-	-
Cities:										
Archie	0.6575	0.6495	0.6481	0.6270	0.6018	0.6034	0.6034	0.5997	0.5997	0.5997
Baldwin Park	0.5000	0.4953	0.4954	0.4375	0.4304	0.4173	0.4043	0.3888	0.3888	0.3876
Belton	1.9042	1.8935	1.8019	1.5718	1.5693	1.5577	1.5507	1.3007	1.0339	1.0103
Cleveland	0.4884	0.4881	0.4871	0.4871	0.4848	0.4773	0.4773	0.4743	0.4743	0.4816
Creighton	0.9437	0.9289	0.9006	0.8626	0.8626	0.8124	0.8209	0.7484	0.7484	0.7484
Drexel	0.6606	0.6606	0.6606	0.6606	0.6493	0.9091	0.9400	0.9300	0.8800	0.9100
East Lynne	3.0597	2.8520	1.2292	1.9766	1.7523	1.0493	0.9374	1.4878	1.2631	2.1151
Freeman	0.5812	0.5812	0.5760	0.5651	0.5584	0.5539	0.5488	0.5488	0.5488	0.5488
Garden City	0.4290	0.4144	0.4144	0.4144	0.4011	0.3984	0.3943	0.3883	0.3832	0.3832
Greenwood	1.5925	1.5947	1.6217	1.6217	1.0735	1.0413	1.0173	-	-	-
Harrisonville	0.6938	0.6849	0.6746	0.6649	0.6649	0.7784	0.7668	0.7451	0.7451	0.7451
Kansas City	1.5932	1.5875	1.5509	1.5294	1.4678	1.4678	1.4632	1.5055	1.5055	1.3196
Lake Annette	1.1309	2.3186	2.1749	2.1863	2.1825	2.4655	2.8687	1.7513	2.2920	2.2145
Lake Winnebago	1.5386	1.5117	1.5056	1.4722	1.5136	1.4516	1.1159	1.4824	1.6028	1.5629
Lee's Summit	1.5540	1.5540	1.5258	1.5258	1.4926	1.4926	1.4926	1.5276	1.5276	1.5461
Peculiar	0.8626	0.7094	0.6873	0.6947	0.6367	0.4231	0.8231	0.8231	0.7731	0.6992
Pleasant Hill	0.9944	0.8630	0.7538	0.7442	0.7390	0.7390	0.7390	0.7390	0.7389	0.7389
Raymore	1.3068	1.3068	1.3068	1.3068	1.3068	1.3068	1.3068	1.3068	1.3068	1.3068
Riverview Estates	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
Strasburg	0.9997	1.0000	0.9866	0.9866	0.9866	0.8853	0.8831	0.8831	0.8682	0.8433
West Line	0.5894	0.5875	0.6081	0.6390	0.5938	0.6118	0.6127	0.6348	0.6148	0.5929

Source: County Clerk's office

CASS COUNTY, MISSOURI
 PRINCIPAL PROPERTY TAXPAYERS
 CURRENT YEAR AND NINE YEARS AGO

Taxpayer	2013			2004		
	Taxable Assessed Value	Rank	Percentage of Total Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Assessed Value
Midwest Division / Research	\$ 10,244,900	1	0.75%	\$ -		
Church & Dwight	9,319,120	2	0.68%	5,316,554	2	0.50%
Walmart	8,299,520	3	0.61%	7,115,105	1	0.68%
Quiktrip	5,196,210	4	0.38%	4,466,625	3	0.42%
Missouri Gas Energy	5,069,820	5	0.37%	-		
Aquila	3,603,220	6	0.26%	-		
Launch Raymore LLC	2,991,270	7	0.23%	-		
Raymore Group LLC	2,376,390	8	0.17%	-		
Lowe's	2,327,680	9	0.17%	-		
Belton Senior Living	2,312,840	10	0.17%	-		
Health Midwest	-			3,899,350	4	0.37%
Missouri Public Service	-			3,545,360	5	0.34%
Southern Union Company	-			2,957,330	6	0.28%
Target	-			2,617,660	7	0.25%
Loch Lloyd	-			2,604,770	8	0.25%
Martin Marietta	-			2,449,335	9	0.23%
Mill-Walk Mall	-			1,447,390	10	0.14%
	<u>\$ 51,740,970</u>		<u>3.79%</u>	<u>\$ 36,419,479</u>		<u>3.46%</u>

