

# CASS COUNTY GOVERNMENT



## COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended December 31, 2009  
Fargo, North Dakota

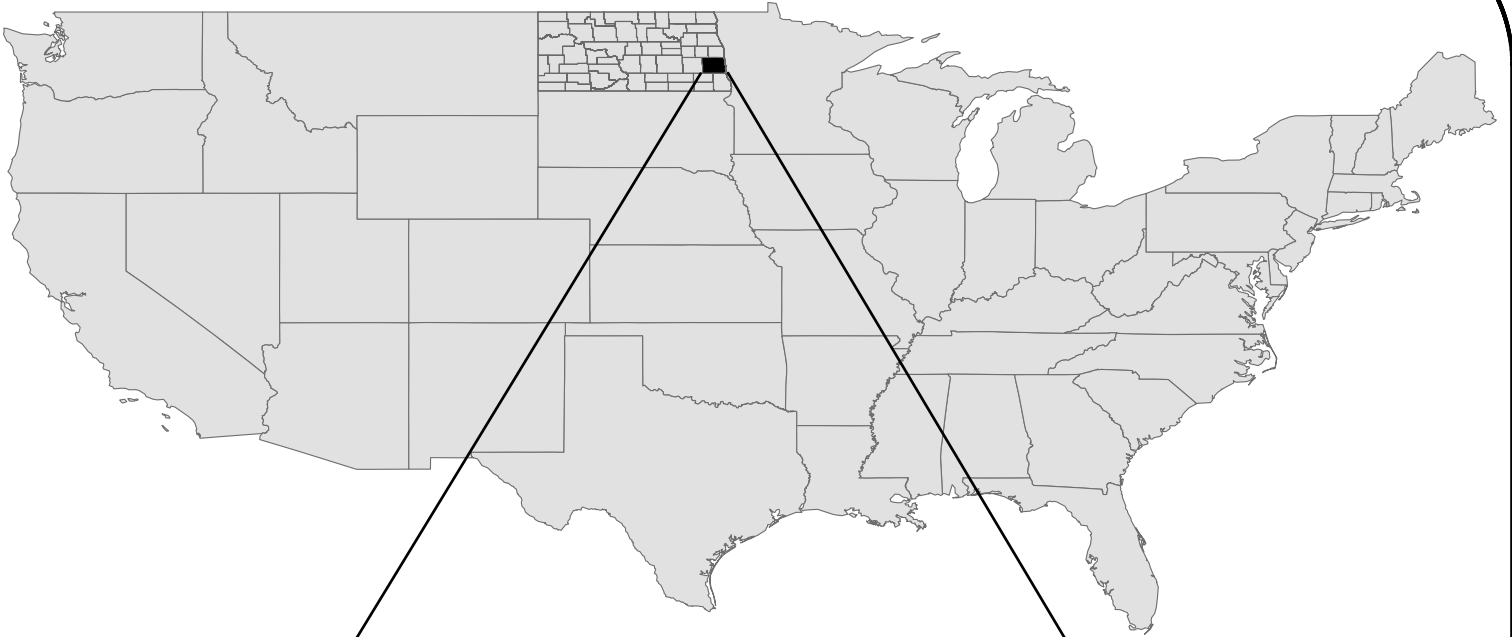
**CASS COUNTY, NORTH DAKOTA**

**COMPREHENSIVE  
ANNUAL  
FINANCIAL  
REPORT**

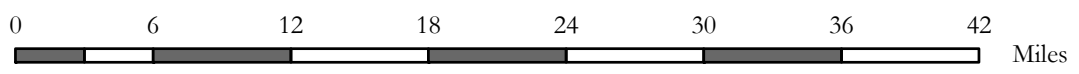
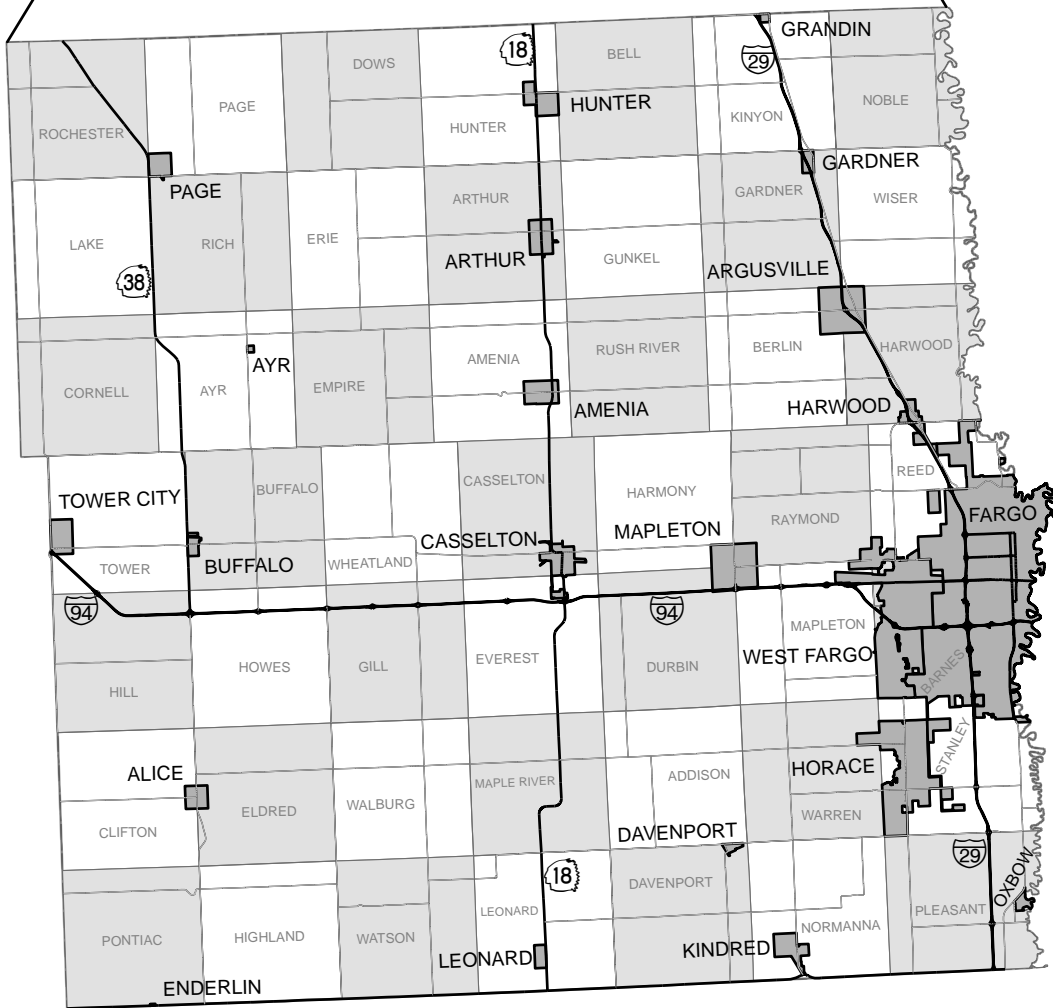
For the Year Ended December 31,  
**2009**

Prepared by the County Auditor's Office

# North Dakota



# Cass County



**CASS COUNTY GOVERNMENT  
Comprehensive Annual Financial Report  
For the Year Ended December 31, 2009**

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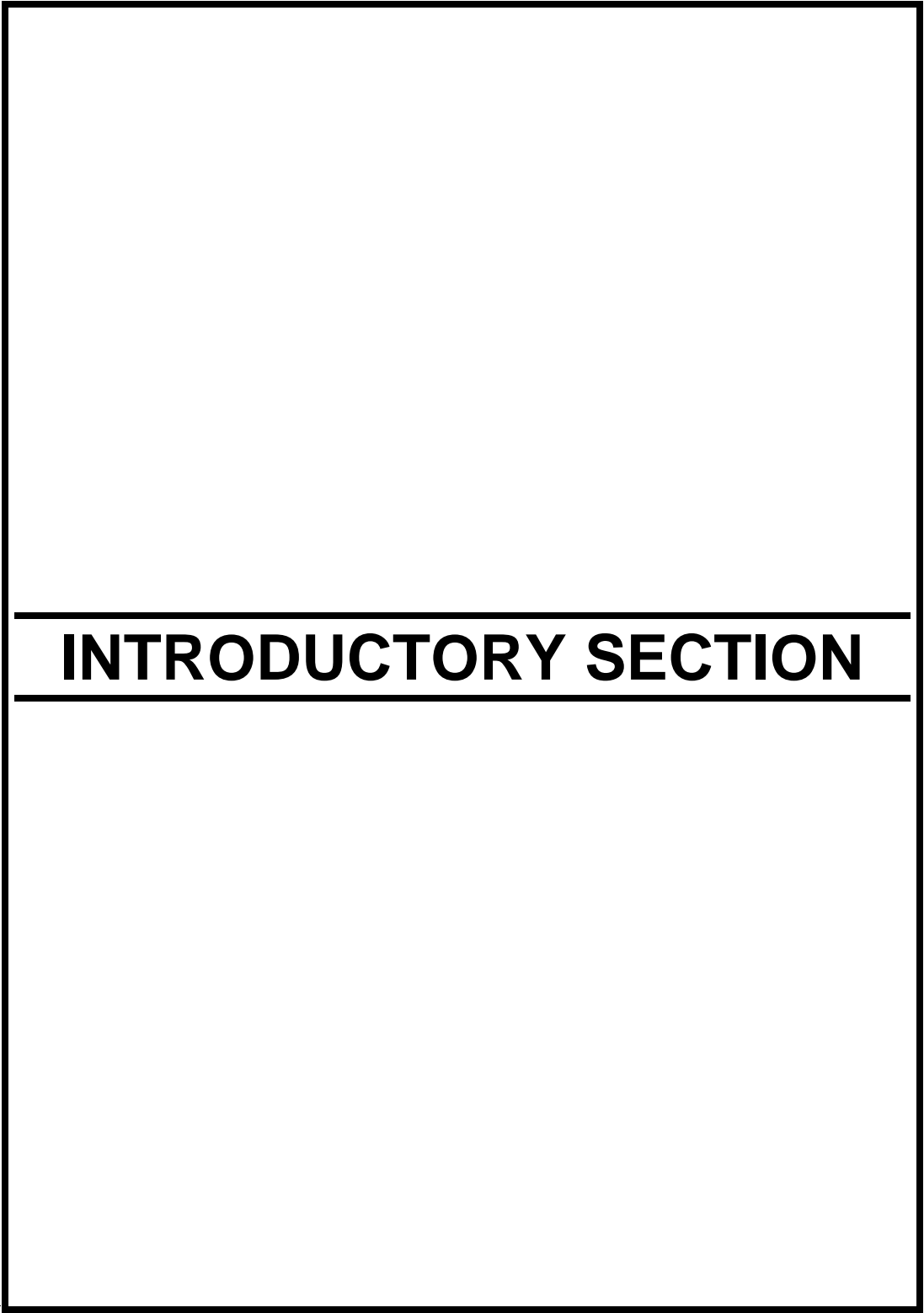
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**INTRODUCTORY SECTION**



June 9, 2010

## Auditor

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

Michael Montplaisir, CPA  
701-241-5601

The Comprehensive Annual Financial Report of Cass County is hereby submitted for the fiscal year ended December 31, 2009.

## Treasurer

Charlotte Sandvik  
701-241-5611

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

## Director of Equalization

Frank Klein  
701-241-5616

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

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

The Office of the State Auditor has audited the County's financial statements. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the County's financial statements for the year ended December 31, 2009, 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, 2009 are incorporated in a separate report.

Box 2806  
211 Ninth Street South  
Fargo, North Dakota 58103

Fax 701-241-5728



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 almost twenty percent from 1990 to 2000, according to the latest census figures, while the overall increase in statewide population was less than one percent. Two of the fastest growing cities in North Dakota are located in Cass County, including the City of Fargo, 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, Dakota Clinic and the affiliated Innovis Hospital, and Meritcare Health System. Dakota Clinic and Innovis Hospital were recently purchased by Essential Health who has plans for major additions to the facilities. These facilities serve a large area in both North Dakota and Minnesota, and have a combined daily patient volume of approximately 400 patients.

Cass County is a regional trade center that draws from eastern North Dakota, western Minnesota, and central Canada. Taxable sales and purchases through the fourth quarter of 2009 were \$2.4 billion, which represents a 3.4 percent decrease from 2008 as North Dakota experiences some slowdown in activity due to the downturn in the global economy.

## **Long-Term Financial Planning**

Over the past ten years, the taxable valuation of the County has been growing at an average rate of over 7.0 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. 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 and Cass County plans to put a sales tax question on the General Election ballot.

### **Courthouse West Addition Construction**

Cass County will be opening bids on a \$14.7 million addition to the county courthouse that will house criminal court, a holding area for inmates appearing in court, and county offices. The addition will be the third addition to the 1905 courthouse and will add forty-nine thousand square feet to the seventy seven thousand square feet in the current courthouse. The funding for the project will come from cash on hand of \$5.38 million and an \$8.9 million dollar bond issue the county will issue on July 1, 2010. The repayment of the bonds will be financed through a property tax mill levy of two mills for the twelve year life of the bonds.

### **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, 2008. This was the fifteenth 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 Ulberg, 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, 2008

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.



A handwritten signature in black ink, appearing to read "JEFFREY R. EMER".

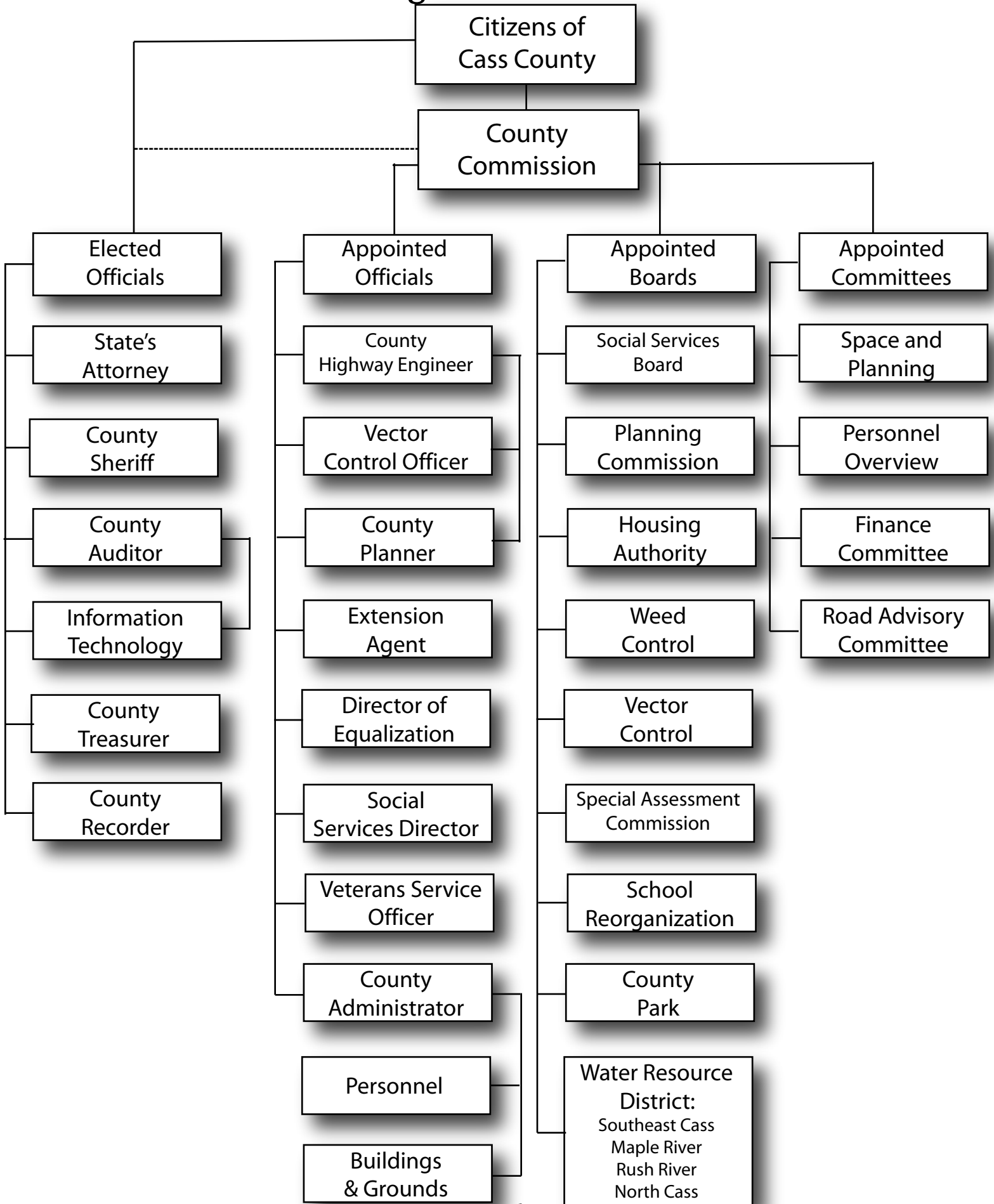
President

A handwritten signature in black ink, appearing to read "JEFFREY R. EMER".

Executive Director

The Government Finance Officers of the United State and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Cass County Government for its comprehensive annual financial report for the fiscal year ending December 31, 2008. 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 acceptable legal requirements.

# Cass County Government Organizational Chart



**CASS COUNTY GOVERNMENT  
COUNTY OFFICIALS**

**Current Officials**

Commissioners: Darrell Vanyo, Chairman  
Scott Wagner  
Kenneth Pawluk  
Robyn Sorum  
Vern Bennett

Auditor: Michael Montplaisir

Treasurer: Charlotte Sandvik

Sheriff: Paul Laney

Recorder: Jewel Spies

States Attorney: Birch Burdick

**2009 Officials**

Commissioners: Robyn Sorum, Chairman  
Scott Wagner  
Kenneth Pawluk  
Darrell Vanyo  
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**

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# **FINANCIAL SECTION**

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

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INDEPENDENT AUDITOR'S REPORT

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To the Governing Board of Cass County  
Fargo, North Dakota

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, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Cass County, Fargo, North Dakota management. 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 *Governmental 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our 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, 2009, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the general fund, the human service fund, the county road and bridge fund, the flood fund, the flood recovery fund and the flood mitigation fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued under separate cover, our report dated June 9, 2010 on our consideration of Cass County, Fargo, North Dakota internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis on pages 11 through 18 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Cass County, Fargo, North Dakota basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, combining schedules of revenues, expenditures, and changes in fund balance – budget and actual, and statistical tables 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, combining schedules of revenues, expenditures, and changes in fund balance – budget and actual have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

A handwritten signature in cursive script, appearing to read "Bob Peterson".

Robert R. Peterson  
State Auditor

June 9, 2010

**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, 2009. 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, 2009, the net assets of Cass County Government exceeded liabilities by \$126,520,652. Net assets invested in capital assets (net of depreciation and related debt) accounted for nearly 84% of this amount, with a value of \$105,765,817. Of the remaining net assets, \$7,947,660 is restricted for special purposes, \$8,587,775 is restricted for capital projects, and \$4,212,267 is unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors, without legal restriction.
- At December 31, 2009, the County's governmental funds reported combined ending fund balances of \$20,590,833, an increase of \$6,759,393 over the previous year.
- At December 31, 2009, the unreserved fund balance for the General Fund was \$2,932,040 or 14% 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 Assets and the Statement of Activities.

The Statement of Net Assets presents information on all the County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets 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 assets changed during fiscal year 2009. All changes in net assets 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 2009.

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 four 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, Flood Fund, Flood Recovery Fund, Flood Mitigation Fund, Future Building and Jail Construction Funds, 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, budgeted 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 26-42 of this report. Combining component unit statements can be found on pages 44-47.

### **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 39-41 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 42 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 48-72 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 78-120 of this report.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

**STATEMENT OF NET ASSETS**

As noted earlier, net assets may serve, over time, as a useful indicator of a government’s financial position. At the close of the fiscal year ended December 31, 2009, Cass County’s assets exceeded liabilities by \$126,520,652.

Statement of Net Assets  
December 31, 2009 and 2008

	Governmental Activities	
	2009	2008
Current and Other Assets	\$ 33,605,596	\$ 26,150,741
Capital Assets	105,878,277	105,633,777
Total Assets	<u>\$ 139,484,873</u>	<u>\$ 131,784,518</u>
Long-Term Liabilities	\$ 1,103,890	\$ 1,198,074
Other Liabilities	11,860,332	11,197,633
Total Liabilities	<u>\$ 12,964,222</u>	<u>\$ 12,395,707</u>
Net Assets:		
Invested in Capital Assets Net of Related Debt	\$ 105,765,817	\$ 105,044,599
Restricted	16,542,568	11,646,300
Unrestricted	4,212,267	2,697,911
Total Net Assets	<u>\$ 126,520,652</u>	<u>\$ 119,388,810</u>

The largest portion of the County’s net assets (83.5 %), 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 these 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 assets (13 %) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets \$4,293,180 may be used to meet the government's ongoing obligations to its citizens and creditors. Total Net Assets increased by over \$7 million. The main reason for the increase was the result of various county road improvement projects that were delayed until 2010 as the highway department was concentrating on repairing damages caused by the spring flood. The State of North Dakota also provided a 3.7 million dollar weather related payment that will be used in 2010 for various highway improvement projects.

## STATEMENT OF CHANGES IN NET ASSETS

Governmental activities increased the County's net assets by \$7,131,853. Key elements in changes in net assets are shown in the following table.

