CASS COUNTY GOVERNMENT

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended December 31, 2012
Fargo, North Dakota

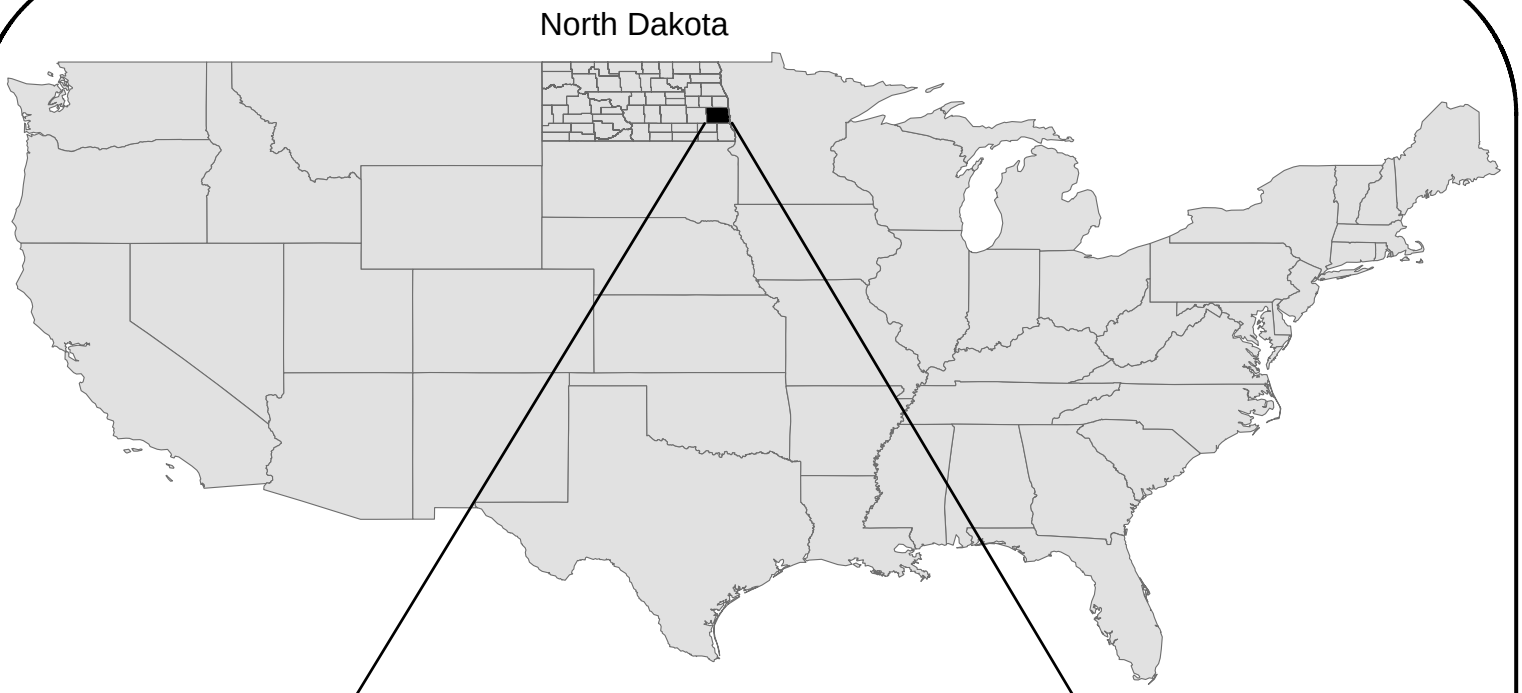
CASS COUNTY, NORTH DAKOTA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended December 31,

2012

Prepared by the County Auditor's Office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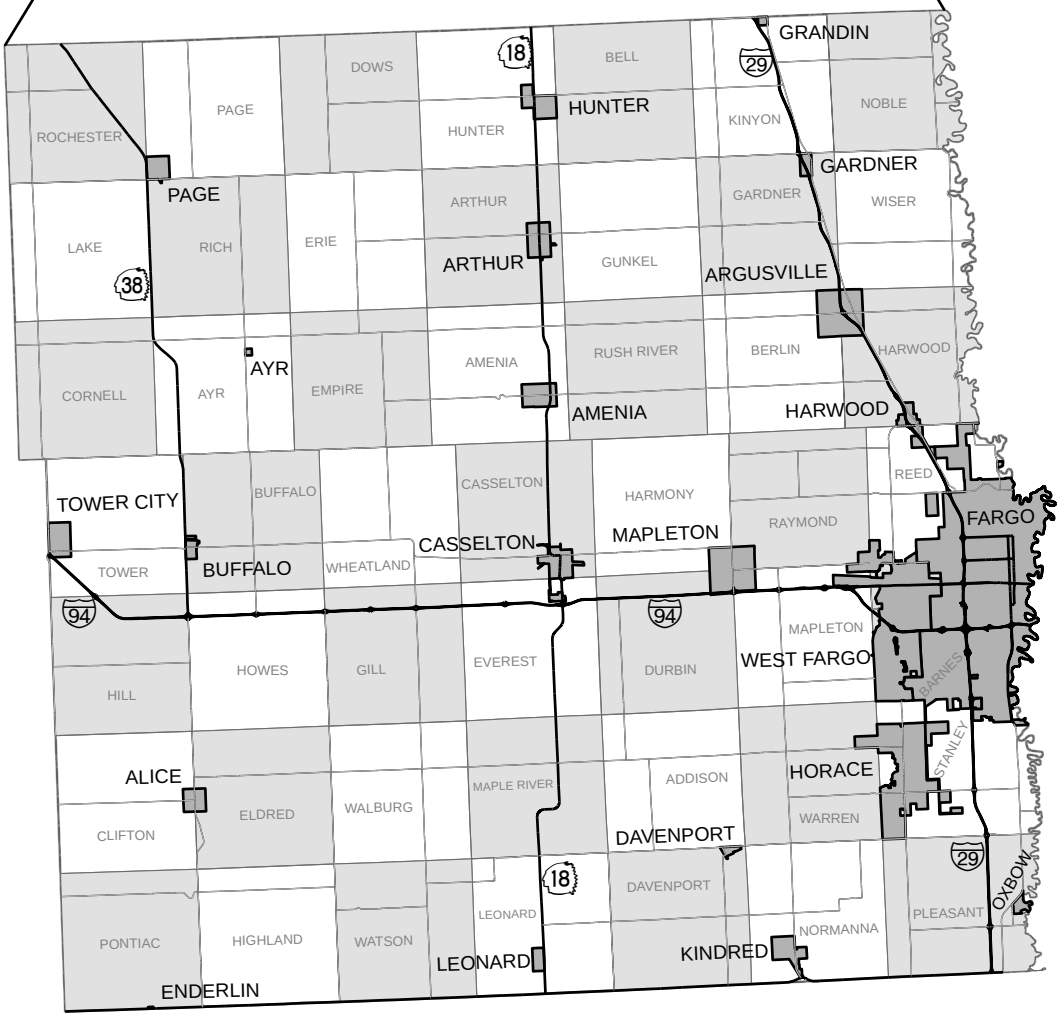
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CASS COUNTY GOVERNMENT
Comprehensive Annual Financial Report
For the Year Ended December 31, 2012

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INTRODUCTORY SECTION

CASS COUNTY
GOVERNMENT

June 25, 2012

Auditor

Michael Montplaisir, CPA
701-241-5601

Treasurer

Charlotte Sandvik
701-241-5611

Director of Equalization

Frank Klein
701-241-5616

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

The Comprehensive Annual Financial Report of Cass County is hereby submitted for the fiscal year ended December 31, 2012.

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

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

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

The Office of the State Auditor has audited the County's financial statements. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the County's financial statements for the year ended December 31, 2012, are fairly presented in conformity with GAAP. The auditor's report is included in the Financial Section of this report.

Federal funds received by the County are also subject to an annual program compliance audit under the requirements of the Single Audit Act and Office of Management and Budget Circular A-133. As part of the government's single audit, tests are made to determine the adequacy of the internal control structure, including that portion related to federal financial assistance programs, as well as to determine that the government has complied with applicable laws and regulations. There were no instances of material weaknesses in the internal control structure. The results of this examination for the fiscal year ended December 31, 2012 are incorporated in a separate report.

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Fargo, North Dakota 58103

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

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

Profile of the Government

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

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

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

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

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

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

Local Economy

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

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

Cass County is a regional trade center that draws from eastern North Dakota, western Minnesota, and central Canada. Taxable sales through the fourth quarter of 2012 were $2.7 billion, which represents an 8 percent increase from 2011.

Long-Term Financial Planning

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

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

Major Initiatives

North Dakota Diversion Project

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

Courthouse West Addition Construction

On August 4, 2010 the County broke ground for the $14 million addition to the county courthouse that will house criminal court, a holding area for inmates appearing in court, and county offices. The addition is the third addition to the 1905 courthouse and added forty-nine thousand square feet to the seventy seven thousand square feet in the current courthouse. The funding for the project came from cash on hand of $5 million and an $8.9 million dollar bond issue that was issued on July 1, 2010. The repayment of the bonds is being financed through a property tax mill levy for the twelve-year life of the bonds. The new addition was opened in October of 2012.

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Cass County for its comprehensive annual financial report for the fiscal year ended December 31, 2011. This was the seventeenth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

Acknowledgments

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

Respectfully submitted,

Michael Montplaisir, CPA
County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Cass County Government
North Dakota

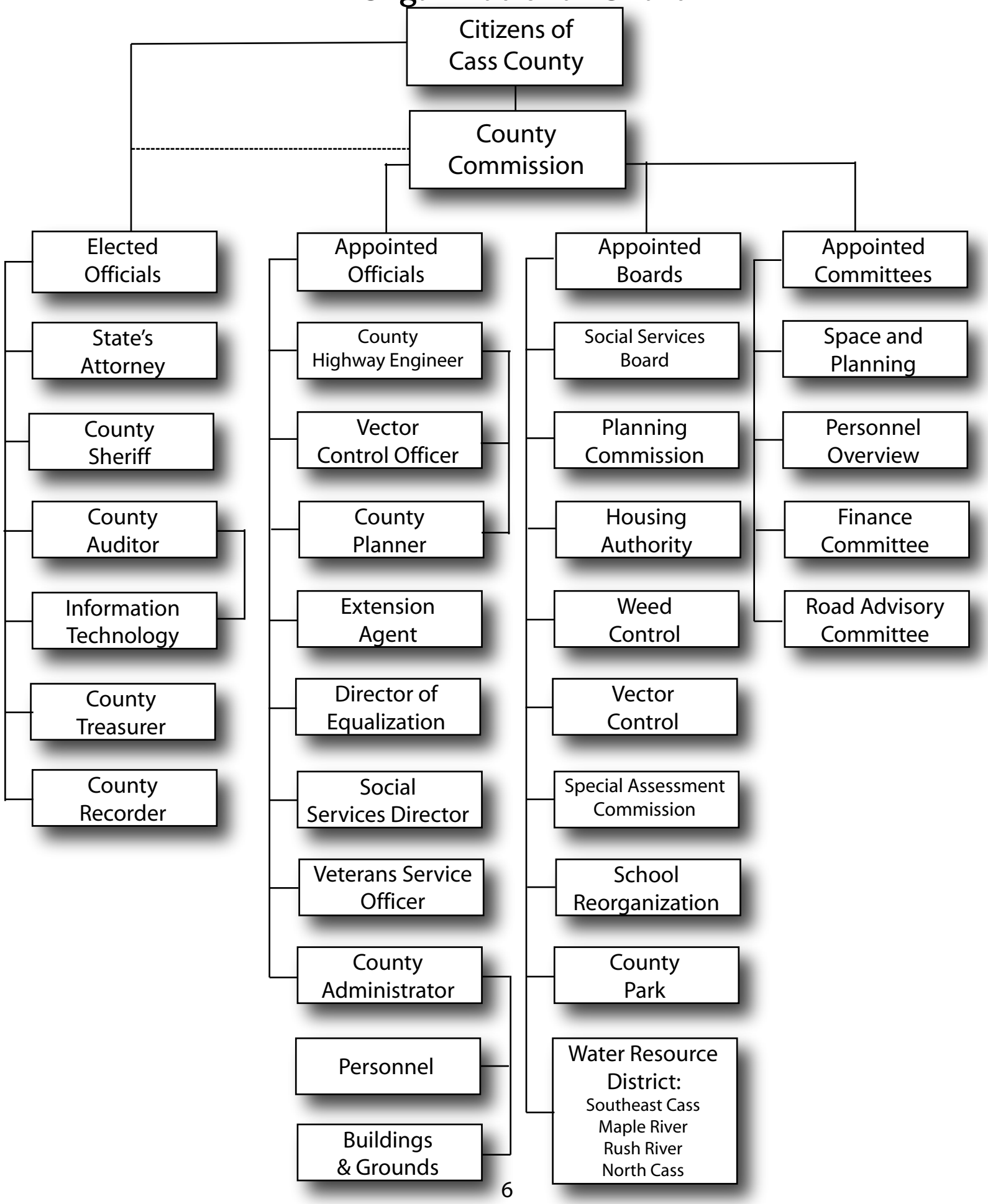
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2011

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

President

Executive Director

Cass County Government Organizational Chart



CASS COUNTY GOVERNMENT
COUNTY OFFICIALS

Current Officials

Commissioners:	Vern Bennett, Chairman Darrell Vanyo Kenneth Pawluk Mary Scherling Chad M. Peterson
Auditor:	Michael Montplaisir
Treasurer:	Charlotte Sandvik
Sheriff:	Paul Laney
Recorder:	Jewel Spies
States Attorney:	Birch Burdick

2012 Officials

Commissioners:	Scott Wagner, Chairman Darrell Vanyo Kenneth Pawluk Robyn Sorum Vern Bennett
Auditor:	Michael Montplaisir
Treasurer:	Charlotte Sandvik
Sheriff:	Paul Laney
Recorder:	Jewel Spies
States Attorney:	Birch Burdick

THIS PAGE HAS BEEN RESERVED FOR NOTES

FINANCIAL SECTION

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

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

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

Unmodified Opinions on Basic Financial Statements Accompanied by Required Supplementary Information and Other Information

Independent Auditor's Report

Board of County Commissioners
Cass County
Fargo, North Dakota

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cass County, Fargo, North Dakota, as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cass County, Fargo, North Dakota, as of December 31, 2012, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund, the human service fund, the county road and bridge fund, the 2009 flood recovery fund, the 2010 flood recovery fund, the 2011 flood fund, the 2011 flood recovery fund, and the flood mitigation fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

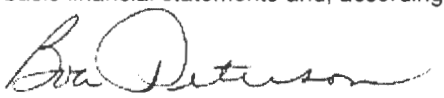
Accounting principles generally accepted in the United States of America require that the *management's discussion and analysis* on pages 11-19 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental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

Other Information

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

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

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



Robert R. Peterson
State Auditor

June 18, 2013

CASS COUNTY GOVERNMENT

MANAGEMENT'S DISCUSSION AND ANALYSIS

The County's management discussion and analysis offers readers of the County's financial statements a narrative overview and analysis of the County's financial activities for the fiscal year ended December 31, 2012. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, and in the financial statements and notes to the financial statements.

FINANCIAL HIGHLIGHTS

- At December 31, 2012, the assets of Cass County Government exceeded liabilities and deferred inflows by $153,835,385 (net position). Net investment in capital assets (net of depreciation and related debt) accounted for 85% of this amount, with a value of $130,868,984. Of the remaining net position, $6,062,258 is restricted for special purposes, and $16,904,145 is unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors, without legal restriction.

- At December 31, 2012, the County's governmental funds reported combined ending fund balances of $22,887,579, for a decrease of $1,632,795 over the previous year.

- At December 31, 2012, the unassigned fund balance for the General Fund was $8,476,106 or 35% of total general fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS

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

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

The Statement of Activities presents information showing how the government's net position changed during fiscal year 2012. All changes in net position are

reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods. Items such as uncollected taxes and earned but unused vacation leave will be included in the Statement of Activities as revenues and expenses, even though the cash associated with these items will not be received or distributed in 2012.

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

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

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

FUND FINANCIAL STATEMENTS

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

Governmental Funds

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

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

Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balance provide reconciliation to facilitate this comparison between governmental funds and governmental activities.

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

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

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

Proprietary Funds

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

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

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

Fiduciary Funds

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

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

NOTES TO THE FINANCIAL STATEMENTS

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 50-78 of this report.

OTHER INFORMATION

The combining statements referred to on page 13 in connection with non-major governmental funds and internal service funds are presented in the supplementary information section of this report. Combining and individual fund schedules can be found on pages 84-121 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

STATEMENT OF NET POSITION

As noted earlier, net position may serve, over time, as a useful indicator of a government's financial position. At the close of the fiscal year ended December 31, 2012, Cass County's assets exceeded liabilities and deferred inflows by $153,835,385.

Statement of Net Position
December 31, 2012 and 2011

	Governmental Activities	
	2012	2011
Current and Other Assets	$ 39,699,784	$ 40,422,836
Capital Assets	138,444,811	132,548,359
Total Assets	$ 178,144,594	$ 172,971,195
Long-Term Liabilities	$ 7,278,103	$ 8,145,295
Other Liabilities	7,356,049	16,142,313
Total Liabilities	$ 14,634,152	$ 24,287,608
Deferred Inflows of Resources		
Unavailable Revenue	$ 9,675,057	
Net Position:		
Net Investment in Capital Assets	$ 130,868,984	$ 124,072,749
Restricted	6,062,258	11,215,260
Unrestricted	16,904,145	13,395,579
Total Net Position	$ 153,835,385	$ 148,683,588

The largest portion of the County's net position (85%), reflects its investment in capital assets (e.g. land, buildings, and equipment), less any related outstanding debt used to acquire those assets. The County uses capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investments in its capital assets is reported net

of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position in the amount of $16,904,145 may be used to meet the government's ongoing obligations to its citizens and creditors. Total net position increased by over $5 million. The main reason for the increase was the increase in state shared revenues and the increase in county sales tax.

STATEMENT OF CHANGES IN NET POSITION

Governmental activities increased the County's net position by $5,151,803. Key elements in changes in net position are shown in the following table.

	Governmental Activities	
Revenues:	2012	2011
Program Revenues:		
Charges for Services	$ 5,331,749	$ 5,116,003
Operating Grants and Contributions	19,815,439	23,866,995
Capital Grants and Contributions	354,695	5,028,844
General Revenues:		
Property Taxes	31,046,541	29,258,876
Sales Tax	14,812,160	8,663,697
State Share Revenues	7,384,069	5,513,777
Other	359,481	824,168
Total Revenues	$ 79,104,134	$ 78,272,360
Expenses:		
General Government	$ 15,302,368	$ 10,850,881
Public Safety	17,152,771	16,210,286
Highways and Streets	25,619,469	22,920,416
Relief and Charities	12,238,254	11,756,349
Conservation Economic Development	2,463,396	3,247,937
Culture and Recreation	866,399	806,552
Interest on Long-Term Debt	309,675	351,614
Total Expenses	$ 73,952,333	$ 66,144,036
Increase in Net Position	$ 5,151,803	$ 12,128,325
Net Position – January 1	148,683,587	136,555,267
Net Position – December 31	$ 153,835,385	$ 148,683,587

Total revenues for 2012 were $79,104,134 which is an increase of $831 thousand over 2011. Property tax revenue accounted for 39% of total revenues; the increase over 2011 was $1.7 million as a result of increased property valuations and additional mills added for the emergency flood mitigation fund. Sales tax accounted for 18% an increase of 6.1 million over 2011, operating grants accounted for 25%, and the remaining 18% came from capital grants, charges for services, state shared revenues and interest income. Total expense increased by over $7 million over 2011. The highways and streets expense increased by over $2 million as a result of repairing roads from prior year floods

of 2011, 2010 and 2009. The county also incurred $8.3 million in expenses for the planning phase of the F/M Diversion project. The remaining increase was the result of cost of living raises for employees.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

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

GOVERNMENTAL FUNDS

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

As of the end of fiscal year 2012, the County's governmental funds reported combined ending fund balances of $22,887,579, a decrease of $1,632,794 compared with the previous year. The General, Human Services, County Road and Bridge, 2009 Flood Recovery Fund, 2010 Flood Recovery Fund, 2011 Flood Fund, 2011 Flood Recovery Fund, Flood Mitigation Fund, Future Building, Courthouse West Addition Fund, and Flood Control Sales Tax Fund is reported as major funds.

The General Fund is the chief operating fund of the County. At the end of the fiscal year 2012, unassigned fund balance of the General Fund was $8,476,106, while total fund balance was $8,759,719. As a measure of the General Fund's liquidity, it may be useful to compare unreserved fund balance to total fund expenditures. Unassigned fund balance represents 35% of total General Fund expenditures.