CASS COUNTY, MISSOURI
MAJOR GENERAL REVENUE SOURCES - TAXES
LAST TEN FISCAL YEARS

	Fiscal Year									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Property taxes:										
General Fund	\$ 54,253	\$ 52,419	\$ 51,205	\$ 48,284	\$ 49,112	\$ 75,230	\$ 58,828	\$ 25,379	\$ 108,478	\$ 165,329
Road and Bridge Fund	2,738,787	2,925,476	2,896,272	2,745,370	2,809,399	2,722,207	2,321,346	2,408,875	1,919,171	1,909,832
Assessor Fund	1,043,526	1,027,982	1,005,459	974,751	948,035	972,600	815,074	871,633	875,947	836,771
Total property taxes revenues	\$ 3,836,566	\$ 4,005,877	\$ 3,952,936	\$ 3,768,405	\$ 3,806,546	\$ 3,770,037	\$ 3,195,248	\$ 3,305,887	\$ 2,903,596	\$ 2,911,932
Changes from year to year	<u>-4.2%</u>	<u>1.3%</u>	<u>4.9%</u>	<u>-1.0%</u>	<u>1.0%</u>	<u>18.0%</u>	<u>-3.3%</u>	<u>13.9%</u>	<u>-0.3%</u>	<u>N/A</u>
Sales and use taxes:										
General Fund	\$ 6,099,335	\$ 5,888,571	\$ 5,610,112	\$ 6,788,557	\$ 6,305,744	\$ 5,143,488	\$ 5,180,343	\$ 5,010,185	\$ 4,396,676	\$ 4,660,114
Road and Bridge Fund	3,537,588	3,412,591	3,233,142	-	-	-	-	-	-	-
Justice Center Sales Tax Fund	6,099,097	5,887,552	5,785,700	4,811,829	5,102,289	5,141,236	5,165,630	4,639,101	5,236,597	2,846,463
911 Emergency Reserve Fund	-	716,793	949,813	-	-	-	-	-	-	-
County Road and Bridge Sales Tax Fund	-	-	-	1,685,537	1,622,415	1,714,477	1,726,830	1,669,982	1,465,021	1,553,441
City Road and Bridge Sales Tax Fund	-	-	-	819,642	811,208	856,239	970,629	834,990	741,137	776,721
Emergency Telephone Tax Fund	-	-	-	922,682	1,119,574	1,265,798	991,626	1,020,348	1,144,283	1,000,398
Total sales and use taxes revenues	\$ 15,736,020	\$ 15,905,507	\$ 15,578,767	\$ 15,028,247	\$ 14,961,230	\$ 14,121,238	\$ 14,035,058	\$ 13,174,606	\$ 12,983,714	\$ 10,637,137
Changes from year to year	<u>-1.1%</u>	<u>2.1%</u>	<u>3.7%</u>	<u>0.4%</u>	<u>5.9%</u>	<u>0.6%</u>	<u>6.5%</u>	<u>1.5%</u>	<u>22.1%</u>	<u>N/A</u>
Taxable sales (1)	<u>\$ 1,046,515,843</u>	<u>\$ 1,036,853,816</u>	<u>\$ 1,030,405,058</u>	<u>\$ 1,022,526,355</u>	<u>\$ 1,007,760,720</u>	<u>\$ 1,026,466,960</u>	<u>\$ 1,040,357,254</u>	<u>\$ 1,009,466,014</u>	<u>\$ 977,843,439</u>	<u>\$ 928,215,346</u>

