

CASS COUNTY GOVERNMENT



COMPREHENSIVE ANNUAL FINANCIAL REPORT

**For the Year Ended December 31, 1999
Fargo, North Dakota**

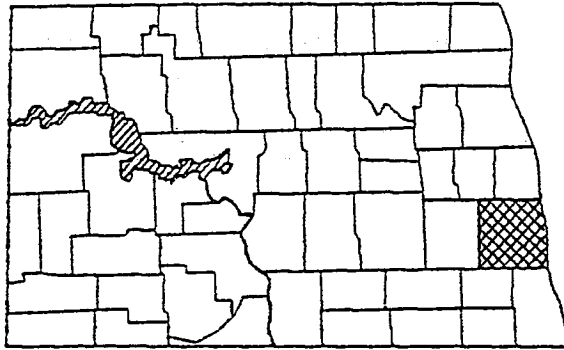
CASS COUNTY, NORTH DAKOTA

**COMPREHENSIVE
ANNUAL
FINANCIAL
REPORT**

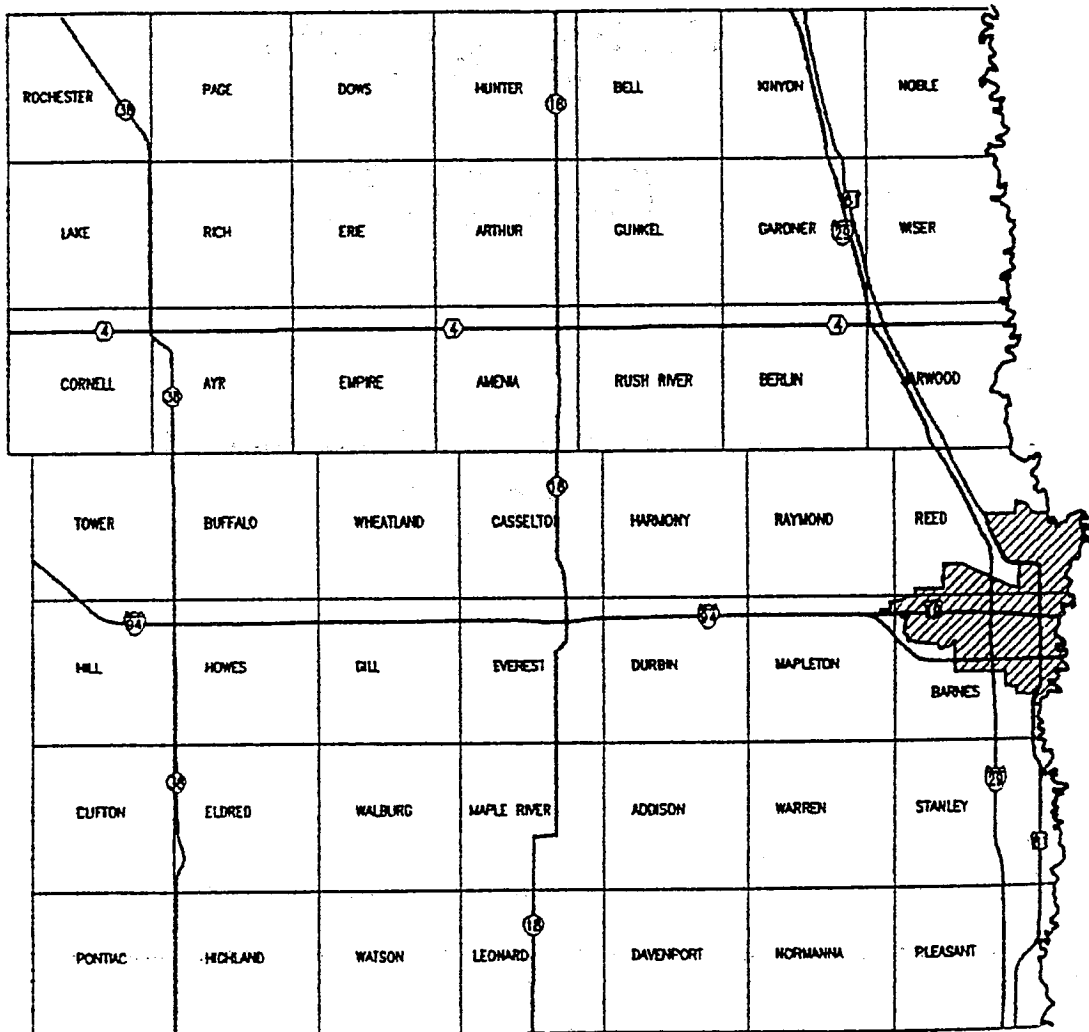
For the Year Ended December 31
1999

Prepared by the County Auditor's Office

North Dakota



Cass County



**CASS COUNTY GOVERNMENT
Comprehensive Annual Financial Report
For the Year Ended December 31, 1999**

TABLE OF CONTENTS

INTRODUCTORY SECTION

	Page
Letter of Transmittal	1
Certificate of Achievement for Excellence in Financial Reporting	7
Organizational Chart	8
County Officials	9

FINANCIAL SECTION

Independent Auditor's Report	11
General Purpose Financial Statements:	
Combined Balance Sheet – All Fund Types, Account Groups, and Discretely Presented Component Units	14
Combined Statement of Revenues, Expenditures and Changes in Fund Balance – All Governmental Fund Types and Discretely Presented Component Units	16
Combined Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General, Special Revenue and Debt Service Funds	18
Combined Statement of Revenues, Expenses and Changes in Retained Earnings – All Proprietary Fund Types	20
Combined Statement of Cash Flow – All Proprietary Fund Types	21
Combining Balance Sheet – Component Units	22
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Component Units	24
Notes to the Financial Statements	27
Combining, Individual Fund and Account Group Statements and Schedules:	
General Fund:	
Balance Sheet	49
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	50

	Page
Special Revenue Funds:	
Description of Special Revenue Funds	51
Combining Balance Sheet	52
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	54
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual	56
Debt Service Funds:	
Description of Debt Service Funds	63
Combining Balance Sheet	64
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	66
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual	68
Capital Project Funds:	
Description of Capital Project Funds	73
Combining Balance Sheet	74
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	76
Internal Service Funds:	
Description of Internal Agency Funds	79
Combining Balance Sheet	80
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	81
Combining Statement of Cash Flows	82
Agency Funds:	
Description of Agency Funds	83
Combining Balance Sheet	84
Combining Statement of Changes in Assets and Liabilities	85
General Fixed Assets Account Group:	
Schedule of General Fixed Assets by Source	87
Schedule of General Fixed Assets by Function and Activity	88
Schedule of Changes in General Fixed Assets by Function and Activity	89