	Governmental Activities	
	2009	2008
<b>Revenues:</b>		
Program Revenues:		
Charges for Services	\$ 3,973,181	\$ 4,225,915
Operating Grants and Contributions	18,565,533	11,530,050
Capital Grants and Contributions	2,427,538	1,144,856
General Revenues:		
Property Taxes	25,708,577	24,584,536
Sales Tax	923	3,443
Estate Tax	5,698	13,200
State Share Revenues	3,492,852	3,551,164
Other	596,208	1,216,547
<b>Total Revenues</b>	<b>\$ 54,770,510</b>	<b>\$ 46,269,711</b>
<b>Expenses:</b>		
General Government	\$ 6,392,092	\$ 5,948,114
Public Safety	14,660,149	13,844,524
Highways and Streets	13,551,381	8,202,883
Relief and Charities	10,278,514	10,115,364
Conservation Economic Development	1,926,527	1,750,024
Culture & Recreation	770,227	701,706
Interest on Long-Term Debt	59,768	68,837
<b>Total Expenses</b>	<b>\$ 47,638,659</b>	<b>\$ 40,631,453</b>
Increase in Net Assets	\$ 7,131,853	\$ 5,638,259
Net Assets – January 1	119,388,810	113,750,562
Net Assets – December 31	<b>\$ 126,520,652</b>	<b>\$ 119,388,810</b>

Total revenues for 2009 were \$54,770,510 which is an increase of 8 million dollars over 2008. Property tax revenue accounted for 47% of total revenues; the increase over 2008 was 1 million dollars as a result of increased property valuations. Other taxes accounted for less than 1%, operating grants accounted for 34%, capital grants accounted for 4%, and the remaining 14% came from

charges for services, state shared revenues and interest income. The county expended over 6 million dollars as a result of spring flooding which accounts for the majority of the 7 million dollar increase in total expenses; the remaining increase was the result of cost of living raises for employees. The spring flood costs were reimbursed at 5.7 million dollars from Federal Emergency Management and the North Dakota State Emergency Management. The remaining increase in the total revenues was the result of the state awarding a weather related payment to all counties, cities, and townships.

## **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 2009, the County's governmental funds reported combined ending fund balances of \$20,590,833, an increase of \$6,759,393 compared with the previous year. The General, Human Services, County Road and Bridge, Future Building and Jail Construction Funds are reported as major funds.

The General Fund is the chief operating fund of the County. At the end of the fiscal year 2009, unreserved fund balance of the General Fund was \$2,932,040, while total fund balance was \$3,258,141. As a measure of the General Fund's liquidity, it may be useful to compare unreserved fund balance to total fund expenditures. Unreserved fund balance represents 14% of total General Fund expenditures.

The County's General Fund balance increased by \$145,895 during 2009 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, 2009 was \$2,147,916 – an increase of \$242,767 over December 2008. The increase was primarily due to an increase in property tax collections as a result of increased property valuations.

The fund balance of the County Road and Bridge Fund at December 31, 2009 was \$6,055,992. This was an increase of \$7,991,238 over 2008. The increase was the result of a decrease in construction projects. The State of North Dakota



also provided a one-time weather related payment of \$3.7 million which will be used in 2010 to fund improvement projects.

The County established three new funds during the 2009 year as the result of the 2009 spring flood. The first Flood Fund was established to prepare and fight the flood of 2009. The Flood Recover Fund was established to account for all the necessary repairs to various damaged county roads and bridges. The expenditures for these funds will be submitted to the Federal Emergency Management Agency (FEMA) for reimbursement. If approved by FEMA the county will receive 75% reimbursement and the State Emergency Management will match 19% of the cost. The third fund established was the Flood Mitigation Fund. This fund will account for two grants approved to buyout homes involved in the flood. The federal grant will cover 75% of the costs with the state match at 10%.

The Flood Fund had an ending fund balance of \$635,230. The County transferred funds from the County General Fund and the County Emergency Fund to finance the flood fight. As the reimbursements are completed funds will be returned to the General Fund.

The Flood Recovery Fund had an ending fund balance of \$(1,422,156).

The Flood Mitigation Fund had an ending balance of \$95,375. 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, 2009 was \$8,431,404; a decrease of \$332,513 over December 2008.

### **General Fund Budgetary Highlights**

Differences between the General Fund's original budget and the final amended budget were \$368,203 in revenues and \$319,176 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 \$133,759 under the final budget and the actual expenditures were \$1,230,345 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, 2009, the County's investment in capital assets for its governmental activities, net of accumulated depreciation, amounts to \$105,879,276. This investment in capital assets includes, land, construction in progress, buildings, improvement 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 \$245,501.

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

- Construction of road and bridge infrastructure.
- 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, 2009 and 2008:

	Governmental Activities	
	2009	2008
Land	\$ 10,976,013	\$ 10,976,013
Construction in Progress	12,368,075	8,799,612
Buildings	21,915,763	22,490,285
Improvement Other than Buildings	2,123,447	2,166,076
Machinery and Equipment	3,176,733	3,205,458
Infrastructure	55,319,247	57,996,332
Total	\$ <u>105,879,276</u>	\$ <u>105,633,776</u>

Additional information on the County's capital assets can be found in Note 5 on page 60-63 of this report.

### LONG-TERM DEBT

At the end of fiscal year 2009, the County had total debt outstanding of \$2,739,290. Of this amount, \$717,045 is special assessment debt for which the government is liable in the event of default by the property owners subject to the assessment. 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, 2009 and 2008:

	Governmental Activities	
	2009	2008
Special Assessment Bonds	\$ 717,045	\$ 810,704
Special Assessments Payable	113,461	-
Leases Payable	481,028	589,178
Compensated Absences	1,427,757	1,288,255
Total	\$ <u>2,739,290</u>	\$ <u>2,688,137</u>

Additional information on the County's debt can be found in Note 7 on pages 63-70 of this report.

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

- The unemployment rate for the County at December 31, 2009 was 4.2%.
- The taxable value of all property located in the county has increased by over 4% in each year for the last five years.
- The taxable sales in the county decreased by 3.4% from the prior fiscal year.

## **REQUESTS FOR INFORMATION**

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

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# **BASIC FINANCIAL STATEMENTS**

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**CASS COUNTY GOVERNMENT**  
**Statement of Net Assets**  
**December 31, 2009**

	Primary Government	
	Governmental Activities	Component Units
<b>ASSETS</b>		
Cash and cash equivalents	\$ 28,537,582	\$ 5,490,606
Receivables (net of allowance for uncollectibles):		
Accounts	252,943	19,507
Due From Primary Government	-	28,187
Delinquent Tax	725,645	134,794
Due From Other Governments	2,954,712	424,529
Special Assessments	-	31,277
Inventories	200,476	67,289
Prepays	305,597	14,984
Uncertified Special Assessments Receivable	628,640	6,481,477
Capital Assets Not Being Depreciated:		
Land	10,976,013	12,042,161
Construction in progress	12,368,075	5,416,039
Capital assets (net of accumulated depreciation):		
Buildings	21,915,763	22,169
Improvements other than buildings	2,123,446	-
Machinery and equipment	3,176,733	152,446
Infrastructure	55,319,247	84,847,936
Total assets	\$ 139,484,873	\$ 115,173,399
<b>LIABILITIES</b>		
Accounts payable	\$ 1,077,842	\$ 289,674
Benefits Payable		9,360
Retainages Payable	266,355	198,372
Interest Payable	23,104	43,213
Deposits	253,969	-
IBNR Claims	232,119	-
Due to Inmates	2,561	-
Unearned Revenue	8,368,979	244,997
Noncurrent liabilities:		
Due within one year	1,635,403	816,004
Due in more than one year	1,103,890	6,752,233
Total liabilities	\$ 12,964,222	\$ 8,353,853
<b>NET ASSETS</b>		
Invested in capital assets net of related debt	\$ 105,765,817	\$ 98,712,670
Restricted for:		
General Government	682,598	-
Highway and Streets	5,221,079	-
Relief and Charities	1,867,782	-
Culture and Recreation	80,826	-
Conservation and Economic Development	95,375	-
Conservation of Natural Resources	-	3,915,852
Debt Service	7,132	7,392,737
Capital Projects	8,587,775	-
Unrestricted	4,212,267	(3,201,712)
Total Net assets	\$ 126,520,652	\$ 106,819,546

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, 2009**

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	
<b>Functions/Programs</b>				
<b>Primary government:</b>				
Governmental activities:				
General government	\$ 6,392,092	\$ 1,580,680	\$ 907	\$ -
Public safety	14,660,149	2,142,956	852,821	-
Highways and streets	13,551,381	105,167	14,473,911	2,427,538
Relief and charities	10,278,514	92,076	2,745,810	-
Conservation & economic development	1,926,527	47,696	206,476	-
Culture and recreation	770,227	4,605	285,609	-
Interest on long-term debt	59,768	-	-	-
Total primary government	<u>\$ 47,638,659</u>	<u>\$ 3,973,181</u>	<u>\$ 18,565,533</u>	<u>\$ 2,427,538</u>
<b>Component units:</b>				
Water resource districts	\$ 8,035,070	\$ 3,440,993	\$ 5,864,363	\$ -
Noxious weed	317,025	11,289	36,395	-
Vector control	733,273	316,535	-	-
Total component units	<u>\$ 9,085,367</u>	<u>\$ 3,768,817</u>	<u>\$ 5,900,758</u>	<u>\$ -</u>

General revenues:  
Property taxes  
Sales taxes  
Estate Taxes  
Unrestricted State Shared Revenues  
Gain on Sale of Capital Assets  
Unrestricted investment earnings  
Miscellaneous Revenue

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

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

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

<b>Primary Government</b>		
<b>Governmental Activities</b>		<b>Component Units</b>
\$ (4,810,506)	\$ -	
(11,664,372)	-	
3,455,235	-	
(7,440,628)	-	
(1,672,355)	-	
(480,013)	-	
(59,768)	-	
<u>\$ (22,672,407)</u>	<u>\$ -</u>	
\$ -	\$ 1,270,286	
-	(269,342)	
-	(416,737)	
<u>\$ -</u>	<u>\$ 584,207</u>	
\$ 25,708,577	\$ 2,257,312	
923	-	
5,698	-	
3,492,852	30,885	
	855	
402,994	114,877	
193,214	157,042	
<u>\$ 29,804,260</u>	<u>\$ 2,560,972</u>	
7,131,853	3,145,179	
119,388,810	103,660,361	
	14,002	
<u>\$ 126,520,652</u>	<u>\$ 106,819,544</u>	



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**FUND FINANCIAL  
STATEMENTS**

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**CASS COUNTY GOVERNMENT**  
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2009**

	General	Human Services	County Road and Bridge	Flood Fund
<u>ASSETS</u>				
<u>Assets:</u>				
Cash and Cash Equivalents	\$ 6,925,797	\$ 4,423,034	\$ 4,941,386	\$ 375,541
Receivables:				
Taxes	400,521	209,170	100,366	-
Accounts	15,686	6,264	24,590	63,529
Due From Other Governments	1,001,026	323,929	766,885	198,842
Due From Other Funds	-	-	1,704,948	-
Inventory	-	-	128,939	-
Inventory of supplies, at cost	71,537	-	-	-
Prepaid Items	254,564	18,450	31,237	-
<b>TOTAL ASSETS</b>	<b>8,669,132</b>	<b>4,980,848</b>	<b>7,698,353</b>	<b>637,912</b>
 <u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities:</u>				
Accounts Payable	479,561	167,551	80,211	2,682
Retainages Payable	-	-	266,355	-
Deferred Revenues	4,931,430	2,665,381	1,295,795	-
Due to Inmates	-	-	-	-
Due to Other Funds	-	-	-	-
<b>Total Liabilities</b>	<b>5,410,991</b>	<b>2,832,932</b>	<b>1,642,361</b>	<b>2,682</b>
 <u>Fund Balances:</u>				
Reserved for Inventory	71,537	-	128,939	-
Reserved for Prepaid Items	254,564	18,450	31,237	-
Reserved for Debt Service	-	-	-	-
Unreserved, reported in:				
General Fund	2,932,040	-	-	-
Special Revenue Funds	-	2,129,466	5,895,815	635,230
Capital Projects Funds	-	-	-	-
<b>Total Fund Balances</b>	<b>3,258,141</b>	<b>2,147,916</b>	<b>6,055,992</b>	<b>635,230</b>
 <b>TOTAL LIABILITIES AND FUND BALANCES</b>	 <b>\$ 8,669,132</b>	 <b>\$ 4,980,848</b>	 <b>\$ 7,698,353</b>	 <b>\$ 637,912</b>

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

<u>Flood Recovery</u>	<u>Flood Mitigation</u>	<u>Future Building</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ -	\$ -	\$ 8,468,926	\$ 1,442,923	\$ 26,577,607
-	-	-	15,587	725,645
-	-	-	137,870	247,939
531,979	95,375	-	36,676	2,954,712
-	-	-	77,090	1,782,038
-	-	-	-	128,939
-	-	-	-	71,537
-	-	-	1,345	305,597
<u>531,979</u>	<u>95,375</u>	<u>8,468,926</u>	<u>1,711,493</u>	<u>32,794,016</u>
249,187	-	37,521	40,893	1,057,605
-	-	-	-	266,355
-	-	-	202,018	9,094,624
-	-	-	2,561	2,561
<u>1,704,948</u>	<u>-</u>	<u>-</u>	<u>77,090</u>	<u>1,782,038</u>
<u>1,954,135</u>	<u>-</u>	<u>37,521</u>	<u>322,562</u>	<u>12,203,183</u>
-	-	-	-	200,476
-	-	-	1,235	305,487
-	-	-	116,247	116,247
-	-	-	-	2,932,040
(1,422,156)	95,375	-	1,115,078	8,448,808
-	-	8,431,404	156,371	8,587,775
<u>(1,422,156)</u>	<u>95,375</u>	<u>8,431,404</u>	<u>1,388,931</u>	<u>20,590,833</u>
<u>\$ 531,979</u>	<u>\$ 95,375</u>	<u>\$ 8,468,926</u>	<u>\$ 1,711,493</u>	<u>\$ 32,794,016</u>

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**CASS COUNTY GOVERNMENT**  
**Reconciliation of Fund Balances on the Balance Sheet**  
**for Governmental Funds to Net Assets of**  
**Governmental Activities on the Statement of Net Assets**  
**December 31, 2009**

Fund balance - total governmental funds		\$ 20,590,833
Amounts reported for governmental activities in the statement of net assets are different because:		
Add - Capital Assets	\$ 172,787,055	
Deduct - accumulated depreciation	<u>(67,009,973)</u>	
Net Assets		105,777,082
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 deferred revenues in the funds		
		725,645
Long-term uncertified special assessments receivable are not reported in the funds because they are unavailable to pay the current period's expenditures.		
		628,640
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 assets.		
Add - net assets of governmental activities accounted for in the internal service funds		1,560,850
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	(1,427,757)	
Leases payable	(481,029)	
Special assessments payable	(113,461)	
Special assessments bonds payable	(738,115)	
Unamortized Bond Discount	8,627	
Unamortized Bond Issuance Costs	12,442	
Interest Payable	<u>(23,104)</u>	
Total long term liabilities		<u>(2,762,397)</u>
Net assets of governmental activities		<u>\$ 126,520,652</u>

The accompanying notes are an integral part of these financial statements

**CASS COUNTY GOVERNMENT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Fiscal Year Ended December 31, 2009**

	General Fund	Human Services	County Road and Bridge	Flood Fund
<b>REVENUES</b>				
Taxes:				
Property	\$ 13,902,773	\$ 7,535,974	\$ 3,633,413	\$ -
Sales	-	-	-	-
Licenses, permits and fees	41,626	13,885	67,080	-
Intergovernmental revenues	4,252,682	2,745,810	10,029,301	2,227,243
Charges for services	2,410,370	77,971	67,629	-
Miscellaneous revenues	308,772	67,066	55,201	10,342
<b>Total Revenues</b>	<b>20,916,223</b>	<b>10,440,706</b>	<b>13,852,624</b>	<b>2,237,585</b>
<b>EXPENDITURES</b>				
Current:				
General government	5,154,747	-	-	-
Public Safety	13,254,492	-	-	-
Highways and streets	-	-	5,864,601	2,646,856
Relief and charities	-	10,197,939	-	-
Culture and recreation	-	-	-	-
Conservation & economic development	1,801,629	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	86,520	-	21,630	-
Interest	20,221	-	5,055	-
Fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>20,317,608</b>	<b>10,197,939</b>	<b>5,891,286</b>	<b>2,646,856</b>
Excess (deficiency) of revenues over (under) expenditures	598,615	242,767	7,961,338	(409,271)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	50,280	-	-	989,000
Transfers out	(503,000)	-	-	-
Sale of capital assets	-	-	29,900	55,501
<b>Total of other financing sources and uses</b>	<b>(452,720)</b>	<b>-</b>	<b>29,900</b>	<b>1,044,501</b>
<b>Net change in fund balances</b>	<b>145,895</b>	<b>242,767</b>	<b>7,991,238</b>	<b>635,230</b>
Fund balances - beginning	3,112,246	1,905,149	(1,935,246)	-
<b>Fund balances - ending</b>	<b>\$ 3,258,141</b>	<b>\$ 2,147,916</b>	<b>\$ 6,055,992</b>	<b>\$ 635,230</b>

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



<u>Flood Recovery</u>	<u>Flood Mitigation</u>	<u>Future Building</u>	<u>Jail Construction</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ -	\$ -	\$ -	\$ -	\$ 556,883	\$ 25,629,044
-	-	-	894	-	894
-	-	-	-	35,911	158,502
2,176,207	95,375	5,698	-	434,835	21,967,151
-	-	-	-	1,159,909	3,715,880
-	-	141,910	58	172,323	755,673
<u>2,176,207</u>	<u>95,375</u>	<u>147,608</u>	<u>953</u>	<u>2,359,860</u>	<u>52,227,142</u>
-	-	-	-	696,453	5,851,200
-	-	-	-	823,718	14,078,210
3,598,364	-	-	-	-	12,109,820
-	-	-	-	-	10,197,939
-	-	-	-	763,724	763,724
-	130,981	-	-	-	1,932,610
-	-	349,140	5,332	-	354,473
-	-	-	-	95,518	203,668
-	-	-	-	34,202	59,478
-	-	-	-	3,017	3,017
<u>3,598,364</u>	<u>130,981</u>	<u>349,140</u>	<u>5,332</u>	<u>2,416,632</u>	<u>45,554,138</u>
<u>(1,422,156)</u>	<u>(35,606)</u>	<u>(201,532)</u>	<u>(4,380)</u>	<u>(56,772)</u>	<u>6,673,003</u>
-	130,981	-	-	3,000	1,173,261
-	-	(130,981)	-	(539,280)	(1,173,261)
-	-	-	-	990	86,391
<u>-</u>	<u>130,981</u>	<u>(130,981)</u>	<u>-</u>	<u>(535,290)</u>	<u>86,391</u>
<u>(1,422,156)</u>	<u>95,375</u>	<u>(332,513)</u>	<u>(4,380)</u>	<u>(592,063)</u>	<u>6,759,393</u>
<u>-</u>	<u>-</u>	<u>8,763,918</u>	<u>4,380</u>	<u>1,980,994</u>	<u>13,831,441</u>
<u>\$ (1,422,156)</u>	<u>\$ 95,375</u>	<u>\$ 8,431,404</u>	<u>\$ -</u>	<u>\$ 1,388,931</u>	<u>\$ 20,590,833</u>

**CASS COUNTY GOVERNMENT**  
**Reconciliation of the Statement of Revenues,**  
**Expenditures, and Changes in Fund Balances of Governmental Funds**  
**To the Statement of Activities**  
**For the Year Ended December 31, 2009**

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

Net change in fund balances - total governmental funds	\$	6,759,393
<p>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.</p>		
Capital asset additions	\$	4,256,617
Current year depreciation expense		<u>(3,963,472)</u>
		293,145
<p>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 assets differs from the change in fund balance by the cost of the capital assets sold or disposed.</p>		
Retired assets		(201,125)
Accumulated depreciation on retired assets		<u>140,780</u>
		(60,345)
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.</p>		
Increase in Taxes Receivable		186,946
Decrease in Uncertified Special Assessments		<u>(71,120)</u>
		115,826
<p>Long term debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. This is the amount by which repayments exceeded proceeds.</p>		
Issuance of Special Assessments		(115,898)
Repayment of bonds		95,518
Repayment of leases		108,150
Repayment of specials		<u>2,437</u>
		90,207
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore are not reported as expenditures in the governmental funds.</p>		
Net decrease in interest payable		4,586
Amorization of Bond Discounts		(745)
Amorization of Bond Issuance Costs		(1,114)
Net increase in compensated absences		<u>(139,502)</u>
		(136,775)
<p>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 assets.</p>		
		<u>70,395</u>
Change in net assets of governmental activities	\$	<u><u>7,131,853</u></u>