(1) Source: Missouri Department of Revenue

CASS COUNTY, MISSOURI
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year Ended December 31,	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount Collected	Percentage of Levy		Amount Collected	Percentage of Levy
2013	\$ 2,357,384	\$ 2,245,593	95.26%	\$ 110,672	\$ 2,356,265	99.95%
2012	2,361,499	2,245,322	95.08%	116,046	2,361,368	99.99%
2011	2,541,716	2,417,336	95.11%	124,380	2,541,716	100.00%
2010	2,517,576	2,376,110	94.38%	134,577	2,510,687	99.73%
2009	2,500,333	2,353,761	94.14%	136,148	2,489,909	99.58%
2008	2,481,800	2,328,755	93.83%	133,200	2,461,955	99.20%
2007	2,386,797	2,238,999	93.81%	121,292	2,360,291	98.89%
2006	2,259,178	2,115,857	93.66%	89,400	2,205,257	97.61%
2005	1,603,837	1,502,822	93.70%	82,901	1,585,723	98.87%
2004	1,447,747	1,346,177	92.98%	97,029	1,443,206	99.69%

Source: Cass County Collector's Office

Note: The total tax levy amount is calculated on the Cass County Road and Bridge Levy. County General Revenue abolished its tax levy after the 2003 tax year.

CASS COUNTY, MISSOURI
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Fiscal Year	Governmental Activities					Business-type Activities		Total Outstanding Debt	Percentage of Personal Income (1)	Population (2)	Debt per Capita
	General Obligation Bonds	Certificates of Participation	Special Assessment Bonds	Note Payable	Capital Leases	Certificates of Participation	Federal Loans				
2013	\$ 18,955,949	\$ 33,139,948	\$ 5,000	\$ -	\$ 792,015	\$ 3,820,000	\$ -	\$ 56,712,912	0.07%	100,919	561.96
2012	19,413,388	34,831,427	10,000	-	1,020,685	4,200,000	272,816	59,748,316	0.06%	100,512	594.44
2011	19,825,826	36,402,907	15,000	-	1,688,125	4,200,000	21,788	62,153,646	0.06%	100,149	620.61
2010	9,912,609	37,891,878	20,000	-	2,315,434	-	-	50,139,921	0.07%	99,832	502.24
2009	25,000	36,950,000	-	-	1,470,358	-	-	38,445,358	0.09%	99,289	387.21
2008	95,000	37,775,000	-	-	1,466,232	-	-	39,336,232	0.09%	98,465	399.49
2007	165,000	38,450,000	-	-	690,451	-	-	39,305,451	0.08%	97,470	403.26
2006	235,000	38,990,000	-	-	372,724	-	-	39,597,724	0.08%	95,670	413.90
2005	300,000	39,405,000	-	55,275	-	-	-	39,760,275	0.08%	93,507	425.21
2004	367,000	39,705,000	-	108,459	119,881	-	-	40,300,340	0.07%	91,640	439.77

(1) Personal income is disclosed on page 118

(2) United States Census Bureau

CASS COUNTY, MISSOURI
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

Fiscal Year	General Bonded Debt Outstanding						Percentage of Est. Actual Taxable Value of Property (3)	Per Capita (4)
	General Obligation Bonds (1)	Certificates of Participation (1)	Special Assessment Bonds (1)	General Bonded Debt in Total	Less Amounts Available in Debt Service (2)	Net General Bonded Debt Outstanding		
2013	\$ 18,955,949	\$ 36,959,948	\$ 5,000	\$ 55,920,897	\$ 688,516	\$ 55,232,381	0.9%	\$ 547.29
2012	19,413,388	39,031,427	10,000	58,454,815	1,770,130	56,684,685	0.9%	563.96
2011	19,825,826	40,602,907	15,000	60,443,733	1,855,484	58,588,249	1.0%	585.01
2010	9,912,609	37,649,386	20,000	47,581,995	1,919,184	45,662,811	0.8%	457.40
2009	25,000	37,209,710	-	37,234,710	5,499,322	31,735,388	0.5%	319.63
2008	95,000	38,050,293	-	38,145,293	5,484,902	32,660,391	0.5%	331.70
2007	165,000	38,740,876	-	38,905,876	5,248,864	33,657,012	0.6%	345.31
2006	235,000	38,990,000	-	39,225,000	5,556,768	33,668,232	0.6%	351.92
2005	300,000	39,405,000	-	39,705,000	5,512,089	34,192,911	0.7%	365.67
2004	367,000	39,705,000	-	40,072,000	4,948,062	35,123,938	0.7%	383.28