The County's General Fund balance increased by $2,265,462 during 2012 as a result of the county's governing board efforts to closely match revenues with expenses each year. The County Commission has a policy of maintaining a cash reserve of approximately 10% of budgeted expenditures. When the reserve is greater than 10%, the County Commission adjusts tax rates to decrease revenue and bring the reserve closer to the 10% goal.

The Human Service Fund balance at December 31, 2012 was $1,925,754, a decrease of $346,357 over December 2011.

The fund balance of the County Road and Bridge Fund at December 31, 2012 was $1,793,204. This was a decrease of $5,676,974 over 2011 and was the result of an increase in construction projects.

The 2009 Flood Recovery Fund had an ending fund balance of $(710,675). This fund was established to repair the damaged county roads and bridges as a result of the 2009 flood. These road projects are still on-going.

The 2010 Flood Recovery Fund had an ending fund balance of $(1,325,016). This fund was established to repair the damaged county roads and bridges as a result of the 2010 flood. These road projects are still on-going.

The 2011 Flood Recovery Fund had an ending fund balance of $(2,792,004). This fund was established to repair the damaged county roads and bridges as a result of the 2011 flood. These road projects are still on-going.

The Flood Mitigation Fund had an ending balance of $(63,222). The County transferred funds from the Future Building Fund to cover the initial expenses incurred to start the program.

The Future Building Fund is funded by estate tax collections and as such, the revenue is extremely unpredictable. The fund is used for building renovations and minor construction projects. The fund balance at December 31, 2012 was $311,751; a decrease of $5,057,324 over December 2011. Transfers were made to the Flood Mitigation Fund for the local share of the buyout grants. Transfers were also made to the Courthouse West Addition Fund to cover the cost of construction in excess of the bond issue.

The Courthouse West Addition Fund had an ending fund balance of $(222,808). During the year construction was completed on the courthouse addition. The county issued $8.9 million in general obligation bonds to fund the project and the remaining will be funded by the Building Fund reserves.

The Flood Control Sales Tax Fund had an ending fund balance of $11,951,297. This fund is used to account for the one-half cent sales tax approved by the voters of Cass County for flood control projects.

General Fund Budgetary Highlights

Differences between the General Fund's original budget and the final amended budget were $112,975 in revenues and $181,076 in expenditures. The budgeted revenues and expenditures increased due to various grants that were awarded after the original budget was approved.

The General Fund's actual revenue was $3,274,767 over the final budget; the variance is a result of an increase in state aid. The actual expenditures were $715,629 less than the final budget**.** The variance is a result of the departments under spending their budgets.

CAPITAL ASSET AND DEBT ADMINISTRATION

CAPITAL ASSETS

As of December 31, 2012, the County's investment in capital assets for its governmental activities, net of accumulated depreciation, amounts to $138,444,811. This investment in capital assets includes, land, buildings,

improvements other than buildings, machinery and equipment, and infrastructure. The total increase in the County's investment in capital assets for the current fiscal year was $5,896,452.

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

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

The following is a schedule of capital assets net of accumulated depreciation as of December 31, 2012 and 2011:

	Governmental Activities	
	2012	2011
Land	$ 29,118,881	$ 28,690,429
Construction in Progress		9,617,991
Buildings	38,664,521	21,061,344
Improvements Other than Buildings	1,942,266	1,851,787
Machinery and Equipment	3,128,446	3,084,115
Infrastructure	65,590,697	68,242,693
Total	$ 138,444,811	$ 132,548,359

Additional information on the County's capital assets can be found in Note 7 on page 65-68 of this report.

LONG-TERM DEBT

At the end of fiscal year 2012, the County had total debt outstanding of $9,745,278. Of this amount, $464,183 is special assessment debt for which the government is liable in the event of default by the property owners subject to the assessment. The county issued $8.9 million in general obligation bonds for the courthouse addition construction with a remaining balance of 7.4 million. The remainder of the County's debt consists of special assessments payable, leases payable, and compensated absences.

The following is a schedule of the outstanding long-term debt as of December 31, 2012 and 2011:

	Governmental Activities	
	2012	2011
Special Assessment Bonds	$ 464,183	$ 543,802
General Obligation Bonds	7,447,890	8,123,194
Special Assessments Payable	105,285	109,033
Leases Payable	127,937	250,610
Compensated Absences	1,599,983	1,514,137
Total	$ 9,745,278	$ 10,540,777

Additional information on the County's debt can be found in Note 9 on pages 68-76 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- The unemployment rate for the County at December 31, 2012 was 3.3%.
- The taxable value of all property located in the county has increased by over 3.2% in each year for the last five years.
- The taxable sales in the county increased by 8% from the prior fiscal year.

REQUESTS FOR INFORMATION

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

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BASIC FINANCIAL STATEMENTS

CASS COUNTY GOVERNMENT
Statement of Net Position
December 31, 2012

	Primary Government	
	Governmental Activities	Component Units
ASSETS		
Cash and cash equivalents	$ 33,358,714	$ 4,606,021
Receivables (net of allowance for uncollectibles):		
Accounts	59,584	15,076
Due From Primary Government	-	54,948
Delinquent Tax	431,673	79,436
Due From Other Governments	4,895,423	2,361,605
Special Assessments	-	18,058
Loans	50,853	-
Inventories	141,022	48,119
Prepaids	340,518	10,457
Uncertified Special Assessments Receivable	421,996	6,467,796
Capital Assets Not Being Depreciated:		
Land	29,118,881	14,434,248
Construction in progress	-	11,784,551
Capital assets (net of accumulated depreciation):		
Buildings	38,664,521	19,706
Improvements other than buildings	1,942,266	-
Machinery and equipment	3,128,446	100,868
Infrastructure	65,590,697	87,406,961
Total assets	$ 178,144,594	$ 127,407,846
LIABILITIES		
Accounts Payable	$ 3,666,074	$ 318,591
Benefits Payable	-	35,072
Retainages Payable	462,275	198,032
Interest Payable	52,491	38,663
Deposits	348,338	-
IBNR Claims	330,938	-
Due to Inmates/Permits	28,758	-
Noncurrent liabilities:		
Due within one year	2,467,175	1,595,370
Due in more than one year	7,278,103	8,816,785
Total liabilities	$ 14,634,152	$ 11,002,513
Deferred Inflows of Resources:		
Unavailable Revenue - Property Taxes	$ 9,647,861	$ 277,328
Unavailable Revenue - Special Assessments	27,196	
Total Deferred Inflows of Resources	$ 9,675,057	$ 277,328
NET POSITION		
Net Investment in capital assets	$ 130,868,984	$ 103,365,554
Restricted for:		
General Government	2,334,250	-
Highway and Streets	1,539,369	-
Relief and Charities	1,475,527	-
Culture and Recreation	104,553	-
Conservation of Natural Resources	-	3,554,260
Debt Service	608,559	4,070,810
Capital Projects	-	4,279,390
Unrestricted	16,904,145	857,995
Total Net Position	$ 153,835,385	$ 116,128,007

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

CASS COUNTY GOVERNMENT
Statement of Activities
For the Year Ended December 31, 2012

		Program Revenues		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Functions/Programs				
Primary Government:				
Governmental activities:				
General government	$ 15,302,368	$ 2,343,679	$ 420,770	$ -
Public safety	17,152,771	2,278,942	871,054	-
Highways and streets	25,619,469	499,846	13,494,047	-
Relief and charities	12,238,254	119,219	3,206,771	-
Conservation & economic development	2,463,396	80,360	1,461,876	354,695
Culture and recreation	866,399	9,703	360,921	-
Interest on long-term debt	309,675	-	-	-
Total primary government	$ 73,952,333	$ 5,331,749	$ 19,815,439	$ 354,695
Component units:				
Southeast Cass Water Resource District	$ 4,897,616	$ 3,344,998	$ 337,458	$ -
North Cass Water Resource District	429,874	194,834	197,307	-
Maple River Water Resource District	1,229,364	-	330,774	170,719
Rush River Water Resource District	299,227	393,645	1,558,026	-
Noxious weed	435,768	5,808	38,080	-
Vector control	764,149	243,929	-	-
Total component units	$ 8,055,998	$ 4,183,213	$ 2,461,645	$ 170,719

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

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

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

Net (Expense) Revenue and Changes in Net Position	
Primary Government	
Governmental Activities	Component Units
$ (12,537,919)	$ -
(14,002,776)	-
(11,625,575)	-
(8,912,264)	-
(566,465)	-
(495,776)	-
(309,675)	-
$ (48,450,449)	$ -
$ -	$ (1,215,159)
-	(37,733)
-	(727,872)
-	1,652,443
-	(391,881)
-	(520,220)
$ -	$ (1,240,420)
$ 31,046,541	$ 5,879,159
14,812,160	-
7,384,069	229,107
187,373	32,952
172,108	181,503
$ 53,602,253	$ 6,322,720
5,151,803	5,082,301
148,683,587	111,378,854
	(333,148)
$ 153,835,385	$ 116,128,007

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FUND FINANCIAL STATEMENTS

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CASS COUNTY GOVERNMENT
Balance Sheet
Governmental Funds
December 31, 2012

	General	Human Services	County Road and Bridge	2009 Flood Recovery	2010 Flood Recovery
Assets:					
Cash and Cash Equivalents	$ 10,280,879	$ 4,821,840	$ 50	$ -	$ -
Receivables:					
Taxes	219,692	118,871	57,307	-	-
Accounts	6,463	7,426	7,385	-	-
Loans	50,853	-	-	-	-
Due From Other Governments	2,066,261	309,326	1,125,831	-	-
Due From Other Funds	931,082	-	2,525,590	-	-
Inventory	-	-	124,860	-	-
Inventory of supplies, at cost	16,162	-	-	-	-
Prepaid Items	265,020	19,001	36,513	-	-
Total Assets	13,836,411	5,276,464	3,877,537	-	-
Liabilities:					
Accounts Payable	410,282	197,060	609,231	-	86,391
Retainages Payable	-	-	84,043	-	9,064
Unearned Revenues	46,853	-	-	-	-
Due to Inmates/Permits	-	-	2,000	-	-
Due to Other Funds	-	-	-	710,675	1,229,561
Total Liabilities	457,135	197,060	695,274	710,675	1,325,016
Deferred Inflows of Resources					
Unavailable Revenue - Property Taxes	4,619,556	3,153,651	1,389,059	-	-
Unavailable Revenue - Special Assessments	-	-	-	-	-
Total Deferred Inflows of Resources	4,619,556	3,153,651	1,389,059	-	-
Fund Balances (Deficits):					
Nonspendable	281,181	19,001	161,373	-	-
Restricted	-	1,906,753	1,631,831	-	-
Committed	-	-	-	-	-
Assigned	2,432	-	-	-	-
Unassigned	8,476,106	-	-	(710,675)	(1,325,016)
Total Fund Balances (Deficits)	8,759,719	1,925,754	1,793,204	(710,675)	(1,325,016)
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	$ 13,836,411	$ 5,276,464	$ 3,877,537	$ -	$ -

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

2011 Flood Recovery	Flood Mitigation	Future Building	Courthouse West Addition	Flood Control Sales Tax	Other Governmental Funds	Total Governmental Funds
$ -	$ -	$ 311,751	$ 144,738	$ 12,667,278	$ 3,041,354	$ 31,267,889
-	-	-	-	-	35,803	431,673
-	-	-	-	-	38,123	59,397
-	-	-	-	-	-	50,853
-	-	-	-	1,367,490	26,515	4,895,423
-	-	-	-	-	1,240,827	4,697,499
-	-	-	-	-	-	124,860
-	-	-	-	-	-	16,162
-	-	-	-	-	19,384	339,918
-	-	311,751	144,738	14,034,768	4,402,007	41,883,674
96,340	-	-	-	2,083,471	171,207	3,653,981
1,623	-	-	367,545	-	-	462,275
-	-	-	-	-	-	46,853
-	-	-	-	-	26,758	28,758
2,694,041	63,222	-	-	-	-	4,697,499
2,792,004	63,222	-	367,545	2,083,471	197,965	8,889,366
-	-	-	-	-	917,267	10,079,533
-	-	-	-	-	27,196	27,196
-	-	-	-	-	944,463	10,106,729
-	-	-	-	-	19,384	480,940
-	-	-	-	-	2,859,922	6,398,505
-	-	311,751		11,951,297	378,665	12,641,714
-	-	-	-	-	-	2,432
(2,792,004)	(63,222)	-	(222,808)	-	1,606	3,363,988
(2,792,004)	(63,222)	311,751	(222,808)	11,951,297	3,259,578	22,887,579
$ -	$ -	$ 311,751	$ 144,738	$ 14,034,768	$ 4,402,007	$ 41,883,674

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CASS COUNTY GOVERNMENT
Reconciliation of the Balance Sheet of Governmental Funds To the Statement of Net Position
December 31, 2012

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

Total fund balances - govermental funds (page 27)		$ 22,887,579
Add - Capital Assets	$ 217,414,654	
Deduct - accumulated depreciation	(79,037,371)	
Net Assets		138,377,283
Property taxes and special assessments receivable will be collected after year-end but are not available soon enough to pay for the current period's expenditures and therefore are reported as unearned revenues in the funds.		431,673
Loans receivable will be collected over the next three years; thus they are not available to pay for the current period's expenditures and therefore, are reported as unearned revenues in the funds.		46,853
Long-term uncertified special assessments receivable are not reported in the funds because they are unavailable to pay the current period's expenditures.		421,996
Internal service funds are used by management to charge the costs of certain equipment usage and self-insurance to individual governmental funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.		
Add - net assets of governmental activities accounted for in the internal service funds		1,467,770
Certain liabilities, such as bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		
Compensated absences payable	(1,599,983)	
Leases payable	(127,937)	
Special assessments payable	(105,285)	
Special assessments bonds payable	(479,674)	
GO Bonds Payable	(7,540,000)	
Unamortized Bond Discount	62,578	
Unamoritzed Bond Issuance Costs	45,023	
Interest Payable	(52,491)	
Total long term liabilities		(9,797,769)
Net position of governmental activities		$ 153,835,385

The accompanying notes are an integral part of these financial statements

CASS COUNTY GOVERNMENT

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds

For the Fiscal Year Ended December 31, 2012

	General Fund	Human Services	County Road and Bridge	2009 Flood Recovery	2010 Flood Recovery	2011 Flood Fund
REVENUES						
Taxes:						
Property	$ 15,718,433	$ 8,515,560	$ 4,107,258	$ -	$ -	$ -
Sales	-	-	-	-	-	-
Licenses, permits and fees	46,982	13,425	67,540	-	-	-
Intergovernmental revenues	8,044,627	3,206,771	10,595,858	30,168	33,221	198,455
Charges for services	2,654,237	105,394	432,306	-	-	-
Miscellaneous revenues	247,040	20,241	47,919	-	-	-
Total Revenues	26,711,319	11,861,391	15,250,881	30,168	33,221	198,455
EXPENDITURES						
Current:						
General government	6,525,293	-	-	-	-	-
Public Safety	15,771,918	-	-	-	-	-
Highways and streets	-	-	20,964,737	740,842	471,332	29,789
Relief and charities	-	12,207,748	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Conservation & economic development	1,892,017	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	98,139	-	24,535	-	-	-
Interest	8,601	-	2,150	-	-	-
Fiscal charges	-	-	-	-	-	-
Total Expenditures	24,295,969	12,207,748	20,991,422	740,842	471,332	29,789
Excess (deficiency) of revenues over (under) expenditures	2,415,350	(346,357)	(5,740,541)	(710,674)	(438,111)	168,666
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	3,885	-	-	126,760
Transfers out	(165,000)	-	-	-	(3,885)	(11,672)
Sale of capital assets	15,113	-	59,682	-	-	-
Total of other financing sources and uses	(149,888)	-	63,567	-	(3,885)	115,088
Net change in fund balances	2,265,462	(346,357)	(5,676,974)	(710,675)	(441,996)	283,754
Fund balances (deficit) - beginning	6,494,258	2,272,111	7,470,177	-	(883,019)	(283,754)
Fund balances (deficit) - ending	$ 8,759,719	$ 1,925,754	$ 1,793,204	$ (710,675)	$ (1,325,016)	$ 0

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

2011 Flood Recovery	Flood Mitigation	Future Building	Courthouse West Addition	Flood Control Sales Tax	Other Governmental Funds	Total Governmental Funds
$ -	$ -	$ -	$ -	$ -	$ 2,876,014	$ 31,217,265
-	-	-	-	14,812,160	-	14,812,160
-	-	-	-	-	-	127,947
869,283	354,695	-	300,000	1,427,154	701,897	25,762,129
-	-	-	-	-	1,864,316	5,056,253
-	59	9,430	1,791	37,696	151,904	516,079
869,283	354,754	9,430	301,791	16,277,010	5,594,131	77,491,833
-	-	-	-	-	1,106,056	7,631,349
-	-	-	-	-	947,682	16,719,600
948,643	-	-	-	-	423,501	23,578,843
-	-	-	-	-	-	12,207,748
-	-	-	-	-	859,916	859,916
-	386,243	-	-	-	183,884	2,462,144
-	-	-	5,558,916	8,987,187	-	14,546,103
-	-	-	-	-	766,478	889,152
-	-	-	-	-	291,008	301,759
-	-	-	-	-	2,808	2,808
948,643	386,243	-	5,558,916	8,987,187	4,581,333	79,199,422
(79,360)	(31,489)	9,430	(5,257,125)	7,289,823	1,012,798	(1,707,589)
11,672	41,754	-	5,025,000	-	610,709	5,819,780
-	-	(5,066,754)	-	-	(572,468)	(5,819,780)
-	-	-	-	-	-	74,795
11,672	41,754	(5,066,754)	5,025,000	-	38,240	74,794
(67,688)	10,265	(5,057,324)	(232,125)	7,289,823	1,051,038	(1,632,795)
(2,724,316)	(73,487)	5,369,076	9,318	4,661,475	2,208,541	24,520,379
$ (2,792,004)	$ (63,222)	$ 311,751	$ (222,808)	$ 11,951,297	$ 3,259,579	$ 22,887,579

CASS COUNTY GOVERNMENT
Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balances of Governmental Funds
To the Statement of Activities
For the Year Ended December 31, 2012

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

Net change in fund balances - total governmental funds (page 30-31)		$ (1,632,795)
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		
Capital asset additions	$ 20,105,005	
Current year depreciation expense	(4,467,655)	
		15,637,351
In the statement of activities, only the loss on the sale or disposal of capital assets is reported. However, in the governmental funds, the proceeds from the sale increases financial resources. Thus, the change in net position differs from the change in fund balance by the cost of the capital assets sold or disposed.		
Retired assets	(10,037,395)	
Accumulated depreciation on retired assets	323,396	
		(9,713,999)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Decrease in Taxes Receivable	(90,180)	
Decrease in Uncertified Special Assessments	(57,510)	
Decrease in Loans Receivable	(7,072)	
		(154,762)
Long-term debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which proceeds exceeded repayments.		
Repayment of bonds	766,478	
Repayment of leases	122,674	
Repayment of specials	3,748	
		892,901
Some expenses reported in the statement of activities do not require the use of current finacial resources and, therefore are not reported as expenditures in the governmental funds.		
Net decrease in interest payable	6,447	
Amortization of Bond Discounts	(6,659)	
Amortization of Bond Issuance Costs	(4,896)	
Net increase in compensated absences	(85,845)	
		(90,953)
Internal service funds are used by management to charge the costs of the motor pool, employee health insurance and the telephone system to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.		214,058
Change in net position of governmental activities		$ 5,151,803

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

CASS COUNTY GOVERNMENT

General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Fiscal Year Ended December 31, 2012