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, 2009**

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$ 14,139,362	\$ 14,139,362	\$ 13,902,773	\$ (236,589)
Licenses, Permits and Fees	11,500	41,500	41,626	126
Intergovernmental Revenues	3,633,908	3,945,613	4,252,682	307,069
Charges for Services	2,599,719	2,585,980	2,410,370	(175,610)
Miscellaneous Revenues	297,290	337,527	308,772	(28,755)
<b>Total Revenues</b>	<b>20,681,779</b>	<b>21,049,982</b>	<b>20,916,223</b>	<b>(133,759)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General Government:</b>				
County Commission	658,226	658,226	588,161	70,065
County Administrator	1,991,243	2,031,480	1,599,440	432,040
Information Technology	957,740	957,740	878,950	78,790
Auditor	845,640	861,901	792,449	69,452
Treasurer	352,572	352,572	341,630	10,942
County Recorder	526,303	526,303	512,691	13,612
Director of Tax Equalization	232,115	232,115	166,667	65,448
Veterans Service	239,103	240,803	201,497	39,306
County Planning	74,003	74,003	73,262	741
<b>Total General Government</b>	<b>5,876,945</b>	<b>5,935,143</b>	<b>5,154,747</b>	<b>780,396</b>
<b>Public Safety:</b>				
Emergency Management	178,346	248,346	232,499	15,847
County Sheriff	11,147,230	11,338,208	10,890,632	447,576
States Attorney	2,166,300	2,166,300	2,120,890	45,410
Cemetery	7,192	7,192	10,471	(3,279)
<b>Total Public Safety</b>	<b>13,499,068</b>	<b>13,760,046</b>	<b>13,254,492</b>	<b>505,554</b>
<b>Conservation &amp; Econ. Development:</b>				
County Extension Agent	508,520	508,520	467,563	40,957
Public Service Agencies	1,344,244	1,344,244	1,334,066	10,178
<b>Total Conservation &amp; Econ Dev</b>	<b>1,852,764</b>	<b>1,852,764</b>	<b>1,801,629</b>	<b>51,135</b>
<b>Debt Service:</b>				
Principal	-	-	86,520	(86,520)
Interest	-	-	20,221	(20,221)
<b>Total Debt Service</b>	<b>-</b>	<b>-</b>	<b>106,740</b>	<b>(106,740)</b>
<b>Total Expenditures</b>	<b>21,228,777</b>	<b>21,547,953</b>	<b>20,317,608</b>	<b>1,230,345</b>
Excess (deficiency) of revenues over (Under) expenditures	(546,998)	(497,971)	598,615	1,096,586
<b>Other Financing Sources (Uses):</b>				
Transfers In	50,280	50,280	50,280	-
Sale of Property	-	-	-	-
Operating Transfers Out	(90,000)	(590,000)	(503,000)	87,000
<b>Total Other Financing Sources and (Uses)</b>	<b>(39,720)</b>	<b>(539,720)</b>	<b>(452,720)</b>	<b>87,000</b>
<b>Net change in fund balances</b>	<b>(586,718)</b>	<b>(1,037,691)</b>	<b>145,895</b>	<b>1,183,586</b>
Fund Balance - Beginning	3,112,246	3,112,246	3,112,246	-
<b>Fund Balance - Ending</b>	<b>\$ 2,525,528</b>	<b>\$ 2,074,555</b>	<b>\$ 3,258,141</b>	<b>\$ 1,183,586</b>

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

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

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<u>Revenues:</u>				
Property Taxes	\$ 7,674,073	\$ 7,674,073	\$ 7,535,974	\$ (138,099)
Licenses, Permits and Fees	85,000	85,000	13,885	(71,115)
Intergovernmental Revenues	2,682,842	2,682,842	2,745,810	62,968
Charges for Services	52,300	52,300	77,971	25,671
Miscellaneous Revenues	177,828	177,828	67,066	(110,762)
<b>Total Revenues</b>	<b>10,672,043</b>	<b>10,672,043</b>	<b>10,440,706</b>	<b>(231,337)</b>
<u>Expenditures:</u>				
Current:				
Relief and Charities	10,827,036	10,827,036	10,197,939	629,097
<b>Total Expenditures</b>	<b>10,827,036</b>	<b>10,827,036</b>	<b>10,197,939</b>	<b>629,097</b>
Excess (deficiency) of revenues over (under) expenditures	(154,993)	(154,993)	242,766	397,761
Fund Balance - Beginning	1,905,149	1,905,149	1,905,149	-
<b>Fund Balance - Ending</b>	<b>\$ 1,750,156</b>	<b>\$ 1,750,156</b>	<b>\$ 2,147,916</b>	<b>\$ 397,761</b>

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

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

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<u>Revenues:</u>				
Property Taxes	\$ 3,683,038	\$ 3,683,038	\$ 3,633,413	\$ (49,625)
Licenses, Permits and Fees	28,000	28,000	67,080	39,080
Intergovernmental Revenues	5,708,149	5,708,149	10,029,301	4,321,152
Charges for Services	7,000	7,000	67,629	60,629
Miscellaneous Revenues	131,641	131,641	55,201	(76,440)
<b>Total Revenues</b>	<b>9,557,828</b>	<b>9,557,828</b>	<b>13,852,624</b>	<b>4,294,796</b>
<u>Expenditures:</u>				
Current:				
Highways and Streets	8,094,352	6,944,352	5,864,601	1,079,751
Debt Service :				
Principal	21,630	21,630	21,630	-
Interest	5,055	5,055	5,055	-
<b>Total Expenditures</b>	<b>8,121,037</b>	<b>6,971,037</b>	<b>5,891,286</b>	<b>1,079,751</b>
Excess (deficiency) of revenues over (under) expenditures	1,436,791	2,586,791	7,961,338	5,374,548
<u>Other Financing Sources (Uses):</u>				
Sale of Property	15,000	15,000	29,900	14,900
<b>Total Other Financing Sources and (Uses)</b>	<b>15,000</b>	<b>15,000</b>	<b>29,900</b>	<b>14,900</b>
<b>Net change in fund balances</b>	<b>1,451,791</b>	<b>2,601,791</b>	<b>7,991,238</b>	<b>5,389,448</b>
Fund Balance - Beginning	(1,935,246)	(1,935,246)	(1,935,246)	-
<b>Fund Balance - Ending</b>	<b>\$ (483,455)</b>	<b>\$ 666,545</b>	<b>\$ 6,055,992</b>	<b>\$ 5,389,448</b>

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

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

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<u>Revenues:</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses, Permits and Fees	-	-	-	-
Intergovernmental Revenues	-	1,814,459	2,227,243	412,784
Charges for Services	-	-	-	-
Miscellaneous Revenues	-	10,071	10,342	271
Total Revenues	-	1,824,530	2,237,585	413,055
<u>Expenditures:</u>				
Current:				
Highways and Streets	-	2,644,174	2,646,856	(2,682)
Total Expenditures	-	2,644,174	2,646,856	(2,682)
Excess (deficiency) of revenues over (under) expenditures	-	(819,644)	(409,271)	410,374
<u>Other Financing Sources (Uses):</u>				
Transfers In	-	989,000	989,000	-
Sale of Property	-	788	55,501	54,713
Total Other Financing Sources and (Uses)	-	989,788	1,044,501	54,713
Net change in fund balances	-	170,144	635,230	465,087
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	\$ -	\$ 170,144	\$ 635,230	\$ 465,087

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

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

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<u>Revenues:</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses, Permits and Fees	-	-	-	-
Intergovernmental Revenues	-	3,013,556	2,176,207	(837,349)
Charges for Services	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Total Revenues	-	3,013,556	2,176,207	(837,349)
<u>Expenditures:</u>				
Current:				
Highways and Streets	-	2,983,609	3,598,364	(614,755)
Total Expenditures	-	2,983,609	3,598,364	(614,755)
Excess (deficiency) of revenues over (under) expenditures	-	29,947	(1,422,156)	(1,452,103)
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	\$ -	\$ 29,947	\$ (1,422,156)	\$ (1,452,103)

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, 2009**

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<u>Revenues:</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses, Permits and Fees	-	-	-	-
Intergovernmental Revenues	-	969,000	95,375	(873,625)
Charges for Services	-	-	-	-
Miscellaneous Revenues	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>969,000</b>	<b>95,375</b>	<b>(873,625)</b>
<u>Expenditures:</u>				
Current:				
Conservation & Economic Development	-	1,140,000	130,981	1,009,019
<b>Total Expenditures</b>	<b>-</b>	<b>1,140,000</b>	<b>130,981</b>	<b>1,009,019</b>
Excess (deficiency) of revenues over (under) expenditures	-	(171,000)	(35,606)	135,394
<u>Other Financing Sources (Uses):</u>				
Transfers In	-	171,000	130,981	(40,019)
Sale of Property	-	-	-	-
<b>Total Other Financing Sources and (Uses)</b>	<b>-</b>	<b>171,000</b>	<b>130,981</b>	<b>(40,019)</b>
<b>Net change in fund balances</b>	<b>-</b>	<b>-</b>	<b>95,375</b>	<b>95,375</b>
Fund Balance - Beginning	-	-	-	-
<b>Fund Balance - Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 95,375</b>	<b>\$ 95,375</b>

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



**CASS COUNTY GOVERNMENT**  
**Proprietary Funds**  
**Statement of Net Assets**  
**December 31, 2009**

	Governmental Activities
	Internal Service Funds
<u>ASSETS</u>	
Current Assets:	
Cash and Investments	\$ 1,959,975
Due From Other Funds	20,624
Accounts Receivable	5,004
Total Current Assets	1,985,603
Noncurrent Assets:	
Capital Assets	455,535
Less: Accumulated Depreciation	(353,340)
Total Noncurrent Assets	102,195
Total Assets	\$ 2,087,798
<u>LIABILITIES</u>	
<u>Current Liabilities</u>	
Accounts Payable	\$ 20,237
Deposits	253,969
IBNR Claims	232,119
Due to Other Funds	20,624
Total Liabilities	\$ 526,949
<u>Net Assets</u>	
Invested in Capital Assets	\$ 102,195
Unrestricted	1,458,655
Total Net Assets	\$ 1,560,850

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

**CASS COUNTY GOVERNMENT**  
**Statement of Revenues, Expenses and**  
**Changes in Net Assets**  
**All Proprietary Fund Types**  
**For the Year Ended December 31, 2009**

	Governmental Activities
	Internal Service Funds
<u>Operating Revenues:</u>	
Premiums	\$ 3,017,442
Charges for Services	172,790
Miscellaneous	20,393
Total Operating Revenues	3,210,625
<u>Operating Expenses:</u>	
Premiums	376,589
Medical Services	9,236
Telephone Service	153,526
Administrative Fees	143,486
Collision Repair/Replacement	20,572
Benefit Payments	2,178,130
IBNR Claims	232,119
Depreciation Expense	56,262
Total Operating Expenses	3,169,920
Operating Income	40,705
<u>Nonoperating Revenues (Expenses):</u>	
Interest Income	28,094
Loss on Disposal of Capital Assets	1,596
Total Nonoperating Revenues (Expenses)	29,690
Change in Net Assets	70,395
Total Net Assets Beginning	1,490,455
Total Net Assets Ending	\$ 1,560,850

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

**CASS COUNTY GOVERNMENT**  
**Statement of Cash Flows**  
**All Proprietary Fund Types**  
**For the Year Ended December 31, 2009**

	Governmental Activities
	Internal Service Funds
<u>Cash Flows From Operating Activities:</u>	
Receipts from customers	\$ 3,190,619
Payments to suppliers	(709,567)
Claims paid	(2,386,365)
Other receipts	19,663
	114,350
<u>Cash Flows From Capital and Related Financing Activities:</u>	
Purchase of capital assets	(71,016)
Proceeds on Sale of Capital Assets	3,650
	(67,366)
<u>Cash Flows From Investing Activities:</u>	
Interest income	28,094
	75,078
Net Increase in cash and cash equivalents	75,078
Cash and cash equivalents -beginning of the year	1,884,898
Cash and cash equivalents - end of the year	1,959,975
<u>Reconciliation of Operating Income to net cash provided by operating activities:</u>	
Operating income	40,705
Adjustments to reconcile operating income to net cash flows from operating activities:	
Depreciation	56,262
Changes in assets and liabilities:	
(Increase) decrease in accounts receivable	(342)
Increase (decrease) in accounts payable	(6,158)
Increase (decrease) in premium deposit funds	(760)
Increase (decrease) in IBNR claims	24,644
Net cash provided by operating activities	\$ 114,350

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

**CASS COUNTY GOVERNMENT**  
**Statement of Fiduciary Assets and Liabilities**  
**Fiduciary Funds**  
**December 31, 2009**

	<u>Agency Funds</u>
<u>ASSETS</u>	
Cash and Investments	<u>\$ 51,549,844</u>
Total Assets	<u><u>\$ 51,549,844</u></u>
<u>LIABILITIES</u>	
Accounts Payable	70,425
Due to Component Units	28,187
Deposits	<u>51,451,232</u>
Total Liabilities	<u><u>\$ 51,549,844</u></u>

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

**THIS PAGE HAS BEEN RESERVED FOR NOTES**

**CASS COUNTY GOVERNMENT**  
**Statement of Net Assets**  
**Component Units**  
**December 31, 2009**

	Southeast Cass WRD	North Cass WRD
<u>ASSETS</u>		
<u>Assets:</u>		
Cash and Cash Equivalents	\$ 3,345,930	\$ 607,544
Receivables:		
Accounts Receivable	-	-
Taxes Receivable	97,228	3,786
Intergovernmental Receivable	420,958	801
Special Assessments	29,620	234
Due From Primary Government	19,440	1,589
Inventory	-	-
Prepays	-	-
Long-Term Receivables:		
Uncertified Special Assessments Receivable	5,021,086	128,241
Capital Assets Not Being Depreciated:		
Land	7,284,064	1,036,104
Construction in Progress	1,166,497	-
Capital Assets (Net of Accumulated Depreciation)		
Buildings	-	-
Equipment	-	-
Infrastructure	68,800,281	4,232,284
<b>TOTAL ASSETS</b>	<b>86,185,104</b>	<b>6,010,583</b>
<u>LIABILITIES</u>		
<u>Liabilities:</u>		
Accounts Payable	198,100	13,091
Benefits Payable	6,005	519
Retainages Payable	22,477	4,050
Deferred Revenues	-	-
Interest Payable	25,887	3,188
Noncurrent Liabilities:		
Due within one year	511,017	107,773
Due in more than one year	4,379,913	528,940
<b>Total Liabilities</b>	<b>5,143,399</b>	<b>657,561</b>
<u>Net Assets</u>		
Investment in Capital Assets, Net of Related Debt	76,149,074	4,633,053
Restricted For:		
Conservation of Natural Resources	2,846,164	549,258
Debt Service	5,690,364	164,000
Unrestricted	(3,643,897)	6,710
<b>Total Net Assets</b>	<b>\$ 81,041,705</b>	<b>\$ 5,353,021</b>

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

Maple River WRD	Rush River WRD	Weed Control	Vector Control	Totals
\$ 474,759	\$ 504,673	\$ 436,768	\$ 120,932	\$ 5,490,606
-	-	14,149	5,358	19,507
7,812	4,246	9,722	12,000	134,794
1,992	778	-	-	424,529
456	967	-	-	31,277
3,864	3,294	-	-	28,187
-	-	-	67,289	67,289
-	-	1,135	13,849	14,984
269,211	1,062,939	-	-	6,481,477
1,729,636	1,992,357	-	-	12,042,161
4,249,542	-	-	-	5,416,039
-	-	22,169	-	22,169
-	-	29,809	122,636	152,446
6,295,203	5,520,168	-	-	84,847,936
<u>13,032,475</u>	<u>9,089,421</u>	<u>513,752</u>	<u>342,064</u>	<u>115,173,399</u>
18,462	59,563	394	64	289,674
1,808	1,028	-	-	9,360
171,845	-	-	-	198,372
-	-	104,634	140,363	244,997
6,231	7,907	-	-	43,213
117,945	73,305	1,331	4,633	816,004
767,579	1,075,801	-	-	6,752,233
<u>1,083,870</u>	<u>1,217,605</u>	<u>106,359</u>	<u>145,060</u>	<u>8,353,853</u>
11,391,381	6,364,547	51,979	122,636	98,712,670
261,662	258,768	-	-	3,915,852
292,890	1,245,483	-	-	7,392,737
2,671	3,020	355,414	74,368	(3,201,712)
<u>\$ 11,948,604</u>	<u>\$ 7,871,818</u>	<u>\$ 407,393</u>	<u>\$ 197,005</u>	<u>\$ 106,819,546</u>

**CASS COUNTY GOVERNMENT**  
**Statement of Activities**  
**Component Units**  
**For the Year Ended December 31, 2009**

<u>Functions/Programs</u>	Program Revenues			Capital Grants and Contributions
	Expenses	Charges for Services	Operating Grants and Contributions	
<b>Component units:</b>				
Southeast Cass Water Resource District	\$ 6,898,447	\$ 2,522,403	\$ 1,497,369	\$ -
Maple River Water Resource District	376,946	381,441	3,678,108	-
North Cass Water Resource District	258,705	276,958	79,427	-
Rush River Water Resource District	500,972	260,191	609,459	-
Noxious weed	317,025	11,289	36,395	-
Vector control	733,273	316,535	-	-
Total component units	\$ 9,085,367	\$ 3,768,817	\$ 5,900,758	\$ -

General revenues:  
Property taxes  
Unrestricted State Shared Revenue  
Gain on Sale of Capital Assets  
Unrestricted investment earnings  
Miscellaneous Revenue

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

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



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

<b>Southeast Cass WRD</b>	<b>North Cass WRD</b>	<b>Maple River WRD</b>	<b>Rush River WRD</b>	<b>Weed Control</b>	<b>Vector Control</b>	<b>Total</b>
\$ (2,878,675)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,878,675)
-	97,680	3,682,603	-	-	-	3,682,603
-	-	-	368,678	-	-	97,680
-	-	-	-	(269,342)	-	368,678
-	-	-	-	-	(416,737)	(269,342)
<u>\$ (2,878,675)</u>	<u>\$ 97,680</u>	<u>\$ 3,682,603</u>	<u>\$ 368,678</u>	<u>\$ (269,342)</u>	<u>\$ (416,737)</u>	<u>\$ 584,207</u>
\$ 1,344,702	\$ 39,255	\$ 116,107	\$ 40,913	\$ 282,857	\$ 433,478	\$ 2,257,312
-	-	-	-	9,488	21,397	30,885
-	-	-	-	-	855	855
80,997	5,099	8,800	13,060	6,381	540	114,877
137,989	1,000	2,001	2,505	13,547	-	157,042
<u>\$ 1,563,688</u>	<u>\$ 45,354</u>	<u>\$ 126,908</u>	<u>\$ 56,478</u>	<u>\$ 312,274</u>	<u>\$ 456,270</u>	<u>\$ 2,560,972</u>
(1,314,987)	143,034	3,809,511	425,156	42,932	39,533	3,145,179
82,346,264	5,209,209	8,134,236	7,448,719	364,461	157,472	103,660,361
10,428	777	4,858	(2,061)	-	-	14,002
<u>\$ 81,041,705</u>	<u>\$ 5,353,021</u>	<u>\$ 11,948,605</u>	<u>\$ 7,871,814</u>	<u>\$ 407,393</u>	<u>\$ 197,005</u>	<u>\$ 106,819,544</u>

**CASS COUNTY GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2009**

**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, 2008, which is the most current audited information available:

Total Assets	\$ 3,210,755
Total Liabilities	49,333
Total Equity	<u>3,161,422</u>
Revenues	900,932
Expenses	<u>380,535</u>
Change in Net Assets	<u>\$ 520,397</u>

Complete financial statements can be obtained at Red River Joint Water Resource Board, Box 10, Hillsboro, North Dakota, 58045.

D. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets 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 Fund** – This fund was established to account for the costs associated with fighting the spring flood of 2009. Some of these costs are reimbursed by the federal and state government.
- **2009 Flood Recovery** – This fund was established to account for the costs of repairing roads damaged by the 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.
- **Jail Construction Fund** – This fund is used to provide for the construction of the new county jail. Revenues are derived from sales tax.

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 department or agency 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 accounting principles generally accepted. 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 in all other funds include amounts due for services to individuals performed by the County and not received by December 31, 2008.

#### I. Due from Other Governments

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

J. Inventories

Inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of governmental fund type inventories are recorded as expenditures when consumed rather than when purchased.

K. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2009, are recorded as prepaid items.

L. Uncertified Special Assessments

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

M. Capital Assets

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

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

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

Interest incurred during construction of capital assets is included as part of the capitalized value of the assets constructed.

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

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



#### N. Accounts Payable

Accounts payable are liability accounts reflecting amounts on open accounts owing to private persons or organizations for goods and services received prior to December 31, 2009.

#### O. Retainages Payable

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

#### P. Interest Payable

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

#### Q. Compensated Absences

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

#### R. Deferred Revenues

Deferred revenues arise when the County receives resources before it has a legal claim to them, as when property tax monies are received before they are due. In subsequent periods, when the County has a legal claim to the resources, the deferred revenue is recognized as revenue.

#### S. IBNR Claims - Self Insurance

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

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

Reconciliation of Claims Liability:

<u>Employee Health</u>	<u>2009</u>	<u>2008</u>
Balance January 1	\$ 196,347	\$ 305,911
Incurred Claims Including IBNR's and Changes in Estimates	1,999,887	1,705,574
Less Claims Payments	1,975,653	1,815,138
<u>Balance December 31</u>	<u>\$ 220,581</u>	<u>\$ 196,347</u>

<u>Employee Dental</u>	<u>2009</u>	<u>2008</u>
Balance January 1	\$ 11,128	\$ 12,652
Incurred Claims Including IBNR's and Changes in Estimates	202,887	209,477
Less Claims Payments	202,477	211,001
<u>Balance December 31</u>	<u>\$ 11,538</u>	<u>\$ 11,128</u>

T. Long-Term Obligations

In the government-wide financial statements, the long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net 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.

U. Fund Balances

In the governmental fund financial statements, fund balances consist of reserved and unreserved amounts. Reservations of fund balance represent that portion which is not appropriable for expenditure or is legally segregated for a specific future use. Fund balance reservation includes inventories, prepaid items, and debt service.

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 1<sup>st</sup>. For the year ending December 31, 2009, 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 2009 expenditures exceed appropriations in the following funds:

## Special Revenue Funds:

Flood Fund	\$ 2,682
Flood Recovery	614,755
Sheriff Asset Forfeiture	318
911 Service	9,831
NDRIN – County Recorder Project	18,962
County Park	47

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 year-end, the County's deposits were entirely covered by federal depository insurance or by collateral held by the pledging financial institution's agent in the county's name.