CASS COUNTY, MISSOURI
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

	Fiscal Year									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Debt limit	\$ 136,527,512	\$ 134,057,664	\$ 131,978,882	\$ 131,635,657	\$ 130,942,184	\$ 128,849,475	\$ 128,849,475	\$ 117,259,043	\$ 112,685,708	\$ 105,342,324
Total net debt applicable to limit	54,040,484	55,656,686	57,200,304	44,519,816	31,475,678	32,385,098	33,366,136	33,668,232	34,248,186	35,232,397
Legal debt margin	82,487,028	78,400,978	74,778,578	87,115,841	99,466,506	96,464,377	95,483,339	83,590,811	78,437,522	70,109,927
Total net debt applicable to limit as a percentage of debt limit	<u>39.6%</u>	<u>41.5%</u>	<u>43.3%</u>	<u>33.8%</u>	<u>24.0%</u>	<u>25.1%</u>	<u>25.9%</u>	<u>28.7%</u>	<u>30.4%</u>	<u>33.4%</u>

Legal debt margin calculation for fiscal year 2013

Assessed value	\$ 1,365,275,117
Debt limit (10% of assessed value)	136,527,512
Debt applicable to limit:	
General obligation bonds	18,740,000
Certificates of participation	35,989,000
Less: Amounts set aside for repayment of certificates of participation	<u>(688,516)</u>
Total net debt applicable to limit	<u>54,040,484</u>
Legal debt margin	<u>\$ 82,487,028</u>

CASS COUNTY, MISSOURI
 DEMOGRAPHIC AND ECONOMIC STATISTICS
 LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Population</u>	<u>Median Age</u>	<u>Per Capita Income (Thousands of dollars)</u>	<u>Personal Income</u>	<u>Public School Enrollment</u>	<u>Unemployment Rate</u>
2013	100,919	40.6	3,817,720	37,830	17859	6.3%
2012	100,512	39.7	3,692,699	36,739	17859	6.8%
2011	100,149	39.1	3,577,073	35,718	17917	8.5%
2010	99,832	37.9	3,442,658	34,485	18051	9.6%
2009	99,289	37.4	3,406,403	34,308	17942	9.7%
2008	98,465	36.2	3,398,244	34,512	17710	5.7%
2007	97,470	36.2	3,233,923	33,179	17453	4.9%
2006	95,670	35.8	3,024,215	31,611	17120	4.6%
2005	93,507	36.7	2,820,408	30,163	16935	5.1%
2004	91,640	36.2	2,685,314	29,303	16560	5.6%

Sources: (1) U.S. Census Bureau
 (2) Missouri Department of Elementary and Secondary Education
 (3) Bureau of Labor Statistics Data

CASS COUNTY, MISSOURI
 PRINCIPAL EMPLOYERS
 CURRENT YEAR AND NINE YEARS AGO

Employer	2013			2004		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Walmart Distribution Center	775	1	1.55%	665	1	1.39%
Belton School District	500	2	1.00%	568	2	1.19%
Belton Regional Medical Center	421	3	0.84%			
Cass Regional Medical Center	412	4	0.83%	320	6	0.67%
Sioux Chief Manufacturing	361	5	0.72%	325	5	0.68%
Raymore-Peculiar School District	809	6	1.62%	435	4	0.91%
Quik Trip Distribution Center	325	7	0.65%	292	7	0.61%
City of Belton	315	8	0.63%			
Foxwood Springs	305	9	0.61%	260	10	0.54%
Walmart-Raymore	302	10	0.61%	550	3	1.15%
Church & Dwight				268	9	0.56%
Hy-Vee				273	8	0.57%

Source: Various businesses and local governments

CASS COUNTY, MISSOURI
 FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION
 LAST TEN YEARS