STATISTICAL SECTION

	Page
Statistical Section Schedules That Are Not Applicable	91
General Governmental Expenditures by Function	92
General Governmental Revenues by Source	94
Property Tax Levies and Collections	96
Estimated Market, Assessed and Taxable Value of Taxable Property	98
Special Assessment Billings and Collections	100
Property Tax Rates and Distribution of General Levy Property Taxes	102
Computation of Legal Debt Margin	104
Percent of Net General Bonded Debt to Assessed Value and Net Bonded Debt Per Capita	105
Percent of Annual Debt Service Expenditures for General Bonded Debt to Total General Governmental Expenditures	106
Computation of Direct and Overlapping Debt	107
Ten Largest Property Taxpayers Ranked by Taxable Value	108
Construction	109
Demographic Statistics and Miscellaneous Statistical Data:	
Demographic Statistics	110
1990 Census Data	111
Miscellaneous Statistics	112
Ten Largest Employers	113
Elected Officials and Full-Time Employees by Function	114
County Mill Levies	115
Taxable Sales and Purchases	116

INTRODUCTORY SECTION



April 7, 2000

Honorable Chairman and Commissioners
Cass County Board of Commissioners
211 South 9th Street
Fargo ND 58103

Auditor

Michael Montplaisir, CPA
701-241-5601

Treasurer

Charlotte Sandvik
701-241-5611

Director of Equalization

Frank Klein
701-241-5616

Commissioners:

The Comprehensive Annual Financial Report of Cass County is hereby submitted for the fiscal year ended December 31, 1999. 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 and account groups of the County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

The Comprehensive Annual Financial Report is presented in three sections: Introductory, Financial, and Statistical. The introductory section includes this transmittal letter, a Certificate of Achievement, the County organizational chart and a list of principal officials. The financial section includes the general purpose financial statements and the combining and individual fund and account group financial statements and schedules, as well as the independent auditor's report on the financial statements and schedules. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

The Notes to the Financial Statements are considered an integral and essential part of adequate disclosure and fair presentation of the general purpose financial statements. They 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.

This report includes all funds and account groups of the County. The County provides a full range of services. These services include tax assessment and collection; judicial, 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.

Box 2806
211 Ninth Street South
Fargo, North Dakota 58103

FAX 701-241-5728

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.

ECONOMIC CONDITIONS AND OUTLOOK

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 is one of the few areas in the state with a growing population. The County Courthouse and administrative offices are located in Fargo, the largest and fastest growing city in the state.

Over the past ten years, the taxable valuation of the County has been growing at an average rate of 5.25 percent, and the population has been growing at an average rate of 1.6 percent. The taxable valuation growth has occurred mainly in the service industry and in new home construction. These growth trends are expected to continue, with the shift in population from the rural areas of the state to the urban areas.

Cass County is home to the state's second largest university, North Dakota State University, with a student body of over 9,600. 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, Meritcare Health System and Dakota-Heartland Health System. These facilities serve a large area in both North Dakota and Minnesota, and have a combined daily patient volume of approximately 400 patients.

Cass County is a regional trade center that draws from eastern North Dakota, western Minnesota, and central Canada. Taxable sales and purchases through the fourth quarter of 1999 were \$1.73 billion and have been increasing at an average annual rate of 7.9 percent over the last ten years.

MAJOR INITIATIVES

In 1999 the voters of Cass County approved a sales tax measure to raise funds for the construction of a new county jail. The one-half percent sales tax went into effect October 1, 1999 and will expire on September 30, 2003. This tax is projected to raise \$26 million over the four-year period. This tax will cover all the construction and equipment costs of the new jail. Bids for this project are currently being advertised and construction is expected to start during the summer of 2000 with completion in late 2001.

FINANCIAL INFORMATION

Internal Control

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.

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. A finding was reported concerning the failure to comply with liquidation of disaster assistance grant obligations within 90 days of the end of the funding period. The county has filed extensions for these projects.

Budget Controls

The objective of budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the County Commission and also 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.

As demonstrated by the statements and schedules included in the financial section of this report, the County meets its responsibility for sound financial management.

General Government Functions

The following schedule presents a summary of general, special revenue, debt service, and capital project funds revenues for the fiscal year ended December 31, 1999 and the amount and percentage of increases and decreases in relation to prior year revenues.

General Government Revenues

Revenues:	Amount	Percent of Total	Increase (Decrease) from 1998	Percent of Increase (Decrease)
Taxes	\$ 15,464,625	47.71%	\$ 2,513,990	9.23%
Intergovernmental Revenues	14,278,670	44.15%	2,638,461	9.68%
Licenses, Permits & Fees	9,532	.03%	(3,618)	(.01%)
Charges for Services	1,756,552	5.42%	38,917	.14%
Miscellaneous	905,262	2.79%	(21,296)	(.08%)
Total	\$ 32,414,641	100.0%	\$ 5,166,454	15.94%

Increased tax revenues were due to increased taxable valuation of property in the County and increased mill levies. The mill levy increased by 4.43 mills (6.8%) and the valuation increased by 4.4% over the previous year. Tax collections remain strong with over 94 percent of the current taxes being collected by December 31, 1999. Intergovernmental revenues increased because of an emergency-funding bill passed by the legislature to aid cities and counties.

The following schedule presents a summary of general fund and special revenue funds expenditures for the fiscal year ended December 31, 1999 and the amount and percentage of increases and decreases in relation to prior year expenditures.

General Government Expenditures

Expenditures	Amount	Percent of Total	Increase (Decrease) from 1998	Percent of Increase (Decrease)
General Government	\$2,722,164	9.92%	\$ (132,673)	(.48%)
Public Safety	7,193,003	26.21%	112,234	.41%
Public Works	6,916,721	25.20%	(1,193,095)	(4.32%)
Human Services	6,317,407	23.02%	427,548	1.55%
Culture & Recreation	325,291	1.19%	(1,149)	
Conservation and Economic Development	3,968,128	14.46%	606,242	2.19%
Total	\$ 27,442,714	100.0%	\$ (180,893)	(.65%)

The increase in Conservation and Economic Development expenditures is due to flood recovery efforts begun in 1997. The Lake Agassiz Regional Council administers these disaster assistance funds. The decrease in Public Works is primarily due to completion of several flood recovery projects in the County Road and Bridge Fund.

General Fund Balance

The County had a \$1,841,227 unreserved fund balance in the General Fund as of December 31, 1999 - a \$1,399,205 increase from December 31, 1998. The county policy is to maintain a reserve of 7% to 10% of budgeted expenditures and this balance amounts to about 16% of budgeted expenditures.

Proprietary Operations

The County's proprietary operations are accounted for within the following Internal Service Funds: Health Insurance, Telephone, and Motor Pool.

Total operating revenues for the year ended December 31, 1999 were \$1,051,268. This represents a \$147,304 increase (16.3%) from 1998. Operating revenue increases were due to increased health insurance premiums.

Total operating expenses were \$1,355,597 - a \$331,053 increase (32.3%) from the previous year. Operating expenses increased primarily due to the health insurance claims in the self-funded health insurance program as noted above. The county carries reinsurance on health claims in excess of 120% of the expected claims for the policy year.

Overall, the proprietary operations had an operating loss for 1999 of \$304,329. The County policy is to maintain reserves equaling at least twenty-five percent of the expected expenses in the Health Insurance Trust Fund. The County has increased premiums for health insurance for 2000 to build the reserves back up to twenty five percent and eliminate the operating deficit.