State statutes authorize the County to invest in:

- (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.

#### 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, 2009, 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.

Four 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 1st of the fourth 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: CAPITAL ASSETS

The following is a summary of changes in the capital assets during the year ended December 31, 2009:

##### Primary Governments Capital Assets

	Balance 1/1/2009	Increases	Decreases	Balance 12/31/2009
Capital Assets, not being depreciated:				
Land	\$ 10,976,013	\$ -	\$ -	\$ 10,976,013
Construction in Progress	8,799,612	3,568,462	-	12,368,075
<b>Total capital assets not being depreciated</b>	<b>\$ 19,775,626</b>	<b>\$ 3,568,462</b>	<b>\$ -</b>	<b>\$ 23,344,088</b>
Capital Assets, being depreciated:				
Buildings	\$ 31,818,960	\$ -	\$ -	\$ 31,818,960
Improvements other than buildings	2,691,971	-	-	2,691,971
Machinery and Equipment	8,273,466	759,171	214,173	8,818,464
Infrastructure	106,569,108	-	-	106,569,108
<b>Total Capital Assets, being depreciated</b>	<b>\$ 149,353,505</b>	<b>\$ 759,171</b>	<b>\$ 214,173</b>	<b>\$ 149,898,501</b>
Less accumulated depreciation for:				
Buildings	\$ 9,328,675	\$ 574,522	\$ -	\$ 9,903,197
Improvements other than buildings	525,895	42,630	-	568,524
Machinery and Equipment	5,068,008	725,498	151,775	5,641,731
Infrastructure	48,572,777	2,677,084	-	51,249,861
<b>Total Accumulated Depreciation</b>	<b>\$ 63,495,354</b>	<b>\$ 4,019,734</b>	<b>\$ 151,775</b>	<b>\$ 67,363,313</b>
<b>Net Capital Assets, being Depreciated</b>	<b>\$ 85,858,151</b>	<b>\$ (3,260,563)</b>	<b>\$ 62,398</b>	<b>\$ 82,535,189</b>
<b>Net Governmental activities capital assets</b>	<b>\$ 105,633,776</b>	<b>\$ 307,899</b>	<b>\$ 62,398</b>	<b>\$ 105,879,276</b>

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

Governmental Activities:	
General Government	\$ 211,727
Public Safety	695,953
Highways and Streets	2,963,756
Relief and Charities	81,731
Culture and Recreation	6,503
Conservation and Econ. Development	3,803
<b>Total depreciation expense - Governmental activities</b>	<b>\$ 3,963,472</b>
Depreciation of Internal Service Funds	56,262
<b>Total Depreciation Expense</b>	<b>\$ 4,019,734</b>

Component Units

During the year ended December 31, 2009, the following changes occurred in the capital assets of:

<b>Southeast Cass Water Resource District</b>				
	Balance 1/1/2009	Increases	Decreases	Balance 12/31/09
<b>Governmental Activities:</b>				
Capital assets not being depreciated:				
Land	\$ 6,067,680	\$ 1,236,704	\$ 20,320	\$ 7,284,064
Construction in Progress	1,159,500	421,497	414,500	1,166,497
<b>Total Capital Assets Not Being Depreciated</b>	<b>\$ 7,227,180</b>	<b>\$ 1,658,200</b>	<b>\$ 434,820</b>	<b>\$ 8,450,560</b>
Facilities	\$ 70,149,000	\$ -	\$ -	\$ 70,149,000
Projects	18,634,400	3,053	-	18,637,453
Equipment	40,000	-	-	40,000
<b>Total Capital Assets, Being Depreciated</b>	<b>\$ 88,823,400</b>	<b>\$ 3,053</b>	<b>\$ -</b>	<b>\$ 88,826,453</b>
Less Accumulated Depreciation for:				
Facilities	\$ 15,774,820	\$ 1,402,980	\$ -	\$ 17,177,800
Projects	2,435,623	372,749	-	2,808,372
Equipment	40,000	-	-	40,000
<b>Total Accumulated Depreciation</b>	<b>\$ 18,250,443</b>	<b>\$ 1,775,729</b>	<b>\$ -</b>	<b>\$ 20,026,172</b>
<b>Total Capital Assets Being Depreciated, Net</b>	<b>\$ 70,572,957</b>	<b>\$ (1,772,676)</b>	<b>\$ -</b>	<b>\$ 68,800,281</b>
<b>Governmental Activities Capital Assets, Net</b>	<b>\$ 77,800,137</b>	<b>\$ (114,476)</b>	<b>\$ 434,820</b>	<b>\$ 77,250,841</b>

<b>Maple River Water Resource District</b>				
	Balance 1/1/2009	Increases	Decreases	Balance 12/31/2009
<b>Governmental Activities:</b>				
Capital assets not being depreciated:				
Land	\$ 1,344,508	\$ 385,128	\$ -	\$ 1,729,636
Construction in Progress	-	4,249,542	-	4,249,542
<b>Total Capital Assets not being Depreciated</b>	<b>\$ 1,344,508</b>	<b>\$ 4,634,669</b>	<b>\$ -</b>	<b>\$ 5,979,178</b>
Capital assets being depreciated:				
Facilities	\$ 10,550,637	\$ -	\$ -	\$ 10,550,637
Projects	2,258,531	39,236	-	2,297,767
<b>Total Capital Assets, Being Depreciated</b>	<b>\$ 12,809,168</b>	<b>\$ 39,236</b>	<b>\$ -</b>	<b>\$ 12,848,404</b>
Less Accumulated Depreciation for:				
Facilities	\$ 6,061,400	\$ 211,013	\$ -	\$ 6,272,413
Projects	235,617	45,171	-	280,788
<b>Total Accumulated Depreciation</b>	<b>\$ 6,297,017</b>	<b>\$ 256,183</b>	<b>\$ -</b>	<b>\$ 6,553,201</b>
<b>Total Capital Assets Being Depreciated, Net</b>	<b>\$ 6,512,151</b>	<b>\$ (216,948)</b>	<b>\$ -</b>	<b>\$ 6,295,203</b>
<b>Governmental Activities Capital Assets, Net</b>	<b>\$ 7,856,659</b>	<b>\$ 4,417,721</b>	<b>\$ -</b>	<b>\$ 12,274,381</b>

## North Cass Water Resource District

	Balance 1/1/2009	Increases	Decreases	Balance 12/31/2009
<b>Governmental Activities:</b>				
Capital assets not being depreciated:				
Land	\$ 1,036,104	\$ -	\$ -	\$ 1,036,104
Capital assets being depreciated:				
Facilities	\$ 3,768,900	\$ -	\$ -	\$ 3,768,900
Projects	2,864,873	224,365		3,089,238
Total Capital Assets, Being Depreciated	\$ 6,633,773	\$ 224,365	\$ -	\$ 6,858,138
Less Accumulated Depreciation for:				
Facilities	\$ 2,100,272	\$ 75,378	\$ -	\$ 2,175,650
Projects	392,907	57,297		450,204
Total Accumulated Depreciation	\$ 2,493,179	\$ 132,675	\$ -	\$ 2,625,854
Total Capital Assets Being Depreciated, Net	\$ 4,140,594	\$ 91,690	\$ -	\$ 4,232,284
Governmental Activities Capital Assets, Net	\$ 5,176,698	\$ 91,690	\$ -	\$ 5,268,388

## Rush River Water Resource District

	Balance 1/1/2009	Increases	Decreases	Balance 12/31/2009
<b>Governmental Activities:</b>				
Capital assets not being depreciated:				
Land	\$ 1,869,357	\$ 123,000	\$ -	\$ 1,992,357
Total Capital Assets Not Being Depreciated	\$ 1,869,357	\$ 123,000	\$ -	\$ 1,992,357
Capital assets being depreciated:				
Facilities	\$ 21,610,000	\$ 657,672	\$ -	\$ 22,267,672
Projects	371,586	-		371,586
Total Capital Assets, Being Depreciated	\$ 21,981,586	\$ 657,672	\$ -	\$ 22,639,258
Less Accumulated Depreciation for:				
Facilities	\$ 16,787,640	\$ 271,353	\$ -	\$ 17,058,993
Projects	52,665	7,432		60,097
Total Accumulated Depreciation	\$ 16,840,305	\$ 278,785	\$ -	\$ 17,119,090
Total Capital Assets Being Depreciated, Net	\$ 5,141,281	\$ 378,887	\$ -	\$ 5,520,168
Governmental Activities Capital Assets, Net	\$ 7,010,638	\$ 501,887	\$ -	\$ 7,512,525

## Noxious Weed Control

	Balance 1/1/2009	Increases	Decreases	Balance 12/31/2009
Capital Assets, being depreciated:				
Buildings	\$ 41,054	\$ -	\$ -	\$ 41,054
Machinery & Equipment	69,350	-	-	69,350
Total capital assets, being depreciated	\$ 110,404	\$ -	\$ -	\$ 110,404
Less Accumulated Depreciation:				
Buildings	\$ (18,064)	\$ (821)	\$ -	\$ (18,885)
Machinery & Equipment	(32,706)	(6,835)	-	(39,541)
Total Accumulated Depreciation	\$ (50,770)	\$ (7,656)	\$ -	\$ (58,426)
Total Capital Assets Net of Depreciation	\$ 59,634	\$ (7,656)	\$ -	\$ 51,978



<b>Vector Control</b>				
	Balance 1/1/2009	Increases	Decreases	Balance 12/31/2009
Capital Assets, being depreciated:				
Machinery & Equipment	\$ 330,755	\$ -	\$ -	\$ 330,755
Less Accumulated Depreciation				
Machinery & Equipment	(178,626)	(29,493)	-	(208,119)
<b>Total Capital Assets Net of Depreciation</b>	<b>\$ 152,129</b>	<b>\$ (29,493)</b>	<b>\$ -</b>	<b>\$ 122,636</b>

**NOTE 6: 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	(90,000)
<b>Total</b>	<b>\$ 810,000</b>

The future minimum lease obligations and the net present value of these minimum lease payments as of December 31, 2009, were as follows:

Year Ending December 31	Long-Term Debt
2010	\$ 133,425
2011	133,425
2012	133,425
2013	133,425
Total minimum lease payments	\$ 533,702
Less: Amount representing Interest	(52,673)
<b>Present value of minimum lease payments</b>	<b>\$ 481,029</b>

**NOTE 7: 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 \$1,230,000. 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, 2009, the County had funds of \$116,247 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, 2009, are comprised of the following individual issues:

Special Assessment Bonds:

\$95,000 Refunding Improvement Bonds of 1995 for construction in the Borderud's Subdivision due in one annual installment of \$10,000 in 2010 with interest at 5.6%.	\$ 10,000
\$305,000 Refunding Improvement Bonds of 1997 for construction in the Round Hill Subdivision due in annual installments of \$25,000 through 2012 with interest at 5.2%.	75,000
\$380,000 Refunding Improvement Bonds of 2005 for construction in the Greyhawks Estates Subdivision due in annual installments of \$25,000 to \$30,000 through 2020 with interest at 3.75% to 4.40%.	280,000
\$365,000 Refunding Improvement Bonds of 2007 due in annual installments of \$25,000 through 2022 with interest at 3.65% to 4.45%.	325,000
\$85,000 Refunding Improvement Bonds of 2001 for construction in the Holmen's 3 <sup>rd</sup> Subdivision due in annual installments of \$5,821 to \$8,024 through 2016 with interest at 5.42%.	<u>48,115</u>
Total Special Assessment Bonds	<u>\$ 738,115</u>

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

<b>Governmental Activities</b>		
Year Ending December 31	Principal	Interest
2010	\$ 95,821	\$ 30,054
2011	81,141	26,179
2012	81,478	22,629
2013	56,834	19,661
2014	57,210	17,273
2015-2019	265,630	50,292
2020-2022	100,000	5,556
<b>Total</b>	<b>\$ 738,115</b>	<b>\$ 171,643</b>

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, 2009, 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 \$ 113,461

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

<b>Governmental Activities</b>		
Year Ending December 31	Principal	Interest
2010	\$ 894	\$ 4,146
2011	3,534	6,839
2012	3,748	6,624
2013	3,976	6,396
2014	4,218	6,154
2015-2019	25,264	26,597
2020-2024	33,945	17,916
2025-2029	37,882	6,242
<b>Total</b>	<b>\$ 113,461</b>	<b>\$ 80,913</b>

During the year ended December 31, 2009, the following changes occurred in liabilities reported in long-term debt.

	Balance 1/1/09	Additions	Reductions	Balance 12/31/09	Due Within One Year
Special Assessment Bonds	\$ 833,633	\$ -	\$ (95,518)	\$ 738,115	\$ 95,821
Less Deferred:					
Bond Discount	\$ 9,372	\$ -	\$ (745)	\$ 8,627	\$ 745
Issuance Costs	13,556	-	(1,114)	12,443	1,114
<b>Total Deferred</b>	<b>\$ 22,929</b>	<b>\$ -</b>	<b>\$ (1,859)</b>	<b>\$ 21,070</b>	<b>\$ 1,859</b>
<b>Total Special Assessment Bonds</b>	<b>\$ 810,704</b>	<b>\$ -</b>	<b>\$ (93,659)</b>	<b>\$ 717,045</b>	<b>\$ 93,961</b>
Lease Payable	589,178	-	(108,150)	481,028	112,789
Special Assessments	-	115,898	(2,437)	113,461	894
Compensated Absences	1,288,255	1,413,428	(1,273,926)	1,427,757	1,427,757
<b>Total</b>	<b>\$ 2,688,137</b>	<b>\$ 1,529,326</b>	<b>\$ (1,478,171)</b>	<b>\$ 2,739,290</b>	<b>\$ 1,635,402</b>

The County is subject to a statutory limitation by the State of North Dakota for indebtedness payable principally from property taxes. At December 31, 2009, the statutory limit for the County was \$234,001,093. The County has leases payable that are subject to this limitation. The leases payable at December 31, 2009 were \$481,029. The legal debt margin at December 31, 2009 is \$233,520,064. 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, 2009, the following changes occurred in the long-term debt of the Water Resource Districts:

<b>Southeast Cass Water Resource District</b>					
	<b>Balance</b>			<b>Balance</b>	<b>Due Within</b>
	<b>1-1-09</b>	<b>Increases</b>	<b>Decreases</b>	<b>12-31-09</b>	<b>One Year</b>
Bonds Payable	\$ 4,774,000	\$ -	\$ (465,000)	\$ 4,309,000	\$ 475,000
Less Deferred Amounts:					
Bond Discount	36,032	-	(3,525)	32,507	3,525
Bond Issuance Costs	29,356	-	(2,986)	26,370	2,986
Total Bonds Payable	\$ 4,708,612	\$ -	\$ (458,489)	\$ 4,250,123	\$ 468,489
Loans Payable	668,279	-	(35,000)	633,279	35,000
Compensated Absences	7,091	5,368	(4,931)	7,528	7,528
<b>TOTAL</b>	<b>\$ 5,383,982</b>	<b>\$ 5,368</b>	<b>\$ (498,420)</b>	<b>\$ 4,890,930</b>	<b>\$ 511,018</b>

<b>Maple River Water Resource District</b>					
	<b>Balance</b>			<b>Balance</b>	<b>Due Within</b>
	<b>1-1-09</b>	<b>Increases</b>	<b>Decreases</b>	<b>12-31-09</b>	<b>One Year</b>
Bonds Payable	\$ 170,000	\$ 575,000	\$ (15,000)	\$ 730,000	\$ 103,333
Less Deferred Amounts:					
Bond Discount	-	3,760	(157)	3,603	940
Bond Issuance Costs	-	8,750	(353)	8,397	1,973
Total Bonds Payable	\$ 170,000	\$ 562,490	\$ (15,509)	\$ 717,999	\$ 100,420
Loan Payable	180,000	-	(15,000)	165,000	15,000
Compensated Absences	2,344	2,221	(2,040)	2,525	2,525
<b>TOTAL</b>	<b>\$ 352,344</b>	<b>\$ 564,711</b>	<b>\$ (32,550)</b>	<b>\$ 885,524</b>	<b>\$ 117,945</b>

<b>North Cass Water Resource District</b>					
	<b>Balance</b>			<b>Balance</b>	<b>Due Within</b>
	<b>1-1-09</b>	<b>Increases</b>	<b>Decreases</b>	<b>12-31-09</b>	<b>One Year</b>
Bonds Payable	\$ 459,250	\$ 260,000	\$ (68,500)	\$ 650,750	\$ 110,000
Less Deferred Amounts:					
Bond Discount	2,903	2,610	(677)	4,836	1,155
Bond Issuance Costs	5,042	6,750	(1,213)	10,579	2,450
Total Bonds Payable	451,305	250,640	(66,611)	635,335	106,395
Compensated Absences	1,318	740	(680)	1,378	1,378
<b>TOTAL</b>	<b>\$ 452,623</b>	<b>\$ 251,380</b>	<b>\$ (67,291)</b>	<b>\$ 636,713</b>	<b>\$ 107,773</b>

	Rush River Water Resource District				
	Balance			Balance	Due Within
	1-1-09	Increases	Decreases	12-31-09	One Year
Bonds Payable	\$ 1,250,000	\$ -	\$ (70,000)	\$ 1,180,000	\$ 75,000
Less Deferred Amounts:					
Bond Discount	16,598	-	(1,327)	15,271	1,327
Bond Issuance Costs	18,248	-	(1,497)	16,752	1,497
Total Bonds Payable	\$ 1,215,154	\$ -	\$ (67,176)	\$ 1,147,977	\$ 72,176
Compensated Absences	1,053	926	(850)	1,129	1,129
<b>TOTAL</b>	<b>\$ 1,216,207</b>	<b>\$ 926</b>	<b>\$ (68,026)</b>	<b>\$ 1,149,106</b>	<b>\$ 73,305</b>

Long-term debt of the Water Resource Districts at December 31, 2009, is comprised of the following special assessment bonds:

Southeast Cass Water Resource District:

2008 \$2,320,000 Refunding Improvement Bonds, due in annual installments of \$65,000 to \$300,000 through 2018; with interest at 2.3% to 3.5%.	\$2,025,000
\$2,800,000 2005 Improvement Bonds due in annual installments of \$165,000 to \$240,000 through 2020; interest at 3.375% to 4.0%.	2,180,000
1998 \$214,000 State Revolving Loan Fund Municipal Bond Bank, due in annual installments of \$10,000 to \$15,000 through 2018; with interest at 2.50%.	104,000
Total Southeast Cass Special Assessment Bonds and Warrants Payable	<u>\$4,309,000</u>
<u>Loans Payable:</u>	
\$695,000 State Revolving Loan Fund drawdown. Due in annual installments of \$35,000 to \$50,000 through 2024; with interest at 2.5%.	\$ 633,279
Total Southeast Cass Long-term Debt (excluding Compensated Absences)	<u>\$4,942,279</u>

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%.	\$ 200,000
\$375,000 Improvement Bonds of 2009, due in annual installments of \$55,000 to \$110,000 through 2013; interest at 1.25% to 2.25%.	375,000

\$228,000 Improvement Bonds of 2005, due in annual installments of \$15,000 to \$16,000 through 2019; interest at 4.9%.

155,000

Total Maple River Bonds Payable \$ 730,000

Loans Payable:

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

\$ 165,000

Total Maple River Long-Term Debt (excluding Compensated Absences) \$ 895,000

Rush River District Bonds and Warrants Payable:

2005 \$800,000 Improvement Bonds, due in annual installments of \$45,000 to \$70,000 through 2020, with interest at 3.35% to 4.35%.

\$ 645,000

2008 \$560,000 Improvement Bonds, due in annual installments of \$30,000 to \$45,000 through 2023, with interest at 3.25% to 4.65%.

535,000

Total Rush River Long-Term Debt (excluding Compensated Absences) \$ 1,180,000

North Cass District Bonds Payable:

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

\$ 135,000

2008 \$260,000 Improvement Bonds, due in annual installments of \$50,000 to \$60,000 through 2013, with interest at 2.75% to 3.5%.

215,000

2009 \$260,000 Improvement Bonds, due in annual installments of \$45,000 to \$60,000 through 2014; with interest at 2.1%.

260,000

\$85,000 2005 Improvement Bonds, due in one annual installment of \$40,750 in 2013; interest at 4.8%.