	Budget			Variance With Final Budget Positive
	Original	Final	Actual	(Negative)
Revenues:				
Property Taxes	$ 15,606,282	$ 15,606,282	$ 15,718,433	$ 112,151
Licenses, Permits and Fees	38,500	38,500	46,982	8,482
Intergovernmental Revenues	5,304,730	5,417,705	8,044,627	2,626,922
Charges for Services	2,212,635	2,212,635	2,654,237	441,602
Miscellaneous Revenues	161,430	161,430	247,040	85,610
Total Revenues	23,323,577	23,436,552	26,711,319	3,274,767
Expenditures:				
Current:				
General Government:				
County Commission	788,218	788,218	684,281	103,937
County Administrator	2,745,552	2,745,552	2,308,160	437,392
Information Technology	1,116,507	1,116,507	1,043,385	73,122
Auditor	1,125,229	1,125,229	1,070,551	54,678
Treasurer	344,123	344,123	323,543	20,580
County Recorder	574,957	574,957	565,091	9,866
Director of Tax Equalization	248,417	248,417	192,992	55,425
Veterans Service	264,276	264,276	251,534	12,742
County Planning	86,290	86,290	85,757	533
Total General Government	7,293,569	7,293,569	6,525,293	768,275
Public Safety:				
Emergency Management	230,717	359,393	356,478	2,915
County Sheriff	12,836,018	12,880,418	12,920,453	(40,035)
States Attorney	2,526,282	2,526,282	2,482,802	43,480
Cemetery	13,308	13,308	12,186	1,122
Total Public Safety	15,606,325	15,779,401	15,771,918	7,483
Conservation & Econ. Development:				
County Extension Agent	490,780	498,780	467,740	31,040
Public Service Agencies	1,439,849	1,439,849	1,424,277	15,572
Total Conservation & Econ Dev	1,930,629	1,938,629	1,892,017	46,612
Debt Service:				
Principal	-	-	98,139	(98,139)
Interest	-	-	8,601	(8,601)
Total Debt Service	-	-	106,740	(106,740)
Total Expenditures	24,830,523	25,011,599	24,295,969	715,629
Excess (deficiency) of revenues over (Under) expenditures	(1,506,946)	(1,575,047)	2,415,350	3,990,396
Other Financing Sources (Uses):				
Sale of Property	10,000	10,000	15,113	5,113
Operating Transfers Out	(50,000)	(50,000)	(165,000)	(115,000)
Total Other Financing Sources and (Uses)	(40,000)	(40,000)	(149,888)	(109,887)
Net change in fund balances	(1,546,946)	(1,615,047)	2,265,462	3,880,509
Fund Balance - Beginning	6,494,258	6,494,258	6,494,258	-
Fund Balance - Ending	$ 4,947,312	$ 4,879,211	$ 8,759,719	$ 3,880,509

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

CASS COUNTY GOVERNMENT
Human Service
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Fiscal Year Ended December 31, 2012

	Budget			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property Taxes	$ 8,468,711	$ 8,468,711	$ 8,515,560	$ 46,849
Licenses, Permits and Fees	15,000	15,000	13,425	(1,575)
Intergovernmental Revenues	2,956,798	2,956,798	3,206,771	249,973
Charges for Services	121,445	121,445	105,394	(16,051)
Miscellaneous Revenues	17,428	17,428	20,241	2,813
Total Revenues	11,579,382	11,579,382	11,861,391	282,009
Expenditures:				
Current:				
Relief and Charities	12,078,864	12,078,864	12,207,748	(128,884)
Total Expenditures	12,078,864	12,078,864	12,207,748	(128,884)
Excess (deficiency) of revenues over (under) expenditures	(499,482)	(499,482)	(346,358)	153,126
Fund Balance - Beginning	2,272,111	2,272,111	2,272,111	-
Fund Balance - Ending	$ 1,772,629	$ 1,772,629	$ 1,925,754	$ 153,126

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

CASS COUNTY GOVERNMENT

County Road and Bridge
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Fiscal Year Ended December 31, 2012

	Budget			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property Taxes	$ 4,257,845	$ 4,257,845	$ 4,107,258	$ (150,587)
Licenses, Permits and Fees	35,000	35,000	67,540	32,540
Intergovernmental Revenues	10,461,158	10,461,158	10,595,858	134,700
Charges for Services	12,417	12,417	432,306	419,889
Miscellaneous Revenues	18,790	18,790	47,919	29,129
Total Revenues	14,785,210	14,785,210	15,250,881	465,671
Expenditures:				
Current:				
Highways and Streets	21,325,852	21,325,852	20,964,737	361,115
Debt Service :				
Principal	24,535	24,535	24,535	-
Interest	2,151	2,151	2,150	1
Total Expenditures	21,352,538	21,352,538	20,991,422	361,116
Excess (deficiency) of revenues over (under) expenditures	(6,567,328)	(6,567,328)	(5,740,541)	826,788
Other Financing Sources (Uses):				
Transfers In	-	-	3,885	3,885
Sale of Property	20,000	20,000	59,682	39,682
Total Other Financing Sources and (Uses)	20,000	20,000	63,567	43,567
Net change in fund balances	(6,547,328)	(6,547,328)	(5,676,974)	870,355
Fund Balance - Beginning	7,470,177	7,470,177	7,470,177	-
Fund Balance - Ending	$ 922,849	$ 922,849	$ 1,793,204	$ 870,355

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

CASS COUNTY GOVERNMENT
2009 Flood Recovery
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Fiscal Year Ended December 31, 2012

	Budget			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property Taxes	$ -	$ -	$ -	$ -
Intergovernmental Revenues	-	30,168	30,168	-
Miscellaneous Revenues	-	-	-	-
Total Revenues	-	30,168	30,168	-
Expenditures:				
Current:				
Highways and Streets	-	744,829	740,842	3,987
Total Expenditures	-	744,829	740,842	3,987
Excess (deficiency) of revenues over (under) expenditures	-	(714,661)	(710,675)	3,988
Other Financing Sources (Uses):				
Transfers In	-	-	-	-
Total Other Financing Sources and (Uses)	-	-	-	-
Net change in fund balances	-	(714,661)	(710,675)	3,986
Fund Balance - Beginning		-	-	-
Fund Balance - Ending	$ -	$ (714,661)	$ (710,675)	$ 3,986

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

CASS COUNTY GOVERNMENT
2010 Flood Recovery
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Fiscal Year Ended December 31, 2012

	Budget			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property Taxes	$ -	$ -	$ -	$ -
Intergovernmental Revenues	-	27,000	33,221	6,221
Charges for Services	-	-	-	-
Total Revenues	-	27,000	33,221	6,221
Expenditures:				
Current:				
Highways and Streets	-	640,908	471,332	169,576
Total Expenditures	-	640,908	471,332	169,576
Excess (deficiency) of revenues over (under) expenditures	-	(613,908)	(438,111)	175,798
Other Financing Sources (Uses):				
Transfers Out	-	-	(3,885)	(3,885)
Total Other Financing Sources and (Uses)	-	-	(3,885)	(3,885)
Net change in fund balances	-	(613,908)	(441,996)	171,913
Fund Balance - Beginning	-	(883,019)	(883,019)	-
Fund Balance - Ending	$ -	$ (1,496,927)	$ (1,325,016)	$ 171,913

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

CASS COUNTY GOVERNMENT
2011 Flood Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Fiscal Year Ended December 31, 2012

	Budget			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property Taxes	$ -	$ -	$ -	$ -
Intergovernmental Revenues	-	198,501	198,455	(46)
Charges for Services	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Total Revenues	-	198,501	198,455	(46)
Expenditures:				
Current:				
Highways and Streets	-	45,000	29,789	15,211
Total Expenditures	-	45,000	29,789	15,211
Excess (deficiency) of revenues over (under) expenditures	-	153,501	168,667	15,165
Other Financing Sources (Uses):				
Transfers In	-	126,800	126,760	(40)
Transfers Out		-	(11,672)	(11,672)
Total Other Financing Sources and (Uses)	-	126,800	115,088	(11,712)
Net change in fund balances	-	280,301	283,754	3,453
Fund Balance - Beginning	-	(283,754)	(283,754)	-
Fund Balance - Ending	$ -	$ (3,453)	$ -	$ 3,453

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

CASS COUNTY GOVERNMENT
2011 Flood Recovery Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Fiscal Year Ended December 31, 2012

	Budget			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property Taxes	$ -	$ -	$ -	$ -
Intergovernmental Revenues	-	815,000	869,283	54,283
Miscellaneous Revenues	-	-	-	-
Total Revenues	-	815,000	869,283	54,283
Expenditures:				
Current:				
Highways and Streets	-	1,106,064	948,643	157,421
Total Expenditures	-	1,106,064	948,643	157,421
Excess (deficiency) of revenues over (under) expenditures	-	(291,064)	(79,360)	211,705
Other Financing Sources (Uses):				
Transfers In	-	12,000	11,672	(328)
Total Other Financing Sources and (Uses)	-	12,000	11,672	(328)
Net change in fund balances	-	(279,064)	(67,688)	211,377
Fund Balance - Beginning	-	(2,724,316)	(2,724,316)	-
Fund Balance - Ending	$ -	$ (3,003,380)	$ (2,792,004)	$ 211,377

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

CASS COUNTY GOVERNMENT
Flood Mitigation
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Fiscal Year Ended December 31, 2012

	Budget			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property Taxes	$ -	$ -	$ -	$ -
Intergovernmental Revenues	-	25,611	354,695	329,084
Miscellaneous Revenues	-	59	59	-
Total Revenues	-	25,670	354,754	329,084
Expenditures:				
Current:				
Conservation & Economic Development	-	384,574	386,243	(1,669)
Total Expenditures	-	384,574	386,243	(1,669)
Excess (deficiency) of revenues over (under) expenditures	-	(358,904)	(31,489)	327,415
Other Financing Sources (Uses):				
Transfers In	-	14,077	41,754	27,677
Total Other Financing Sources and (Uses)	-	14,077	41,754	27,677
Net change in fund balances	-	(344,827)	10,265	355,092
Fund Balance - Beginning	-	(73,487)	(73,487)	-
Fund Balance - Ending	$ -	$ (418,314)	$ (63,222)	$ 355,092

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

CASS COUNTY GOVERNMENT
Proprietary Funds
Statement of Net Position
December 31, 2012

	Governmental Activities Internal Service Funds
ASSETS	
Current Assets:	
Cash and Investments	$ 2,090,825
Accounts Receivable	187
Prepaid Items	600
Total Current Assets	2,091,612
Noncurrent Assets:	
Capital Assets	296,318
Less: Accumulated Depreciation	(228,790)
Total Noncurrent Assets	67,528
Total Assets	$ 2,159,140
LIABILITIES	
Current Liabilities	
Accounts Payable	$ 12,093
Deposits	348,338
IBNR Claims	330,938
Total Liabilities	$ 691,369
Net Position	
Net Investment in Capital Assets	$ 67,528
Unrestricted	1,400,242
Total Net Position	$ 1,467,770

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

CASS COUNTY GOVERNMENT
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Fund Types
For the Year Ended December 31, 2012

	Governmental Activities Internal Service Funds
Operating Revenues:	
Premiums	$ 3,720,645
Charges for Services	239,083
Miscellaneous	23,416
Total Operating Revenues	3,983,144
Operating Expenses:	
Premiums	492,168
Medical Services	7,818
Telephone Service	165,558
Administrative Fees	177,033
Collision Repair/Replacement	22,323
Benefit Payments	2,551,955
IBNR Claims	330,938
Depreciation Expense	26,985
Total Operating Expenses	3,774,778
Operating Income	208,366
Nonoperating Revenues (Expenses):	
Interest Income	7,211
Loss on Disposal of Capital Assets	(1,519)
Total Nonoperating Revenues (Expenses)	5,692
Change in Net Position	214,058
Total Net Position Beginning	1,253,712
Total Net Position Ending	$ 1,467,770

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

CASS COUNTY GOVERNMENT
Statement of Cash Flows
Proprietary Fund Types
For the Year Ended December 31, 2012

	Governmental Activities Internal Service Funds
Cash Flows From Operating Activities:	
Receipts from customers	$ 3,959,311
Payments to suppliers	(863,525)
Claims paid	(2,798,410)
Other receipts	23,416
Net cash provided by operating activities	320,792
Cash Flows From Capital and Related Financing Activities:	
Purchase of capital assets	(1,603)
Net Cash Used in Capital and Related Financing Activities	(1,603)
Cash Flows From Investing Activities:	
Interest income	7,211
Net Increase in cash and cash equivalents	326,400
Cash and cash equivalents - beginning of the year	1,764,425
Cash and cash equivalents - end of the year	2,090,825
Reconciliation of Operating Income to net cash provided by operating activities:	
Operating income	208,365
Adjustments to reconcile operating income to net cash flows from operating activities:	
Depreciation	26,985
Changes in assets and liabilities:	
(Increase) decrease in accounts receivable	184
(Increase) decrease in prepaid items	(600)
Increase (decrease) in accounts payable	1,374
Increase (decrease) in premium deposit funds	46,570
Increase (decrease) in IBNR claims	37,913
Net cash provided by operating activities	$ 320,792

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

CASS COUNTY GOVERNMENT
Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
December 31, 2012

	Agency Funds
ASSETS	
Cash and cash equivalents	$ 58,475,192
Accounts Receivable	-
Total Assets	$ 58,475,192
LIABILITIES	
Accounts Payable	245,553
Due to Component Units	54,948
Deposits	58,174,691
Total Liabilities	$ 58,475,192

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

THIS PAGE HAS BEEN RESERVED FOR NOTES

CASS COUNTY GOVERNMENT
Statement of Net Position
Component Units
December 31, 2012

	Southeast Cass WRD	North Cass WRD	Maple River WRD
Assets:			
Cash and Cash Equivalents	$ 2,679,786	$ 382,466	$ 115,207
Receivables:			
Accounts Receivable	-	-	-
Delinquent Tax	55,937	3,002	4,751
Due From Other Governments	2,352,804	1,974	4,910
Special Assessments	16,408	6	104
Due From Primary Government	12,124	1,816	1,204
Inventory	-	-	-
Prepaids	-	-	-
Long-Term Receivables:			
Uncertified Special Assessments Receivable	3,930,320	81,935	192,853
Capital Assets Not Being Depreciated:			
Land	9,059,071	1,048,154	1,868,306
Construction in Progress	9,787,194	-	506,452
Capital Assets (Net of Accumulated Depreciation)			
Buildings	-	-	-
Equipment	-	-	-
Infrastructure	68,947,968	3,954,504	9,745,974
Total Assets	96,841,611	5,473,857	12,439,761
Liabilities:			
Accounts Payable	94,057	21,348	192,433
Benefits Payable	19,713	2,739	4,892
Retainages Payable	182,045	-	-
Interest Payable	28,790	1,136	3,126
Noncurrent Liabilities:			
Due within one year	1,164,364	84,834	175,011
Due in more than one year	6,055,451	75,000	266,667
Total Liabilities	7,544,420	185,057	642,129
Deferred Inflows of Resources:			
Unavailable Revenue - Property Taxes	-	-	-
Net Position			
Net Investment in Capital Assets	80,588,190	4,845,119	11,683,645
Restricted For:			
Conservation of Natural Resources	2,908,974	362,612	150,650
Debt Service	1,096,134	82,880	266,164
Capital Projects	3,930,320	-	-
Unrestricted	773,574	(1,811)	(302,826)
Total Net Position	$ 89,297,192	$ 5,288,800	$ 11,797,633

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

Rush River WRD	Weed Control	Vector Control	Totals
$ 794,655	$ 396,094	$ 237,813	$ 4,606,021
-	3,530	11,546	15,076
3,713	5,079	6,954	79,436
1,917	-	-	2,361,605
1,540	-	-	18,058
39,804	-	-	54,948
-	-	48,119	48,119
-	1,284	9,173	10,457
2,262,688	-	-	6,467,796
2,458,717	-	-	14,434,248
1,490,905	-	-	11,784,551
-	19,706	-	19,706
-	30,398	70,470	100,868
4,758,515	-	-	87,406,961
11,812,453	456,090	384,074	127,407,846
9,265	261	1,226	318,591
7,728	-	-	35,072
15,987	-	-	198,032
5,611	-	-	38,663
162,739	1,576	6,846	1,595,370
2,419,667	-	-	8,816,785
2,620,997	1,837	8,072	11,002,513
-	121,692	155,636	277,328
6,128,026	50,104	70,470	103,365,554
132,024	-	-	3,554,260
2,625,632	-	-	4,070,810
349,070	-	-	4,279,390
(43,296)	282,457	149,896	857,995
$ 9,191,456	$ 332,561	$ 220,365	$ 116,128,007

CASS COUNTY GOVERNMENT
Statement of Activities
Component Units
For the Year Ended December 31, 2012

		Program Revenues		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Functions/Programs				
Component units:				
Southeast Cass Water Resource District	$ 4,897,616	$ 3,344,998	$ 337,458	$ -
Maple River Water Resource District	1,229,364		330,774	170,719
North Cass Water Resource District	429,874	194,834	197,307	-
Rush River Water Resource District	299,227	393,645	1,558,026	-
Noxious weed	435,768	5,808	38,080	-
Vector control	764,149	243,929	-	-
Total component units	$ 8,055,998	$ 4,183,213	$ 2,461,645	$ 170,719

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

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

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

Net (Expense) Revenue and Changes in Net Assets

Southeast Cass WRD	North Cass WRD	Maple River WRD	Rush River WRD	Weed Control	Vector Control	Total
$ (1,215,161)	$ -	$ -	$ -	$ -	$ -	$ (1,215,161)
-	-	(727,870)	-	-	-	(727,870)
-	(37,733)	-	-	-	-	(37,733)
-	-	-	1,652,444	-	-	1,652,444
-	-	-	-	(391,881)	-	(391,881)
-	-	-	-	-	(520,220)	(520,220)
$ (1,215,161)	$ (37,733)	$ (727,870)	$ 1,652,444	$ (391,881)	$ (520,220)	$ (1,240,421)
$ 4,331,343	$ 131,291	$ 340,081	$ 271,045	$ 320,519	$ 484,880	$ 5,879,159
133,178	3,008	21,855	7,482	21,135	42,449	229,107
24,380	1,740	2,196	2,119	1,742	774	32,952
153,961	1,502	9,720	15,511	26	782	181,503
$ 4,642,862	$ 137,541	$ 373,852	$ 296,156	$ 343,422	$ 528,886	$ 6,322,720
3,427,700	99,808	(354,019)	1,948,600	(48,459)	8,666	5,082,300
86,202,639	5,188,991	12,151,650	7,242,855	381,020	211,699	111,378,854
(333,148)	-	-	-		-	(333,148)
$ 89,297,192	$ 5,288,800	$ 11,797,633	$ 9,191,456	$ 332,561	$ 220,365	$ 116,128,007

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. The Financial Reporting Entity

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

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

B. Individual Component Unit Disclosures

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

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

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

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

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

C. Joint Ventures

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

The following is summary financial information on the joint venture as of and for the year ended December 31, 2012, which is the most current audited information available:

Total Assets	$ 6,082,576
Total Liabilities	37,515
Total Net Position	6,045,061
Revenues	2,105,063
Expenses	585,461
Change in Net Position	$ 1,519,601

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

D. Government-wide and Fund Financial Statements

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

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

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

E. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-wide Financial Statements

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

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of

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

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

The County reports the following major governmental funds:

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

- **Human Service Fund** – This fund is used to account for the County Social Service operations; this department is designated by law to provide relief to the poor and related services to the citizens of the County. The majority of the services/programs offered by the County are done in conjunction with state and federal agencies, mainly the North Dakota Department of Human Services.

- **County Road and Bridge Fund** – This fund is used for the normal maintenance of county roads and the operation of the road shops. Most of the revenues for this fund are derived from the highway tax distribution fund.

- **2009 Flood Recovery** – This fund was established to account for the costs of repairing roads damaged by the 2009 spring flood. Some of these costs are reimbursed by the federal and state government.

- **2010 Flood Recovery** – This fund was established to account for the costs of repairing roads damaged by the 2010 spring flood. Some of these costs are reimbursed by the federal and state government.

- **2011 Flood Fund** – This fund was established to account for the costs associated with fighting the spring flood of 2011. Some of these costs are reimbursed by the federal and state government.

- **2011 Flood Recovery** – This fund was established to account for the costs of repairing roads damaged by the 2011 spring flood. Some of these costs are reimbursed by the federal and state government.

- **Flood Mitigation** – This fund was established to account for a federal grant to buy out homes to make way for future flood protection.

- **Future Building Fund** – This fund is used to provide for the future construction of county buildings and major remodeling projects.

- **Courthouse West Addition Fund** – This fund is used to provide for the construction of an addition to the courthouse. Revenues are derived from an $8.9 million bond issue and county reserves.

- **Flood Control Sales Tax Fund** – This fund is used to provide for the county share of costs incurred by the Flood Diversion Authority as well as any county costs for permanent flood control projects.

Additionally, the County reports the following fund types:

PROPRIETARY FUNDS

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

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

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

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

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

FIDUCIARY FUNDS

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

operations. The following types of agency funds are used by the County:

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

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

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

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

F. Budgets

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

Encumbrances represent commitments related to unperformed contracts for goods and services. Encumbrance accounting--under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation--is not utilized in the governmental funds.

G. Cash and Cash Equivalents

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

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

H. Receivables

Receivables in the County's governmental funds consist primarily of tax revenues. Receivables also include amounts due for services to individuals performed by the County and not received by December 31, 2012.

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

I. Inventories

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

J. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2012, are recorded as prepaid items. Prepaid items are offset within the nonspendable classification of fund balance in the fund financial statements.

K. Uncertified Special Assessments

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

L. Capital Assets

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

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

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements

are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

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

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

M. Accounts Payable

Accounts payable are liability accounts reflecting amounts on open accounts owing to private persons or organizations for goods and services received prior to December 31, 2012.