Function	Full-time Equivalent Employees as of December 31							
	2013	2012	2011	2010	2009	2008	2007	
General government								
County Commission	5	4	3	5	6	7	8	*
Counsel	0	0	0	0	0	1	1	*
County Clerk	3	4	4	4	4	4	4	*
County Treasurer	2	2	2	2	2	2	2.5	*
County Auditor	5	5	4	2	2	2	2	*
County Collector	7	6	7	7	6.5	7	7	*
County Recorder of Deeds	7	7	7	7.5	7.5	7.5	7	*
County Assessor	16.5	16	17.5	17	17.5	18	18	*
Codes and Zoning	5	5	5	6	7	6	6	*
Information Technology	1	1	1	1	1	1	1	*
Building Maintenance	6.5	6	5	9	10	9	9	*
Public safety								
Sheriff Administration	5	5	5	5	5	5	5	*
Academy	1	0	0	0	0	0	0	*
Jail and Extradictions	37	36	34	34	33	28	27	*
Patrol	23	25	24	25	26	29	27	*
Evidence and Investigations	5	6	6	6	6	6	8	*
Dispatch	11	11	10.5	9	10	10	9	*
Court Security	5	5	6	5	6	6	6	*
Administrative Support	5.5	4	4	4	5	6	5	*
Civil Process	1	1	1	1	1	2	2	*
Emergency Management	1	1	1	1	1	1	1	*
911	1	2	2	2	2.5	3	3.5	*
Administration of justice								
Prosecuting Attorney	15.5	15.5	15.5	15.5	15.5	15	15	*
Child Support IVD	4	4	5	5	5	6	6	*
Victim Advocate	1	1	1	1	1	1	1	*
Juvenile Justice	6	6	6	5	6.5	7	5	*
Juvenile Detention	3	3	3	3	3	3	2	*
Public Administrator	3	3	2	2	2	2	2	*
Circuit Clerk	0.5	0.5	0	0.5	0.5	0	0.5	*
Health and welfare								
Administration	2	2	2	2	2	2	2	*
Nursing	1	1.5	1.5	1.5	3	2.5	3	*
WIC	4	4	3	5	4	4	4	*
Inspections	2	1	1	1	2	2	1	*
County Emergency Response Team	1.5	1.5	1.5	1.5	2	1	1	*
Maintenance of roads and bridges								
Road and Bridge	31	30	32	44	30.5	33.5	35	*
Election costs								
Financial administration								
Property valuation								
Total	228	225	222.5	239.5	236	239.5	236.5	*

Source: Treasurer's office

* Accurate records are not available.

CASS COUNTY, MISSOURI
OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	Fiscal Year									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Government operations										
County recorder of deeds:										
Marriage licenses	570	584	594	623	587	565	562	604	612	591
County assessor:										
Real estate parcels assessed	46,331	46,228	46,141	46,086	46,027	45,780	45,508	42,734	41,913	39,978
County clerk:										
Registered voters	**	**	**	**	**	**	**	**	**	**
Elections held	**	**	**	**	**	**	**	**	**	**
County collector:										
Accounts billed:										
Personal property accounts	41,260	41,123	40,011	39,094	39,024	38,186	36,797	36,140	35,919	34,930
Real estate accounts	46,331	46,228	46,141	46,086	46,027	45,780	45,508	43,242	41,913	39,978
County treasurer:										
Checks issued:										
for accounts payable	7,140	7,575	6,333	8,379	6,973	7,458	6,256	7,945	6,842	7,926
for payroll	5,989	5,825	5,833	6,153	6,170	6,126	6,232	*	*	*
County auditor:										
Purchase orders approved	7,140	7,575	6,333	8,379	6,973	7,458	6,256	7,945	6,842	7,926
Building code enforcement:										
Building permits	258	225	227	249	200	296	374	426	401	431
Planning and zoning:										
Zoning applications	15	15	8	6	13	23	28	43	30	32
Public safety										
County sheriff's office:										
Dispatch:										
Total incidents	36,052	38,455	37,592	37,123	32,197	31,548	31,397	31,702	27,738	25,029
Warrants entered	3,197	3,071	2,982	3,351	3,120	3,463	3,012	3,773	3,677	3,355
Patrol:										
Calls for service	26,217	28,614	28,912	29,361	24,568	22,628	22,713	23,155	22,045	22,936
Arrests	2,119	2,099	2,114	1,979	2,062	1,901	2,010	2,157	2,016	1,571
Jail:										
Incarcerations	2,468	2,751	3,106	3,092	3,213	3,192	3,549	3,965	3,752	3,376
Average inmate count	111	125	120	103	89	81	99	107	97	104
Total inmate days	40,392	45,860	44,138	37,764	32,364	29,113	34,824	38,277	34,823	37,161
Civil process:										
Civil papers processed	3,821	4,252	4,512	4,895	5,443	5,257	5,181	4,846	4,811	4,572
Circuit clerk:										
Number of cases filed:										
Civil cases	4,552	*	*	*	*	*	*	*	*	*
Criminal cases	1,798	*	*	*	*	*	*	*	*	*
Prosecuting attorney:										
Cases filed:										
Felonies	958	699	718	*	*	*	*	*	*	*
Misdemeanors	3,376	3,361	3,414	*	*	*	*	*	*	*
Health and welfare										
Birth and death certificates issued	5,749	3,765	2,565	*	*	*	*	*	*	*
Immunizations administered	2,944	2,498	2,732	*	*	*	*	*	*	*
Food service inspections	1,021	697	305	*	*	*	*	*	*	*
WIC participants	17,255	17,886	18,060	*	*	*	*	*	*	*
Communicable diseases investigated	355	211	643	*	*	*	*	*	*	*
Public works										
County maintained roads in centerline miles:										
High bituminous/Asphalt	49.82	49.82	51.82	51.82	31.08	26.94	26.94	26.41	24.91	25.06
Low bituminous/Chip seal	220.52	220.52	221.77	221.77	236.08	225.80	225.80	224.88	203.68	169.28
Gravel/Stone	670.90	670.90	673.74	673.74	677.51	691.50	691.50	691.50	712.62	745.50
Judicial										
Public administrator:										
Open cases	91	85	73	76	62	64	*	*	*	*