40,750

Total North Cass Special Assessment Bonds and Warrants Payable \$ 650,750

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

Southeast Cass Water Resource Districts Bonds Payable:

<b>GOVERNMENTAL ACTIVITIES</b>				
<b>Year Ending December 31</b>	<b>SA Bonds Payable</b>		<b>Loan Payable</b>	
	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>
2010	\$ 475,000	\$ 133,256	\$ 35,000	\$ 15,832
2011	465,000	120,340	35,000	14,957
2012	465,000	106,996	40,000	14,082
2013	460,000	93,243	40,000	13,082
2014	460,000	78,993	40,000	12,082
2015 - 2019	1,744,000	187,161	210,000	45,285
2020 - 2024	240,000	4,800	233,279	17,535
<b>Total</b>	<b>\$ 4,309,000</b>	<b>\$ 724,788</b>	<b>\$ 633,279</b>	<b>\$ 132,854</b>

Maple River Water Resource Districts Bonds Payable:

<b>GOVERNMENTAL ACTIVITIES</b>				
<b>Year Ending December 31</b>	<b>SA Bonds Payable</b>		<b>Loan Payable</b>	
	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>
2010	\$ 103,333	\$ 22,117	\$ 15,000	\$ 8,266
2011	153,333	18,568	15,000	7,478
2012	153,333	14,576	15,000	6,695
2013	158,333	10,135	15,000	5,900
2014	48,333	6,613	15,000	5,116
2015 - 2019	113,333	10,575	75,000	13,767
2020 - 2021			15,000	392
<b>Total</b>	<b>\$ 730,000</b>	<b>\$ 82,584</b>	<b>\$ 165,000</b>	<b>\$ 47,612</b>

North Cass Water Resource Districts Bonds Payable:

<b>GOVERNMENTAL ACTIVITIES</b>		
<b>Year Ending December 31</b>	<b>Spec. Assess. Bonds Payable</b>	
	<b>Principal</b>	<b>Interest</b>
2010	\$ 110,000	\$ 19,101
2011	115,000	16,396
2012	120,000	12,834
2013	170,750	7,991
2014	75,000	4,005
2015 - 2019	60,000	6,000
	<b>\$ 650,750</b>	<b>\$ 66,326</b>

Rush River Water Resource Districts Bonds Payable:

GOVERNMENTAL ACTIVITIES		
Year Ending December 31	Spec. Assess. Bonds Payable	
	Principal	Interest
2010	\$ 75,000	\$ 46,199
2011	80,000	43,633
2012	85,000	40,814
2013	90,000	37,734
2014	90,000	34,375
2015 - 2019	515,000	112,768
2020 - 2023	245,000	18,146
Total	\$ 1,180,000	\$ 333,668

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. As of December 31, 2008, the water resource districts had funds of \$1,318,192 available for payment on the special assessment bonds. 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 8: 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, 2009, there were 26 series of Industrial Revenue Bonds outstanding with an aggregate principal amount payable of \$166,347,141.

**NOTE 9: 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 4% of their annual covered salary. The county is required to contribute 5.12% of the employees' salary, which consists of 4.12% for employee and 1% for the retiree health benefits fund. The county has agreed to pay 100% 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, 2009, 2008, and 2007 were 1,532,479, 1,427,155, and 1,384,565, respectively, equal to the required contributions for the year.

**Three-Year Trend Information**

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/2009	\$ 1,532,479	100%	-
12/31/2008	1,427,155	100%	-
12/31/2007	1,384,565	100%	-

**NOTE 10: 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 11: 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 12: CONSTRUCTION COMMITMENTS**

The County has the following open construction contracts with balances owing at December 31, 2009:

Project	Contract Amount	Total Completed	Retainage	Remaining Balance
Highway 4 Bit Overlay	\$ 1,116,878	\$ 1,047,327	\$ 10,473	80,024
Highway 17 Bit Overlay	\$ 4,053,431	\$ 5,495,752	\$ 209,915	-
Highway 11 Conc/Bit Overlay	2,099,388	1,836,248	18,362	281,503
Perley Bridge	2,499,094	2,478,118	24,781	45,757
<b>Total Construction Commitments</b>	<b>\$ 9,768,791</b>	<b>\$ 10,857,445</b>	<b>\$ 263,532</b>	<b>\$ 407,284</b>

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**SUPPLEMENTARY  
INFORMATION**

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## **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.

### **Sheriff Block Grant**

This is a fund for the accounting of various grants received by the Sheriff's Department. Currently, it accounts a public health emergency preparedness and response grant. This was a grant through the Fargo Cass Public Health Department to reimburse various cities for time expended for the development of security plans.

### **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 and Moorhead.

### **Justice Mental Health**

This fund is used to account for a Department of Justice grant for the salary and benefits of a mental health coordinator at the county jail.

### **County Emergency 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.

### **SWAT Vehicle Replacement**

This fund will be used to set aside resource to replace a SWAT vehicle for the sheriff's department.

**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.**

**Borderuds Subdivision  
Windsor Green Subdivision  
Sleepy Hollow Subdivision  
Round Hill Subdivision  
Greyhawk Estates Subdivision  
Grandberg/ Amber Plains  
Holmen's 3<sup>rd</sup> Subdivision**

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

**CASS COUNTY GOVERNMENT  
Nonmajor Capital Projects Funds**

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

**Forest River Subdivision**

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

**Greyhawk Estates Subdivision**

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

**Round Hill Subdivision**

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

**Grandberg/ Amber Plains**

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

**THIS PAGE HAS BEEN RESERVED FOR NOTES**



**CASS COUNTY GOVERNMENT**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds - Special Revenue Funds**  
**December 31, 2009**

	Sheriff Asset Forfeiture	JAIBG Fund	Sheriff Block Grant
<u>ASSETS</u>			
Cash and cash equivalents	\$ 28,720	\$ 51,954	\$ 1,129
Receivables:			
Taxes	-	-	-
Accounts	7,109	-	-
Due From Other Funds	-	-	-
Prepaid Items	-	-	-
Due From Other Governments	-	-	-
 TOTAL ASSETS	 35,830	 51,954	 1,129
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities:</u>			
Accounts Payable	5,118	-	-
Due to Other Funds	-	-	-
Due to Inmates	-	-	-
Deferred Revenues	-	-	-
Total Liabilities	5,118	-	-
 <u>Fund Balance:</u>			
Fund Balances, Unreserved	30,712	51,954	1,129
Fund Balances, Reserved:			
Reserved for Prepaid Items	-	-	-
Total Fund Balances	30,712	51,954	1,129
 TOTAL LIABILITIES AND FUND BALANCES	 \$ 35,830	 \$ 51,954	 \$ 1,129

<u>Jail Commissary</u>	<u>Hazardous Plan/ Response</u>	<u>Valley Water Rescue</u>	<u>St. Att'y Asset Forfeiture</u>	<u>Senior Citizens</u>
\$ 94,683	\$ 24,783	\$ 30,319	\$ 64,583	\$ 143,723
-	-	-	-	12,000
11,852	-	-	-	-
77,090	-	-	-	-
775	-	-	-	-
-	-	-	-	-
<u>184,399</u>	<u>24,783</u>	<u>30,319</u>	<u>64,582</u>	<u>155,723</u>
3,809	-	3,939	436	-
-	-	-	-	-
2,561	-	-	-	-
-	-	-	-	152,363
<u>6,370</u>	<u>-</u>	<u>3,939</u>	<u>436</u>	<u>152,363</u>
177,254	24,783	26,380	64,146	3,360
<u>775</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>178,029</u>	<u>24,783</u>	<u>26,380</u>	<u>64,146</u>	<u>3,360</u>
<u>\$ 184,399</u>	<u>\$ 24,783</u>	<u>\$ 30,319</u>	<u>\$ 64,582</u>	<u>\$ 155,723</u>

Continued on next page

**CASS COUNTY GOVERNMENT**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds - Special Revenue Funds**  
**December 31, 2009**

	911 Service	Justice Mental Health	Emergency Fund
<u>ASSETS</u>			
Cash and cash equivalents	\$ 1,357	\$ -	\$ 1,983
Receivables:			
Taxes	-	-	475
Accounts	33,137	-	-
Due From Other Funds	-	-	-
Prepaid Items	-	110	-
Due From Other Governments	-	36,676	-
 TOTAL ASSETS	 34,494	 36,787	 2,458
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities:</u>			
Accounts Payable	21,288	1,500	-
Due to Other Funds	-	77,090	-
Due to Inmates	-	-	-
Deferred Revenues	-	-	475
Total Liabilities	21,288	78,590	475
 <u>Fund Balances:</u>			
Fund Balances, Unreserved	13,206	(41,803)	1,983
Fund Balances, Reserved:			
Reserved for Prepaid Items	-	-	-
Total Fund Balances	13,206	(41,803)	1,983
 TOTAL LIABILITIES AND FUND BALANCES	 \$ 34,494	 \$ 36,787	 \$ 2,458

Continued from previous page

<u>NDRIN County Recorder Project</u>	<u>Document Preservation ROD</u>	<u>County Park</u>	<u>SWAT Vehicle Replacement</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 496,636	\$ 105,085	\$ 81,260	\$ 6,054	\$ 1,132,269
-	-	718	-	13,192
84,586	528	658	-	137,870
-	-	-	-	77,090
450	-	11	-	1,345
-	-	-	-	36,676
<u>581,672</u>	<u>105,613</u>	<u>82,646</u>	<u>6,054</u>	<u>1,398,444</u>
2,362	2,325	115	-	40,893
-	-	-	-	77,090
-	-	-	-	2,561
-	-	8,750	-	161,587
<u>2,362</u>	<u>2,325</u>	<u>8,865</u>	<u>-</u>	<u>282,131</u>
578,860	103,288	73,771	6,054	1,115,078
450	-	11	-	1,235
<u>579,310</u>	<u>103,288</u>	<u>73,782</u>	<u>6,054</u>	<u>1,116,313</u>
<u>\$ 581,672</u>	<u>\$ 105,613</u>	<u>\$ 82,646</u>	<u>\$ 6,054</u>	<u>\$ 1,398,444</u>

**CASS COUNTY GOVERNMENT**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds - All Debt Service Funds**  
**December 31, 2009**

	<u>Round Hill Subdivision</u>	<u>Holmen's Third Subdivision</u>	<u>Borderud's Subdivision</u>	<u>Windsor Green Subdivision</u>
<u>ASSETS</u>				
Cash and Investments	\$ 33,519	\$ 13,877	\$ 18,395	\$ 7,183
Receivables:				
Taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>33,519</u>	<u>13,877</u>	<u>18,395</u>	<u>7,183</u>
 <u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities:</u>				
Deferred Revenues	<u>5,923</u>	<u>3,270</u>	<u>713</u>	<u>-</u>
Total Liabilities	<u>5,923</u>	<u>3,270</u>	<u>713</u>	<u>-</u>
<u>Fund Balances:</u>				
Reserved for Debt Service	<u>27,596</u>	<u>10,606</u>	<u>17,682</u>	<u>7,183</u>
Total Fund Balances	<u>27,596</u>	<u>10,606</u>	<u>17,682</u>	<u>7,183</u>
Total Liabilities and Fund Balances	<u>\$ 33,519</u>	<u>\$ 13,877</u>	<u>\$ 18,395</u>	<u>\$ 7,183</u>

<u>Sleepy Hollow Subdivision</u>	<u>Greyhawk Estates Subdivision</u>	<u>Grandberg Amber Plains</u>	<u>Total Nonmajor Debt Service Funds</u>
\$ 16,328	\$ 41,555	\$ 23,427	\$ 154,283
<u>-</u>	<u>1,665</u>	<u>730</u>	<u>2,395</u>
<u>16,328</u>	<u>43,220</u>	<u>24,157</u>	<u>156,678</u>
<u>-</u>	<u>15,592</u>	<u>14,933</u>	<u>40,431</u>
<u>-</u>	<u>15,592</u>	<u>14,933</u>	<u>40,431</u>
<u>16,328</u>	<u>27,628</u>	<u>9,224</u>	<u>116,247</u>
<u>16,328</u>	<u>27,628</u>	<u>9,224</u>	<u>116,247</u>
<u>\$ 16,328</u>	<u>\$ 43,220</u>	<u>\$ 24,157</u>	<u>\$ 156,678</u>

**CASS COUNTY GOVERNMENT**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds - Capital Projects Funds**  
**December 31, 2009**

	Forest River Subdivision	Round Hill Subdivision	Greyhawks Estates Subdivision	Grandberg Amber Plains	Total Nonmajor Capital Projects Funds
<u>ASSETS</u>					
Cash and cash equivalents	\$ 28,817	\$ 37,663	\$ 30,147	\$ 59,744	\$ 156,371
Accounts Receivable	-	-	-	-	-
Total Assets	<u>28,817</u>	<u>37,663</u>	<u>30,147</u>	<u>59,744</u>	<u>156,371</u>
<u>LIABILITIES AND FUND BALANCES</u>					
<u>Liabilities:</u>					
Accounts Payable	-	-	-	-	-
Retainage Payable	-	-	-	-	-
Total Liabilities	-	-	-	-	-
<u>Fund Balances:</u>					
Fund Balances, Unreserved	<u>28,817</u>	<u>37,663</u>	<u>30,147</u>	<u>59,744</u>	<u>156,371</u>
Total Fund Balances	<u>28,817</u>	<u>37,663</u>	<u>30,147</u>	<u>59,744</u>	<u>156,371</u>
Total Liabilities and Fund Balances	<u>\$ 28,817</u>	<u>\$ 37,663</u>	<u>\$ 30,147</u>	<u>\$ 59,744</u>	<u>\$ 156,371</u>

**CASS COUNTY GOVERNMENT**  
**Combining Balance Sheet**  
**All Nonmajor Governmental Funds**  
**December 31, 2009**

	Total Nonmajor Special Revenue Funds	Total Nonmajor Debt Service Funds	Total Nonmajor Capital Project Funds	Total Nonmajor Governmental Funds
<u>ASSETS</u>				
<u>Assets:</u>				
Cash and cash equivalents	\$ 1,132,269	\$ 154,283	\$ 156,371	\$ 1,442,923
Receivables:				
Taxes	13,192	2,395	-	15,587
Accounts	137,870	-	-	137,870
Due From Other Governments	36,676	-	-	36,676
Due From Other Funds	77,090	-	-	77,090
Prepaid Items	1,345	-	-	1,345
<b>TOTAL ASSETS</b>	<u>1,398,444</u>	<u>156,678</u>	<u>156,371</u>	<u>1,711,493</u>
<u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities:</u>				
Accounts Payable	40,893	-	-	40,893
Retainages Payable	-	-	-	-
Deferred Revenues	161,587	40,431	-	202,018
Due to General Funds	77,090	-	-	77,090
Due To Inmates	2,561	-	-	2,561
<b>Total Liabilities</b>	<u>282,131</u>	<u>40,431</u>	<u>-</u>	<u>322,562</u>
<u>Fund Balances:</u>				
Reserved for Prepaid Items	1,235	-	-	1,235
Reserved for Debt Service	-	116,247	-	116,247
Unreserved	1,115,078	-	156,371	1,271,449
<b>Total Balances</b>	<u>1,116,313</u>	<u>116,247</u>	<u>156,371</u>	<u>1,388,931</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 1,398,444</u>	<u>\$ 156,678</u>	<u>\$ 156,371</u>	<u>\$ 1,711,493</u>



**CASS COUNTY GOVERNMENT**  
**Combining Statement of Revenues, Expenditures and Changes in**  
**Fund Balances -- Nonmajor Governmental Funds - Special Revenue Funds**  
**For the Fiscal Year Ended December 31, 2009**

	Sheriff Asset Forfeiture	JAIBG Fund	Sheriff Block Grant
<u>Revenues:</u>			
Property Taxes	\$ -	\$ -	\$ -
License, Permits & Fees	-	7,002	-
Intergovernmental Revenues	57,884	-	-
Charges for Services	-	-	-
Miscellaneous Revenues	109,552	706	16
	<hr/>	<hr/>	<hr/>
Total Revenues	167,436	7,707	16
 <u>Expenditures:</u>			
Current:			
General Government	-	-	-
Public Safety	137,488	2,724	-
Culture and Recreation	-	-	-
	<hr/>	<hr/>	<hr/>
Total Expenditures	137,488	2,724	-
 Excess (deficiency) of Revenues Over (Under) Expenditures			
	<hr/>	<hr/>	<hr/>
	29,948	- 4,983	16
 <u>Other Financing Sources (Uses):</u>			
Transfers In	-	-	-
Transfers Out	-	-	-
Sale Of Property	-	-	-
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources and (Uses)	-	-	-
 Net change in fund balances			
	<hr/>	<hr/>	<hr/>
	29,948	4,983	16
 Fund Balance - Beginning			
	<hr/>	<hr/>	<hr/>
	764	46,971	1,113
 Fund Balance - Ending			
	<hr/>	<hr/>	<hr/>
	\$ 30,712	\$ 51,954	\$ 1,129

Jail Commissary	Hazardous Plan/ Response	Valley Water Rescue	St. Atty Asset Forfeiture	Senior Citizens	911 Service
\$ -	\$ -	\$ -	\$ -	\$ 429,851	\$ -
-	-	-	28,909	-	-
-	22,640	-	-	285,609	-
195,910	-	-	-	-	276,911
3,116	257	38,054	909	1,191	179
<u>199,026</u>	<u>22,897</u>	<u>38,054</u>	<u>29,818</u>	<u>716,651</u>	<u>277,090</u>
-	-	-	-	-	-
197,981	20,281	36,018	18,957	-	311,065
-	-	-	-	721,679	-
<u>197,981</u>	<u>20,281</u>	<u>36,018</u>	<u>18,957</u>	<u>721,679</u>	<u>311,065</u>
<u>1,045</u>	<u>2,616</u>	<u>2,036</u>	<u>10,861</u>	<u>(5,028)</u>	<u>(33,975)</u>
-	-	-	-	-	-
(40,280)	-	-	(10,000)	-	-
-	-	-	-	-	-
<u>(40,280)</u>	<u>-</u>	<u>-</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>
<u>(39,235)</u>	<u>2,616</u>	<u>2,036</u>	<u>861</u>	<u>(5,028)</u>	<u>(33,975)</u>
<u>217,265</u>	<u>22,167</u>	<u>24,344</u>	<u>63,285</u>	<u>8,388</u>	<u>47,181</u>
<u>\$ 178,029</u>	<u>\$ 24,783</u>	<u>\$ 26,380</u>	<u>\$ 64,146</u>	<u>\$ 3,360</u>	<u>\$ 13,206</u>

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**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, 2009**

	Justice Mental Health	Emergency Fund	NDRIN - County Recorders
<u>Revenues:</u>			
Property Taxes	\$ -	\$ 486	\$ -
License, Permits & Fees	-	-	-
Intergovernmental Revenues	65,902	-	-
Charges for Services	-	-	555,486
Miscellaneous Revenues	-	2,563	9,354
	<hr/>	<hr/>	<hr/>
Total Revenues	65,902	3,049	564,840
<u>Expenditures:</u>			
Current:			
General Government	-	-	635,962
Public Safety	99,205	-	-
Culture and Recreation	-	-	-
	<hr/>	<hr/>	<hr/>
Total Expenditures	99,205	-	635,962
Excess (deficiency) of Revenues Over (Under) Expenditures	<hr/> <u>(33,303)</u>	<hr/> <u>3,049</u>	<hr/> <u>(71,122)</u>
<u>Other Financing Sources (Uses):</u>			
Transfers In	-	-	-
Transfers Out	-	(489,000)	-
Sale Of Property	-	-	-
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources and (Uses)	-	(489,000)	-
Net change in fund balances	<hr/> <u>(33,303)</u>	<hr/> <u>(485,951)</u>	<hr/> <u>(71,122)</u>
Fund Balance - Beginning	<hr/> <u>(8,500)</u>	<hr/> <u>487,934</u>	<hr/> <u>650,432</u>
Fund Balance - Ending	<hr/> <u>\$ (41,803)</u>	<hr/> <u>\$ 1,983</u>	<hr/> <u>\$ 579,310</u>

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Document Preservation Fund	County Park	SWAT Vehicle Replacement	Total Nonmajor Special Revenue Funds
\$ -	\$ 19,163	\$ -	\$ 449,500
-	-	-	35,911
-	2,800	-	434,835
126,998	4,605	-	1,159,909
866	1,261	45	168,069
<u>127,863</u>	<u>27,829</u>	<u>45</u>	<u>2,248,223</u>
60,491	-	-	696,453
-	-	-	823,718
-	42,045	-	763,724
<u>60,491</u>	<u>42,045</u>	<u>-</u>	<u>2,283,895</u>
<u>67,372</u>	<u>(14,216)</u>	<u>45</u>	<u>(35,672)</u>
-	-	3,000	3,000
-	-	-	(539,280)
-	990	-	990
<u>-</u>	<u>990</u>	<u>3,000</u>	<u>(535,290)</u>
<u>67,372</u>	<u>(13,226)</u>	<u>3,045</u>	<u>(570,962)</u>
<u>35,916</u>	<u>87,008</u>	<u>3,009</u>	<u>1,687,277</u>
<u>\$ 103,288</u>	<u>\$ 73,782</u>	<u>\$ 6,054</u>	<u>\$ 1,116,313</u>

**CASS COUNTY GOVERNMENT**  
**Combining Statement of Revenues, Expenditures and Changes in**  
**Fund Balances - Nonmajor Governmental Funds - Debt Service Funds**  
**For the Fiscal Year Ended December 31, 2009**

	Round Hill Subdivision	Holmen's Third Subdivision	Borderud's Subdivision
<u>Revenues:</u>			
Property Taxes	\$ 17,887	\$ 7,500	\$ 3,420
Miscellaneous Revenues	482	204	285
Total Revenues	<u>18,368</u>	<u>7,704</u>	<u>3,705</u>
<u>Expenditures:</u>			
<u>Debt Service:</u>			
Principal	25,000	5,518	10,000
Interest	4,550	2,833	840
Fiscal Charges	683		494
Total Expenditures	<u>30,233</u>	<u>8,351</u>	<u>11,334</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(11,865)</u>	<u>(647)</u>	<u>(7,629)</u>
Fund Balance - Beginning	<u>39,461</u>	<u>11,253</u>	<u>25,311</u>
Fund Balance - Ending	<u>\$ 27,596</u>	<u>\$ 10,606</u>	<u>\$ 17,682</u>