Debt Administration

The County has a favorable level of general obligation debt, with only one issue outstanding for a total of \$520,000. This issue is to finance the addition for the Human Services department. The percent of net bonded debt to assessed value; the amount of net bonded debt per capita and the legal debt limit are useful indicators of the County's debt position. The following relates to the bonded indebtedness of the County as of December 31, 1999:

Bond Issue	Net Bonded Debt at 12/31/99	Percent of Net Bonded Debt to Assessed Valuation	Net Bonded Debt per Capita	Legal Debt Limit
Cass County General Obligation Bond	\$ 520,000	.02%	\$ 3	\$116,557,489

In addition to the general obligation debt, the County has special assessment bonds outstanding for a number of road projects within subdivisions located outside of incorporated cities in the County. As of December 31, 1999 the total outstanding special assessment bonds were \$575,000.

The four water resource districts located in the County had \$6,440,414 of special assessment bonds outstanding as of December 31, 1999. The level terrain in the region, with few natural drains, has prompted the water resource districts to construct drains for proper water management. Special assessments are charged to property owners within the district to fund these projects.

Cash Management

Cash is pooled for the purpose of increasing interest income through investment activities. Cash is primarily invested in demand deposits, money market accounts, certificates of deposit, and treasury bills. These amounts must be deposited in a financial institution situated and doing business within the state. The average yield on investments for 1999 was slightly over five percent, which appears in line with national averages. The majority of County investments are short term.

Risk Management

The County is self-insured for various types of risk including group medical employee benefits and unemployment insurance. Insurance liability reserves as of December 31, 1999 are considered adequate by management to cover the ultimate cost to defend or settle claims arising from these risks.

OTHER INFORMATION

Independent Audit

The general purpose financial statements have been audited by the Office of the State Auditor. The County's independent auditors have reviewed the adequacy of internal accounting controls and the supplementary financial information included in the Comprehensive Annual Financial Report, as they relate to the fairness of presentation of the County's general purpose financial statements. 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-128. The results of this examination for the fiscal year ended December 31, 1999 are incorporated in a separate report.

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement of Excellence in Financial Reporting to Cass County for its comprehensive annual financial report (CAFR) for the fiscal year ended December 31, 1998. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. Cass County has received a Certificate of Achievement for the last six consecutive years. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting to GFOA.

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 Debra Ness, Accountant, and Heather Worden, Administrative 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, 1998

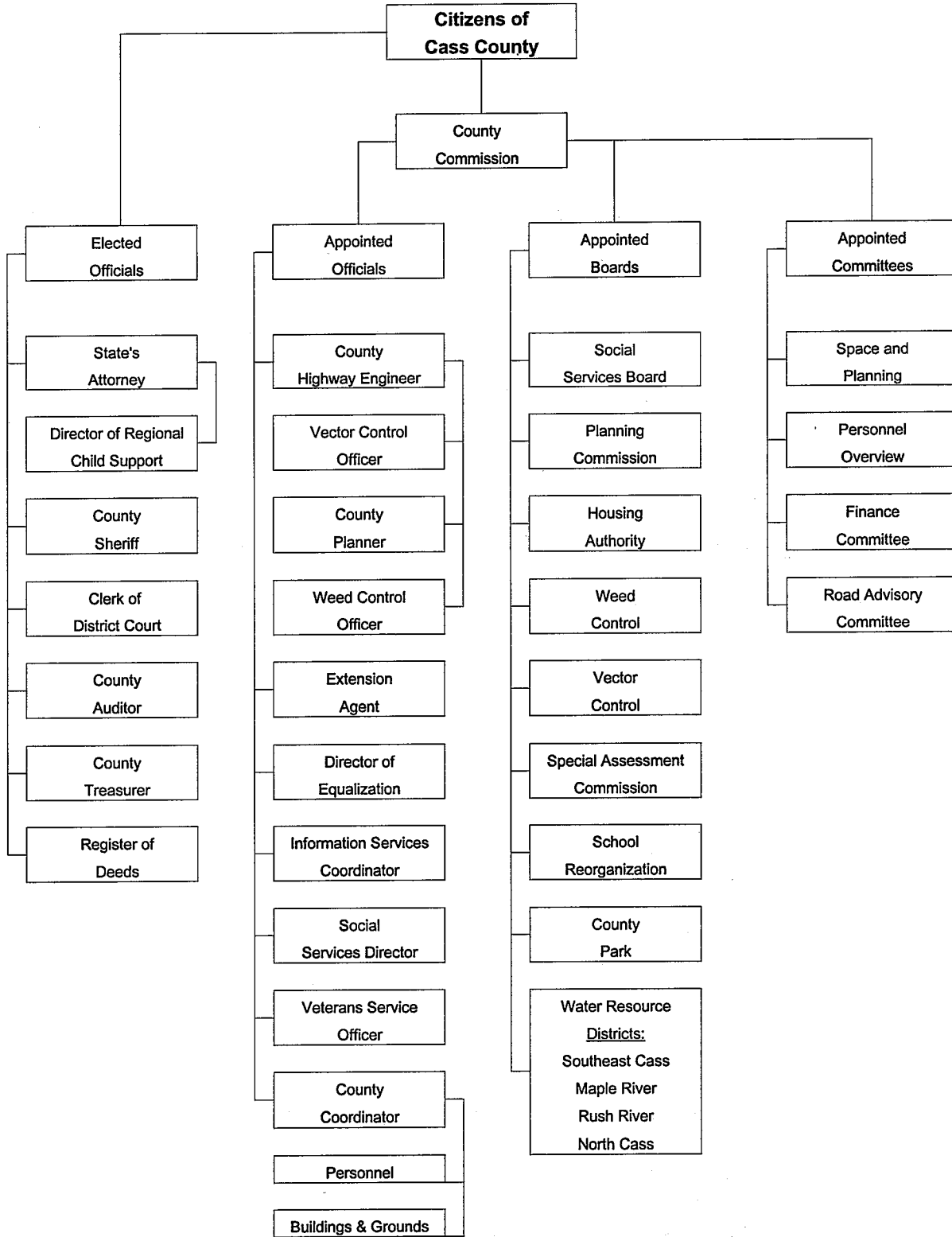
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards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



Cary Bruebak
President

Jeffrey L. Essler
Executive Director

CASS COUNTY GOVERNMENT
1999 Organizational Chart



CASS COUNTY GOVERNMENT
COUNTY OFFICIALS

Officials December 31, 1999

Commissioners:	Roberta Quick - Chairman Alon Wieland John Meyer Donna Schneider Paul Koenig
Auditor:	Michael Montplaisir
Treasurer:	Charlotte Sandvik
Sheriff:	Donald Rudnick
Register of Deeds:	Deanna Kensrud
Clerk of District Court:	Dorothy Howard
States Attorney:	Birch Burdick

Officials - December 31, 1998

Commissioners:	Donna Schneider, Chairman Alon Weiland John Meyer Roberta Quick Paul Koenig
Auditor:	Michael Montplaisir
Treasurer:	Charlotte Sandvik
Sheriff:	Donald Rudnick
Register of Deeds:	Deanna Kensrud
Clerk of District Court:	Dorothy Howard
States Attorney:	John Goff