Source: Various County departments

* Information is not readily available

** Information requested from office holder and not provided for inclusion in this statement

CASS COUNTY, MISSOURI
CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS

	Fiscal Year									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Land										
Value reported										
Governmental activities	\$ 778,000	\$ 778,000	\$ 778,000	\$ 638,000	\$ 638,000	\$ 638,000	\$ 638,000	\$ 638,000	\$ 638,000	\$ 638,000
Intangible assets										
Value reported										
Governmental activities	55,492	-	-	-	-	-	-	-	-	-
Construction in progress										
Value reported										
Governmental activities	121,401	-	648,119	-	-	-	-	-	-	-
Buildings and improvements										
Number of facilities owned	15	14	14	14	12	12	12	12	12	12
Value reported, net of depreciation										
Governmental activities	33,933,469	34,643,688	35,467,984	36,351,231	36,201,766	36,846,703	37,622,884	38,464,784	39,312,763	40,143,328
Machinery, equipment, vehicles, furniture and office equipment										
Value reported, net of depreciation										
Governmental activities	6,323,271	6,075,515	6,904,734	7,720,066	4,574,390	4,824,770	4,338,127	4,566,860	3,826,929	3,488,631
Business-type activities	-	33,094	42,550	-	-	-	-	-	-	-
Infrastructure										
Number of road miles maintained	941	941	947	947	945	944	944	943	941	940
Value reported, net of depreciation										
Governmental activities	19,894,480	22,004,041	23,165,385	20,795,948	18,933,750	18,612,851	18,835,978	8,243,358	6,853,236	4,352,076
Total capital assets										
Value reported, net of depreciation										
Governmental activities	61,106,113	63,501,244	66,964,222	65,505,245	60,347,906	60,922,324	61,434,989	51,913,002	50,630,928	48,622,035
Business-type activities	-	33,094	42,550	-	-	-	-	-	-	-
Total capital assets	<u>\$ 61,106,113</u>	<u>\$ 63,534,338</u>	<u>\$ 67,006,772</u>	<u>\$ 65,505,245</u>	<u>\$ 60,347,906</u>	<u>\$ 60,922,324</u>	<u>\$ 61,434,989</u>	<u>\$ 51,913,002</u>	<u>\$ 50,630,928</u>	<u>\$ 48,622,035</u>

Source: Various County departments