<u>Windsor Green Subdivision</u>	<u>Sleepy Hollow Subdivision</u>	<u>Greyhawk Estates Subdivision</u>	<u>Grandberg Amber Plains</u>	<u>Total Nonmajor Debt Service Funds</u>
		\$ 40,333	\$ 38,243	\$ 107,383
<u>101</u>	<u>231</u>	<u>493</u>	<u>249</u>	<u>2,044</u>
<u>101</u>	<u>231</u>	<u>40,826</u>	<u>38,492</u>	<u>109,428</u>
		30,000	25,000	95,518
		12,060	13,919	34,202
		791	1,049	3,017
<u>-</u>	<u>-</u>	<u>42,851</u>	<u>39,968</u>	<u>132,737</u>
<u>101</u>	<u>231</u>	<u>(2,025)</u>	<u>(1,476)</u>	<u>(23,309)</u>
<u>7,081</u>	<u>16,097</u>	<u>29,653</u>	<u>10,700</u>	<u>139,556</u>
<u>\$ 7,183</u>	<u>\$ 16,328</u>	<u>\$ 27,628</u>	<u>\$ 9,224</u>	<u>\$ 116,247</u>

**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, 2009**

	<u>Forest River Subdivision</u>	<u>Round Hill Subdivision</u>
Revenues:		
Intergovernmental Revenues	-	-
Miscellaneous Revenues	<u>\$ 407</u>	<u>\$ 532</u>
Total Revenues	<u>407</u>	<u>532</u>
Expenditures:		
Capital Outlay	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>407</u>	<u>532</u>
Fund Balance - Beginning	<u>28,410</u>	<u>37,131</u>
Fund Balance - Ending	<u><u>\$ 28,817</u></u>	<u><u>\$ 37,663</u></u>

<u>Greyhawks Estates Subdivision</u>	<u>Grandber Amber Plains</u>	<u>Total Nonmajor Capital Projects Funds</u>
-	-	-
\$ 426	\$ 844	\$ 2,210
<u>426</u>	<u>844</u>	<u>2,210</u>
-	-	-
-	-	-
<u>426</u>	<u>844</u>	<u>2,210</u>
<u>29,721</u>	<u>58,899</u>	<u>154,162</u>
<u>\$ 30,147</u>	<u>\$ 59,744</u>	<u>\$ 156,371</u>



**CASS COUNTY GOVERNMENT**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**All Nonmajor Governmental Funds**  
**For the Fiscal Year Ended December 31, 2009**

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
<b><u>REVENUES</u></b>				
Taxes:				
Property	\$ 449,500	\$ 107,383	\$ -	\$ 556,883
Licenses, permits and fees	35,911	-	-	35,911
Intergovernmental revenues	434,835	-	-	434,835
Charges for services	1,159,909	-	-	1,159,909
Miscellaneous revenues	168,069	2,044	2,210	172,323
	<u>2,248,223</u>	<u>109,428</u>	<u>2,210</u>	<u>2,359,860</u>
Total Revenues				
<b><u>EXPENDITURES</u></b>				
Current:				
General government	696,453	-	-	696,453
Public Safety	823,718	-	-	823,718
Culture and recreation	763,724	-	-	763,724
Debt service:				
Principal retirement	-	95,518	-	95,518
Interest	-	34,202	-	34,202
Fiscal charges	-	3,017	-	3,017
	<u>2,283,895</u>	<u>132,737</u>	<u>-</u>	<u>2,416,632</u>
Total Expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>(35,672)</u>	<u>(23,309)</u>	<u>2,210</u>	<u>(56,773)</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfers in	3,000	-	-	3,000
Transfers out	(539,280)	-	-	(539,280)
Sale of Property	990	-	-	990
	<u>(535,290)</u>	<u>-</u>	<u>-</u>	<u>(535,290)</u>
Total of other financing uses				
Net change in fund balances	(570,962)	(23,309)	2,210	(592,063)
Fund Balances - Beginning	1,687,277	139,556	154,162	1,980,994
	<u>1,687,277</u>	<u>139,556</u>	<u>154,162</u>	<u>1,980,994</u>
Fund Balances - Ending	<u>\$ 1,116,313</u>	<u>\$ 116,247</u>	<u>\$ 156,371</u>	<u>\$ 1,388,931</u>

**THIS PAGE HAS BEEN RESERVED FOR NOTES**

**CASS COUNTY GOVERNMENT**  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual - Special Revenue Funds**  
**For the Fiscal Year Ended December 31, 2009**

	Sheriff Asset Forfeiture			Variance With Final Budget Positive (Negative)
	Budget		Actual	
	Original	Final		
<u>Revenues:</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
License, Permits & Fees	-	-	-	-
Intergovernmental Revenues	50,523	50,523	57,884	7,361
Charges for Services	-	-	-	-
Miscellaneous Revenues	59,000	109,000	109,552	552
<b>Total Revenues</b>	<b>109,523</b>	<b>159,523</b>	<b>167,436</b>	<b>7,913</b>
<u>Expenditures:</u>				
Current:				
General Government	-	-	-	-
Public Safety	87,170	137,170	137,488	(318)
Culture and Recreation	-	-	-	-
<b>Total Expenditures</b>	<b>87,170</b>	<b>137,170</b>	<b>137,488</b>	<b>(318)</b>
Excess (deficiency) of revenues over (under) expenditures	22,353	22,353	29,948	7,595
<u>Other Financing Sources (Uses):</u>				
Transfers In	-	-	-	-
Sale Of Property	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
 Net change in fund balances	 22,353	 22,353	 29,948	 7,595
Fund Balance - Beginning	764	764	764	-
<b>Fund Balance - Ending</b>	<b>\$ 23,117</b>	<b>\$ 23,117</b>	<b>\$ 30,712</b>	<b>\$ 7,595</b>

JAIBG Fund				Sheriff Block Grants			
Budget		Actual	Variance With Final Budget Positive (Negative)	Budget		Actual	Variance With Final Budget Positive (Negative)
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8,000	8,000	7,002	(998)	-	-	-	-
-	-	-	-	7,000	7,000	-	(7,000)
-	-	-	-	-	-	-	-
1,500	1,500	706	(794)	160	160	16	(144)
9,500	9,500	7,708	(1,792)	7,160	7,160	16	(7,144)
-	-	-	-	-	-	-	-
6,000	6,000	2,724	3,276	7,000	7,000	-	7,000
-	-	-	-	-	-	-	-
6,000	6,000	2,724	3,276	7,000	7,000	-	7,000
3,500	3,500	4,984	1,484	160	160	16	(144)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,500	3,500	4,984	1,484	160	160	16	(144)
46,971	46,971	46,971	-	1,113	1,113	1,113	-
\$ 50,471	\$ 50,471	\$ 51,954	\$ 1,484	\$ 1,273	\$ 1,273	\$ 1,129	\$ (144)

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, 2009**

	Jail Commissary			Variance With Final Budget Positive (Negative)
	Budget		Actual	
	Original	Final		
<u>Revenues:</u>				
Taxes	\$ -	\$ -	\$ -	\$ -
License, Permits & Fees	-	-	-	-
Intergovernmental Revenues	-	-	-	-
Charges for Services	300,000	300,000	195,910	(104,090)
Miscellaneous Revenues	10,000	10,000	3,116	(6,884)
<b>Total Revenues</b>	<b>310,000</b>	<b>310,000</b>	<b>199,026</b>	<b>(110,974)</b>
<u>Current:</u>				
General Government	-	-	-	-
Public Safety	261,608	261,608	197,981	63,627
Culture and Recreation	-	-	-	-
<b>Total Expenditures</b>	<b>261,608</b>	<b>261,608</b>	<b>197,981</b>	<b>63,627</b>
Excess (deficiency) of revenues over (under) expenditures	48,392	48,392	1,045	(47,347)
<u>Other Financing Sources (Uses):</u>				
Transfers In	-	-	-	-
Sale Of Property	-	-	-	-
Transfers Out	(40,280)	(40,280)	(40,280)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(40,280)</b>	<b>(40,280)</b>	<b>(40,280)</b>	<b>-</b>
Net change in fund balances	8,112	8,112	(39,235)	(47,347)
Fund Balance - Beginning	217,265	217,265	217,265	-
Fund Balance - Ending	<b>\$ 225,377</b>	<b>\$ 225,377</b>	<b>\$ 178,029</b>	<b>\$ (47,347)</b>

Continued from previous page

Hazardous Plan/Response				Valley Water Rescue			
Budget		Actual	Variance With Final Budget Positive (Negative)	Budget		Actual	Variance With Final Budget Positive (Negative)
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
4,000	21,000	22,640	1,640	-	-	-	-
-	-	-	-	-	-	-	-
1,000	1,000	257	(743)	38,915	38,915	38,054	(861)
5,000	22,000	22,897	897	38,915	38,915	38,054	(861)
-	-	-	-	-	-	-	-
4,775	21,775	20,281	1,494	38,100	38,100	36,018	2,082
-	-	-	-	-	-	-	-
4,775	21,775	20,281	1,494	38,100	38,100	36,018	2,082
225	225	2,616	2,391	815	815	2,036	1,221
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
225	225	2,616	2,391	815	815	2,036	1,221
22,167	22,167	22,167	-	24,344	24,344	24,344	-
\$ 22,392	\$ 22,392	\$ 24,783	\$ 2,391	\$ 25,159	\$ 25,159	\$ 26,380	\$ 1,221

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, 2009**

	States Attorney Asset Forfeiture			Variance With Final Budget Positive (Negative)
	Budget		Actual	
	Original	Final		
<u>Revenues:</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
License, Permits & Fees	10,000	10,000	28,909	18,909
Intergovernmental Revenues	-	-	-	-
Charges for Services	-	-	-	-
Miscellaneous Revenues	1,500	1,500	909	(591)
<b>Total Revenues</b>	<b>11,500</b>	<b>11,500</b>	<b>29,818</b>	<b>18,318</b>
<u>Expenditures:</u>				
Current:				
General Government	-	-	-	-
Public Safety	2,500	25,999	18,957	7,042
Culture and Recreation	-	-	-	-
<b>Total Expenditures</b>	<b>2,500</b>	<b>25,999</b>	<b>18,957</b>	<b>7,042</b>
Excess (deficiency) of revenues over (under) expenditures	9,000	(14,499)	10,861	25,360
<u>Other Financing Sources (Uses):</u>				
Transfers In	-	-	-	-
Sale Of Property	-	-	-	-
Transfers Out	(10,000)	(10,000)	(10,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(10,000)</b>	<b>(10,000)</b>	<b>(10,000)</b>	<b>-</b>
Net change in fund balances	(1,000)	(24,499)	861	25,360
Fund Balance - Beginning	63,285	63,285	63,285	-
Fund Balance - Ending	<b>\$ 62,285</b>	<b>\$ 38,786</b>	<b>\$ 64,146</b>	<b>\$ 25,360</b>

Continued from previous page

Senior Citizens				911 Service			
Budget		Actual	Variance With Final Budget Positive (Negative)	Budget		Actual	Variance With Final Budget Positive (Negative)
Original	Final			Original	Final		
\$ 438,447	\$ 438,447	\$ 429,851	\$ (8,596)	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
285,611	285,611	285,609	(2)	-	-	-	-
-	-	-	-	211,800	211,800	276,911	65,111
4,356	4,356	1,191	(3,165)	500	500	179	(321)
<u>728,414</u>	<u>728,414</u>	<u>716,651</u>	<u>(11,763)</u>	<u>212,300</u>	<u>212,300</u>	<u>277,090</u>	<u>64,790</u>
-	-	-	-	-	-	-	-
-	-	-	-	301,234	301,234	311,065	(9,831)
<u>726,679</u>	<u>726,679</u>	<u>721,679</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>726,679</u>	<u>726,679</u>	<u>721,679</u>	<u>5,000</u>	<u>301,234</u>	<u>301,234</u>	<u>311,065</u>	<u>(9,831)</u>
<u>1,735</u>	<u>1,735</u>	<u>(5,028)</u>	<u>(6,763)</u>	<u>(88,934)</u>	<u>(88,934)</u>	<u>(33,975)</u>	<u>54,959</u>
-	-	-	-	90,000	90,000	-	(90,000)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	90,000	90,000	-	(90,000)
<u>1,735</u>	<u>1,735</u>	<u>(5,028)</u>	<u>(6,763)</u>	<u>1,066</u>	<u>1,066</u>	<u>(33,975)</u>	<u>(35,041)</u>
<u>8,388</u>	<u>8,388</u>	<u>8,388</u>	<u>-</u>	<u>47,181</u>	<u>47,181</u>	<u>47,181</u>	<u>-</u>
<u>\$ 10,123</u>	<u>\$ 10,123</u>	<u>\$ 3,360</u>	<u>\$ (6,763)</u>	<u>\$ 48,247</u>	<u>\$ 48,247</u>	<u>\$ 13,206</u>	<u>\$ (35,041)</u>

Continued



**CASS COUNTY GOVERNMENT**  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual - Special Revenue Funds**  
**For the Fiscal Year Ended December 31, 2009**

	Justice Mental Health			Variance With Final Budget Positive (Negative)
	Budget		Actual	
	Original	Final		
<u>Revenues:</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
License, Permits & Fees	-	-	-	-
Intergovernmental Revenues	125,695	125,695	65,902	(59,793)
Charges for Services	-	-	-	-
Miscellaneous Revenues	-	-	-	-
<b>Total Revenues</b>	<b>125,695</b>	<b>125,695</b>	<b>65,902</b>	<b>(59,793)</b>
<u>Expenditures:</u>				
Current:				
General Government	-	-	-	-
Public Safety	125,635	125,635	99,205	26,430
Culture and Recreation	-	-	-	-
<b>Total Expenditures</b>	<b>125,635</b>	<b>125,635</b>	<b>99,205</b>	<b>26,430</b>
Excess (deficiency) of revenues over (under) expenditures	60	60	(33,303)	(33,363)
<u>Other Financing Sources (Uses):</u>				
Transfers In	-	-	-	-
Sale Of Property	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
 Net change in fund balances	 60	 60	 (33,303)	 (33,363)
Fund Balance - Beginning	(8,500)	(8,500)	(8,500)	-
Fund Balance - Ending	<b>\$ (8,440)</b>	<b>\$ (8,440)</b>	<b>\$ (41,803)</b>	<b>\$ (33,363)</b>

Continued from previous page

Emergency Fund				NDRIN - County Recorder Project			
Budget		Actual	Variance With Final Budget Positive (Negative)	Budget		Actual	Variance With Final Budget Positive (Negative)
Original	Final			Original	Final		
\$ -	\$ -	\$ 486	\$ 486	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	405,000	405,000	555,486	150,486
16,493	16,493	2,563	(13,930)	15,000	15,000	9,354	(5,646)
16,493	16,493	3,049	(13,444)	420,000	420,000	564,840	144,840
50,000	-	-	-	292,000	617,000	635,962	(18,962)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
50,000	-	-	-	292,000	617,000	635,962	(18,962)
(33,507)	16,493	3,049	(13,444)	128,000	(197,000)	(71,122)	125,878
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	(489,000)	(489,000)	-	-	-	-	-
-	(489,000)	(489,000)	-	-	-	-	-
(33,507)	(472,507)	(485,951)	(13,444)	128,000	(197,000)	(71,122)	125,878
487,934	487,934	487,934	-	650,432	650,432	650,432	-
\$ 454,427	\$ 15,427	\$ 1,983	\$ (13,444)	\$ 778,432	\$ 453,432	\$ 579,310	\$ 125,878

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, 2009**

	Document Preservation - ROD			Variance With Final Budget Positive (Negative)
	Budget		Actual	
	Original	Final		
<u>Revenues:</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
License, Permits & Fees	-	-	-	-
Intergovernmental Revenues	-	-	-	-
Charges for Services	93,000	93,000	126,998	33,998
Miscellaneous Revenues	1,000	1,000	866	(134)
<b>Total Revenues</b>	<b>94,000</b>	<b>94,000</b>	<b>127,864</b>	<b>33,864</b>
<u>Expenditures:</u>				
Current:				
General Government	82,900	82,900	60,491	22,409
Public Safety	-	-	-	-
Culture and Recreation	-	-	-	-
<b>Total Expenditures</b>	<b>82,900</b>	<b>82,900</b>	<b>60,491</b>	<b>22,409</b>
Excess (deficiency) of revenues over (under) expenditures	11,100	11,100	67,373	56,272
<u>Other Financing Sources (Uses):</u>				
Transfers In	-	-	-	-
Sale Of Property	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	11,100	11,100	67,373	56,272
Fund Balance - Beginning	35,916	35,916	35,916	-
Fund Balance - Ending	<b>\$ 47,016</b>	<b>\$ 47,016</b>	<b>\$ 103,288</b>	<b>\$ 56,272</b>

Continued from previous page

County Park				SWAT Vehicle Replacement			
Budget		Actual	Variance With Final Budget Positive (Negative)	Budget		Actual	Variance With Final Budget Positive (Negative)
Original	Final			Original	Final		
\$ 18,763	\$ 18,763	\$ 19,163	\$ 400	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
2,582	2,582	2,800	218	-	-	-	-
1,000	3,700	4,605	905	-	-	-	-
3,000	3,000	1,261	(1,739)	-	-	45	45
25,345	28,045	27,829	(216)	-	-	45	45
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
39,298	41,998	42,045	(47)	-	-	-	-
39,298	41,998	42,045	(47)	-	-	-	-
(13,953)	(13,953)	(14,216)	(263)	-	-	45	45
-	-	-	-	-	-	3,000	3,000
-	-	990	990	-	-	-	-
-	-	-	-	-	-	-	-
-	-	990	990	-	-	3,000	3,000
(13,953)	(13,953)	(13,226)	727	-	-	3,045	3,045
87,008	87,008	87,008	-	3,009	3,009	3,009	-
\$ 73,055	\$ 73,055	\$ 73,782	\$ 727	\$ 3,009	\$ 3,009	\$ 6,054	\$ 3,045

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, 2009**

	Total Nonmajor Budgeted Special Revenue Funds			Variance With Final Budget Positive (Negative)
	Budget		Actual	
	Original	Final		
<u>Revenues:</u>				
Property Taxes	\$ 457,210	\$ 457,210	\$ 449,500	\$ (7,710)
License, Permits & Fees	18,000	18,000	35,911	17,911
Intergovernmental Revenues	475,411	492,411	434,835	(57,576)
Charges for Services	1,010,800	1,013,500	1,159,909	146,409
Miscellaneous Revenues	152,424	202,424	168,069	(34,355)
<b>Total Revenues</b>	<b>2,113,845</b>	<b>2,183,545</b>	<b>2,248,223</b>	<b>64,678</b>
<u>Expenditures:</u>				
Current:				
General Government	424,900	699,900	696,453	3,447
Public Safety	834,022	924,521	823,718	100,803
Culture and Recreation	765,977	768,677	763,724	4,953
<b>Total Expenditures</b>	<b>2,024,899</b>	<b>2,393,098</b>	<b>2,283,895</b>	<b>109,203</b>
Excess (deficiency) of revenues over (under) expenditures	88,946	(209,553)	(35,672)	173,881
<u>Other Financing Sources (Uses):</u>				
Transfers In	90,000	90,000	3,000	(87,000)
Sale Of Property	-	-	990	990
Transfers Out	(50,280)	(539,280)	(539,280)	-
<b>Total Other Financing Sources (Uses)</b>	<b>39,720</b>	<b>(449,280)</b>	<b>(535,290)</b>	<b>990</b>
 Net change in fund balances	 128,666	 (658,833)	 (570,962)	 87,871
Fund Balance - Beginning	1,684,269	1,684,269	1,687,277	3,008
Fund Balance - Ending	<b>\$ 1,812,935</b>	<b>\$ 1,025,436</b>	<b>\$ 1,116,313</b>	<b>\$ 90,877</b>

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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, 2009**

	<b>Round Hill Subdivision</b>			Variance With Final Budget Positive (Negative)
	Budget		Actual	
	Original	Final		
Revenues:				
Property Taxes	\$ 17,827	\$ 17,827	\$ 17,887	\$ 60
Miscellaneous Revenues	1,000	1,000	482	(518)
<b>Total Revenues</b>	<b>18,827</b>	<b>18,827</b>	<b>18,368</b>	<b>(459)</b>
Expenditures:				
Debt Service:				
Principal	25,000	25,000	25,000	-
Interest	4,550	4,550	4,550	-
Fiscal Charges	1,000	1,000	683	317
<b>Total Expenditures</b>	<b>30,550</b>	<b>30,550</b>	<b>30,233</b>	<b>317</b>
Excess (deficiency) of revenues over (under) expenditures	(11,723)	(11,723)	(11,865)	(141)
Fund Balance - Beginning	39,461	39,461	39,461	-
Fund Balance - Ending	<b>\$ 27,738</b>	<b>\$ 27,738</b>	<b>\$ 27,596</b>	<b>\$ (141)</b>

<b>Holmen's Third Subdivision</b>				<b>Borderud's Subdivision</b>			
Budget		Actual	Variance With Final Budget Positive (Negative)	Budget		Actual	Variance With Final Budget Positive (Negative)
Original	Final			Original	Final		
\$ 7,461	\$ 7,461	\$ 7,500	\$ -	\$ 3,420	\$ 3,420	\$ 3,420	\$ (0)
300	300	204	(96)	500	500	285	(215)
<u>7,761</u>	<u>7,761</u>	<u>7,704</u>	<u>(96)</u>	<u>3,920</u>	<u>3,920</u>	<u>3,705</u>	<u>(215)</u>
5,519	5,519	5,518	-	10,000	10,000	10,000	-
2,834	2,834	2,833	-	840	840	840	-
-	-	-	-	1,000	1,000	494	506
<u>8,353</u>	<u>8,353</u>	<u>8,351</u>	<u>-</u>	<u>11,840</u>	<u>11,840</u>	<u>11,334</u>	<u>506</u>
<u>(592)</u>	<u>(592)</u>	<u>(647)</u>	<u>(95)</u>	<u>(7,920)</u>	<u>(7,920)</u>	<u>(7,629)</u>	<u>291</u>
<u>11,253</u>	<u>11,253</u>	<u>11,253</u>	<u>-</u>	<u>25,311</u>	<u>25,311</u>	<u>25,311</u>	<u>-</u>
<u>\$ 10,661</u>	<u>\$ 10,661</u>	<u>\$ 10,606</u>	<u>\$ (95)</u>	<u>\$ 17,391</u>	<u>\$ 17,391</u>	<u>\$ 17,682</u>	<u>\$ 291</u>