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FINANCIAL SECTION

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



STATE OF NORTH DAKOTA
OFFICE OF THE STATE AUDITOR
925 BASIN AVENUE
BISMARCK, ND 58504-6647

LOCAL GOVERNMENT DIVISION:
MANAGER - JAMES BROWNLEE
(701) 239-7250
FAX (701) 239-7251
MANAGER - AUGIE TERNES
(701) 328-9505
FAX (701) 328-9503

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Cass County
Fargo, North Dakota

We have audited the accompanying general purpose financial statements of Cass County, Fargo, North Dakota, as of and for the year ended December 31, 1999, as listed in the table of contents. These general purpose financial statements are the responsibility of Cass County's, management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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 opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Cass County, Fargo, North Dakota, as of December 31, 1999, and the results of its operations and the cash flows of its proprietary fund type for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated March 30, 2000 on our consideration of Cass County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of Cass County, taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not part of the general purpose financial statements of Cass County. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

We did not audit the data included in the introductory or statistical sections of this report and, accordingly, we express no opinion on such data.

A handwritten signature in cursive script that reads "Bob Peterson".

Robert R. Peterson
State Auditor

March 30, 2000

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GENERAL FIXED ASSETS ACCOUNT GROUP

General Fixed Assets account group records fixed assets acquired or constructed for general governmental purposes. These include all fixed assets except those accounted for in the Internal Service Funds.

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CASS COUNTY GOVERNMENT

**Combined Balance Sheet -- All Fund Types, Account Groups,
and Discretely Presented Component Units
December 31, 1999**

	Governmental Funds			
	General	Special Revenue	Debt Service	Capital Projects
<u>ASSETS AND OTHER DEBITS</u>				
<u>Assets:</u>				
Cash and Investments	\$ 3,127,642	\$ 4,524,219	\$ 385,562	\$ 1,943,693
Cash - County Offices	1,330	200		
Receivables:				
Taxes	141,207	179,308	13,778	
Accounts	38,572	8,703		
Special Assessments				
Due From Other Governments	209,587	705,615		776,503
Due From Other Funds	5,915			
Human Service Fund				
County Park				
Advances to Other Funds	10,000			1,050,000
Inventory		207,938		
Inventory of supplies, at cost	7,699			
Prepaid Items	5,760			
Fixed Assets				
Accumulated Depreciation				
<u>Other Debits:</u>				
Amount Available for Retirement of General Long-Term Debt				
Amount to be Provided for Retirement of General Long-Term Debt				
Amount to be Provided for Compensated Absences				
TOTAL ASSETS AND OTHER DEBITS	<u>3,547,712</u>	<u>5,625,983</u>	<u>399,340</u>	<u>3,770,197</u>
<u>LIABILITIES, EQUITY AND OTHER CREDITS</u>				
<u>Liabilities:</u>				
Accounts Payable	114,894	289,156		150,219
Benefits Payable				
Contract Payable				
Compensated Absences				
Deposits				
Deferred Revenues	1,578,081	1,819,920	142,892	
IBNR Claims				
Due to Other Funds		5,915		
Advances from Other Funds		10,000		1,050,000
Uncertified Special Assessments				
General Obligation Bonds Payable				
Capital Lease Payable				
Special Assessment Debt with Governmental Commitment				
Total Liabilities	<u>1,692,975</u>	<u>2,124,991</u>	<u>142,892</u>	<u>1,200,219</u>
<u>Equity and Other Credits:</u>				
Investment in General Fixed Assets				
Contributed Capital				
Retained Earnings:				
Unreserved				
Fund Balances:				
Reserved for Inventory	7,699	207,938		
Reserved for Prepaid Expenses	5,760			
Reserved for Advances				1,050,000
Reserved for Debt Service		-	256,448	
Unreserved	1,841,277	3,293,054	-	1,519,978
Total Equity and Other Credits	<u>1,854,737</u>	<u>3,500,992</u>	<u>256,448</u>	<u>2,569,978</u>
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	<u>\$ 3,547,712</u>	<u>\$ 5,625,983</u>	<u>\$ 399,340</u>	<u>\$ 3,770,197</u>

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

Proprietary Fund Type	Fiduciary Fund Type	Account Groups		Totals		Totals	
		General Fixed Assets	General Long-Term Debt	Primary Government (Memorandum Only)	Component Units	Reporting Entity (Memorandum Only)	
Internal Service	Agency						
\$ 289,458	\$ 22,096,675	\$	\$	\$ 32,367,249 1,530	\$ 5,960,591	\$	\$ 38,327,840 1,530
				334,293	37,060		371,353
42,089				89,364	474		89,838
				-	142,823		142,823
				1,691,705	37,974		1,729,679
				5,915	29,122		35,037
				-	-		-
				-	-		-
				1,060,000			1,060,000
				207,938			207,938
				7,699			7,699
				5,760			5,760
366,008 (305,507)		17,759,594		18,125,602 (305,507)	3,117,620		21,243,222 (305,507)
			256,448	256,448	2,697,961		2,954,409
			1,275,742	1,275,742	3,742,453		5,018,195
			669,378	669,378			669,378
<u>392,048</u>	<u>22,096,675</u>	<u>17,759,594</u>	<u>2,201,568</u>	<u>55,793,116</u>	<u>15,766,079</u>		<u>71,559,195</u>
12,429	36,004			602,702	109,356		712,058
				-	3,690		3,690
				-	33,420		33,420
			669,378	669,378			669,378
101,713	22,060,671			22,162,384			22,162,384
				3,540,892	266,555		3,807,447
157,917				157,917			157,917
				5,915	29,122		35,037
				1,060,000			1,060,000
			244,482	244,482			244,482
			520,000	520,000	6,379,000		6,899,000
			192,708	192,708			192,708
			575,000	575,000	27,994		602,994
<u>272,059</u>	<u>22,096,675</u>		<u>2,201,568</u>	<u>29,731,378</u>	<u>6,849,137</u>		<u>36,580,515</u>
		17,759,594		17,759,594	3,117,620		20,877,214
6,000				6,000			6,000
113,989				113,989			113,989
				215,638			215,638
				5,760			5,760
				1,050,000			1,050,000
				256,448	2,392,961		2,649,409
				6,654,309	3,406,362		10,060,671
<u>119,989</u>	<u>-</u>	<u>17,759,594</u>	<u>-</u>	<u>28,061,738</u>	<u>8,916,942</u>		<u>34,978,681</u>
\$ 392,048	\$ 22,096,675	\$ 17,759,594	\$ 2,201,568	\$ 55,793,116	\$ 15,766,079	\$	\$ 71,559,195

CASS COUNTY GOVERNMENT

Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types and Discretely Presented Component Units
For the Fiscal Year Ended December 31, 1999