N. Retainages Payable

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

O. Interest Payable

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

P. Compensated Absences

Vested or accumulated vacation leave are payable to employees upon separation from service. All vacation leave pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported. No liability is recorded for accumulated sick leave as this is a non-vesting benefit. The computed liability is in compliance with GASB Statement No. 16, Accounting for Compensated Absences.

Q. Deferred Inflows of Resources

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

assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

R. IBNR Claims - Self Insurance

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

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

Reconciliation of Claims Liability:

Employee Health	2012	2011
Balance January 1	$ 281,694	$ 243,577
Incurred Claims Including IBNR's and Changes in Estimates	2,339,857	2,471,441
Less Claims Payments	2,303,851	2,433,324
Balance December 31	$ 317,700	$ 281,694

Employee Dental	2012	2011
Balance January 1	$ 11,331	$ 10,859
Incurred Claims Including IBNR's and Changes in Estimates	250,011	220,790
Less Claims Payments	248,104	220,318
Balance December 31	$ 13,238	$ 11,331

S. Long-Term Obligations

In the government-wide financial statements, the long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net assets. For new bond issuance after the implementation of GASB Statement No. 34, bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

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

T. Fund Balances

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

- Nonspendable – This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

- Restricted – These are amounts that are restricted to specific purposes when the constraints are externally imposed by creditors, grantors, contributors or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation.

- Committed - These amounts can only be used for specific purposes pursuant to constraints imposed by formal action of the County's highest level of decision-making authority. The County Commission is the highest level of decision-making authority for the government that can, by a motion with a majority voting in approval to commit fund balance. Once approved, the limitation imposed remains in place until a similar action is taken to remove or revise the limitation

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

- Unassigned – The residual classification for the general fund.

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

U. Net Position

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

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

V. Interfund Transactions

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

NOTE 2: LEGAL COMPLIANCE - BUDGETS

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

Each department completes its budget and delivers it to the county auditor who then files it with the board of county commissioners. The county auditor prepares a preliminary county budget for the general, special revenue, and debt service funds on the modified accrual basis of accounting. The preliminary budget includes proposed expenditures and the means of financing them. The board of county commissioners holds a public hearing where any taxpayer may testify in favor of or against any proposed expenditure or tax levy. The board of county commissioners may not approve the budget until after the public budget hearing, but must adopt the final budget on or before October 1st. For the year ending December 31, 2012, the County complied with the applicable budget laws except as noted below:

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

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

During 2012 expenditures exceed appropriations in the following funds:

Special Revenue Funds:

Human Service Fund	$ 128,884
Flood Mitigation	1,669
Hazardous Plan/Response	444
911 Service	120,806
24/7 Sobriety Program	198

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

NOTE 3: DEPOSITS AND INVESTMENTS

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

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

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

At December 31, 2012, the County's carrying amount of deposits was $89,897,366 and the bank balance was $90,887,149. Of the bank balances, $4,329,775 was covered by federal depository insurance. Of the remaining bank balances, $86,531,529 was collateralized with securities held by the pledging financial institution's agent in the government's name. Additionally, bank balances totaling $25,644 are not collateralized since the funds are held at the Bank of North Dakota, which does not carry FDIC insurance and is not required to provide security pledges.

Credit Risk:

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

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

As of December 31, 2012, the county held certificates of deposit in the amount of $2,525,000, which are all considered deposits.

Concentration of Credit Risk:
The county does not have a limit on the amount it may invest in any one issuer.

Component Units
Deposits: At December 31, 2012, the deposits of the Water Resource Districts were entirely covered by federal depository insurance or by collateral held by the district's custodial bank in the district's name. For the purpose of risk analysis, certificates of deposits are classified as deposits.

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

NOTE 4: TAXES AND SPECIAL ASSESSMENTS RECEIVABLE

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

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

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

Property taxes attach as an enforceable lien on property on January 1. The tax levy may be paid in two installments: the first installment includes one-half of the real estate taxes and all of the special assessments; the second installment is the balance of the real estate taxes. The first installment is due by March 1 and the second installment is due by October 15. A five percent discount is allowed if all taxes and special assessments are paid by February 15. Penalties of 3 percent on the first installment are assessed on March 2, May 1, July 1, and October 16. Penalties of 6 percent are assessed on the second installment on October 16.

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

NOTE 5: DUE TO/ DUE FROM OTHER FUNDS

The composition of inter-fund balances as of December 31, 2012 is as follows:

Receivable Fund	Payable Fund	Amount
General	Flood Mitigation	63,222
County Road & Bridge	2009 Flood Recovery	710,675
County Road & Bridge	2010 Flood Recovery	1,229,561
General Fund	2011 Flood Recovery	867,859
County Road & Bridge	2011 Flood Recovery	585,355
Emergency Fund	2011 Flood Recovery	1,240,827
Total		4,697,499

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

NOTE 6: TRANSFERS

The following is the transfers in and transfers out as reported in the basic financial statements for the year ended December 31, 2012:

Transfers In	Transfers Out	Amount
County Road & Bridge	2010 Flood Recovery	3,885
911 Service	General Fund	165,000
2009 Flood Fund	Emergency & Flood Mitigation	423,501
Flood Mitigation	Future Building Fund	41,754
2011 Flood Recovery	2011 Flood Fund	11,672
2011 Flood Fund	Emergency & Flood Mitigation	126,760
Round Hill Sub. Debt Serv.	Special Assm. Deficiency	11,104
Round Hill Sub. Debt Serv.	Round Hill Sub – Capital Proj.	11,104
Courthouse Addition	Future Building	5,025,000
Total Transfers		5,819,780

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

NOTE 7: CAPITAL ASSETS

The following is a summary of changes in the capital assets during the year ended December 31, 2012:

Primary Government Capital Assets

	Balance 1/1/2012	Increases	Decreases	Balance 12/31/2012
Capital Assets, not being depreciated:				
Land	$ 28,690,429	$ 428,452	$ -	$ 29,118,881
Construction in Progress	9,617,991	-	9,617,991	-
Total Capital Assets not being depreciated	$ 38,308,420	$ 428,452	$ 9,617,991	$ 29,118,881
Capital Assets, being depreciated:				
Buildings	$ 31,929,960	$ 18,540,561	$ -	$ 50,470,521
Improvements other than buildings	2,691,971	159,600	-	2,851,571
Machinery and Equipment	9,443,238	977,995	496,538	9,924,695
Infrastructure	125,345,303	-	-	125,345,303
Total Capital Assets, being depreciated	$ 169,410,472	$ 19,678,156	$ 496,538	$ 188,592,090
Less accumulated depreciation for:				
Buildings	$ 10,868,616	$ 937,385	$ -	$ 11,806,000
Improvements other than buildings	840,184	69,122	-	909,305
Machinery and Equipment	6,359,123	836,137	399,011	6,796,250
Infrastructure	57,102,611	2,651,996		59,754,606
Total Accumulated Depreciation	$ 75,170,533	$ 4,494,639	$ 399,011	$ 79,266,161
Net Capital Assets, being Depreciated	$ 94,239,939	$ 15,183,517	$ 97,527	$ 109,325,929
Net Governmental Activities Capital Assets	$ 132,548,359	$ 15,611,969	$ 9,715,519	$ 138,444,811

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

Governmental Activities:	
General Government	$ 508,727
Public Safety	783,911
Highways and Streets	3,085,828
Relief and Charities	80,272
Culture and Recreation	6,503
Conservation and Econ. Development	2,413
Total Depreciation Expense - Governmental Activities	$ 4,467,655
Depreciation of Internal Service Funds	26,985
Total Depreciation Expense	$ 4,494,639

Component Units

During the year ended December 31, 2012, the following changes occurred in the capital assets of:

Southeast Cass Water Resource District	Balance 1/1/2012	Increases	Transfer	Balance 12/31/12
Governmental Activities:				
Capital Assets not being depreciated:				
Land	$ 9,059,071	$ -	$ -	$ 9,059,071
Construction in Progress	11,528,905	1,788,590	(3,530,301)	9,787,194
Total Capital Assets Not Being Depreciated	$ 20,587,976	$ 1,788,590	$ (3,530,301)	$ 18,846,265
Facilities	$ 70,906,732	$ 174,228	$ 644,250	$ 71,725,210
Projects	19,276,790	450,586	2,886,051	22,613,427
Equipment	40,000	-	-	40,000
Total Capital Assets, Being Depreciated	$ 90,223,522	$ 624,814	$ 3,530,301	$ 94,378,637
Less Accumulated Depreciation for:				
Facilities	$ 19,998,915	$ 1,434,504	$ -	$ 21,433,419
Projects	3,566,657	390,595	-	3,957,252
Equipment	40,000	-	-	40,000
Total Accumulated Depreciation	$ 23,605,572	$ 1,825,099	$ -	$ 25,430,671
Total Capital Assets Being Depreciated, Net	$ 66,617,950	$ (1,200,285)	$ 3,530,301	$ 68,947,967
Governmental Activities Capital Assets, Net	$ 87,205,926	$ 588,305	$ -	$ 87,794,232

Maple River Water Resource District	Balance 1/1/2012	Increases	Decreases	Balance 12/31/2012
Governmental Activities:				
Capital Assets not being depreciated:				
Land	$ 1,868,306	$ -	$ -	$ 1,868,306
Construction in Progress	505,682	770	-	506,452
Total Capital Assets Not Being Depreciated	$ 2,373,988	$ 770	$ -	$ 2,374,758
Capital Assets Being Depreciated:				
Facilities	$ 10,550,637	$ -	$ -	$ 10,550,637
Projects	6,657,469	-	-	6,657,469
Total Capital Assets, Being Depreciated	$ 17,208,106	$ -	$ -	$ 17,208,106
Less Accumulated Depreciation for:				
Facilities	$ 6,682,438	$ 187,013	$ -	$ 6,869,451
Projects	459,531	133,149		592,680
Total Accumulated Depreciation	$ 7,141,969	$ 320,162	$ -	$ 7,462,131
Total Capital Assets Being Depreciated, Net	$ 10,066,137	$ (320,162)	$ -	$ 9,745,975
Governmental Activities Capital Assets, Net	$ 12,440,125	$ (319,392)	$ -	$ 12,120,733

North Cass Water Resource District

	Balance 1/1/2012	Increases	Transfers	Balance 12/31/2012
Governmental Activities:				
Capital Assets not being depreciated:				
Land	$ 1,048,154	$ -	$ -	$ 1,048,154
Total Capital Assets Not Being Depreciated	1,048,154	-	-	1,048,154
Capital Assets Being Depreciated:				
Facilities	$ 3,768,900	$ -	$ -	$ 3,768,900
Projects	3,223,844	-	-	3,223,844
Total Capital Assets, Being Depreciated	$ 6,992,744	$ -	$ -	$ 6,992,744
Less Accumulated Depreciation for:				
Facilities	$ 2,326,406	$ 75,378	$ -	$ 2,401,784
Projects	571,979	64,477		636,456
Total Accumulated Depreciation	$ 2,898,385	$ 139,855	$ -	$ 3,038,240
Total Capital Assets Being Depreciated, Net	$ 4,094,359	$ (139,855)	$ -	$ 3,954,504
Governmental Activities Capital Assets, Net	$ 5,142,513	$ (139,855)	$ -	$ 5,002,658

Rush River Water Resource District

	Balance 1/1/2012	Increases	Transfers	Balance 12/31/2012
Governmental Activities:				
Capital Assets not being depreciated:				
Land	$ 1,992,357	$ 466,360	$ -	$ 2,458,717
Construction in Progress	-	1,490,905	-	1,490,905
Total Capital Assets Not Being Depreciated	$ 1,992,357	$ 1,957,265	$ -	$ 3,949,622
Capital Assets Being Depreciated:				
Facilities	$ 22,267,672	$ -	$ -	$ 22,267,672
Projects	449,400	-	-	449,400
Total Capital Assets, Being Depreciated	$ 22,717,072	$ -	$ -	$ 22,717,072
Less Accumulated Depreciation for:				
Facilities	$ 17,601,700	$ 271,354	$ -	$ 17,873,054
Projects	76,516	8,988		85,504
Total Accumulated Depreciation	$ 17,678,216	$ 280,342	$ -	$ 17,958,558
Total Capital Assets Being Depreciated, Net	$ 5,038,856	$ (280,342)	$ -	$ 4,758,514
Governmental Activities Capital Assets, Net	$ 7,031,213	$ 1,676,923	$ -	$ 8,708,136

Noxious Weed Control

	Balance 1/1/2012	Increases	Decreases	Balance 12/31/2012
Capital Assets, Being Depreciated:				
Buildings	$ 41,054	$ -	$ -	$ 41,054
Machinery & Equipment	69,350	25,678	19,990	75,038
Total Capital Assets, Being Depreciated	$ 110,404	$ 25,678	$ 19,990	$ 116,092
Less Accumulated Depreciation:				
Buildings	$ (20,527)	$ (821)	$ -	$ (21,348)
Machinery & Equipment	(53,211)	(9,420)	(17,991)	(44,640)
Total Accumulated Depreciation	$ (73,738)	$ (10,241)	$ (17,991)	$ (65,988)
Total Capital Assets Net of Depreciation	$ 36,666	$ 15,437	$ 1,999	$ 50,104

Vector Control	Balance 1/1/2012	Increases	Decreases	Balance 12/31/2012
Capital Assets, Being Depreciated:				
Machinery & Equipment	$ 336,955	$ 30,764	$ -	$ 367,719
Less Accumulated Depreciation				
Machinery & Equipment	(265,188)	(32,062)	-	(297,249)
Total Capital Assets Net of Depreciation	$ 71,767	$ (1,298)	$ -	$ 70,470

NOTE 8: LEASES

Capital Leases - The County has entered into a lease agreement as lessee for financing the construction of a building addition to the county highway shop. This lease qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of the future minimum lease payments in the government-wide financial statements.

The assets acquired through the capital leases are as follows:

Asset	Capital Asset
Building	$ 900,000
Less: Accumulated Depreciation	(144,000)
Total	$ 756,000

The future minimum lease obligations and the net present value of these minimum lease payments as of December 31, 2012, were as follows:

Year Ending December 31	Long-Term Debt
2013	133,425
Total minimum lease payments	$ 133,425
Less: Amount Representing Interest	(5,489)
Present value of minimum lease payments	$ 127,937

NOTE 9: LONG-TERM DEBT

Special Assessment Bonds

Cass County issues special assessment bonds for construction in various subdivisions. The original amount of special assessment bonds issued in prior years was $830,000. These bonds will be repaid from the debt service funds by amounts levied against the property owners benefited by this construction. As of December 31, 2012, the County had funds of $60,267 available for payment on the special assessment bonds. In the event that a deficiency exists because of unpaid or delinquent special assessments at the time a debt service payment is due, the government must provide resources to cover the deficiency until other resources, for example, foreclosure proceeds are received. The County may levy general taxes to make up

deficiencies in special assessment funds. Special assessments on property must be paid at the same time property taxes are paid.

Special assessment bonds at December 31, 2012, are comprised of the following individual issues:

Special Assessment Bonds:	
$380,000 Refunding Improvement Bonds of 2005 for construction in the Greyhawks Estates Subdivision due in annual installments of $25,000 through 2020 with interest at 4.15% to 4.40%.	200,000
$365,000 Refunding Improvement Bonds of 2007 due in annual installments of $25,000 through 2022 with interest at 3.90% to 4.45%.	250,000
$85,000 Refunding Improvement Bonds of 2001 for construction in the Holmen's 3rd Subdivision due in annual installments of $6,478 to $8,024 through 2016 with interest at 5.42%.	29,674
Total Special Assessment Bonds	$ 479,674

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

Special Assessment Bonds		
Year Ending December 31	Principal	Interest
2013	$ 56,834	$ 19,661
2014	57,210	17,273
2015	57,606	14,827
2016	58,024	12,321
2017	50,000	9,875
2018-2022	200,000	18,825
Total	$ 479,674	$ 92,782

General Obligation Bonds

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

General Obligation bonds at December 31, 2012, are comprised of the following individual issues:

$8,900,000 General Obligation Bonds of 2010 due in annual installments of $685,000 to $840,000 through 2022 with interest at 1.85% to 4.7%.	$7,540,000

General Obligation Bonds

Year Ending December 31	Principal	Interest
2013	$ 690,000	$ 257,715
2014	700,000	243,283
2015	710,000	225,825
2016	725,000	205,361
2017	735,000	182,178
2018-2022	3,980,000	453,115
Total	$ 7,540,000	$ 1,567,476

Special Assessments Payable

Special assessments payable consists of specials levied by the City of Fargo against the County for the County's share of the benefit derived from City-funded improvements. Special assessments levied against County owned property are paid through a general tax levy. The amount to be paid each year is certified to the County and included in the General Fund budget. State statute does allow an unlimited levy for the payment of the County's share of special assessments.

Special Assessments payable at December 31, 2012, are comprised of the following individual issues:

Special Assessments:	
Special Assessment taxes levied by the City of Fargo, North Dakota against the County for the County's share of the benefit derived from city-funded improvements	$ 105,285

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

Governmental Activities		
Year Ending December 31	Principal	Interest
2013	$ 3,976	$ 6,396
2014	4,218	6,154
2015	4,474	5,898
2016	4,746	5,626
2017	5,035	5,337
2018-2022	30,162	21,699
2023-2027	40,531	11,330
2028-2029	12,142	865
Total	$ 105,285	$ 63,305

During the year ended December 31, 2012, the following changes occurred in liabilities reported in long-term debt.

	Balance 1/1/12	Additions	Reductions	Balance 12/31/12	Due Within One Year
Special Assessment Bonds	$ 561,152	$ -	$ (81,478)	$ 479,674	$ 56,834
Less Deferred:					
Bond Discount	$ 7,137	$ -	$ (745)	$ 6,392	$ 745
Issuance Costs	10,213	-	(1,114)	9,099	1,114
Total Deferred	$ 17,350	$ -	$ (1,859)	$ 15,491	$ 1,859
Total Special Assessment Bonds	$ 543,802	$ -	$ (79,619)	$ 464,183	$ 54,975
General Obligation Bonds	$ 8,225,000	$ -	$ (685,000)	$ 7,540,000	$ 690,000
Less Deferred:					
Bond Discount	$ 62,100	$ -	$ (5,914)	$ 56,186	$ 5,914
Issuance Costs	39,706	-	(3,782)	35,924	3,782
Total Deferred	$ 101,806	$ -	$ (9,696)	$ 92,110	$ 9,696
Total General Obligation Bonds	$ 8,123,194	$ -	$ (675,304)	$ 7,447,890	$ 680,304
Lease Payable	$ 250,610	$ -	$ (122,674)	$ 127,935	$ 127,935
Special Assessments	109,033	-	(3,748)	105,285	3,976
Compensated Absences	1,514,137	1,617,323	(1,531,478)	1,599,983	1,599,983
Total	$ 10,540,777	$ 1,617,323	$ (2,412,824)	$ 9,745,278	$ 2,467,175

The County is subject to a statutory limitation by the State of North Dakota for indebtedness payable principally from property taxes. At December 31, 2012, the statutory limit for the County was $260,468,939. The County has general obligation bonds and leases payable that are subject to this limitation. The general obligation bonds and leases payable at December 31, 2012 were $7,540,000 and $127,935, respectively. The legal debt margin at December 31, 2012 is $252,801,004. The compensated absences are generally liquidated as follows: 55% from the General Fund, 35% from Human Service Fund, and 10% from County Road and Bridge Fund.