Continued



**CASS COUNTY GOVERNMENT**  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual - Debt Service Funds**  
**For the Fiscal Year Ended December 31, 2009**

<b>Windsor Green Subdivision</b>				Variance With Final Budget Positive (Negative)
	Budget		Actual	
	Original	Final		
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	-	-	101	101
<b>Total Revenues</b>	-	-	101	101
Expenditures:				
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Fiscal Charges	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	101	101
Fund Balance - Beginning	7,081	7,081	7,081	-
Fund Balance - Ending	\$ 7,081	\$ 7,081	\$ 7,183	\$ 101

Continued from previous page

<b>Sleepy Hollow Subdivision</b>				<b>Greyhawks Subdivision</b>			
Budget		Actual	Variance With Final Budget Positive (Negative)	Budget		Actual	Variance With Final Budget Positive (Negative)
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ 39,644	\$ 39,644	\$ 40,333	\$ 689
-	-	231	231	1,000	1,000	493	(507)
-	-	231	231	40,644	40,644	40,826	182
-	-	-	-	30,000	30,000	30,000	-
-	-	-	-	12,060	12,060	12,060	-
-	-	-	-	1,000	1,000	791	209
-	-	-	-	43,060	43,060	42,851	209
-	-	231	231	(2,416)	(2,416)	(2,025)	391
16,097	16,097	16,097	-	29,653	29,653	29,653	-
<u>\$ 16,097</u>	<u>\$ 16,097</u>	<u>\$ 16,328</u>	<u>\$ 231</u>	<u>\$ 27,237</u>	<u>\$ 27,237</u>	<u>\$ 27,628</u>	<u>\$ 391</u>

Continued

**CASS COUNTY GOVERNMENT**  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual - Debt Service Funds**  
**For the Fiscal Year Ended December 31, 2009**

	<b>Grandberg Amber Plains</b>			
	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 37,921	\$ 37,921	\$ 38,243	\$ 322
Miscellaneous Revenues	500	500	249	(251)
Total Revenues	<u>38,421</u>	<u>38,421</u>	<u>38,492</u>	<u>71</u>
Expenditures:				
Debt Service:				
Principal	25,000	25,000	25,000	-
Interest	13,919	13,919	13,919	-
Fiscal Charges	1,500	1,500	1,049	451
Total Expenditures	<u>40,419</u>	<u>40,419</u>	<u>39,968</u>	<u>451</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,998)</u>	<u>(1,998)</u>	<u>(1,476)</u>	<u>522</u>
Fund Balance - Beginning	<u>10,700</u>	<u>10,700</u>	<u>10,700</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 8,702</u>	<u>\$ 8,702</u>	<u>\$ 9,224</u>	<u>\$ 522</u>

Continued from previous page

**Total Nonmajor Debt Service Funds**

Budget		Actual	Variance With Final Budget Positive (Negative)
Original	Final		
\$ 106,273	\$ 106,273	\$ 107,383	\$ 1,110
3,300	3,300	2,044	(1,256)
<u>109,573</u>	<u>109,573</u>	<u>109,428</u>	<u>(145)</u>
95,519	95,519	95,518	-
34,203	34,203	34,202	1
<u>4,500</u>	<u>4,500</u>	<u>3,017</u>	<u>1,483</u>
<u>134,222</u>	<u>134,222</u>	<u>132,737</u>	<u>1,485</u>
<u>(24,649)</u>	<u>(24,649)</u>	<u>(23,309)</u>	<u>1,340</u>
<u>109,904</u>	<u>139,556</u>	<u>139,556</u>	<u>-</u>
<u>\$ 85,255</u>	<u>\$ 114,907</u>	<u>\$ 116,247</u>	<u>\$ 1,340</u>

## **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 Assets**  
**Internal Service Funds**  
**December 31, 2009**

	Health Insurance Trust	Dental Insurance Trust	Telephone Trust	Motor Pool Operating	Total
<b><u>ASSETS</u></b>					
<b>Current Assets:</b>					
Cash and cash equivalents	\$ 1,655,392	\$ 99,097	\$ 205,486	\$ -	\$ 1,959,975
Due From Other Funds			20,624		20,624
Accounts Receivable	35	-	4,969	-	5,004
<b>Total Current Assets</b>	<b>\$ 1,655,427</b>	<b>\$ 99,097</b>	<b>\$ 231,080</b>	<b>\$ -</b>	<b>\$ 1,985,603</b>
<b>Noncurrent Assets:</b>					
Capital Assets	-	-	322,039	133,497	455,535
Less: Accumulated Depreciation	-	-	(282,730)	(70,609)	(353,340)
<b>Total Noncurrent Assets</b>	<b>-</b>	<b>-</b>	<b>39,308</b>	<b>62,887</b>	<b>102,195</b>
<b>Total Assets</b>	<b>1,655,427</b>	<b>99,097</b>	<b>270,388</b>	<b>62,887</b>	<b>2,087,798</b>
<b><u>LIABILITIES</u></b>					
<b><u>Current Liabilities:</u></b>					
Accounts Payable	9,218	-	10,726	292	20,237
Deposits	230,239	23,730	-	-	253,969
IBNR Claims	220,581	11,538	-	-	232,119
Due to Other Funds	-	-	-	20,624	20,624
<b>Total Liabilities</b>	<b>460,038</b>	<b>35,268</b>	<b>10,726</b>	<b>20,917</b>	<b>526,949</b>
<b><u>Net Assets:</u></b>					
Invested in Capital Assets	-	-	39,308	62,887	102,195
Unrestricted	1,195,389	63,829	220,354	(20,917)	1,458,655
<b>Total Net Assets</b>	<b>\$ 1,195,389</b>	<b>\$ 63,829</b>	<b>\$ 259,662</b>	<b>\$ 41,971</b>	<b>\$ 1,560,850</b>

**CASS COUNTY GOVERNMENT**  
**Combining Statement of Revenues, Expenses and Changes in Net Assets**  
**Internal Service Funds**  
**For the Year Ended December 31, 2009**

	Health Insurance Trust	Dental Insurance Trust	Telephone Trust	Motor Pool	Total
<u>Operating Revenues:</u>					
Premiums	\$ 2,718,856	\$ 298,585			\$ 3,017,442
Charges for Services			130,579	42,211	172,790
Miscellaneous	19,663		730		20,393
Total Operating Revenues	<u>2,738,520</u>	<u>298,585</u>	<u>131,309</u>	<u>42,211</u>	<u>3,210,625</u>
<u>Operating Expenses:</u>					
Premiums	376,589				376,589
Medical Services	9,236				9,236
Telephone Service			153,526		153,526
Administrative Fees	130,859	12,627			143,486
Maintenance and Repairs				20,572	20,572
Benefit Payments	1,975,653	202,477			2,178,130
IBNR Claims	220,581	11,538			232,119
Depreciation Expense			29,562	26,700	56,262
Total Operating Expenses	<u>2,712,919</u>	<u>226,642</u>	<u>183,088</u>	<u>47,272</u>	<u>3,169,920</u>
Operating Income	<u>25,601</u>	<u>71,943</u>	<u>(51,779)</u>	<u>(5,061)</u>	<u>40,705</u>
<u>Nonoperating Revenues (Expenses):</u>					
Interest Income	23,683	802	3,547	62	28,094
Loss/Gain on Disposal of Capital Assets			(420)	2,017	1,596
Total Nonoperating Revenues (Expenses)	<u>23,683</u>	<u>802</u>	<u>3,127</u>	<u>2,079</u>	<u>29,690</u>
Change in Net Assets	<u>49,284</u>	<u>72,745</u>	<u>(48,652)</u>	<u>(2,982)</u>	<u>70,395</u>
Total Net Assets Beginning	<u>1,146,105</u>	<u>(8,917)</u>	<u>308,314</u>	<u>44,953</u>	<u>1,490,455</u>
Total Net Assets Ending	<u>\$ 1,195,389</u>	<u>\$ 63,829</u>	<u>\$ 259,662</u>	<u>\$ 41,971</u>	<u>\$ 1,560,850</u>

**CASS COUNTY GOVERNMENT**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**For the Year Ended December 31, 2009**

	Health Insurance Trust	Dental Insurance Trust	Telephone Trust	Motor Pool	Total
<b><u>Cash Flows From Operating Activities:</u></b>					
Receipts from customers	\$ 2,718,821	\$ 298,585	\$ 131,002	\$ 42,211	\$ 3,190,619
Payments to Suppliers	(515,115)	(12,627)	(161,055)	(20,772)	(709,567)
Claims Paid	(2,171,781)	(214,584)	-	-	(2,386,365)
Other Receipts	19,663	-	-	-	19,663
Net Cash provided by operating activities	<u>51,589</u>	<u>71,375</u>	<u>(30,053)</u>	<u>21,439</u>	<u>114,350</u>
<b><u>Cash Flows From Noncapital Financing Activities:</u></b>					
Due to/Due From Other Funds	-	-	(20,624)	20,624	-
<b><u>Cash Flows From Capital and Related Financing Activities:</u></b>					
Purchase of Capital Assets	-	-	(2,365)	(68,651)	(71,016)
Proceeds on Sale of Capital Assets	-	-	-	3,650	3,650
Net Cash Used in Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>(2,365)</u>	<u>(65,001)</u>	<u>(67,366)</u>
<b><u>Cash Flows From Investing Activities:</u></b>					
Interest Income	23,683	802	3,547	62	28,094
Net Increase in cash and cash equivalents	75,272	72,177	(49,495)	(22,876)	75,078
Balances -Beginning of the Year	<u>1,580,120</u>	<u>26,920</u>	<u>254,982</u>	<u>22,876</u>	<u>1,884,898</u>
Balances - End of the Year	<u><u>1,655,392</u></u>	<u><u>99,097</u></u>	<u><u>205,487</u></u>	<u><u>-</u></u>	<u><u>1,959,975</u></u>
<b><u>Reconciliation of Operating Income to net cash provided by operating activities:</u></b>					
Operating Income (Loss)	25,601	71,943	(51,779)	(5,061)	40,705
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:					
Depreciation	-	-	29,562	26,700	56,262
Changes in Assets and Liabilities:					
(Increase) Decrease in Accounts Receivable	(35)	-	(307)	-	(342)
Increase (Decrease) in Accounts Payable	1,570	-	(7,529)	(200)	(6,158)
Increase (Decrease) in Premium Deposit Funds	219	(979)	-	-	(760)
Increase (Decrease) in IBNR Claims	24,234	410	-	-	24,644
Net Cash Provided by Operating Activities	<u><u>\$ 51,589</u></u>	<u><u>\$ 71,375</u></u>	<u><u>\$ (30,053)</u></u>	<u><u>\$ 21,439</u></u>	<u><u>\$ 114,350</u></u>



## **CASS COUNTY GOVERNMENT Agency Funds**

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

### **County Funds**

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

### **Tax Collection Funds**

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

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

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

**CASS COUNTY GOVERNMENT**  
**Statement of Fiduciary Assets and Liabilities**  
**Fiduciary Funds**  
**December 31, 2009**

	Agency Funds			Total Agency Funds
	County Funds	Tax Collection Funds	Funds of Other Governmental Units	
<u>ASSETS</u>				
Cash and cash equivalents	\$ 129,389	\$ 50,881,094	\$ 539,361	\$ 51,549,844
Total Assets	\$ 129,389	\$ 50,881,094	\$ 539,361	\$ 51,549,844
<u>LIABILITIES</u>				
Accounts Payable	70,425	-	-	70,425
Due to Component Units	-	28,187	-	28,187
Deposits	58,964	50,852,907	539,361	51,451,232
Total Liabilities	\$ 129,389	\$ 50,881,094	\$ 539,361	\$ 51,549,844

**CASS COUNTY GOVERNMENT**  
**Statement of Changes in Fiduciary Assets and Liabilities**  
**Agency Funds**  
**For the Year Ended December 31, 2009**

	Balance 1/1/2009	Additions	Deductions	Balance 12/31/09
<b><u>COUNTY FUNDS</u></b>				
<b>Assets</b>				
Cash and Investments	\$ 107,851	\$ 2,609,896	\$ 2,588,357	\$ 129,390
Total Assets	<u>107,851</u>	<u>2,609,896</u>	<u>2,588,357</u>	<u>129,390</u>
<b>Liabilities</b>				
Accounts Payable	65,284	70,425	65,284	70,425
Funds Held for County Departments	42,566	2,539,471	2,523,073	58,963
Total Liabilities	<u>107,850</u>	<u>2,609,896</u>	<u>2,588,357</u>	<u>129,388</u>
<b><u>TAX COLLECTION FUNDS</u></b>				
<b>Assets</b>				
Cash and Investments	58,249,783	192,830,600	200,199,288	50,881,096
Total Assets	<u>58,249,783</u>	<u>192,830,600</u>	<u>200,199,288</u>	<u>50,881,096</u>
<b>Liabilities</b>				
Due to Component Units	23,597	28,187	23,597	28,187
Accounts Payable	-	-	-	-
Tax Collections Due to Other Governmental Units	58,226,186	192,802,413	200,175,691	50,852,909
Total Liabilities	<u>58,249,783</u>	<u>192,830,600</u>	<u>200,199,288</u>	<u>50,881,096</u>
<b><u>FUNDS OF OTHER GOVERNMENTAL UNITS</u></b>				
<b>Assets</b>				
Cash and Investments	578,052	735,653	774,344	539,361
Total Assets	<u>578,052</u>	<u>735,653</u>	<u>774,344</u>	<u>539,361</u>
<b>Liabilities</b>				
Accounts Payable	-	-	-	-
Funds Held for Other Governmental Units	578,052	735,653	774,344	539,361
Total Liabilities	<u>578,052</u>	<u>735,653</u>	<u>774,344</u>	<u>539,361</u>
<b>TOTALS:</b>				
<b>Assets</b>				
Cash and Investments	58,935,686	196,176,149	203,561,989	51,549,847
Total Assets	<u>58,935,686</u>	<u>196,176,149</u>	<u>203,561,989</u>	<u>51,549,847</u>
<b>Liabilities</b>				
Accounts Payable	65,284	70,425	65,284	70,425
Funds Held for Other Governmental Units	58,804,238	193,538,066	200,950,035	51,392,270
Funds Held for County Government	42,566	2,539,471	2,523,073	58,963
Total Liabilities	<u>\$ 58,935,685</u>	<u>\$ 196,176,149</u>	<u>\$ 203,561,989</u>	<u>\$ 51,549,844</u>

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# **STATISTICAL SECTION**

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# CASS COUNTY GOVERNMENT

## Statistical Section

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

<u>Contents</u>	<u>Page</u>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the county's financial performance and well-being have changed over time.	122-129
<b>Revenue Capacity</b> These schedules contain information to help the reader assess the factors affecting the county's ability to generate its property taxes.	130-135
<b>Debt Capacity</b> These schedules present information to help the reader assess the affordability of the county's current levels of outstanding debt and the county's ability to issue additional debt in the future.	136-138
<b>Demographic and Economic Information</b> These schedules offer demographic and economic indicators to help the reader understand the environment within which the county's financial activities take place and to help make comparisons over time and with other governments.	139-140
<b>Operating Information</b> These schedules contain information about the county's operations and resources to help the reader understand how the county's financial information relates to the services the county provides and the activities it performs	141-145

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The county implemented Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.

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

	Fiscal Year	
	2003	2004
Primary Government		
Governmental Activities		
Invested in capital assets, net of related debt	\$ 77,517,018	\$ 76,670,686
Restricted	11,100,279	10,572,401
Unrestricted	6,093,807	7,911,261
 Total governmental activities net assets	 \$ 94,711,104	 \$ 95,154,348

Note: Accrual-basis financial information for the county government as a whole is available back to 2003 only, the year GASB 34 was implemented.

	Fiscal Year				
<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	
\$ 81,491,542	\$ 89,756,013	\$ 96,422,671	\$ 105,044,599	\$ 105,765,817	
15,901,640	14,875,029	13,536,598	11,646,300	16,542,567	
<u>3,468,282</u>	<u>3,106,687</u>	<u>3,791,292</u>	<u>2,697,912</u>	<u>4,212,267</u>	
<u>\$ 100,861,464</u>	<u>\$ 107,737,729</u>	<u>\$ 113,750,562</u>	<u>\$ 119,388,810</u>	<u>\$ 126,520,652</u>	

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

	Fiscal Year	
	2003	2004
<b>Expenses</b>		
<b>Primary Government</b>		
Governmental activities:		
General government	\$ 5,125,526	\$ 5,004,958
Public safety	11,233,154	11,898,296
Highways and streets	6,372,040	7,343,638
Relief and charities	7,959,846	8,442,340
Conservation & economic development	1,578,168	2,025,487
Culture & recreation	474,987	437,164
Interest on long-term debt	39,075	32,142
Total primary government expenses	\$ 32,782,796	\$ 35,184,025
<b>Program Revenues</b>		
Governmental activities:		
Charges for services		
General government	\$ 1,980,065	\$ 1,935,275
Public safety	1,851,844	1,897,377
Highways and streets	383,596	32,354
Relief and charities	157,742	186,743
Conservation & economic development	215,236	27,884
Culture and Recreation		
Operating grants and contributions:		
General government	\$ -	\$ 92,186
Public safety	1,784,681	1,746,966
Highways and streets	4,439,276	4,227,770
Relief and charities	2,159,378	2,165,785
Conservation & economic development	793,005	20,491
Culture & recreation	169,391	172,357
Capital grants and contributions:		
General government		
Highways and streets	2,515,614	
Total primary government program revenues	\$ 16,449,828	\$ 12,505,188
<b>Net (Expense)/Revenue</b>		
Governmental activities	\$ (16,332,968)	\$ (22,678,837)
<b>General Revenues and Other Changes in Net Assets</b>		
General activities:		
Property Taxes	\$ 17,669,197	\$ 18,781,751
Sales Taxes	2,967,611	26,810
Estate Taxes	476,797	1,445,233
Unrestricted State Shared Revenues	2,066,262	2,520,002
Gain on Sale of Capital Assets	262,776	
Unrestricted investment earnings	106,094	266,067
Miscellaneous		78,771
Total primary government	\$ 23,548,734	\$ 23,118,630
Change in Net Assets		
Primary government	\$ 7,215,766	\$ 439,794

Note: Accrual-basis financial information for the county government as a whole is only available back to 2003, the year GASB Statement 34 was implemented.