	General Fund	Special Revenue Funds	Debt Service Funds
<u>Revenues:</u>			
Taxes	\$ 6,316,275	\$ 7,288,798	\$ 649,436
Licenses, Permits and Fees	9,532	-	-
Intergovernmental Revenues	3,912,064	9,650,282	818
Charges for Services	1,600,686	155,866	-
Miscellaneous Revenues	332,950	398,652	21,803
Total Revenues	12,171,508	17,493,598	672,057
<u>Expenditures:</u>			
Current:			
General Government	2,617,821	104,343	-
Public Safety	7,175,244	17,759	-
Highways and Streets	-	6,916,721	-
Relief and Charities	-	6,317,407	-
Culture and Recreation	-	325,291	-
Conservation & Econ. Development	940,921	3,027,207	-
Capital Outlay	-	-	-
Debt Service:			
Principal Retirement	42,292	-	535,000
Interest	12,408	-	67,185
Fiscal Charges	-	-	2,344
Total Expenditures	10,788,685	16,708,728	604,529
Excess of Revenues Over (Under) Expenditures	1,382,823	784,870	67,528
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	6,150	-	-
Operating Transfers Out	-	-	-
Sale of Property	20,048	118,767	-
Proceeds of Bonds	-	-	-
Total Other Financing Sources (Uses)	26,198	118,767	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	1,409,020	903,637	67,528
Fund Balance - January 1	449,162	2,597,357	191,717
Residual Equity Transfers In	2,797	-	(2,797)
Residual Equity Transfers Out	(6,243)	-	-
Fund Balance - December 31	\$ 1,854,737	\$ 3,500,994	\$ 256,448

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

Capital Projects Funds	Totals Primary Government (Memorandum Only)	Component Units	Totals Reporting Entity (Memorandum Only)
\$ 1,210,115	\$ 15,464,625	\$ 2,949,506	\$ 18,414,131
-	9,532	-	9,532
715,506	14,278,670	670,472	14,949,142
-	1,756,552	45,894	1,802,446
151,857	905,262	407,089	1,312,351
<u>2,077,478</u>	<u>32,414,641</u>	<u>4,072,960</u>	<u>36,487,602</u>
-	2,722,164	-	2,722,164
-	7,193,003	-	7,193,003
-	6,916,721	-	6,916,721
-	6,317,407	-	6,317,407
-	325,291	-	325,291
-	3,968,128	3,780,479	7,748,607
1,490,840	1,490,840	227,855	1,718,695
-	577,292	964,255	1,541,547
-	79,593	303,544	383,137
-	2,344	-	2,344
<u>1,490,840</u>	<u>29,592,783</u>	<u>5,276,133</u>	<u>34,868,916</u>
<u>586,638</u>	<u>2,821,858</u>	<u>(1,203,173)</u>	<u>1,618,686</u>
-	6,150	746,275	752,425
(6,150)	(6,150)	(746,275)	(752,425)
-	138,815	5,000	143,815
-	-	346,937	346,937
<u>(6,150)</u>	<u>138,815</u>	<u>351,937</u>	<u>490,752</u>
<u>580,488</u>	<u>2,960,673</u>	<u>(851,236)</u>	<u>2,109,438</u>
<u>1,983,247</u>	<u>5,221,484</u>	<u>6,650,556</u>	<u>11,872,040</u>
-	-	-	-
<u>6,243</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 2,569,978</u>	<u>\$ 8,182,157</u>	<u>\$ 5,799,320</u>	<u>\$ 13,981,478</u>

CASS COUNTY GOVERNMENT

Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - General, Special Revenue, and Debt Service Funds
For the Fiscal Year Ended December 31, 1999

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	\$ 6,210,784	\$ 6,316,275	\$ 105,491	\$ 7,187,795	\$ 7,288,798	\$ 101,003
Licenses, Permits and Fees	10,500	9,532	(968)	-	-	-
Intergovernmental Revenues	3,251,954	3,912,064	660,110	6,344,410	7,379,840	1,035,430
Charges for Services	1,314,736	1,600,686	285,950	113,000	155,866	42,866
Miscellaneous Revenues	283,500	332,950	49,450	324,205	398,652	74,447
Total Revenues	11,071,474	12,171,508	1,100,033	13,969,410	15,223,156	1,253,746
Expenditures:						
Current:						
General Government	2,895,038	2,617,821	277,217	164,006	104,343	59,663
Public Safety	7,358,454	7,175,244	183,210	41,388	17,759	23,629
Highways and Streets	-	-	-	7,058,801	6,916,721	142,080
Relief and Charities	-	-	-	6,654,429	6,317,407	337,022
Culture and Recreation	-	-	-	326,292	325,291	1,001
Conservation & Econ. Development	953,669	940,921	12,748	614,058	614,058	-
Debt Service:						
Principal, Int. and Fiscal Charges	54,700	54,700	-	-	-	-
Total Expenditures	11,261,861	10,788,685	473,175	14,858,974	14,295,579	563,395
Revenues Over (Under) Expenditures	(190,387)	1,382,823	1,573,208	(889,564)	927,577	1,817,141
Other Financing Sources						
Operating Transfers In	120,000	6,150	(113,850)	-	-	-
Sale of Property	35,000	20,048	(14,952)	36,000	118,767	82,767
Total Other Financing Sources	155,000	26,198	(128,802)	36,000	118,767	82,767
Revenues and Other Financing Sources Over (Under) Expenditures	(35,387)	1,409,021	1,444,406	(853,564)	1,046,344	1,899,908
Fund Balance - January 1	449,162	449,162	-	2,203,682	2,203,682	-
Residual Equity Transfers In	-	2,797	2,797	-	-	-
Residual Equity Transfers Out	-	(6,243)	(6,243)	-	-	-
Fund Balance - December 31	\$ 413,775	\$ 1,854,737	\$ 1,440,960	\$ 1,350,118	\$ 3,250,026	\$ 1,899,908

See Note 14 - Reconciliation of Budget to Actual

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

Debt Service Funds		
Budget	Actual	Variance Favorable (Unfavorable)
\$ 611,513	\$ 649,436	\$ 37,923
1,039	818	(221)
12,500	21,803	9,303
625,052	672,057	47,005
-	-	-
-	-	-
-	-	-
-	-	-
608,060	604,529	3,531
608,060	604,529	3,531
16,992	67,528	50,536
-	-	-
-	-	-
16,992	67,528	50,536
191,717	191,717	-
-	-	-
-	(2,797)	(2,797)
\$ 208,709	\$ 256,448	\$ 47,739

CASS COUNTY GOVERNMENT
Combined Statement of Revenues, Expenses and
Changes in Retained Earnings
All Proprietary Fund Types
For the Year Ended December 31, 1999

	Internal Service
<u>Operating Revenues:</u>	
Premiums	\$ 912,885
Charges for Services	134,865
Miscellaneous	3,518
 Total Operating Revenues	 1,051,268
<u>Operating Expenses:</u>	
Premiums	63,629
Education Seminars	362
Telephone Service	57,249
Maintenance Agreements	18,671
Equipment Repair	1,431
Uncapitalized Equipment	33,880
Wellness Health Fair	1,735
Administrative Fees	81,091
Collision Repair/Replacement	10,322
Benefit Payments	910,166
IBNR Claims	157,917
Depreciation Expense	19,144
 Total Operating Expenses	 1,355,597
 Operating Income (Loss)	 (304,329)
<u>Nonoperating Revenues (Expenses):</u>	
Interest Income	27,953
 Net Income	 (276,376)
 Retained Earnings - January 1	 390,368
 Retained Earnings - December 31	 \$ 113,992