Component Units

During the year ended December 31, 2012, the following changes occurred in the long-term debt of the Water Resource Districts:

Southeast Cass Water Resource District	Balance 1-1-12	Increases	Decreases	Balance 12-31-12	Due Within One Year
Bonds Payable	$ 7,445,000	$ -	$ (1,045,000)	$ 6,400,000	$ 1,105,000
Less Deferred Amounts:					
Bond Discount	97,518	-	(16,121)	81,397	16,122
Bond Issuance Costs	51,784	-	(8,287)	43,497	8,287
Total Bonds Payable	$ 7,295,698	$ -	$ (1,020,592)	$ 6,275,106	$ 1,080,591
Loans Payable	980,426	82,041	(131,531)	930,936	70,000
Compensated Absences	12,007	8,768	(7,002)	13,773	13,773
TOTAL	$ 8,288,131	$ 90,809	$ (1,159,125)	$ 7,219,815	$ 1,164,364

Maple River Water Resource District	Balance 1-1-12	Increases	Decreases	Balance 12-31-12	Due Within One Year
Bonds Payable	$ 473,333	$ -	$ (153,333)	$ 320,000	$ 158,333
Less Deferred Amounts:					
Bond Discount	1,723	-	(783)	940	940
Bond Issuance Costs	4,451	-	(2,478)	1,973	1,973
Total Bonds Payable	$ 467,159	$ -	$ (150,072)	$ 317,087	$ 155,420
Loan Payable	135,000	-	(15,000)	120,000	15,000
Compensated Absences	4,002	3,346	(2,757)	4,591	4,591
TOTAL	$ 606,161	$ 3,346	$ (167,829)	$ 441,678	$ 175,011

North Cass Water Resource District	Balance 1-1-12	Increases	Decreases	Balance 12-31-12	Due Within One Year
Bonds Payable	$ 404,250	$ -	$ (245,700)	$ 158,550	$ 83,550
Less Deferred Amounts:					
Bond Discount	2,526	-	(2,156)	370	370
Bond Issuance Costs	5,679	-	(5,038)	641	641
Total Bonds Payable	396,045	-	(238,506)	157,539	82,539
Compensated Absences	2,001	1,673	(1,379)	2,295	2,295
TOTAL	$ 398,046	$ 1,673	$ (239,885)	$ 159,834	$ 84,834

Rush River Water Resource District	Balance 1-1-12	Increases	Decreases	Balance 12-31-12	Due Within One Year
Bonds Payable	$ 895,000	$ 1,825,000	$ (85,000)	$ 2,635,000	$ 165,000
Less Deferred Amounts:					
Bond Discount	12,562	27,375	(1,838)	38,099	2,751
Bond Issuance Costs	13,687	4,750	(1,647)	16,789	1,805
Total Bonds Payable	$ 868,751	$ 1,792,875	$ (81,515)	$ 2,580,112	$ 160,444
Compensated Absences	2,001	1,673	(1,379)	2,295	2,295
TOTAL	$ 870,752	$ 1,794,548	$ (82,894)	$ 2,582,407	$ 162,739

Long-term debt of the Water Resource Districts at December 31, 2012, is comprised of the following special assessment bonds:

Southeast Cass Water Resource District:	
$3,345,000 2011 Improvement Bonds, Series B, due in annual installments of $500,000 to 775,000 through 2017; interest at .75% to 1.75%.	$2,825,000
$780,000 2011 Improvement Bonds, Series A, due in annual installments of $140,000 to $145,000 through 2017; interest at .75% to 1.75%.	715,000
$2,320,000 2008 Refunding Improvement Bonds, due in annual installments of $65,000 to $270,000 through 2018; with interest at 2.80% to 3.5%.	1,160,000
$1,880,000 2011 Improvement Bonds due in annual installments of $195,000 to $235,000 through 2020; interest at 1.10% to 2.7%.	1,700,000
Total Southeast Cass Special Assessment Bonds and Warrants Payable	$6,400,000
Loans Payable:	
$460,000 State Revolving Loan Fund loan drawdown. Due in annual installments of $20,000 to $30,000 through 2031; interest at 2.5%. There is no current set payment schedule until all monies have been drawn.	$ 333,656
$214,000 1998 State Revolving Loan Fund Municipal Bond Bank, due in annual installments of $10,000 to $15,000 through 2018; interest at 2.5%.	74,000
$738,279 State Revolving Loan Fund drawdown. Maximum drawdown amount is up to $850,000. Due in annual installments of $40,000 to $55,000 through 2026; with interest at 2.5%. There is no current set payment schedule until all the monies have been drawn.	$ 523,280
Total Loans Payable	$ 930,936
Total Southeast Cass Long-term Debt (excluding Compensated Absences)	$7,330,936

Maple River District Bonds and Warrants Payable:

$200,000 Improvement Bonds of 2009, due in annual installments of $33,333 through 2015; interest at 4.65%.	$ 100,000
$375,000 Improvement Bonds of 2009, due in annual installments of $105,000 to $110,000 through 2013; interest at 1.25% to 2.25%.	110,000
$228,000 Improvement Bonds of 2005, due in annual installments of $15,000 to $16,000 through 2019; interest at 4.9%.	$ 110,000
Total Maple River Bonds Payable	$ 320,000

Loans Payable:

$225,000 2005 State Bank & Trust Loan, due in annual installments of $15,000 through 2020; interest at 5.25%.	$ 120,000
Total Maple River Long-Term Debt (excluding Compensated Absences)	$ 440,000

Rush River District Bonds and Warrants Payable:

$800,000 2005 Improvement Bonds, due in annual installments of $10,000 to $70,000 through 2019, with interest at 3.7% to 4.35%.	$ 370,000
$1,825,000 2012 Improvement Bonds, due in annual installments of $75,000 to $115,000 through 2032; interest at 3.25% to 4.65%.	1,825,000
$560,000 2008 Improvement Bonds, due in annual installments of $35,000 to $45,000 through 2023, with interest at 3.25% to 4.65%.	440,000
Total Rush River Long-Term Debt (excluding Compensated Absences)	$ 2,635,000

North Cass District Bonds Payable:

$215,000 2003 Improvement Bonds, due in annual installments of $15,000 through 2018, with interest at 4.0% to 5.0%.	$ 90,000
$260,000 2009 Improvement Bonds, due in annual installments of $50,000 to $60,000 through 2014; with interest at 2.1%.	60,000
$85,000 2005 Improvement Bonds, due in one annual installment of $19,250 in 2013; interest at 4.8%.	8,550
Total North Cass Special Assessment Bonds and Warrants Payable	$ 158,550

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

Southeast Cass Water Resource Districts Bonds Payable:

GOVERNMENTAL ACTIVITIES				
Year Ending	SA Bonds Payable		Loan Payable	
December 31	Principal	Interest	Principal	Interest
2013	$ 1,105,000	$ 113,372	$ 70,000	$ 24,206
2014	1,110,000	97,585	70,000	22,706
2015	1,110,000	79,004	70,000	21,206
2016	1,125,000	56,974	75,000	19,706
2017	1,200,000	32,880	75,000	18,207
2018 - 2022	750,000	29,285	349,000	67,285
2023 - 2027			218,279	27,164
2028 - 2032	-	-	3,557	7,375
Total	$ 6,400,000	$ 409,100	$ 930,836	$ 207,855

Maple River Water Resource Districts Bonds Payable:

GOVERNMENTAL ACTIVITIES				
Year Ending	SA Bonds Payable		Loan Payable	
December 31	Principal	Interest	Principal	Interest
2013	$ 158,333	$ 10,135	$ 15,000	$ 5,900
2014	48,333	6,613	15,000	5,116
2015	49,333	4,303	15,000	4,328
2016	16,000	2,744	15,000	3,543
2017	16,000	1,960	15,000	2,752
2018 - 2022	32,000	1,568	45,000	3,535
Total	$ 320,000	$ 27,323	$ 120,000	$ 25,174

North Cass Water Resource Districts Bonds Payable:

GOVERNMENTAL ACTIVITIES				
Year Ending	Spec. Assess. Bonds Payable			
December 31	Principal		Interest	
2013	$	83,550	$	7,397
2014		15,000		3,375
2015		15,000		2,625
2016		15,000		1,875
2017		15,000		1,125
2018 - 2022		15,000		375
Total	$	158,550	$	16,772

Rush River Water Resource Districts Bonds Payable:

GOVERNMENTAL ACTIVITIES				
Year Ending	Spec. Assess. Bonds Payable			
December 31	Principal		Interest	
2013	$	165,000	$	84,307
2014		170,000		69,865
2015		170,000		65,720
2016		180,000		61,118
2017		185,000		55,955
2018 - 2022		705,000		210,923
2023 - 2027		515,000		121,461
2028 - 2032		545,000		43,012
Total	$	2,635,000	$	712,361

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

NOTE 10: CONDUIT DEBT OBLIGATIONS

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

As of December 31, 2012, there were 38 series of Industrial Revenue Bonds outstanding with an aggregate principal amount payable of $227,075,512.

NOTE 11: PENSION PLANS

The County contributes to the North Dakota Public Employees' Retirement System (NDPERS), a cost-sharing multiple-employer defined benefit pension plan administered by the State of North Dakota. NDPERS provides for retirement disability and survivor benefits to plan members and beneficiaries. Benefit and contribution provisions are administered in accordance with chapter 54-52 of the North Dakota Century Code. NDPERS issues a publicly available financial report that includes financial statements and required supplementary information for NDPERS. That report may be obtained by writing to NDPERS, 400 E Broadway, Suite 505, PO Box 1214, Bismarck, North Dakota, 58502-1214.

Plan members are required to contribute 5% of their annual covered salary. The County is required to contribute 6.26% of the employees' salary, which consists of 5.12% for employee and 1.14% for the retiree health benefits fund. The County has agreed to pay 80% of the member assessments in lieu of a salary increase. The contribution requirements of plan members and the County are established and may be amended by the state legislature. The County's contributions to NDPERS for the years ending December 31, 2012, 2011, and 2010 were 2,177,471, $1,719,412, and $1,642,175, respectively, equal to the required contributions for the year.

NOTE 12: RISK MANAGEMENT

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

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

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

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

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

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

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

NOTE 13: CONTINGENT LIABILITIES

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

NOTE 14: CONSTRUCTION COMMITMENTS

The County has the following open construction contracts with balances owing at December 31, 2012:

Project	Contract Amount	Total Completed	Retainage	Remaining Balance
County 11 Grading - Mapleton	$ 693,090	$ 693,090	$ 34,655	$ 34,655
Grading Site 89	568,253	425,453	1,623	144,423
Clifton Township Site 94	89,569	87,264	873	3,178
Maple River Site 84	409,555	334,132	8,191	83,614
Round Hill Demo	86,650	79,122	1,582	9,111
Hwy 26	2,170,431	1,872,223	18,722	316,930
Highway Storage Building	290,835	290,835	29,084	29,084
Courthouse West Addition	14,732,456	14,572,695	367,545	527,306
Total Construction Commitments	$ 19,040,839	$ 18,354,813	$ 462,275	$ 1,148,301

SUPPLEMENTARY INFORMATION

CASS COUNTY GOVERNMENT
Nonmajor Special Revenue Funds

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

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

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

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

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

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

State's Attorney Asset Forfeiture
This is a fund for assets seized by various law enforcement agencies.

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

CASS COUNTY GOVERNMENT
Nonmajor Special Revenue Funds

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

County Emergency & Flood Mitigation Fund
This is a contingency fund, authorized by state law and used to provide funds for unexpected events.

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

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

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

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

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

24/7 Sobriety Program
This fund is used to account for the sobriety program implemented by the State of North Dakota. Participants in the program are individuals arrested for alcohol or controlled substance offenses. The participants are given less jail time if they agree to be tested twice a day for drugs and alcohol. The participants are required to pay for the testing.

CASS COUNTY GOVERNMENT
Nonmajor Debt Service Funds

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

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

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

CASS COUNTY GOVERNMENT
Nonmajor Capital Projects Funds

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

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

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

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

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

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CASS COUNTY GOVERNMENT
Combining Balance Sheet
Nonmajor Governmental Funds - Special Revenue Funds
December 31, 2012

	Parenting Workshop	Sheriff Asset Forfeiture	JAIBG Fund	Jail Commissary
Assets:				
Cash and cash equivalents	$ 35,178	$ 41,397	$ 61,585	$ 223,262
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	-	-
Due From Other Funds	-	-	-	-
Prepaid Items	-	-	-	232
Due From Other Governments	-	-	-	-
Total Assets	35,178	41,397	61,585	223,495
Liabilities:				
Accounts Payable	-	12,284	-	5,516
Due to Other Funds	-	-	-	-
Due to Inmates	-	-	-	26,758
Total Liabilities	-	12,284	-	32,274
Deferred Inflows of Resources:				
Unavailable Revenue - Property Taxes	-	-	-	-
Fund Balance:				
Nonspendable	-	-	-	232
Restricted	-	29,113	61,585	-
Committed	35,178	-	-	190,988
Unassigned	-	-	-	-
Total Fund Balances	35,178	29,113	61,585	191,221
Total Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)	$ 35,178	$ 41,397	$ 61,585	$ 223,495

Hazardous Plan/ Response	Valley Water Rescue	St. Att'y Asset Forfeiture	Senior Citizens	911 Service	Emergency & Flood Mitigation
$ 21,371	$ 17,169	$ 101,781	$ 207,766	$ 98,541	$ (0)
-	-	-	6,954	-	16,338
-	-	-	-	30,941	-
-	-	-	-	-	1,240,827
-	-	-	-	-	-
-	-	23,430	-	-	-
21,371	17,169	125,211	214,720	129,482	1,257,164
3,012	-	406	-	127,876	8,660
-	-	-	-	-	-
-	-	-	-	-	-
3,012	-	406	-	127,876	8,660
-	-	-	162,590	-	483,232
-	-	-	-	-	-
18,358	-	124,805	52,130	-	765,272
-	17,169	-	-	-	-
-	-	-	-	1,606	-
18,358	17,169	124,805	52,130	1,606	765,272
$ 21,371	$ 17,169	$ 125,211	$ 214,720	$ 129,482	$ 1,257,164

Continued on next page

CASS COUNTY GOVERNMENT
Combining Balance Sheet
Nonmajor Governmental Funds - Special Revenue Funds
December 31, 2012

	NDRIN County Recorder Project	Document Preservation ROD	County Park	24/7 Sobriety Program	Total Nonmajor Special Revenue Funds
Assets:					
Cash and cash equivalents	$ 1,234,741	$ 319,685	$ 61,802	$ 31,201	$ 2,455,479
Receivables:					
Taxes	-	-	292	-	23,584
Accounts	7,182	-	-	-	38,123
Due From Other Funds	-	-	-	-	1,240,827
Prepaid Items	19,152	-	-	-	19,384
Due From Other Governments	-	1,317	1,768	-	26,515
Total Assets	1,261,075	321,002	63,862	31,201	3,803,912
Liabilities:					
Accounts Payable	10,287	-	87	3,078	171,207
Due to Other Funds	-	-	-	-	-
Due to Inmates	-	-	-	-	26,758
Total Liabilities	10,287	-	87	3,078	197,965
Deferred Inflows of Resources:					
Unavailable Revenue - Property Taxes	-	-	10,219	-	656,041
Fund Balances:					
Nonspendable	19,152	-	-	-	19,384
Restricted	1,231,637	321,002	53,556	28,123	2,685,579
Committed	-	-	-	-	243,336
Unassigned	-	-	-	-	1,606
Total Fund Balances	1,250,788	321,002	53,556	28,123	2,949,906
Total Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)	$ 1,261,075	$ 321,002	$ 63,862	$ 31,201	$ 3,803,912

Continued from previous page

CASS COUNTY GOVERNMENT
Combining Balance Sheet
Nonmajor Governmental Funds - All Debt Service Funds
December 31, 2012

	Holmen's Third Subdivision	Greyhawk Estates Subdivision	Granberg Amber Plains	2010 Bond S&I	Special Assessment Deficiency	Total Nonmajor Debt Service Funds
Assets:						
Cash and Investments	$ 8,045	$ 56,500	$ 22,918	$ 363,083	$ 11,102	$ 461,648
Receivables:						
Taxes	-	-	-	12,219	-	12,219
Total Assets	8,045	56,500	22,918	375,303	11,102	473,867
Deferred Inflows of Resources:						
Unavailable Revenue - Property Taxes	-	-	-	261,226	-	261,226
Unavailable Revenue - Special Assessments	1,478	12,448	13,271	-	-	27,196
Total Deferred Inflows of Resources	1,478	12,448	13,271	261,226	-	288,422
Fund Balances:						
Restricted	6,568	44,052	9,647	114,076	-	174,343
Committed	-	-	-	-	11,102	11,102
Total Fund Balances	6,568	44,052	9,647	114,076	11,102	185,445
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 8,045	$ 56,500	$ 22,918	$ 375,303	$ 11,102	$ 473,867

CASS COUNTY GOVERNMENT
Combining Balance Sheet
Nonmajor Governmental Funds - Capital Projects Funds
December 31, 2012

	Forest River Subdivision	Round Hill Subdivision	Greyhawk Estates Subdivision	Granberg Amber Plains	Total Nonmajor Capital Projects Funds
ASSETS					
Cash and cash equivalents	$ 29,379	$ 27,263	$ 30,735	$ 36,851	$ 124,228
Accounts Receivable	-	-	-	-	-
Total Assets	29,379	27,263	30,735	36,851	124,228
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts Payable	-	-	-	-	-
Retainage Payable	-	-	-	-	-
Total Liabilities	-	-	-	-	-
Fund Balances:					
Committed	29,379	27,263	30,735	36,851	124,228
Total Fund Balances	29,379	27,263	30,735	36,851	124,228
Total Liabilities and Fund Balances	$ 29,379	$ 27,263	$ 30,735	$ 36,851	$ 124,228

CASS COUNTY GOVERNMENT
Combining Balance Sheet
All Nonmajor Governmental Funds
December 31, 2012

	Total Nonmajor Special Revenue Funds	Total Nonmajor Debt Service Funds	Total Nonmajor Capital Project Funds	Total Nonmajor Governmental Funds
Assets:				
Cash and cash equivalents	$ 2,455,479	$ 461,648	$ 124,228	$ 3,041,354
Receivables:				
Taxes	23,584	12,219	-	35,803
Accounts	38,123	-	-	38,123
Due From Other Governments	26,515	-	-	26,515
Due From Other Funds	1,240,827	-	-	1,240,827
Prepaid Items	19,384	-	-	19,384
Total Assets	3,803,912	473,867	124,228	4,402,007
Liabilities:				
Accounts Payable	171,207	-	-	171,207
Due To Inmates	26,758	-	-	26,758
Total Liabilities	197,965	-	-	197,965
Deferred Inflows of Resources:				
Unavailable Revenue - Property Taxes	656,041	261,226	-	917,267
Unavailabel Revenue - Special Assessments	-	27,196	-	27,196
Total Deferred Inflows of Resources	656,041	288,422	-	944,463
Fund Balances:				
Nonspendable	19,384	-	-	19,384
Restricted	2,685,579	174,343	-	2,859,922
Committed	243,336	11,102	124,228	378,665
Unassigned	1,606	-	-	1,606
Total Fund Balances	2,949,906	185,445	124,228	3,259,578
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 3,803,912	$ 473,867	$ 124,228	$ 4,402,007

CASS COUNTY GOVERNMENT

Combining Statement of Revenues, Expenditures and Changes in
Fund Balances - Nonmajor Governmental Funds - Special Revenue Funds
For the Fiscal Year Ended December 31, 2012

	Parenting Workshop	Sheriff Asset Forfeiture	JAIBG Fund
Revenues:			
Property Taxes	$ -	$ -	$ -
Intergovernmental Revenues	-	209,459	-
Charges for Services	42,524	-	-
Miscellaneous Revenues	97	54,738	7,455
Total Revenues	42,621	264,197	7,455
Expenditures:			
Current:			
General Government	-	-	-
Public Safety	-	258,260	3,545
Highway and Streets	-	-	-
Culture and Recreation	-	-	-
Conservation & Econ. Development	26,483	-	-
Total Expenditures	26,483	258,260	3,545
Excess (deficiency) of Revenues Over (Under) Expenditures	16,138	5,937	3,910
Other Financing Sources (Uses):			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources and (Uses)	-	-	-
Net change in fund balances	16,138	5,937	3,910
Fund Balance - Beginning	19,040	23,176	57,675
Fund Balance - Ending	$ 35,178	$ 29,113	$ 61,585

Jail Commissary	Hazardous Plan/ Response	Valley Water Rescue	St. Atty Asset Forfeiture	Senior Citizens	911 Service
$ -	$ -	$ -	$ -	$ 485,876	$ -
-	-	-	-	360,774	-
227,568	-	-	-	-	282,225
795	6,158	33,780	36,142	301	-
228,363	6,158	33,780	36,142	846,952	282,225
-	-	-	-	-	-
184,682	7,844	24,038	8,777	-	443,739
-	-	-	-	-	-
-	-	-	-	811,834	-
-	-	-	-	-	-
184,682	7,844	24,038	8,777	811,834	443,739
43,681	(1,686)	9,742	27,366	35,118	(161,513)
-	-	-	-	-	165,000
-	-	-	-	-	-
-	-	-	-	-	165,000
43,681	(1,686)	9,742	27,366	35,118	3,487
147,540	20,045	7,427	97,439	17,012	(1,880)
$ 191,221	$ 18,358	$ 17,169	$ 124,805	$ 52,130	$ 1,606

Continued on next page

CASS COUNTY GOVERNMENT
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds - Special Revenue Funds
For the Fiscal Year Ended December 31, 2012

	Emergency & Flood Mitigation	NDRIN - County Recorders	Document Preservation Fund
Revenues:			
Property Taxes	$ 1,440,826	$ -	$ -
Intergovernmental Revenues	-	-	-
Charges for Services	-	1,111,769	163,984
Miscellaneous Revenues	4,032	5,132	1,006
Total Revenues	1,444,857	1,116,901	164,990
Expenditures:			
Current:			
General Government	-	1,060,156	45,900
Public Safety	-	-	-
Highway and Streets	-	-	-
Culture and Recreation	-	-	-
Conservation & Econ. Development	157,402	-	-
Total Expenditures	157,402	1,060,156	45,900
Excess (deficiency) of Revenues Over (Under) Expenditures	1,287,456	56,745	119,090
Other Financing Sources (Uses):			
Transfers In	-	-	-
Transfers Out	(550,261)	-	-
Total Other Financing Sources and (Uses)	(550,261)	-	-
Net change in fund balances	737,195	56,745	119,090
Fund Balance - Beginning	28,077	1,194,043	201,912
Fund Balance - Ending	$ 765,272	$ 1,250,788	$ 321,002