Fiscal Year				
2005	2006	2007	2008	2009
\$ 6,938,087	\$ 8,337,708	\$ 5,725,081	\$ 5,948,114	\$ 6,392,092
15,379,112	14,801,716	14,649,223	13,844,524	14,660,149
6,929,374	5,722,810	7,680,829	8,202,883	13,551,381
8,974,484	9,526,530	10,349,353	10,115,364	10,278,514
1,529,573	1,591,068	1,648,980	1,750,024	1,926,527
531,426	627,911	691,406	701,706	770,227
46,550	70,884	57,868	68,837	59,768
<u>\$ 40,328,605</u>	<u>\$ 40,678,626</u>	<u>\$ 40,802,740</u>	<u>\$ 40,631,452</u>	<u>\$ 47,638,659</u>
\$ 1,590,639	\$ 1,409,888	\$ 1,511,975	\$ 1,639,442	\$ 1,580,680
2,082,383	2,274,642	2,138,361	2,150,517	2,142,956
257,724	796,453	2,404,760	316,572	105,167
168,687	201,781	132,749	74,343	92,076
110,422	41,206	37,057	42,266	47,696
		895	2,775	4,605
\$ 339,058	\$ 55,458	\$ -	\$ -	\$ 907
4,868,055	3,273,421	2,340,639	725,140	852,821
5,632,451	7,642,342	6,254,799	7,632,674	14,473,911
2,520,189	2,369,816	2,505,044	2,802,802	2,745,810
18,409	54,979	85,685	105,585	206,476
150,068	224,292	238,517	263,849	285,609
380,000		365,000	-	
2,529,749	3,628,725	1,000,000	1,144,856	2,427,538
<u>\$ 20,647,834</u>	<u>\$ 21,973,003</u>	<u>\$ 19,015,481</u>	<u>\$ 16,900,821</u>	<u>\$ 24,966,252</u>
<u>\$ (19,680,771)</u>	<u>\$ (18,705,623)</u>	<u>\$ (21,787,259)</u>	<u>\$ (23,730,631)</u>	<u>\$ (22,672,407)</u>
\$ 20,010,985	\$ 20,913,355	\$ 22,794,242	\$ 24,584,536	\$ 25,708,577
40,209	2,412	9,060	3,443	923
1,960,172	313,134	93,929	13,200	5,698
2,553,626	2,727,366	3,101,960	3,551,164	3,492,852
731,093	1,409,356	1,604,059	1,005,542	402,994
91,804	216,264	196,840	211,005	193,214
<u>\$ 25,387,889</u>	<u>\$ 25,581,887</u>	<u>\$ 27,800,090</u>	<u>\$ 29,368,890</u>	<u>\$ 29,804,260</u>
<u>\$ 5,707,118</u>	<u>\$ 6,876,263</u>	<u>\$ 6,012,830</u>	<u>\$ 5,638,258</u>	<u>\$ 7,131,853</u>

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

	Fiscal Years			
	2000	2001	2002	2003
General Fund:				
Reserved	\$ 15,450	\$ 71,082	\$ 89,501	\$ 126,383
Unreserved	1,557,829	2,373,608	1,977,891	2,806,832
<b>Total General Fund</b>	<b><u>\$ 1,573,279</u></b>	<b><u>\$ 2,444,690</u></b>	<b><u>\$ 2,067,392</u></b>	<b><u>\$ 2,933,215</u></b>
All Other Governmental Funds:				
Reserved	\$ 557,824	\$ 597,248	\$ 397,555	\$ 455,459
Unreserved, reported in:				
Special Revenue Funds	3,293,863	3,474,692	3,736,337	5,463,663
Capital Projects funds	7,576,017	3,895,674	6,659,640	8,432,606
<b>Total all other governmental funds</b>	<b><u>\$ 11,427,704</u></b>	<b><u>\$ 7,967,614</u></b>	<b><u>\$ 10,793,532</u></b>	<b><u>\$ 14,351,728</u></b>

Fiscal Years					
2004	2005	2006	2007	2008	2009
\$ 205,689	\$ 393,362	\$ 231,684	\$ 277,457	\$ 281,609	\$ 326,101
2,780,722	2,453,462	2,198,970	2,240,570	2,830,637	2,932,040
<u>\$ 2,986,411</u>	<u>\$ 2,846,824</u>	<u>\$ 2,430,654</u>	<u>\$ 2,518,027</u>	<u>\$ 3,112,246</u>	<u>\$ 3,258,141</u>
\$ 493,097	\$ 413,651	\$ 347,365	\$ 333,669	\$ 336,249	\$ 296,109
4,832,132	3,795,425	5,111,013	4,646,377.00	1,460,486.00	8,448,808
9,972,588	12,131,136	9,822,678	9,617,858	8,922,459	8,587,775
<u>\$ 15,297,817</u>	<u>\$ 16,340,212</u>	<u>\$ 15,281,056</u>	<u>\$ 14,597,904</u>	<u>\$ 10,719,194</u>	<u>\$ 17,332,692</u>

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

	Fiscal Year			
	2000	2001	2002	2003
<b>Revenues</b>				
Taxes	\$ 21,547,575	\$ 22,801,190	\$ 24,071,826	\$ 20,752,619
Intergovernmental	12,132,538	12,839,214	12,363,921	11,945,099
Licenses Permits & Fees	9,921	83,476	147,139	151,204
Charges for Services	1,748,851	2,794,182	3,245,720	4,095,337
Miscellaneous	1,334,497	1,342,492	509,299	635,382
Total revenues	<u>\$ 36,773,382</u>	<u>\$ 39,860,554</u>	<u>\$ 40,337,905</u>	<u>\$ 37,579,641</u>
<b>Expenditures</b>				
General Government	\$ 3,371,416	\$ 3,432,683	\$ 4,366,461	\$ 4,453,607
Public Safety	8,032,353	7,894,722	9,437,503	10,801,885
Public Works	7,620,498	8,718,962	7,226,360	7,129,641
Relief & Charities	6,743,414	7,277,875	7,802,578	7,903,898
Culture & Recreation	348,016	353,994	417,521	468,984
Conservation & Economic Developmen	1,854,005	2,515,423	2,497,721	1,574,123
Capital Outlay	3,346,741	12,452,426	6,334,131	699,420
Debt Service				
Principal	614,525	101,876	113,146	135,272
Interest	53,606	36,135	35,323	39,075
Total expenditures	<u>\$ 31,984,574</u>	<u>\$ 42,784,096</u>	<u>\$ 38,230,744</u>	<u>\$ 33,205,905</u>
Excess of revenues over (under) expenditures	<u>\$ 4,788,808</u>	<u>\$ (2,923,542)</u>	<u>\$ 2,107,161</u>	<u>\$ 4,373,736</u>
<b>Other Financing Sources (Uses)</b>				
Bonds Issued	\$ -	\$ 85,264	\$ -	\$ -
Lease Proceeds	-	-	303,179	-
Sale of Property	30,019	80,178	51,412	50,281
Transfers In	-	-	8,500	1,299,997
Transfers Out	-	-	(8,500)	(1,299,997)
Total other financing sources (uses)	<u>\$ 30,019</u>	<u>\$ 165,442</u>	<u>\$ 354,591</u>	<u>\$ 50,281</u>
Net change in fund balance	\$ 4,818,827	\$ (2,758,100)	\$ 2,461,752	\$ 4,424,017
Debt service as a percentage of noncapital expenditures	2.33%	0.46%	0.47%	0.59%

	Fiscal Year					
	2004	2005	2006	2007	2008	2009
\$ 18,848,240	\$ 20,119,716	\$ 20,936,553	\$ 22,952,743	\$ 24,611,533	\$ 25,629,938	
12,398,342	17,464,515	16,680,942	14,201,619	15,101,212	21,967,151	
135,541	231,789	268,555	254,416	265,336	158,502	
3,921,100	4,514,596	4,362,415	6,354,859	3,829,880	3,715,880	
329,919	856,042	1,680,156	1,805,506	1,311,694	755,673	
<u>\$ 35,633,142</u>	<u>\$ 43,186,658</u>	<u>\$ 43,928,621</u>	<u>\$ 45,569,143</u>	<u>\$ 45,119,655</u>	<u>\$ 52,227,142</u>	
\$ 4,854,347	\$ 5,620,893	\$ 5,442,844	\$ 5,401,189	\$ 6,000,740	\$ 5,851,200	
11,522,810	15,061,699	14,437,318	14,142,215	13,401,260	14,078,210	
7,069,254	10,247,603	10,348,744	12,521,918	15,230,557	12,109,820	
8,420,107	8,917,652	9,437,985	10,214,941	10,084,922	10,197,939	
531,719	524,923	621,408	684,903	695,203	763,724	
2,021,770	1,536,733	1,585,220	1,647,007	1,750,958	1,932,610	
125,659	1,551,159	3,257,748	1,736,980	1,175,973	354,473	
138,427	131,717	252,830	169,393	188,932	203,668	
32,142	32,864	61,233	62,503	71,603	62,495	
<u>\$ 34,716,235</u>	<u>\$ 43,625,243</u>	<u>\$ 45,445,330</u>	<u>\$ 46,581,049</u>	<u>\$ 48,600,148</u>	<u>\$ 45,554,138</u>	
<u>\$ 916,907</u>	<u>\$ (438,585)</u>	<u>\$ (1,516,709)</u>	<u>\$ (1,011,906)</u>	<u>\$ (3,480,493)</u>	<u>\$ 6,673,003</u>	
\$ -	\$ 1,274,299	\$ -	\$ 359,525	\$ -	\$ -	
-	-	-	-	-	-	
78,930	67,095	41,382	56,597	196,003	86,391	
1,539,688	65,171	260,408	746,370	149,550	1,173,261	
(1,539,688)	(65,171)	(260,408)	(746,370)	(149,550)	(1,173,261)	
<u>\$ 78,930</u>	<u>\$ 1,341,394</u>	<u>\$ 41,382</u>	<u>\$ 416,121</u>	<u>\$ 196,002</u>	<u>\$ 86,391</u>	
\$ 995,837	\$ 902,809	\$ (1,475,327)	\$ (595,785)	\$ (3,284,491)	\$ 6,759,393	
0.54%	0.48%	1.03%	0.71%	0.72%	0.64%	

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

Fiscal Year	True and Full Value of Real Property			Total True & Full Value	Total Taxable Value	Total Direct Tax Rate
	Residential Property	Commerical Property	Farmland			
2000	2,512,541,650	1,664,507,120	485,250,800	4,662,299,570	225,748,971	67.37
2001	2,693,478,800	1,805,753,070	498,751,700	4,997,983,570	242,295,261	65.37
2002	2,860,436,000	2,016,216,420	515,825,300	5,392,477,720	261,221,097	62.69
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

**Source:** County Auditor's Office

**Notes:**

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

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

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

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

Name	Fiscal Year 2009		Fiscal Year 2000	
	Taxable Value	Percentage of Total Taxable Value	Taxable Value	Percentage of Total Taxable Value
Inreit Properties LLLP	\$ 5,189,045	1.16%		
West Acres Development Company	4,182,465	0.94%	2,572,950	1.06%
Northern States Power Company	3,655,809	0.82%	3,459,585	1.43%
Matrix Properties Corp.	2,365,297	0.53%		
Burlington Northern	2,236,298	0.50%	1,652,651	0.68%
Blue Cross of North Dakota	1,656,800	0.37%		
Innovis Health LLC	1,588,890	0.36%		
Meritcare Medical Group	1,226,321	0.27%	945,000	0.39%
The Waterford at Harwood Groves LLC	1,106,505	0.25%		
Case Equipment Corporation	1,086,975	0.24%	857,655	0.35%
Paracelsus Healthcare Corporation			2,181,249	0.90%
Dakota Specialty Institute			1,307,850	0.54%
Medical Properties Inc.			954,050	0.39%
Meritcare Hospitals			673,065	0.28%
Dayton-Hudson Corp			653,300	0.27%
<b>Total Attributable to Ten Largest Property Taxpayers</b>	<b><u>24,294,405</u></b>	<b><u>5.44%</u></b>	<b><u>15,257,355</u></b>	<b><u>6.30%</u></b>
<b>TOTAL GROSS TAXABLE VALUE</b>	<b><u>\$ 446,981,324</u></b>	<b><u>100.00%</u></b>	<b><u>242,295,621</u></b>	<b><u>100.00%</u></b>

SOURCE: County Auditor's Office

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

	Fiscal Year			
	2000	2001	2002	2003
<b>Direct</b>				
General	30.40	30.40	29.52	30.00
Human Service	20.15	19.89	19.89	21.00
Highway	0.25	0.25	0.25	1.50
Veteran Service Officer	0.47	0.58	0.53	0.50
Senior Citizens	1.00	1.00	1.00	1.00
10 Mill Matching Federal Aid	10.00	10.00	10.00	10.00
Job Development Authority	2.75	2.75	1.00	0.80
Emergency		0.50	0.50	0.25
County Loan	2.35	-	-	-
<b>Total Direct</b>	<b>67.37</b>	<b>65.37</b>	<b>62.69</b>	<b>65.05</b>
<b>Overlapping Governments</b>				
<b>Cities</b>				
Fargo	60.24	60.31	60.13	60.30
West Fargo	69.63	67.71	72.99	80.74
Other Cities	17.04-140.84	15.93-141.59	15.53-154.02	14.43-163.66
<b>Park Districts</b>				
Fargo	33.07	32.67	32.67	32.87
West Fargo	28.23	26.72	27.19	26.76
Other Park Districts	4.00-28.31	3.90-27.29	3.99-28.32	3.91-27.90
<b>School Districts</b>				
Fargo	320.24	327.40	327.88	323.84
West Fargo	249.02	249.02	249.02	254.02
Other School District	176.95-249.37	159.93-251.00	146.98-247.83	140.84-255.88
Townships	11.07-41.42	14.07-38.94	13.63-37.44	12.60-35.50
Water Resource Districts	4.50-5.00	5.00	5.00	5.00
Fire Districts	2.28-10.78	2.52-10.00	2.41-10.00	2.29-9.49

Source: County Auditor's Office



Fiscal Year						
2004	2005	2006	2007	2008	2009	
31.20	32.75	31.25	31.25	32.25	32.25	
21.00	21.00	19.00	18.00	17.50	17.50	
0.25	10.25	10.75	10.25	10.25	10.25	
0.50	-	-	-	-	-	
1.00	1.00	1.00	1.00	1.00	1.00	
10.00	-	-	-	-	-	
0.80	-	-	-	-	-	
0.25	-	-	0.50	-	-	
-	-	-	-	-	-	
65.00	65.00	62.00	61.00	61.00	61.00	
60.24	58.73	59.25	57.25	58.25	58.25	
84.53	89.61	88.76	88.69	88.87	88.47	
13.59-184.27	12.30-194.24	11.44-179.29	10.85-210.21	10.56-207.07	7.76-203.26	
32.73	32.46	32.58	32.07	31.85	31.56	
26.45	32.08	39.66	36.02	38.06	36.42	
3.65-27.75	3.59-26.60	3.35-26.17	3.45-26.03	3.43-24.73	2.8-24.64	
320.20	319.55	318.62	309.02	299.99	296.77	
254.02	254.02	254.02	254.02	248.76	245.64	
162.00-265.14	170.09-267.32	174.62-266.66	175.81-253.91	176.55-233.02	176.72-228.48	
11.73-36.77	9.70-38.77	8.56-32.88	12.26-30.75	12.12-29.8	12.11-30.88	
5.00	5.00	5.00	4.5-5.0	4.6-5.0	4.4-5.0	
2.3-7.79	2.3-9.24	2.12-8.37	1.99-8.06	1.93-6.29	1.88-12.83	

**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
2000	15,291,547	54,160	15,345,707
2001	15,933,162	33,533	15,966,695
2002	16,475,527	44,219	16,519,746
2003	18,253,671	58,219	18,311,890
2004	19,464,083	43,963	19,508,046
2005	20,700,664	105,931	20,806,595
2006	21,664,145	65,047	21,729,192
2007	23,559,443	120,167	23,679,610
2008	25,588,742	(72,865)	25,515,877
2009	26,590,924	(2,086)	26,588,838

Source: County Auditor's Office

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

<u>Collected Within the Fiscal Year of the Levy</u>		Collections in Subsequent Years	<u>Total Collections to Date</u>	
<u>Amount</u>	<u>Percentage of Original Levy</u>		<u>Amount</u>	<u>Percentage of Adjusted Levy</u>
14,382,729	94.06%	305,096	14,687,825	95.71%
14,939,157	93.76%	348,488	15,287,645	95.75%
15,490,489	94.02%	333,568	15,824,057	95.79%
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%	371,147	19,913,394	95.71%
20,417,670	94.25%	344,246	20,761,916	95.55%
22,321,890	94.75%	281,729	22,603,619	95.46%
24,114,604	94.24%	144,125	24,258,729	95.07%
24,973,314	93.92%	-	24,973,314	93.92%

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

	2000	2001	2002	2003
Assessed Value of Property	\$ 2,331,149,785	\$ 2,498,991,785	\$ 2,696,238,860	\$ 2,887,745,500
Debt Limit, 5% of Assessed Value	116,557,489	124,949,589	134,811,943	144,387,275
Amount of Debt Applicable to Limit General Obligation Bonds	-	-	-	-
Less: Resources Restricted to Paying Principal	-	-	-	-
Total Net General Obligation Bonds	-	-	-	-
Capital Leases	148,183	113,811	355,136	231,911
Total net debt applicable to limit	148,183	113,811	355,136	231,911
Legal Debt Margin	<u>\$ 116,409,306</u>	<u>\$ 124,835,778</u>	<u>\$ 134,456,807</u>	<u>\$ 144,155,364</u>
Total net debt applicable to the limit as a percentage of debt limit	0.13%	0.09%	0.26%	0.16%

Source: County Auditor's Office

<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
\$ 3,085,511,290	\$ 3,379,847,649	\$ 3,728,227,790	\$ 4,126,320,425	\$ 4,479,772,085	\$ 4,680,021,860
154,275,565	168,992,382	186,411,390	206,316,021	223,988,604	234,001,093
-	-	-	-	-	-
-	-	-	-	-	-
<u>157,706</u>	<u>980,445</u>	<u>792,315</u>	<u>692,879</u>	<u>589,178</u>	<u>481,029</u>
157,706	980,445	792,315	692,879	589,178	481,029
<u>\$ 154,117,859</u>	<u>\$ 168,011,937</u>	<u>\$ 185,619,075</u>	<u>\$ 205,623,142</u>	<u>\$ 223,399,426</u>	<u>\$ 233,520,064</u>
0.10%	0.58%	0.43%	0.34%	0.26%	0.21%

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

Fiscal Year	General Bonded Debt			Percent of Actual Value of Taxable Property(1)
	General Obligation Bonds	Less: Amounts Restricted to Repaying Principal	Total	
2000	-			
2001	-			
2002	-			
2003	-			
2004	-			
2005	-			
2006	-			
2007	-			
2008	-			
2009	-			

Fiscal Year	Other Governmental Activities Debt			Total Primary Government	Percentage of Personal Income(2)	Per Capita(2)
	Special Assessment Bonds	Special Assessments Payable	Capital Leases			
2000	525,000	165,957	148,183	839,140	0.02%	6.80
2001	555,000	113,811	101,307	770,118	0.02%	6.19
2002	491,205	94,866	355,136	941,207	0.02%	7.52
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%	9.52

Notes: 2009 percentages calculated using 2008 personal income date, which is the most recent available.

- (1) See Schedule on page 130 for property tax value data
- (2) See Schedule on page 139 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)
2000	123,373	3,646,982	29,561	1.6%
2001	124,336	3,721,579	29,932	1.5%
2002	125,189	3,932,151	31,410	3.5%
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	*	*	4.2%

**SOURCES:**

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

[www.bea.gov](http://www.bea.gov)

(2) North Dakota Job Service

[www.state.nd.us](http://www.state.nd.us)

\* Information is not yet available.

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

Employer	2009		2000	
	Number of Employees	Percentage of Total County Employment	Number of Employees	Percentage of Total County Employment
Meritcare Health Systems	3,691	4.35%	3,380	4.22%
North Dakota State University	2,401	2.83%	1,920	2.40%
Melroe Company		-	2,000	2.50%
Dakota Heartland Health System		-	1,350	1.69%
Noridian/ Blue Cross Blue Shield of ND	1,800	2.12%	1,800	2.25%
Innovis Health	1,285	1.51%		
Fargo Public School District #1	1,638	1.93%	1,329	1.66%
Microsoft Business Solutions	948	1.12%		
U.S. Bank Service Center	952	1.12%	925.00	
Case New Holland Corporation		0.00%		0.00%
City of Fargo	731	0.86%		
West Fargo Public Schools	786	0.93%		
Fargo VA Medical Center	830	0.98%		
Dakota Clinic			1,000	1.25%
Shooting Star Casino & Hotel			900	1.12%
Great Plains			960	1.20%
	<u>15,062</u>	<u>17.76%</u>	<u>15,564</u>	<u>19.44%</u>

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)**

<u>Year</u>	<u>General Government</u>	<u>Public Safety</u>	<u>Public Works</u>	<u>Human Services</u>	<u>Elected Officials</u>	<u>Total</u>
2000	38	148	37	115	13	351
2001	38	144	35	116	11	343.7
2002	35.5	160	36	121	10	362.5
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

(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			
	2000	2001	2002	2003
<b>General Government</b>				
Deeds Filled	4,756	4,268	5,543	6,213
Tax Statements Issued	46,887	47,881	50,776	50,117
Statements Collected within First Year	45,308	46,253	49,309	48,691
Percent Collected in First Year	96.63%	96.60%	97.11%	97.15%
Marriage License Issued	**	928	943	1,037
Death Certificates Issued ***	**	1,370	2,778	1,428
<b>Public Safety</b>				
Total Inmates	5,399	6,213	6,843	7,290
Average Daily Population	99	118	175	203
Warrants Served	3,617	4,060	4,336	4,152
Civil Process Served	8,962	8,603	8,804	9,234
Citations Issued	**	**	5,783	6,164
<b>Highways &amp; Streets</b>				
Miles of paved roads overlaid with asphalt	0.00	5.50	10.00	31.40
Miles of paved roads reconstructed with asphalt	0.00	0.00	0.00	0.00
Miles of paved roads reconstructed with concrete	0.00	1.70	0.00	0.00
Miles of gravel roads paved with asphalt	2.40	2.00	0.00	0.00
Total Miles Surfaced	2.40	9.20	10.00	31.40
Miles of asphalt roads chip sealed	11.70	19.10	22.90	18.50
<b>Relief &amp; Charities</b>				
Child Abuse/Neglect Avg New Cases	132	147	152	149
HCBS (1) Average Caseload Per Year	495	532	564	559

(1) HCBS - Home and Community Based Services

\*\* - Numbers are not available for these years.

Source: Various County Departments

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

Fiscal Year					
2004	2005	2006	2007	2008	2009
6,260	6,123	5,633	5,469	4,994	4,931
52,208	53,772	55,014	56,747	57,415	58,282
50,701	51,971	53,197	55,209	55,581	55,932
97.11%	96.65%	96.70%	97.29%	96.81%	95.97%
1,031	1,081	1,011	1,050	1,063	1,033
1,321	1,348	1,377	1,426	75	0
7,807	7,720	7,858	7,555	7,627	7,339
198	223	230	210	204	171
4,672	4,368	4,828	4,639	4,330	3,469
10,400	10,223	10,434	11,234	11,507	10,658
6,102	4,628	6,095	3,274	3,352	3,986
15.80	11.70	6.30	18.30	13.00	10.00
0.00	0.00	0.00	0.00	0.50	0.50
0.00	0.00	0.00	2.00	0.50	0.00
0.00	0.00	4.00	0.00	0.00	0.00
15.80	11.70	10.30	20.30	14.00	10.50
25.00	26.00	24.30	12.00	0.00	0.00
160	156	164	164	187	185
540	561	565	576	560	574

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

<u>Function/Program</u>	<u>Fiscal Year</u>			
	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
<b>General Government</b>				
Number of Voting Machines	2	2	12	34
Number of E-Poll Books	-	-	-	-
Number of Buildings	4	4	4	4
<b>Public Safety</b>				
Jail Capacity	120	120	252	252
<b>Highways &amp; Streets</b>				
County Road Miles Maintained	650	650	650	650
Number of Bridges	260	260	260	260
Number of Motorgraders	7	7	7	7

Source: Various County Departments

Fiscal Year					
2004	2005	2006	2007	2008	2009
68	136	137	137	137	137
-	-	-	-	110	110
4	4	4	4	4	4
252	252	252	348	348	348
650	650	650	652	652	652
246	246	246	246	246	246
7	7	7	7	7	7