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

CASS COUNTY GOVERNMENT
 Combined Statement of Cash Flows
 All Proprietary Fund Types
 For the Year Ended December 31, 1999

	Internal Service
<u>Cash Flows from Operating Activities:</u>	
Operating Income (Loss)	\$ (304,330)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:	
Depreciation	19,144
Changes in Assets and Liabilities:	
Decrease in Accounts Receivable	(40,855)
Decrease in Accounts Payable	7,048
Increase in Due to Other Funds	(10,000)
Increase in Premium Deposit Funds	35,040
Increase in IBNR Claims	83,732
Net Cash Provided by Operating Activities	(210,221)
<u>Cash Flows from Investing Activities</u>	
Interest on Investments	27,953
Net Cash Provided by Investing Activities	27,953
Net Increase in Cash and Cash Equivalents	(182,268)
Cash and Cash Equivalents at January 1	471,728
Cash and Cash Equivalents at December 31	\$ 289,460

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

CASS COUNTY GOVERNMENT

Combining Balance Sheet-Component Units
December 31, 1999

	Southeast Cass WRD	North Cass WRD
<u>ASSETS AND OTHER DEBITS</u>		
<u>Assets:</u>		
Cash and Investments	\$ 5,170,461	\$ 102,525
Receivables:		
Accounts Receivable		
Due from Special Revenue Fund		
Taxes Receivable	17,417	6,137
Intergovernmental Receivable	37,134	840
Special Assessments	136,721	
Fixed Assets	2,858,546	
<u>Other Debits:</u>		
Amount Available for Retirement of General Long-Term Debt	2,356,671	305,000
Amount to be Provided for Retirement of General Long-Term Debt	3,728,743	
TOTAL ASSETS AND OTHER DEBITS	\$ 14,305,693	\$ 414,502
<u>LIABILITIES, EQUITY AND OTHER CREDITS</u>		
<u>Liabilities:</u>		
Accounts Payable	73,757	
Benefits Payable	2,793	
Due to General Fund		
Contract Payable	33,420	
Deferred Revenues	154,138	6,137
Bonds and Warrants Payable	6,024,000	305,000
Special Assessment Debt with Governmental	27,994	
Total Liabilities	6,316,102	311,137
<u>Equity and Other Credits:</u>		
Investment in General Fixed Assets	2,858,546	
Fund Balances:		
Reserved for Debt Service	2,356,671	
Unreserved	2,774,374	103,366
Total Equity and Other Credits	7,989,591	103,366
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	\$ 14,305,693	\$ 414,502

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

Maple River WRD	Rush River WRD	Weed Control	Vector Control	Totals
\$ 415,790	\$ 90,186	\$ 101,797	\$ 79,832	\$ 5,960,591
		122	353	474
29,122				29,122
3,643	2,469	4,385	3,009	37,060
6,102				37,974
		155,415	103,659	142,823
				3,117,620
36,290				2,697,961
13,710				3,742,453
<u>\$ 504,657</u>	<u>\$ 92,655</u>	<u>\$ 261,718</u>	<u>\$ 186,853</u>	<u>\$ 15,766,078</u>
35,574		25		109,356
897				3,690
29,122				29,122
				33,420
9,745	2,469	52,894	41,172	266,555
50,000				6,379,000
				27,994
<u>125,338</u>	<u>2,469</u>	<u>52,919</u>	<u>41,172</u>	<u>6,849,137</u>
		155,415	103,659	3,117,620
36,290				2,392,961
343,030	90,186	53,384	42,022	3,406,362
<u>379,320</u>	<u>90,186</u>	<u>208,799</u>	<u>145,681</u>	<u>8,916,943</u>
<u>\$ 504,657</u>	<u>\$ 92,655</u>	<u>\$ 261,718</u>	<u>\$ 186,853</u>	<u>\$ 15,766,078</u>

CASS COUNTY GOVERNMENT

**Combining Statement of Revenues, Expenditures and
Changes in Fund Balances-Component Units
For the Year Ended December 31, 1999**

	<u>Southeast Cass WRD</u>	<u>North Cass WRD</u>	<u>Maple River WRD</u>	<u>Rush River WRD</u>
Revenues:				
Taxes	\$2,231,920	\$168,382	\$208,136	\$74,135
Intergovernmental Revenues	445,928	119,214	74,805	8,006
Charges for Services				
Miscellaneous Revenues	<u>316,288</u>	<u>27,693</u>	<u>37,899</u>	<u>7,942</u>
Total Revenues	<u>2,994,136</u>	<u>315,289</u>	<u>320,840</u>	<u>90,083</u>
Expenditures:				
Current:				
Conservation & Econ. Development	2,016,286	902,611	425,466	70,870
Capital Outlay	198,391		29,464	
Debt Service:				
Principal Retirement	939,255		25,000	
Interest and Fiscal Charges	<u>300,276</u>		<u>3,268</u>	
Total Expenditures	<u>3,454,208</u>	<u>902,611</u>	<u>483,198</u>	<u>70,870</u>
Excess of Revenues Over (Under) Expenditures	<u>(460,072)</u>	<u>(587,322)</u>	<u>(162,358)</u>	<u>19,213</u>
Other Financing Sources (Uses):				
Operating Transfers In	711,175	5,000	25,600	4,500
Sale of Property				
Proceeds From Bonds	46,324	300,613		
Operating Transfers Out	<u>(711,175)</u>	<u>(5,000)</u>	<u>(25,600)</u>	<u>(4,500)</u>
Total Other Financing Sources (Uses)	<u>46,324</u>	<u>300,613</u>		
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(413,748)</u>	<u>(286,709)</u>	<u>(162,358)</u>	<u>19,213</u>
Fund Balance - January 1	<u>5,544,793</u>	<u>390,074</u>	<u>541,677</u>	<u>70,973</u>
Fund Balance - December 31	<u>\$5,131,045</u>	<u>\$103,365</u>	<u>\$379,319</u>	<u>\$90,186</u>

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

<u>Weed Control</u>	<u>Vector Control</u>	<u>Totals</u>
\$144,375	\$122,558	\$2,949,506
7,415	15,103	670,472
42,662	3,232	45,894
8,191	9,076	407,089
<u>202,643</u>	<u>149,969</u>	<u>4,072,960</u>
227,645	137,600	3,780,479
		227,855
		964,255
		<u>303,544</u>
<u>227,645</u>	<u>137,600</u>	<u>5,276,133</u>
<u>(25,003)</u>	<u>12,369</u>	<u>(1,203,173)</u>
5,000		746,275
		5,000
		346,937
		<u>(746,275)</u>
<u>5,000</u>		<u>351,937</u>
<u>(20,003)</u>	<u>12,369</u>	<u>(851,236)</u>
<u>73,387</u>	<u>29,652</u>	<u>6,650,556</u>
<u>\$53,384</u>	<u>\$42,021</u>	<u>\$5,799,320</u>

THIS PAGE HAS BEEN RESERVED FOR NOTES

CASS COUNTY GOVERNMENT
NOTES TO THE FINANCIAL STATEMENTS
December 31, 1999

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 generally accepted accounting principles (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 account groups, 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 the 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 columns 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 units. Complete financial statements of the individual Water Resource Districts can be obtained at Water Resource Districts, P.O. Box 5012, West Fargo, North Dakota 58078-5012.