Continued from previous page

County Park	24/7 Sobriety Program	2009 Flood Fund	Total Nonmajor Special Revenue Funds
$ 21,197	$ -	$ -	$ 1,947,899
6,418	-	-	576,651
9,703	26,542		1,864,316
268	100	-	150,004
37,585	26,643	-	4,538,870
-	-	-	1,106,056
-	16,798	-	947,682
-	-	423,501	423,501
48,082	-	-	859,916
-	-	-	183,884
48,082	16,798	423,501	3,521,039
(10,497)	9,845	(423,501)	1,017,830
-	-	423,501	588,501
-	-	-	(550,261)
-	-	423,501	38,240
(10,497)	9,845	-	1,056,071
64,053	18,278	-	1,893,836
$ 53,556	$ 28,123	$ -	$ 2,949,906

CASS COUNTY GOVERNMENT

Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds - Debt Service Funds
For the Fiscal Year Ended December 31, 2012

	Round Hill Subdivision	Holmen's Third Subdivision	Greyhawk Estates Subdivision
Revenues:			
Property Taxes	$ -	$ 6,630	$ 39,773
Intergovernmental Revenues	-	-	-
Miscellaneous Revenues	3	39	175
Total Revenues	3	6,669	39,949
Expenditures:			
Debt Service:			
Principal	25,000	6,478	25,000
Interest	650	1,873	9,019
Fiscal Charges	592	-	779
Total Expenditures	26,242	8,351	34,798
Excess (Deficiency) of Revenues Over (Under) Expenditures	(26,239)	(1,682)	5,151
Other Financing Sources (Uses):			
Transfers In	22,208	-	-
Transfers Out	-	-	-
Total Other Financing Sources and (Uses)	22,208	-	-
Net Change in Fund Balances	(4,032)	(1,682)	5,151
Fund Balance - Beginning	4,032	8,249	38,901
Fund Balance - Ending	$ -	$ 6,568	$ 44,052

Granberg Amber Plains	Special Assessment Deficiency	2010 Bond S&I	Total Nonmajor Debt Service Funds
$ 38,616	$ -	$ 843,096	$ 928,116
-	-	125,246	125,246
61	59	1,050	1,387
38,677	59	969,392	1,054,749
25,000	-	685,000	766,478
11,088	-	268,379	291,008
1,037	-	400	2,808
37,125	-	953,779	1,060,294
1,553	59	15,614	(5,545)
-	-	-	22,208
-	(11,104)	-	(11,104)
-	(11,104)	-	11,104
1,553	(11,045)	15,614	5,558
8,094	22,147	98,463	179,886
$ 9,647	$ 11,102	$ 114,076	$ 185,445

CASS COUNTY GOVERNMENT
Combining Statement of Revenues , Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds - Capital Projects Funds
For the Fiscal Year Ended December 31, 2012

	Forest River Subdivision	Round Hill Subdivision	Greyhawk Estates Subdivision	Granberg Amber Plains	Total Nonmajor Capital Projects Funds
Revenues:					
Intergovernmental Revenues	-	-	-	-	-
Miscellaneous Revenues	$ 118	$ 124	$ 123	$ 148	$ 513
Total Revenues	118	124	123	148	513
Expenditures:					
Capital Outlay	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	118	124	123	148	513
Other Financing Sources:					
Transfer Out	-	(11,104)	-	-	(11,104)
Total Other Financing Sources	-	(11,104)	-	-	(11,104)
Revenues and Other Financing Sources over Expenditures	118	(10,980)	123	148	(10,591)
Fund Balance - Beginning	29,261	38,243	30,612	36,703	134,819
Fund Balance - Ending	$ 29,379	$ 27,263	$ 30,735	$ 36,851	$ 124,228

CASS COUNTY GOVERNMENT
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
All Nonmajor Governmental Funds
For the Fiscal Year Ended December 31, 2012

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
REVENUES				
Taxes:				
Property	$ 1,947,899	$ 928,116	$ -	$ 2,876,014
Intergovernmental revenues	576,651	125,246	-	701,897
Charges for services	1,864,316	-	-	1,864,316
Miscellaneous revenues	150,004	1,387	513	151,904
Total Revenues	4,538,870	1,054,749	513	5,594,131
EXPENDITURES				
Current:				
General government	1,106,056	-	-	1,106,056
Public Safety	947,682	-	-	947,682
Highways and streets	423,501	-	-	423,501
Culture and recreation	859,916	-	-	859,916
Conservation & economic development	183,884	-	-	183,884
Debt service:				
Principal retirement	-	766,478	-	766,478
Interest	-	291,008	-	291,008
Fiscal charges	-	2,808	-	2,808
Total Expenditures	3,521,039	1,060,294	-	4,581,333
Excess (deficiency) of revenues over (under) expenditures	1,017,830	(5,545)	513	1,012,798
OTHER FINANCING SOURCES (USES)				
Transfers in	588,501	22,208	-	610,709
Transfers out	(550,261)	(11,104)	(11,104)	(572,468)
Total of other financing uses	38,240	11,104	(11,104)	38,240
Net change in fund balances	1,056,071	5,558	(10,591)	1,051,038
Fund Balances - Beginning	1,893,836	179,886	134,819	2,208,541
Fund Balances - Ending	$ 2,949,906	$ 185,445	$ 124,228	$ 3,259,579

CASS COUNTY GOVERNMENT

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Special Revenue Funds

For the Fiscal Year Ended December 31, 2012

	Parenting Workshop			
	Budget			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property Taxes	$ -	$ -	$ -	$ -
Intergovernmental Revenues	-	-	-	-
Charges for Services	23,400	23,400	42,524	19,124
Miscellaneous Revenues	-	-	97	97
Total Revenues	23,400	23,400	42,621	19,221
Expenditures:				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Highways and Streets	-	-	-	-
Culture and Recreation	-	-	-	-
Conservation & Econ. Development	24,000	27,000	26,483	517
Total Expenditures	24,000	27,000	26,483	517
Excess (deficiency) of revenues over (under) expenditures	(600)	(3,600)	16,138	19,738
Other Financing Sources (Uses):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net change in fund balances	(600)	(3,600)	16,138	19,738
Fund Balance - Beginning	19,040	19,040	19,040	-
Fund Balance - Ending	$ 18,440	$ 15,440	$ 35,178	$ 19,738

Sheriff Asset Forfeiture				JAIBG Fund			
Budget			Variance With Final Budget Positive (Negative)	Budget			Variance With Final Budget Positive (Negative)
Original	Final	Actual		Original	Final	Actual	
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
119,800	210,000	209,459	(541)	-	-	-	-
-	-	-	-	-	-	-	-
52,200	54,300	54,738	438	8,300	8,300	7,455	(845)
172,000	264,300	264,197	(103)	8,300	8,300	7,455	(845)
-	-	-	-	-	-	-	-
169,800	266,800	258,260	8,540	5,000	5,000	3,545	1,455
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
169,800	266,800	258,260	8,540	5,000	5,000	3,545	1,455
2,200	(2,500)	5,937	8,437	3,300	3,300	3,910	610
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
2,200	(2,500)	5,937	8,437	3,300	3,300	3,910	610
23,176	23,176	23,176	-	57,675	57,675	57,675	-
$ 25,376	$ 20,676	$ 29,113	$ 8,437	$ 60,975	$ 60,975	$ 61,585	$ 610

Continued

CASS COUNTY GOVERNMENT

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Special Revenue Funds

For the Fiscal Year Ended December 31, 2012

	Jail Commissary			
	Budget			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Taxes	$ -	$ -	$ -	$ -
Intergovernmental Revenues	-	-	-	-
Charges for Services	200,000	200,000	227,568	27,568
Miscellaneous Revenues	1,000	1,000	795	(206)
Total Revenues	201,000	201,000	228,363	27,362
Expenditures:				
Current:				
General Government	-	-	-	-
Public Safety	259,339	259,339	184,682	74,657
Highways and Streets	-	-	-	-
Culture and Recreation	-	-	-	-
Conservation & Econ. Development	-	-	-	-
Total Expenditures	259,339	259,339	184,682	74,657
Excess (deficiency) of revenues over (under) expenditures	(58,339)	(58,339)	43,681	102,020
Other Financing Sources (Uses):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net change in fund balances	(58,339)	(58,339)	43,681	102,020
Fund Balance - Beginning	147,540	147,540	147,540	-
Fund Balance - Ending	$ 89,201	$ 89,201	$ 191,221	$ 102,020

Continued from previous page

Hazardous Plan/Response				Valley Water Rescue			
Budget			Variance With Final Budget Positive (Negative)	Budget			Variance With Final Budget Positive (Negative)
Original	Final	Actual		Original	Final	Actual	
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
6,100	6,100	6,158	58	33,973	33,973	33,780	(193)
6,100	6,100	6,158	58	33,973	33,973	33,780	(193)
-	-	-	-	-	-	-	-
7,400	7,400	7,844	(444)	34,290	34,290	24,038	10,252
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
7,400	7,400	7,844	(444)	34,290	34,290	24,038	10,252
(1,300)	(1,300)	(1,686)	(387)	(317)	(317)	9,742	10,059
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(1,300)	(1,300)	(1,686)	(387)	(317)	(317)	9,742	10,059
20,045	20,045	20,045	-	7,427	7,427	7,427	-
$ 18,745	$ 18,745	$ 18,358	$ (387)	$ 7,110	$ 7,110	$ 17,169	$ 10,059

Continued

CASS COUNTY GOVERNMENT

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Special Revenue Funds

For the Fiscal Year Ended December 31, 2012

	States Attorney Asset Forfeiture			
	Budget			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property Taxes	$ -	$ -	$ -	$ -
Intergovernmental Revenues	-	-	-	-
Charges for Services	-	-	-	-
Miscellaneous Revenues	15,500	15,500	36,142	20,642
Total Revenues	15,500	15,500	36,142	20,642
Expenditures:				
Current:				
General Government	-	-	-	-
Public Safety	3,000	10,000	8,777	1,223
Highways and Streets	-	-	-	-
Culture and Recreation	-	-	-	-
Conservation & Econ. Development	-	-	-	-
Total Expenditures	3,000	10,000	8,777	1,223
Excess (deficiency) of revenues over (under) expenditures	12,500	5,500	27,365	21,866
Other Financing Sources (Uses):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net change in fund balances	12,500	5,500	27,365	21,866
Fund Balance - Beginning	97,439	97,439	97,439	-
Fund Balance - Ending	$ 109,939	$ 102,939	$ 124,805	$ 21,866

Continued from previous page

Senior Citizens				911 Service			
Budget			Variance With Final Budget Positive (Negative)	Budget			Variance With Final Budget Positive (Negative)
Original	Final	Actual		Original	Final	Actual	
$ 483,964	$ 483,964	$ 485,876	$ 1,913	$ -	$ -	$ -	$ -
360,774	360,774	360,774	-	-	-	-	-
-	-	-	-	270,000	270,000	282,225	12,225
207	207	301	94	-	-	-	-
844,945	844,945	846,952	2,007	270,000	270,000	282,225	12,225
-	-	-	-	-	-	-	-
-	-	-	-	322,933	322,933	443,739	(120,806)
-	-	-	-	-	-	-	-
811,834	811,834	811,834	-	-	-	-	-
-	-	-	-	-	-	-	-
811,834	811,834	811,834	-	322,933	322,933	443,739	(120,806)
33,111	33,111	35,118	2,007	(52,933)	(52,933)	(161,514)	(108,581)
-	-	-	-	50,000	50,000	165,000	115,000
-	-	-	-	-	-	-	-
-	-	-	-	50,000	50,000	165,000	115,000
33,111	33,111	35,118	2,007	(2,933)	(2,933)	3,487	6,419
17,012	17,012	17,012	-	(1,880)	(1,880)	(1,880)	-
$ 50,123	$ 50,123	$ 52,130	$ 2,007	$ (4,813)	$ (4,813)	$ 1,606	$ 6,419

Continued

CASS COUNTY GOVERNMENT

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Special Revenue Funds

For the Fiscal Year Ended December 31, 2012

	Emergency /Flood Mitigation Fund			
	Budget			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property Taxes	$ 1,444,641	$ 1,444,641	$ 1,440,826	$ (3,815)
Intergovernmental Revenues	-	-	-	-
Charges for Services	-	-	-	-
Miscellaneous Revenues	706	706	4,032	3,326
Total Revenues	1,445,347	1,445,347	1,444,857	(489)
Expenditures:				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Highways and Streets	-	-	-	-
Culture and Recreation	-	-	-	-
Conservation & Econ. Development	1,486,386	1,486,386	157,402	1,328,984
Total Expenditures	1,486,386	1,486,386	157,402	1,328,984
Excess (deficiency) of revenues over (under) expenditures	(41,039)	(41,039)	1,287,455	1,328,495
Other Financing Sources (Uses):				
Transfers In	-	-	-	-
Transfers Out	-	-	(550,261)	(550,261)
Total Other Financing Sources (Uses)	-	-	(550,261)	(550,261)
Net change in fund balances	(41,039)	(41,039)	737,194	778,234
Fund Balance - Beginning	28,077	28,077	28,077	-
Fund Balance - Ending	$ (12,962)	$ (12,962)	$ 765,272	$ 778,234

Continued from previous page

NDRIN - County Recorder Project				Document Preservation - ROD			
Budget			Variance With Final Budget Positive (Negative)	Budget			Variance With Final Budget Positive (Negative)
Original	Final	Actual		Original	Final	Actual	
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-
1,350,000	1,350,000	1,111,769	(238,231)	142,100	142,100	163,984	21,884
7,500	7,500	5,132	(2,368)	1,000	1,000	1,006	6
1,357,500	1,357,500	1,116,901	(240,599)	143,100	143,100	164,990	21,890
1,160,000	1,160,000	1,060,156	99,844	55,824	55,824	45,900	9,924
-	-	-	-	-	-	-	-
-	-	-	-		-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,160,000	1,160,000	1,060,156	99,844	55,824	55,824	45,900	9,924
197,500	197,500	56,745	(140,755)	87,276	87,276	119,090	31,814
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
197,500	197,500	56,745	(140,755)	87,276	87,276	119,090	31,814
1,194,043	1,194,043	1,194,043	-	201,912	201,912	201,912	-
$ 1,391,543	$ 1,391,543	$ 1,250,788	$ (140,755)	$ 289,188	$ 289,188	$ 321,002	$ 31,814

Continued

CASS COUNTY GOVERNMENT

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Special Revenue Funds

For the Fiscal Year Ended December 31, 2012

	County Park			
	Budget			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property Taxes	$ 20,999	$ 20,999	$ 21,197	$ 198
Intergovernmental Revenues	24,070	24,070	6,418	(17,652)
Charges for Services	6,500	6,500	9,703	3,203
Miscellaneous Revenues	400	400	268	(132)
Total Revenues	51,969	51,969	37,585	(14,383)
Expenditures:				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Highways and Streets	-	-	-	-
Culture and Recreation	69,180	69,180	48,082	21,098
Conservation & Econ. Develop	-	-	-	-
Total Expenditures	69,180	69,180	48,082	21,098
Excess (deficiency) of revenues over (under) expenditures	(17,211)	(17,211)	(10,497)	6,714
Other Financing Sources (Uses):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources	-	-	-	-
Net change in fund balances	(17,211)	(17,211)	(10,497)	6,714
Fund Balance - Beginning	64,053	64,053	64,053	-
Fund Balance - Ending	$ 46,842	$ 46,842	$ 53,556	$ 6,714

Continued from previous page

24/7 Sobriety Program				2009 Flood Fund			
Budget			Variance With Final Budget Positive (Negative)	Budget			Variance With Final Budget Positive (Negative)
Original	Final	Actual		Original	Final	Actual	
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-
14,000	25,000	26,542	1,542	-	-	-	-
40	40	100	60	-	-	-	-
14,040	25,040	26,643	1,602	-	-	-	-
-	-	-	-	-	-	-	-
500	16,600	16,798	(198)	-	-	-	-
-	-	-	-	-	423,501	423,501	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
500	16,600	16,798	(198)	-	423,501	423,501	-
13,540	8,440	9,845	1,405	-	(423,501)	(423,501)	-
-	-	-	-	-	423,501	423,501	-
-	-	-	-	-	-	-	-
-	-	-	-	-	423,501	423,501	-
13,540	8,440	9,845	1,405	-	-	-	-
18,278	18,278	18,278	-	-	-	-	-
$ 31,818	$ 26,718	$ 28,123	$ 1,405	$ -	$ -	$ -	$ -

Continued

CASS COUNTY GOVERNMENT

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Special Revenue Funds

For the Fiscal Year Ended December 31, 2012

	Total Nonmajor Budgeted Special Revenue Funds			
	Budget			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property Taxes	$ 1,949,604	$ 1,949,604	$ 1,947,899	$ (1,705)
Intergovernmental Revenues	504,644	594,844	576,651	(18,193)
Charges for Services	2,006,000	2,017,000	1,864,316	(152,684)
Miscellaneous Revenues	126,926	129,026	150,003	20,977
Total Revenues	4,587,174	4,690,474	4,538,869	(151,605)
Expenditures:				
Current:				
General Government	1,215,824	1,215,824	1,106,056	109,768
Public Safety	802,262	922,362	947,682	(25,320)
Highways and Streets	-	423,501	423,501	-
Culture and Recreation	881,014	881,014	859,916	21,098
Conservation & Econ. Development	1,510,386	1,513,386	183,884	1,329,502
Total Expenditures	4,409,486	4,956,087	3,521,040	1,435,048
Excess (deficiency) of revenues over (under) expenditures	177,688	(265,613)	1,017,830	1,283,443
Other Financing Sources (Uses):				
Transfers In	50,000	473,501	588,501	115,000
Transfers Out	-	-	(550,261)	(550,261)
Total Other Financing Sources (Uses)	50,000	473,501	38,240	(550,261)
Net change in fund balances	227,688	207,888	1,056,070	848,182
Fund Balance - Beginning	1,893,836	1,893,836	1,893,836	-
Fund Balance - Ending	$ 2,121,524	$ 2,101,724	$ 2,949,906	$ 848,182

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CASS COUNTY GOVERNMENT
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Debt Service Funds
For the Fiscal Year Ended December 31, 2012

	Round Hill Subdivision			
	Budget			Variance With Final Budget Positive
	Origianl	Final	Actual	(Negative)
Revenues:				
Property Taxes	$ -	$ -	$ -	$ -
Intergovernmental Revenues	-	-	-	-
Miscellaneous Revenues	100	100	3	(97)
Total Revenues	100	100	3	(97)
Expenditures:				
Debt Service:				
Principal	25,000	25,000	25,000	-
Interest	650	650	650	-
Fiscal Charges	500	592	592	-
Total Expenditures	26,150	26,242	26,242	-
Excess (deficiency) of revenues over (under) expenditures	(26,050)	(26,142)	(26,239)	(97)
Other Financing Sources (Uses):				
Transfers In	22,324	22,324	22,208	116
Transfers Out	-	-	-	-
Total Other Financing Sources and (Uses)	22,324	22,324	22,208	116
Net Change in Fund Balances	(3,726)	(3,818)	(4,032)	(214)
Fund Balance - Beginning	4,032	4,032	4,032	-
Fund Balance - Ending	$ 306	$ 214	$ -	$ (214)

Holmen's Third Sudvidison				Greyhawk Estates Subdivision			
Budget			Variance With Final Budget Positive (Negative)	Budget			Variance With Final Budget Positive (Negative)
Original	Final	Actual		Original	Final	Actual	
$ 6,615	$ 6,615	$ 6,630	$ 15	$ 34,995	$ 34,995	$39,773	$ 4,778
-	-	-	-	-	-	-	-
100	100	39	(61)	200	200	175	(25)
6,715	6,715	6,669	(46)	35,195	35,195	39,949	4,754
6,480	6,480	6,478	2	25,000	25,000	25,000	-
1,875	1,875	1,873	2	9,020	9,020	9,019	-
-	-	-	-	1,000	1,000	779	221
8,355	8,355	8,351	4	35,020	35,020	34,798	221
(1,640)	(1,640)	(1,682)	(41)	175	175	5,151	4,976
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(1,640)	(1,640)	(1,682)	(41)	175	175	5,151	4,976
8,249	8,249	8,249	-	38,901	38,901	38,901	-
$ 6,609	$ 6,609	$ 6,568	$ (41)	$ 39,076	$ 39,076	$44,052	$ 4,976

Continued

CASS COUNTY GOVERNMENT
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Debt Service Funds
For the Fiscal Year Ended December 31, 2012

	Granberg Amber Plains			
	Budget			Variance With Final Budget Positive
	Original	Final	Actual	(Negative)
Revenues:				
Taxes	$ 37,097	$ 37,097	$ 38,616	$ 1,519
Intergovernmental Revenues	-	-	-	-
Miscellaneous Revenues	100	100	61	(39)
Total Revenues	37,197	37,197	38,677	1,480
Expenditures:				
Debt Service:				
Principal	25,000	25,000	25,000	-
Interest	11,088	11,088	11,088	-
Fiscal Charges	1,500	1,500	1,037	463
Total Expenditures	37,588	37,588	37,125	463
Excess (deficiency) of revenues over (under) expenditures	(391)	(391)	1,553	1,944
Other Financing Sources (Uses):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources and (Uses)	-	-	-	-
Net Change in Fund Balances	(391)	(391)	1,553	1,944
Fund Balance - Beginning	8,094	8,094	8,094	-
Fund Balance - Ending	$ 7,703	$ 7,703	$ 9,647	$ 1,944

Continued from previous page

Special Assessment Deficiency				2010 Bond S&I			
Budget			Variance With Final Budget Positive	Budget			Variance With Final Budget Positive
Original	Final	Actual	(Negative)	Original	Final	Actual	(Negative)
$ -	$ -	$ -	$ -	$ 838,866	$ 838,866	$ 843,096	$ 4,230
-	-	-	-	124,612	124,612	125,246	634
-	-	59	59	2,000	2,000	1,050	(950)
-	-	59	59	965,478	965,478	969,392	3,915
-	-	-	-	685,000	685,000	685,000	-
-	-	-	-	268,379	268,379	268,379	-
-	-	-	-	2,000	2,000	400	1,600
-	-	-	-	955,379	955,379	953,779	1,600
-	-	59	59	10,099	10,099	15,614	5,514
-	-	-	-	-	-	-	-
-	(11,104)	(11,104)	-	-	-	-	-
-	(11,104)	(11,104)	-	-	-	-	-
-	(11,104)	(11,045)	59	10,099	10,099	15,614	5,514
22,147	22,147	22,147	-	98,463	98,463	98,463	-
$ 22,147	$ 11,043	$11,102	$ 59	$ 108,562	$ 108,562	$ 114,076	$ 5,514

Continued

CASS COUNTY GOVERNMENT
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Debt Service Funds
For the Fiscal Year Ended December 31, 2012

	Total Nonmajor Debt Service Funds			
	Budget			Variance With Final Budget Positive
	Original	Final	Actual	(Negative)
Revenues:				
Taxes	$ 917,573	$ 917,573	$ 928,116	$ 10,543
Intergovernmental Revenues	124,612	124,612	125,246	634
Miscellaneous Revenues	2,500	2,500	1,387	(1,113)
Total Revenues	1,044,685	1,044,685	1,054,749	10,064
Expenditures:				
Debt Service:				
Principal	766,480	766,480	766,478	2
Interest	291,012	291,011	291,008	3
Fiscal Charges	5,000	5,092	2,808	2,284
Total Expenditures	1,062,492	1,062,583	1,060,294	2,289
Excess (deficiency) of revenues over (under) expenditures	(17,807)	(17,898)	(5,545)	12,353
Other Financing Sources (Uses):				
Transfers In	22,324	22,324	22,208	(116)
Transfers Out	-	(11,103)	(11,104)	-
Total Other Financing Sources and (Uses)	22,324	11,221	11,104	(116)
Net Change in Fund Balances	4,517	(6,677)	5,558	12,236
Fund Balance - Beginning	179,886	179,886	179,886	-
Fund Balance - Ending	$ 184,403	$ 173,209	$ 185,445	$ 12,236

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CASS COUNTY GOVERNMENT
Internal Service Funds

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

Health Insurance Trust

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

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

Telephone Trust

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

Dental Insurance Trust

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

Motor Pool Operating

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

CASS COUNTY GOVERNMENT
Combining Statement of Net Position
Internal Service Funds
December 31, 2012

	Health Insurance Trust	Dental Insurance Trust	Telephone Trust	Motor Pool Operating	Total
ASSETS					
Current Assets:					
Cash and cash equivalents	$ 1,760,592	$ 230,674	$ 47,557	$ 52,001	$ 2,090,825
Accounts Receivable	-	-	187	-	187
Prepaid Items	-	-	600	-	600
Total Current Assets	1,760,592	230,674	48,344	52,001	2,091,612
Noncurrent Assets:					
Capital Assets	-	-	162,822	133,497	296,318
Less: Accumulated Depreciation	-	-	(109,024)	(119,767)	(228,790)
Total Noncurrent Assets	-	-	53,798	13,730	67,528
Total Assets	1,760,592	230,674	102,142	65,731	2,159,140
LIABILITIES					
Current Liabilities:					
Accounts Payable	3,071	192	7,768	1,063	12,093
Deposits	323,565	24,773	-	-	348,338
IBNR Claims	317,700	13,238	-	-	330,938
	-	-			
Total Liabilities	644,336	38,203	7,768	1,063	691,369
Net Position:					
Net Investment in Capital Assets	-	-	53,798	13,730	67,528
Unrestricted	1,116,257	192,471	40,576	50,938	1,400,242
Total Net Position	$ 1,116,257	$ 192,471	$ 94,375	$ 64,668	$ 1,467,770

CASS COUNTY GOVERNMENT
Combining Statement of Revenues, Expenses and Changes in Net Position
Internal Service Funds
For the Year Ended December 31, 2012

	Health Insurance Trust	Dental Insurance Trust	Telephone Trust	Motor Pool	Total
Operating Revenues:					
Premiums	$ 3,422,577	$ 298,067	$ -	$ -	$ 3,720,645
Charges for Services	-	-	198,153	40,930	239,083
Miscellaneous	23,416		-	-	23,416
Total Operating Revenues	3,445,994	298,067	198,153	40,930	3,983,144
Operating Expenses:					
Premiums	492,168	-	-	-	492,168
Medical Services	7,818	-	-	-	7,818
Telephone Service	-	-	165,558	-	165,558
Administrative Fees	161,627	15,406	-	-	177,033
Maintenance and Repairs	-	-	-	22,323	22,323
Benefit Payments	2,303,851	248,104	-	-	2,551,955
IBNR Claims	317,700	13,238	-	-	330,938
Depreciation Expense	-	-	13,254	13,730	26,985
Total Operating Expenses	3,283,163	276,749	178,813	36,053	3,774,778
Operating Income	162,831	21,318	19,340	4,877	208,366
Nonoperating Revenues (Expenses):					
Interest Income	6,134	842	73	163	7,211
Loss/Gain on Disposal of Capital Assets	-	-	(1,519)	-	(1,519)
Total Nonoperating Revenues (Expenses)	6,134	842	(1,447)	163	5,692
Change in Net Position	168,965	22,160	17,893	5,040	214,058
Total Net Position Beginning	947,293	170,310	76,481	59,628	1,253,712
Total Net Position Ending	$ 1,116,257	$ 192,471	$ 94,375	$ 64,668	$ 1,467,770

CASS COUNTY GOVERNMENT
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2012

	Health Insurance Trust	Dental Insurance Trust	Telephone Trust	Motor Pool	Total
Cash Flows From Operating Activities:					
Receipts from customers	$ 3,422,577	$ 298,067	$ 197,737	$ 40,930	$ 3,959,311
Payments to Suppliers	(658,570)	(15,215)	(168,482)	(21,260)	(863,525)
Claims Paid	(2,539,427)	(258,983)	-	-	(2,798,410)
Other Receipts	23,416	-	-	-	23,416
Net Cash provided by operating activities	247,997	23,869	29,255	19,670	320,792
Cash Flows From Capital and Related Financing Activities:					
Purchase of Capital Assets	-	-	(1,603)	-	(1,603)
Net Cash Used in Capital and Related Financing Activities	-	-	(1,603)	-	(1,603)
Cash Flows From Investing Activities:					
Interest Income	6,134	842	73	163	7,211
Net Increase in cash and cash equivalents	254,131	24,712	27,725	19,833	326,400
Balances -Beginning of the Year	1,506,461	205,962	19,834	32,168	1,764,425
Balances - End of the Year	1,760,592	230,674	47,557	52,001	2,090,825
Reconciliation of Operating Income to net cash provided by operating activities:					
Operating Income (Loss)	162,831	21,318	19,340	4,877	208,365
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:					
Depreciation	-	-	13,254	13,730	26,985
Changes in Assets and Liabilities:					
(Increase) Decrease in Accounts Receivable	-	-	184	-	184
(Increase)Decrease in Prepaid Items			(600)		(600)
Increase (Decrease) in Accounts Payable	3,043	192	(2,923)	1,063	1,374
Increase (Decrease) in Premium Deposit Funds	46,118	452	-	-	46,570
Increase (Decrease) in IBNR Claims	36,006	1,907	-	-	37,913
Net Cash Provided by Operating Activities	$ 247,998	$ 23,869	$ 29,255	$ 19,670	$ 320,792

CASS COUNTY GOVERNMENT
Agency Funds

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

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

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

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

CASS COUNTY GOVERNMENT
Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
December 31, 2012

	County Funds	Tax Collection Funds	Funds of Other Governmental Units	Agency Funds
ASSETS				
Cash and cash equivalents	$ 292,458	$ 57,657,672	$ 525,062	$ 58,475,192
Accounts Receivable	-	-	-	-
Total Assets	292,458	57,657,672	525,062	$ 58,475,192
LIABILITIES				
Accounts Payable	242,495	3,057	-	245,553
Due to Component Units	-	54,948	-	54,948
Deposits	49,962	57,599,666	525,062	58,174,691
Total Liabilities	$ 292,458	$ 57,657,672	$ 525,062	$ 58,475,192

CASS COUNTY GOVERNMENT
Statement of Changes in Fiduciary Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2012

	Balance 1/1/2012	Additions	Deductions	Balance 12/31/12
COUNTY FUNDS				
Assets				
Cash and Investments	$ 272,060	$ 1,305,052	$ 1,284,656	$ 292,456
Accounts Receivable	-	-		-
Total Assets	272,060	1,305,052	1,284,656	292,456
Liabilities				
Accounts Payable	212,722	242,495	212,722	242,495
Funds Held for County Departments	59,339	1,062,558	1,071,934	49,962
Total Liabilities	272,061	1,305,052	1,284,656	292,456
TAX COLLECTION FUNDS				
Assets				
Cash and Investments	56,301,945	197,956,006	196,600,280	57,657,671
Total Assets	56,301,945	197,956,006	196,600,280	57,657,671
Liabilities				
Due to Component Units	33,023	54,948	33,023	54,948
Accounts Payable	-	3,057	-	3,057
Tax Collections Due to Other Governmental Units	56,268,922	197,898,001	196,567,257	57,599,666
Total Liabilities	56,301,945	197,952,949	196,600,280	57,657,671
FUNDS OF OTHER GOVERNMENTAL UNITS				
Assets				
Cash and Investments	529,074	1,904,262	1,908,274	525,064
Total Assets	529,074	1,904,262	1,908,274	525,064
Liabilities				
Accounts Payable	1,129		1,129	-
Funds Held for Other Governmental Units	527,944	1,904,262	1,907,145	525,063
Total Liabilities	529,073	1,904,262	1,908,274	525,064
TOTALS:				
Assets				
Cash and Investments	57,103,079	201,165,321	199,793,209	58,475,192
Accounts Receivable	-	-	-	-
Total Assets	57,103,079	201,165,321	199,793,211	58,475,192
Liabilities				
Accounts Payable	213,851	245,552	213,851	245,553
Due To Component Units	33,023	54,948	33,023	54,948
Funds Held for Other Governmental Units	56,796,866	199,802,264	198,474,402	58,124,729
Funds Held for County Government	59,339	1,062,558	1,071,934	49,962
Total Liabilities	$ 57,103,079	$ 201,162,263	$ 199,793,210	$ 58,475,192

THIS PAGE HAS BEEN RESERVED FOR NOTES

STATISTICAL SECTION

CASS COUNTY GOVERNMENT

Statistical Section

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

Contents | Page

Financial Trends
These schedules contain trend information to help the reader understand how the county's financial performance and well-being have changed over time. 124-131

Revenue Capacity
These schedules contain information to help the reader assess the factors affecting the county's ability to generate its property taxes. 132-137

Debt Capacity
These schedules present information to help the reader assess the affordability of the county's current levels of outstanding debt and the county's ability to issue additional debt in the future. 138-140

Demographic and Economic Information
These schedules offer demographic and economic indicators to help the reader understand the environment within which the county's financial activities take place and to help make comparisons over time and with other governments. 141-142

Operating Information
These schedules contain information about the county's operations and resources to help the reader understand how the county's financial information relates to the services the county provides and the activities it performs 143-147

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

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

	Fiscal Year			
	2003	2004	2005	2006
Primary Government				
Governmental Activities				
Net Investment in capital assets	$ 77,517,018	$ 76,670,686	$ 81,491,542	$ 89,756,013
Restricted	11,100,279	10,572,401	15,901,640	14,875,029
Unrestricted	6,093,807	7,911,261	3,468,282	3,106,687
Total governmental activities net position	$ 94,711,104	$ 95,154,348	$ 100,861,464	$ 107,737,729

Fiscal Year					
2007	2008	2009	2010	2011	2012
$ 96,422,671	$ 105,044,599	$ 105,765,817	$ 113,476,180	$ 124,072,749	$ 130,868,984
13,536,598	11,646,300	16,542,567	17,210,712	11,215,260	6,062,258
3,791,292	2,697,912	4,212,267	5,868,375	13,395,579	16,904,143
$ 113,750,562	$ 119,388,810	$ 126,520,652	$ 136,555,267	$ 148,683,587	$ 153,835,385

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

	Fiscal Year			
	2003	2004	2005	2006
Expenses				
Primary Government				
Governmental activities:				
General government	$ 5,125,526	$ 5,004,958	$ 6,938,087	$ 8,337,708
Public safety	11,233,154	11,898,296	15,379,112	14,801,716
Highways and streets	6,372,040	7,343,638	6,929,374	5,722,810
Relief and charities	7,959,846	8,442,340	8,974,484	9,526,530
Conservation & economic development	1,578,168	2,025,487	1,529,573	1,591,068
Culture & recreation	474,987	437,164	531,426	627,911
Interest on long-term debt	39,075	32,142	46,550	70,884
Total primary government expenses	$ 32,782,796	$ 35,184,025	$ 40,328,605	$ 40,678,626
Program Revenues				
Governmental activities:				
Charges for services				
General government	$ 1,980,065	$ 1,935,275	$ 1,590,639	$ 1,409,888
Public safety	1,851,844	1,897,377	2,082,383	2,274,642
Highways and streets	383,596	32,354	257,724	796,453
Relief and charities	157,742	186,743	168,687	201,781
Conservation & economic development	215,236	27,884	110,422	41,206
Culture and recreation				
Operating grants and contributions:				
General government	$ -	$ 92,186	$ 339,058	$ 55,458
Public safety	1,784,681	1,746,966	4,868,055	3,273,421
Highways and streets	4,439,276	4,227,770	5,632,451	7,642,342
Relief and charities	2,159,378	2,165,785	2,520,189	2,369,816
Conservation & economic development	793,005	20,491	18,409	54,979
Culture & recreation	169,391	172,357	150,068	224,292
Capital grants and contributions:				
General government			380,000	
Highways and streets	2,515,614		2,529,749	3,628,725
Conservation & economic development				
Total primary government program revenues	$ 16,449,828	$ 12,505,188	$ 20,647,834	$ 21,973,003
Net (Expense)/Revenue				
Governmental activities	$ (16,332,968)	$ (22,678,837)	$ (19,680,771)	$ (18,705,623)
General Revenues and Other Changes in Net Position				
General activities:				
Property Taxes	$ 17,669,197	$ 18,781,751	$ 20,010,985	$ 20,913,355
Sales Taxes	2,967,611	26,810	40,209	2,412
Estate Taxes	476,797	1,445,233	1,960,172	313,134
Unrestricted State Shared Revenues	2,066,262	2,520,002	2,553,626	2,727,366
Gain on Sale of Capital Assets	262,776			
Unrestricted investment earnings	106,094	266,067	731,093	1,409,356
Miscellaneous		78,771	91,804	216,264
Total primary government	$ 23,548,734	$ 23,118,630	$ 25,387,889	$ 25,581,887
Change in Net Position				
Primary government	$ 7,215,766	$ 439,794	$ 5,707,118	$ 6,876,263

Fiscal Year					
2007	2008	2009	2010	2011	2012
$ 5,725,081	$ 5,948,114	$ 6,392,092	$ 7,374,704	$ 10,850,881	$ 15,302,368
14,649,223	13,844,524	14,660,149	15,413,806	16,210,286	17,152,771
7,680,829	8,202,883	13,551,381	14,376,511	22,920,416	25,619,469
10,349,353	10,115,364	10,278,514	11,108,274	11,756,349	12,238,254
1,648,980	1,750,024	1,926,527	2,823,577	3,247,937	2,463,396
691,406	701,706	770,227	811,297	806,552	866,399
57,868	68,837	59,768	150,079	351,614	309,675
$ 40,802,740	$ 40,631,452	$ 47,638,659	$ 52,058,248	$ 66,144,035	$ 73,952,332
$ 1,511,975	$ 1,639,442	$ 1,580,680	$ 2,058,886	$ 2,272,590	$ 2,343,679
2,138,361	2,150,517	2,142,956	2,394,977	2,438,340	2,278,942
2,404,760	316,572	105,167	126,417	180,517	499,846
132,749	74,343	92,076	78,190	138,666	119,219
37,057	42,266	47,696	90,113	77,985	80,360
895	2,775	4,605	3,395	7,905	9,703
$ -	$ -	$ 907	$ 41,810	$ 424,064	$ 420,770
2,340,639	725,140	852,821	933,331	1,081,261	871,054
6,254,799	7,632,674	14,473,911	9,255,734	18,773,429	13,494,047
2,505,044	2,802,802	2,745,810	2,983,727	3,192,735	3,206,771
85,685	105,585	206,476	67,293	85,931	1,461,876
238,517	263,849	285,609	310,411	309,576	360,921
365,000	-				
1,000,000	1,144,856	2,427,538			
			12,021,555	5,028,844	354,695
$ 19,015,481	$ 16,900,821	$ 24,966,252	$ 30,365,839	$ 34,011,843	$ 25,501,883
$ (21,787,259)	$ (23,730,631)	$ (22,672,407)	$ (21,692,409)	$ (32,132,194)	$ (48,450,451)
$ 22,794,242	$ 24,584,536	$ 25,708,577	$ 26,926,204	$ 29,258,876	$ 31,046,541
9,060	3,443	923	2,122	8,663,697	14,812,160
93,929	13,200	5,698			
3,101,960	3,551,164	3,492,852	3,763,944	5,513,777	7,384,069
1,604,059	1,005,542	402,994	375,580	261,398	187,373
196,840	211,005	193,214	659,176	562,770	172,108
$ 27,800,090	$ 29,368,890	$ 29,804,260	$ 31,727,028	$ 44,260,519	$ 53,602,252
$ 6,012,830	$ 5,638,258	$ 7,131,853	$ 10,034,619	$ 12,128,325	$ 5,151,803

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

	Fiscal Years			
	2003	2004	2005	2006
General Fund:				
Reserved	$ 126,383	$ 205,689	$ 393,362	$ 231,684
Unreserved	2,806,832	2,780,722	2,453,462	2,198,970
Nonspendable	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total General Fund	$ 2,933,215	$ 2,986,411	$ 2,846,824	$ 2,430,654
All Other Governmental Funds:				
Reserved	$ 455,459	$ 493,097	$ 413,651	$ 347,365
Unreserved, reported in:				
Special Revenue Funds	5,463,663	4,832,132	3,795,425	5,111,013
Capital Projects Funds	8,432,606	9,972,588	12,131,136	9,822,678
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total all other governmental funds	$ 14,351,728	$ 15,297,817	$ 16,340,212	$ 15,281,056

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

Fiscal Years					
2007	2008	2009	2010	2011	2012
$ 277,457	$ 281,609	$ 326,101	$ 371,309	$ -	$ -
2,240,570	2,830,637	2,932,040	4,074,525	-	-
-	-	-	-	386,136	281,181
-	-	-	-	5,795	2,432
-	-	-	-	6,102,327	8,476,106
$ 2,518,027	$ 3,112,246	$ 3,258,141	$ 4,445,834	$ 6,494,258	$ 8,759,719
$ 333,669	$ 336,249	$ 296,109	$ 347,276	$ -	$ -
4,646,377.00	1,460,486.00	8,448,808	4,364,231	-	-
9,617,858	8,922,459	8,587,775	13,325,774	-	-
-	-	-	-	240,333	199,759
-	-	-	-	11,387,935	6,398,505
-	-	-	-	10,369,637	12,641,714
-	-	-	-	-	-
-	-	-	-	(3,971,785)	(5,112,118)
$ 14,597,904	$ 10,719,194	$ 17,332,692	$ 18,037,281	$ 18,026,121	$ 14,127,861