Cass County Vector Control District and Cass County Noxious Weed District are both governed by a three-member board appointed by the county board. The district's primary responsibilities are to provide

Cass County Government

Notes to the Financial Statements

vector and weed control on public land. The Cass County Engineer, a county department head, provides management responsibilities for both 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.

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, 1998, which is the most current audited information available:

Total Assets	\$ 5,035,525
Total Liabilities	454,749
Total Equity	<u>4,580,776</u>
Revenues	651,586
Expenditures	425,566
Net Increase in Fund Balance	<u>\$ 226,020</u>

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

D. Fund Accounting

The government uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. The government uses the following fund types and account groups:

GOVERNMENTAL FUNDS

General Fund - the general fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

Capital Projects Funds - Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Debt Service Funds - Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

PROPRIETARY FUNDS

Internal Service Funds - Internal service funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

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.

ACCOUNT GROUPS

General Fixed Asset Account Group - The General Fixed Asset Account Group is used to account for property and equipment of governmental funds.

General Long-Term Obligations Account Group - The General Long-Term Obligations Account Group is used to account for the unmatured principal of general obligation and special assessment bonds and other long-term liabilities of governmental funds.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatments applied to a fund are determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Cass County Government

Notes to the Financial Statements

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

All governmental fund types and agency funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available).

"Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The County considers property tax as available when they are collected. Property taxes collected within 60 days after year-end are not material. A 60-day availability period is used for revenue recognition for all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due.

Those revenues susceptible to accrual are property taxes, special assessments, intergovernmental revenue, licenses, interest revenue, and charges for services. Fines and permits are not susceptible to accrual because generally they are not measurable until received in cash.

The proprietary fund types utilize the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. The County applies all GASB (Governmental Accounting Standards Board) pronouncements as well as the FASB (Financial Accounting Standards Board) pronouncements issued before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements. The government reports deferred revenue on its combined balance sheet. Deferred revenues arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when the government receives resources before it has a legal claim to them, as when grant monies are received prior to the incurring of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

F. Budgets

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

Cass County Government

Notes to the Financial Statements

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, Cash Equivalents, and Investments

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. 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.

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.

Investments are stated at fair value.

H. Cash - County Offices

These amounts represent currency on hand in the county offices for exchange purposes.

I. 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, 1999.

J. Due from Other Governments

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

K. Short-term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These

receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet.

L. Advances to Other Funds

Noncurrent portions of long-term interfund loan receivables are reported as advances and are offset equally by a fund balance reserve account, which indicates that they do not constitute expendable available financial resources, and therefore are not available for appropriation.

M. 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.

N. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 1999, are recorded as prepaid items.

O. Fixed Assets

Fixed assets are valued at historical cost. Assets acquired from gifts or contributions are recorded at fair market value on the date of donation.

Equipment with a cost of \$500 or more is capitalized and reported in the accompanying general-purpose financial statements. Fixed asset costs include the purchase price or construction cost, plus those costs necessary to place the asset in its intended location and condition for use. Interest incurred during construction is capitalized on general fixed assets. Normal maintenance and repairs are not capitalized. Major improvements that add to the value of the assets or materially extend the useful lives of the assets are capitalized.

Expenditures for infrastructure (roads, bridges, etc.) are not capitalized in the financial statements.

Acquisitions of fixed assets are recorded as expenditures in the governmental fund types at the time of purchase. The related assets are reported in the General Fixed Assets Account Group. No depreciation has been provided on general fixed assets.

Fixed assets used in the proprietary fund type are accounted for in the fund in which they are utilized. Depreciation of all exhaustible fixed assets used by the internal service funds are charged as an operating expense, and accumulated depreciation is reported on the balance sheet. Assets depreciated are telephone equipment in the Telephone Trust and automobiles in the Motor Pool Trust. In the Telephone Trust, depreciation has been provided using the straight-line method over a seven-year useful life. In the Motor Pool Trust, depreciation is provided using the straight-line method over a five-year useful life.

Cass County Government

Notes to the Financial Statements

Assets leased under capital leases are included in the General Fixed Assets Account Group or the appropriate proprietary fund type. The related capital lease obligations are recorded in the General Long-Term Obligations Account Group.

P. 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, 1999.

Q. Compensated Absences

Vested or accumulated vacation leave for governmental funds that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. The cost of such benefits is recognized when payments are made to employees, therefore, no expenditure is reported for these amounts.

The balance included in the general long-term debt account group is the total unpaid vacation and the related social security and Medicare taxes. No liability is recorded for accumulated sick leave as this is a non-vesting benefit in accordance with GASB Statement 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 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. The County records estimated liabilities for such claims filed or estimated to be filed for incidents that have occurred in the related Internal Service Fund. Premiums are collected from county departments and employees, and claims are paid in the related Internal Service Fund.

Reconciliation of Claims Liability:

Employee Health	1999	1998
Balance January 1	\$ 66,673	\$ 66,884
Incurred Claims Including IBNR's and Changes in Estimates	1,001,410	725,605
Less Claims Payments	910,166	725,816
Balance December 31	\$ 157,917	\$ 66,673

T. Long-Term Obligations

All long-term debt financed from a governmental fund is reported in the general long-term debt account group. The debt is recognized as a liability of the governmental fund when due. There are no long-term obligations financed from proprietary funds.

U. Leases

The county has entered into a lease agreement as lessee for financing the acquisition of a CRIS Register of Deeds Computer System. 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 as of September 16, 1998, in the general fixed assets account group.

The asset acquired through the capital leases is as follows:

<u>Asset</u>	<u>General Fixed Assets</u>
Machinery and equipment	\$ 235,000

The future minimum lease obligations and the net present value of these minimum lease payments as of December 31, 1999, were as follows:

<u>Year ending December 31</u>	<u>General Long-term Debt</u>
2000	\$ 54,700
2001	54,700
2002	54,700
2003	54,700
Total minimum lease payments	218,800
Less: Amount representing interest	<u>(26,091)</u>
Present value of minimum lease payments	<u>\$ 192,709</u>

V. Fund Equity

Reserves represent those portions of fund equity not appropriable for expenditures or legal segregation for a specific future use. Designated fund balances represent tentative plans for future use of financial resources.

W. Bond Discounts/Issuance Costs

In governmental fund types, bond discounts and issuance costs are recognized in the current period.