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

	Fiscal Year			
	2003	2004	2005	2006
Revenues				
Property Taxes	$ 20,752,619	$ 18,848,240	$ 20,119,716	$ 20,936,553
Sales Tax	-	-	-	-
Intergovernmental	11,945,099	12,398,342	17,464,515	16,680,942
Licenses Permits & Fees	151,204	135,541	231,789	268,555
Charges for Services	4,095,337	3,921,100	4,514,596	4,362,415
Miscellaneous	635,382	329,919	856,042	1,680,156
Total revenues	$ 37,579,641	$ 35,633,142	$ 43,186,658	$ 43,928,621
Expenditures				
General Government	$ 4,453,607	$ 4,854,347	$ 5,620,893	$ 5,442,844
Public Safety	10,801,885	11,522,810	15,061,699	14,437,318
Public Works	7,129,641	7,069,254	10,247,603	10,348,744
Relief & Charities	7,903,898	8,420,107	8,917,652	9,437,985
Culture & Recreation	468,984	531,719	524,923	621,408
Conservation & Economic Development	1,574,123	2,021,770	1,536,733	1,585,220
Capital Outlay	699,420	125,659	1,551,159	3,257,748
Debt Service				
Principal	135,272	138,427	131,717	252,830
Interest	39,075	32,142	32,864	61,233
Total expenditures	$ 33,205,905	$ 34,716,235	$ 43,625,243	$ 45,445,330
Excess of revenues over (under) expenditures	$ 4,373,736	$ 916,907	$ (438,585)	$ (1,516,709)
Other Financing Sources (Uses)				
Bonds Issued	$ -	$ -	$ 1,274,299	$ -
Sale of Property	50,281	78,930	67,095	41,382
Transfers In	1,299,997	1,539,688	65,171	260,408
Transfers Out	(1,299,997)	(1,539,688)	(65,171)	(260,408)
Total other financing sources (uses)	$ 50,281	$ 78,930	$ 1,341,394	$ 41,382
Net change in fund balance	$ 4,424,017	$ 995,837	$ 902,809	$ (1,475,327)
Debt service as a percentage of noncapital expenditures	0.59%	0.54%	0.48%	1.03%

		Fiscal Year			
2007	2008	2009	2010	2011	2012
$ 22,952,743	$ 24,611,533	$ 25,629,938	$ 27,096,595	$ 29,485,640	$ 31,217,265
-	-	-	-	8,663,697	14,812,160
14,201,619	15,101,212	21,967,151	29,306,780	31,139,975	25,762,129
254,416	265,336	158,502	113,977	128,026	127,947
6,354,859	3,829,880	3,715,880	4,487,728	4,897,135	5,056,253
1,805,506	1,311,694	755,673	1,182,346	992,804	516,079
$ 45,569,143	$ 45,119,655	$ 52,227,142	$ 62,187,426	$ 75,307,277	$ 77,491,833
$ 5,401,189	$ 6,000,740	$ 5,851,200	$ 6,260,992	$ 6,683,474	$ 7,631,349
14,142,215	13,401,260	14,078,210	14,990,010	15,864,877	16,719,600
12,521,918	15,230,557	12,109,820	17,648,410	17,227,269	23,578,843
10,214,941	10,084,922	10,197,939	10,926,268	11,665,664	12,207,748
684,903	695,203	763,724	804,794	800,049	859,916
1,647,007	1,750,958	1,932,610	15,712,346	8,060,946	2,462,144
1,736,980	1,175,973	354,473	2,455,931	11,842,310	14,546,103
169,393	188,932	203,668	208,610	873,769	889,152
62,503	71,603	62,495	147,067	345,908	304,567
$ 46,581,049	$ 48,600,148	$ 45,554,138	$ 69,154,427	$ 73,364,266	$ 79,199,422
$ (1,011,906)	$ (3,480,493)	$ 6,673,003	$ (6,967,002)	$ 1,943,011	$ (1,707,589)
$ 359,525	$ -	$ -	$ 8,829,029	$ -	$ -
56,597	196,003	86,391	30,260	94,254	74,795
746,370	149,550	1,173,261	12,085,485	2,593,818	5,819,780
(746,370)	(149,550)	(1,173,261)	(12,085,485)	(2,593,818)	(5,819,780)
$ 416,121	$ 196,002	$ 86,391	$ 8,859,289	$ 94,254	$ 74,795
$ (595,785)	$ (3,284,491)	$ 6,759,393	$ 1,892,286	$ 2,037,265	$ (1,632,795)
0.71%	0.72%	0.64%	1.01%	2.09%	2.02%

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

Fiscal Year	True and Full Value of Real Property: Residential Property	Commerical Property	Farmland	Total True & Full Value	Total Taxable Value	Total Direct Tax Rate
2003	3,126,856,600	2,108,226,200	540,408,200	5,775,491,000	278,991,914	65.05
2004	3,407,052,460	2,247,441,920	516,528,200	6,171,022,580	297,734,736	65.00
2005	3,871,135,030	2,373,175,968	515,384,300	6,759,695,298	325,152,068	65.00
2006	4,350,871,760	2,538,581,120	567,002,700	7,456,455,580	357,775,914	62.00
2007	4,832,498,250	2,818,409,200	601,733,400	8,252,640,850	395,777,450	61.00
2008	5,231,690,770	3,127,203,900	600,649,500	8,959,544,170	428,417,209	61.00
2009	5,507,269,150	3,252,963,470	599,811,100	9,360,043,720	446,981,324	61.00
2010	5,729,017,391	3,370,663,490	628,445,100	9,728,125,981	464,365,075	61.00
2011	5,871,885,336	3,516,327,890	677,413,550	10,065,626,776	481,032,464	64.00
2012	6,035,161,188	3,659,791,030	723,805,350	10,418,757,568	496,726,180	65.75

Source: County Auditor's Office

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

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

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

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

	Fiscal Year 2012		Fiscal Year 2003	
Name	Taxable Value	Percentage of Total Taxable Value	Taxable Value	Percentage of Total Taxable Value
Inreit Properties LLLP	$ 5,942,585	1.20%		
West Acres Development Company	4,326,055	0.87%	3,186,080	1.07%
Northern States Power Company	3,652,475	0.74%	2,635,412	0.89%
Burlington Northern	3,053,229	0.61%		
Matrix Properties Corp.	2,492,695	0.50%	1,251,400	0.42%
Wal-Mart Real Estate Business Trust	1,850,395	0.37%		
Blue Cross of North Dakota	1,707,340	0.34%	1,329,475	0.45%
Innovis Health LLC	1,623,235	0.33%		
Meritcare Medical Group	1,252,705	0.25%	2,170,645	0.73%
Case Equipment Corporation	1,115,090	0.22%		
Dakota Specialty Institute			2,787,650	0.94%
City of Fargo			1,439,552	0.48%
R & B Development			1,132,970	0.38%
R & B Stonehurst			1,111,910	0.37%
Vanraden Homes Inc			1,109,445	0.37%
Total Attributable to Ten Largest Property Taxpayers	27,015,804	5.44%	18,154,539	6.10%
TOTAL GROSS TAXABLE VALUE	$ 496,726,180	100.00%	297,734,736	100.00%

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

	Fiscal Year			
	2003	2004	2005	2006
Direct				
General	30.00	31.20	32.75	31.25
Human Service	21.00	21.00	21.00	19.00
Highway	1.50	0.25	10.25	10.75
Veteran Service Officer	0.50	0.50	-	-
Senior Citizens	1.00	1.00	1.00	1.00
10 Mill Matching Federal Aid	10.00	10.00	-	-
Job Development Authority	0.80	0.80	-	-
Emergency	0.25	0.25	-	-
Debt Service Sinking	-	-	-	-
Total Direct	65.05	65.00	65.00	62.00
Overlapping Governments				
Cities				
Fargo	60.30	60.24	58.73	59.25
West Fargo	80.74	84.53	89.61	88.76
Other Cities	14.43-163.66	13.59-184.27	12.30-194.24	11.44-179.29
Park Districts				
Fargo	32.87	32.73	32.46	32.58
West Fargo	26.76	26.45	32.08	39.66
Other Park Districts	3.91-27.90	3.65-27.75	3.59-26.60	3.35-26.17
School Districts				
Fargo	323.84	320.20	319.55	318.62
West Fargo	254.02	254.02	254.02	254.02
Other School Districts	140.84-255.88	162.00-265.14	170.09-267.32	174.62-266.66
Townships	12.60-35.50	11.73-36.77	9.70-38.77	8.56-32.88
Water Resource Districts	5.00	5.00	5.00	5.00
Fire Districts	2.29-9.49	2.3-7.79	2.3-9.24	2.12-8.37

Source: County Auditor's Office

		Fiscal Year			
2007	2008	2009	2010	2011	2012
31.25	32.25	32.25	32.25	32.25	32.25
18.00	17.50	17.50	17.50	17.50	17.50
10.25	10.25	10.25	10.25	10.25	10.25
-	-	-	-	-	-
1.00	1.00	1.00	1.00	1.00	1.00
-	-	-	-	-	-
-	-	-	-	-	-
0.50	-	-	-	1.00	3.00
-	-	-	-	2.00	1.75
61.00	61.00	61.00	61.00	64.00	65.75
57.25	58.25	58.25	58.25	58.25	58.25
88.69	88.87	88.47	91.37	91.59	91.03
10.85-210.21	10.56-207.07	7.76-203.26	10.21-200.42	12.49-206.08	11.77-200.15
32.07	31.85	31.56	31.45	31.39	31.34
36.02	38.06	36.42	32.45	32.55	34.56
3.45-26.03	3.43-24.73	2.8-24.64	3.0-25.58	3.5-25.65	0.66-26.17
309.02	299.99	296.77	221.77	221.59	221.59
254.02	248.76	245.64	170.64	170.64	192.20
175.81-253.91	176.55-233.02	176.72-228.48	100.00-158.57	100.00-191.29	100.00-187.91
12.26-30.75	12.12-29.8	12.11-30.88	12.11-30.88	10.15-36.00	10.04-40.12
4.5-5.0	4.6-5.0	4.4-5.0	5.00	6.00	6.00
1.99-8.06	1.93-6.29	1.88-12.83	1.78-13.00	1.89-13.00	1.79-13.00

CASS COUNTY GOVERNMENT

Property Tax Levies and Collections

Last Ten Fiscal Years

(Unaudited)

Fiscal Year	Taxes Levied for the Fiscal Year Original Levy	Adjustments	Total Adjusted Levy
2003	18,253,671	58,219	18,311,890
2004	19,464,083	43,963	19,508,046
2005	20,700,664	108,345	20,809,010
2006	21,664,145	62,709	21,726,855
2007	23,559,443	114,190	23,673,632
2008	25,588,742	(67,783)	25,520,959
2009	26,590,924	23,211	26,614,135
2010	27,662,317	113,087	27,775,404
2011	30,083,068	105,126	30,188,194
2012	31,927,747	113,878	32,041,625

Source: County Auditor's Office

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

Collected Within the Fiscal Year of the Levy			Total Collections to Date	
Amount	Percentage of Original Levy	Collections in Subsequent Years	Amount	Percentage of Adjusted Levy
17,218,095	94.33%	311,914	17,530,009	95.73%
18,290,840	93.97%	376,397	18,667,237	95.69%
19,542,247	94.40%	380,922	19,923,168	95.74%
20,417,670	94.25%	383,266	20,800,936	95.74%
22,321,890	94.75%	344,793	22,666,683	95.75%
24,114,604	94.24%	299,150	24,413,754	95.66%
24,973,314	93.92%	501,390	25,474,704	95.72%
26,097,270	94.34%	464,666	26,561,936	95.63%
28,482,450	94.68%	283,275	28,765,725	95.29%
30,332,994	95.01%	-	30,332,994	94.67%

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

	2003	2004	2005	2006
Assessed Value of Property	$ 2,887,745,500	$ 3,085,511,290	$ 3,379,847,649	$ 3,728,227,790
Debt Limit, 5% of Assessed Value	144,387,275	154,275,565	168,992,382	186,411,390
Amount of Debt Applicable to Limit				
Gerneral Obligation Bonds	-	-	-	-
Less: Resources Restricted to Paying Principal				
Total Net General Obligation Bonds	-	-	-	
Capital Leases	231,911	157,706	980,445	792,315
Total net debt applicable to limit	231,911	157,706	980,445	792,315
Legal Debt Margin	$ 144,155,364	$ 154,117,859	$ 168,011,937	$ 185,619,075
Total net debt applicable to the limit as a percentage of debt limit	0.16%	0.10%	0.58%	0.43%

Source: County Auditor's Office

2007	2008	2009	2010	2011	2012
$ 4,126,320,425	$ 4,479,772,085	$ 4,680,021,860	$ 4,864,062,990	$ 5,032,813,388	$ 5,209,378,784
206,316,021	223,988,604	234,001,093	243,203,149	251,640,669	260,468,939
-	-	-	8,900,000	8,225,000	7,540,000
-	-	-	8,900,000	8,225,000	7,540,000
692,879	589,178	481,029	368,239	250,611	127,935
692,879	589,178	481,029	9,268,239	8,475,611	7,667,935
$ 205,623,142	$ 223,399,426	$ 233,520,064	$ 233,934,910	$ 243,165,058	$ 252,801,004
0.34%	0.26%	0.21%	3.81%	3.37%	2.94%

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

	General Bonded Debt			
Fiscal Year	General Obligation Bonds	Less: Amounts Restricted to Repaying Principal	Total	Percent of Actual Value of Taxable Property(1)
2003	-			
2004	-			
2005	-			
2006	-			
2007	-			
2008	-			
2009	-			
2010	8,900,000		8,900,000	1.92%
2011	8,225,000		8,225,000	1.71%
2012	7,540,000		7,540,000	1.52%

	Other Governmental Activities Debt					
Fiscal Year	Special Assessment Bonds	Special Assessments Payable	Capital Leases	Total Primary Government	Percentage of Personal Income(2)	Per Capita(2)
2003	427,201	64,054	231,911	723,166	0.02%	5.71
2004	362,978	44,360	157,706	565,044	0.01%	4.36
2005	688,522	4,224	980,445	1,673,191	0.04%	12.83
2006	623,822	3,970	792,315	1,420,107	0.03%	10.72
2007	918,864	3,970	692,879	1,615,713	0.03%	11.74
2008	833,633	-	589,178	1,422,811	0.02%	10.17
2009	738,115	113,461	481,029	1,332,604	0.02%	9.30
2010	642,293	112,567	368,239	10,023,099	0.15%	66.92
2011	561,152	109,033	250,611	9,145,797	0.13%	60.02
2012	479,674	105,285	127,937	8,252,896	0.12%	54.16

Notes: 2012 percentages calculated using 2011 personal income date, which is the most recent available.

(1) See Schedule on page 132 for property tax value data
(2) See Schedule on page 141 for population and personal income data

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

Year	Estimated Population (1)	Personal Income (thousands of dollars) (1)	Per Capita Income (1)	Unemployment Rate (2)
2003	126,595	4,068,773	32,140	2.5%
2004	129,583	4,371,119	33,732	2.8%
2005	130,455	4,563,011	34,978	2.7%
2006	132,525	5,024,221	48,917	2.6%
2007	137,582	5,338,528	38,872	2.6%
2008	139,918	5,906,901	42,127	3.1%
2009	143,339	6,033,505	42,093	4.2%
2010	149,778	6,486,798	43,170	3.6%
2011	152,368	6,948,277	45,602	3.4%
2012	156,157	*	*	3.3%

SOURCES:

(1) Bureau of Economic Analysis, U.S. Department of Commerce
www.bea.gov

(2) North Dakota Job Service
www.state.nd.us

* Information is not yet available.

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

	2012		2003	
Employer	Number of Employees	Percentage of Total County Employment	Number of Employees	Percentage of Total County Employment
Sanford Health	6,739	8.19%		
North Dakota State University	2,339	2.84%	3,839	5.04%
Meritcare Health Systems		-	4,300	5.64%
Fargo Public School District #1	1,762	2.14%	1,485	1.95%
Noridian/ Blue Cross Blue Shield of ND	1,345	1.64%	1,600	2.10%
U.S. Bank Service Center	975	1.19%	1,200	1.57%
Microsoft Great Plains			1,100	1.44%
Essentia Health	967	1.18%		
Microsoft Business Solutions	870	1.06%		-
Case Corporation			850	1.12%
Fargo VA Medical Center	870	1.06%	689	0.90%
West Fargo Public Schools	786	0.96%	696	0.91%
City of Fargo	773	0.94%	750	0.98%
	17,426	21.19%	16,509	21.67%

SOURCE: Economic Development Corporation
http://www.fedc.com/businessclimate/employers.php

Job Service of North Dakota
http://www.state.nd.us/jsnd/Bin/lmidata.pl

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

Year	General Government	Public Safety	Public Works	Human Services	Elected Officials	Total
2003	35	164	35.5	122	10	366.5
2004	34	169	33	124	10	370
2005	34	172	34	125	10	375
2006	36	174	34	130	10	384
2007	36	160	34	132	10	372
2008	36	165	34	135	10	380
2009	36	166	34	138	10	384
2010	36	170	34	141	10	391
2011	37	173	34	145	10	399
2012	38	179	34	139	10	400

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

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

Function/Program	Fiscal Year 2003	2004	2005	2006
General Government				
Deeds Filed	6,213	6,260	6,123	5,633
Tax Statements Issued	50,117	52,208	53,772	55,014
Statements Collected within First Year	48,691	50,701	51,971	53,197
Percent Collected in First Year	97.15%	97.11%	96.65%	96.70%
Marriage License Issued	1,037	1,031	1,081	1,011
Death Certificates Issued ***	1,428	1,321	1,348	1,377
Public Safety				
Total Inmates	7,290	7,807	7,720	7,858
Inmates Processed **	-	-	-	-
Average Daily Population	203	198	223	230
Warrants Served	4,152	4,672	4,368	4,828
Civil Process Served	9,234	10,400	10,223	10,434
Citations Issued	6,164	6,102	4,628	6,095
Highways & Streets				
Miles of paved roads overlaid with asphalt	31.40	15.80	11.70	6.30
Miles of paved roads reconstructed with asphalt	-	-	-	-
Miles of paved roads reconstructed with concrete	-	-	-	-
Miles of gravel roads paved with asphalt	-	-	-	4.00
Total Miles Surfaced	31.40	15.80	11.70	10.30
Miles of asphalt roads chip sealed	18.50	25.00	26.00	24.30
Relief & Charities				
Child Abuse/Neglect Avg New Cases	149	160	156	164
HCBS (1) Average Caseload Per Year	559	540	561	565

(1) HCBS - Home and Community Based Services
** - Due to a new system the inmates are tracked differently than in prior years.
Source: Various County Departments

Fiscal Year					
2007	2008	2009	2010	2011	2012
5,469	4,994	4,931	4,875	4,892	6,231
56,747	57,415	58,282	58,625	59,099	60,286
55,209	55,581	55,932	56,957	57,376	59,083
97.29%	96.81%	95.97%	97.15%	97.08%	98.00%
1,050	1,063	1,033	1,083	1,118	1,148
1,426	75	-	-	-	-
7,555	7,627	7,339	7,522	-	-
-	-	-	-	12,389	7,824
210	204	171	188	182	227
4,639	4,330	3,469	3,137	3,071	3,485
11,234	11,507	10,658	10,636	9,257	9,273
3,274	3,352	3,986	3,537	4,358	4,495
18.30	13.00	10.00	20.81	11.00	16.50
-	0.50	0.50	-	-	-
2.00	0.50	-	-	-	-
-	-	-	1.24	-	-
20.30	14.00	10.50	22.05	11.00	16.50
12.00	0.00	0.00	34.86	34.86	23.00
164	187	185	180	180	102
576	560	574	597	600	681

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

	Fiscal Year			
	2003	2004	2005	2006
Function/Program				
General Government				
Number of Voting Machines	34	68	136	137
Number of E-Poll Books	-	-	-	-
Number of Buildings	4	4	4	4
Public Safety				
Jail Capacity	252	252	252	252
Highways & Streets				
County Road Miles Maintained	650	650	650	650
Number of Bridges	260	246	246	246
Number of Motorgraders	7	7	7	7

Source: Various County Departments

Fiscal Year					
2007	2008	2009	2010	2011	2012
137	137	137	137	137	137
-	110	110	110	110	140
4	4	4	4	4	4
348	348	348	348	348	348
652	652	652	652	652	652
246	246	246	246	246	246
7	7	7	7	7	7