X. 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. Nonrecurring or non-routine permanent transfers of equity

Cass County Government

Notes to the Financial Statements

are reported as residual equity transfers. All other interfund transfers are reported as operating transfers. Operating transfers in 1999 included the following:

	<u>In</u>	<u>Out</u>
General Fund	\$ 6,150	
Capital Projects Fund:		
Forest River Subdivision		\$ 6,150

Residual equity transfers in 1999 included the following:

	<u>In</u>	<u>Out</u>
General Fund	\$ 2,797	\$ 6,243
Debt Service Funds:		
South Acres Subdivision		2,797
Capital Projects Funds:		
Register of Deeds CRIS+	6,243	

Y. Memorandum Only - Total Columns

Total columns in the general-purpose financial statements are captioned "memorandum only" to indicate they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

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, to be filed 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 expenditures or tax levies. The board of county commissioners may not approve the budget until after the public budget hearing, but must adopt the final budget on or before October 1st. For the year ending December 31, 1999, the County complied with the applicable budget laws except as noted below:

Number of Fund Types	Unappropriated Funds Unbudgeted	Expenditures
Special Revenue	1	\$2,413,149

(See Note 14 for further explanation)

The legal level of budgetary control is at the fund level, no expenditure or commitment of funds may exceed the appropriation for

Cass County Government

Notes to the Financial Statements

the fund as a whole. In addition, the policy of Cass County is to control budgets at the departmental level. Formal budgetary integration is employed as management control during the year for the General, Special Revenue and Debt Service Funds at this level. Management may approve transfers of appropriations within departments without formal approval by the board of county commissioners. The board of county commissioners must approve any appropriation transfer between departments or any supplemental appropriation. 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 time of original adoption of the annual budget and appropriation. 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 1999, actual intergovernmental revenues in the general fund differed from the budgeted revenues by \$ 660,110. This favorable variance was a result of an emergency funding bill passed by the legislature to aid cities and counties in the state.

Also during 1999, one department in the General Fund had an excess of expenditures over appropriations. The fund, budget and expenditure are:

	1999 Budget	1999 Expenditures	Expenditures over Budget
General Fund:			
County Planning	\$ 23,475	\$ 23,550	\$ (75)

The difference was caused by unanticipated expenditures. The County Commission is aware of the above and has taken steps to ensure that departments remain within their budgets.

NOTE 3: DEPOSITS AND INVESTMENTS

Deposits: At year-end, the carrying amount of the County's deposits was \$15,456,864 and the bank balance was \$21,876,537. Of the bank balance, \$15,454,692 was covered by federal depository insurance or by collateral held by the County's agent in the County's name, and \$21,722 was uninsured and uncollateralized. The Bank of North Dakota held the uninsured and uncollateralized deposits. Deposits include checking accounts, certificates of deposit, and money market funds.

Investments: State statutes authorize the County to invest in direct obligations of the U.S. Treasury. The County's investments are categorized as either (1) insured or registered or for which the securities are held by the County or its agent in the County's name, (2) uninsured and unregistered for which the securities are held by the counter party's trust department or agent in the County's name, or (3) uninsured and unregistered for which the securities are held by the counter party, or by its trust department or agent, but not in the County's name.

The County's investments consist of treasury notes that are category 1.

Cass County Government

Notes to the Financial Statements

	<u>Category 1</u>	<u>Carrying amount</u>	<u>Fair Value</u>
US Government Securities	\$17,088,075	\$17,088,075	\$17,051,627

Component Units

Deposits: At December 31, 1999, 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.

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.

Investments: A mutual fund of \$2,000,561 held with First Trust of North Dakota is not categorized. Additional information regarding deposits and investments is included in Note 1G.

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.

Cass County Government**Notes to the Financial Statements**

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: FIXED ASSETS

The following is a summary of changes in the general fixed assets account group during the year ended December 31, 1999:

	Balance 1/1/99	Additions	Deletions	Balance 1/1/99
Land	\$ 297,562	\$ 650,000	--	\$ 947,562
Buildings	9,275,952	--	--	9,275,952
Improvements other than buildings	663,232	--	--	663,232
Machinery and equipment	5,915,440	945,512	(429,395)	6,431,557
Construction in Progress		441,291		441,291
Total General Fixed Assets	<u>\$16,152,186</u>	<u>\$2,036,803</u>	<u>\$(429,395)</u>	<u>\$17,759,594</u>

The following is a summary of proprietary fund-type fixed assets at December 31, 1999:

	Telephone Trust	Motor Pool Operation	Total
Machinery and equipment	\$ 312,334	\$ 53,674	\$ 366,008
Less Accumulated Depreciation	(286,939)	(18,568)	(305,507)
Net Fixed Assets	<u>\$ 25,395</u>	<u>\$ 35,106</u>	<u>\$ 60,501</u>

Component Units

During the year ended December 31, 1999, the following changes occurred in the general fixed assets account group of:

Southeast Cass Water Resource District

	Balance 1/1/99	Additions	Deletions	Balance 12/31/99
Land	\$2,801,893	\$	\$	\$2,801,893
Machinery and equipment	48,515	3,246	(3,995)	47,766
Furniture	8,887	--	--	8,887
Total General Fixed Assets	<u>\$2,859,295</u>	<u>\$ 3,246</u>	<u>\$(3,995)</u>	<u>\$2,858,546</u>

Cass County Government

Notes to the Financial Statements

Noxious Weed Control

	Balance 1/1/99	Additions	Deletions	Balance 12/31/99
Building	\$ 12,977	\$	\$	\$ 12,977
Machinery and equipment	138,298	21,350	(17,210)	142,438
Total General Fixed Assets	\$ 151,275	\$ 21,350	\$ (17,210)	\$ 155,415

Vector Control

	Balance 1/1/99	Additions	Deletions	Balance 12/31/99
Building	\$ 800	\$	\$	\$ 800
Machinery and equipment	112,259		(9,400)	102,859
Total General Fixed Assets	\$ 113,059	\$	\$ (9,400)	\$ 103,659

NOTE 6: LONG-TERM DEBT

During the year ended December 31, 1999, the following changes occurred in liabilities reported in the general long-term debt account group.

	Balance 1/1/99	Additions	Reductions	Balance 1/1/99
General Oblig. Bonds	\$1,005,000	\$	\$(485,000)	\$ 520,000
Lease Payable	235,000		(42,292)	192,708
Special Assess. Bonds	625,000		(50,000)	575,000
Special Assessments	213,335	54,836	(23,690)	244,481
Compensated Absences	669,919	*	(541)	669,378
Total	\$2,748,254	\$ 54,836	\$ (601,523)	\$2,201,567

*The addition and reduction of compensated absences could not be determined. The addition is the net amount.

Long-term debt at December 31, 1999, is comprised of the following individual issues:

General Obligation Bonds:

\$520,000 Limited Tax Building Fund Bonds of 1995 due \$ 520,000
in 2000 with interest at 4.75%

Special Assessment Bonds:

\$80,000 Refunding Improvement Bonds of 1989 for
construction in the Sleepy Hollow Subdivision due in
annual installments of \$5,000 to \$10,000 through 2004
with interest at 6.85% to 7.0% 30,000

Cass County Government

Notes to the Financial Statements

\$60,000 Refunding Improvement Bonds of 1993 for construction in the Windsor Green Subdivision due in annual installments of \$5,000 to \$10,000 through 2003 with interest at 4.75% to 5.2%	30,000
\$95,000 Refunding Improvement Bonds of 1995 for construction in the Borderud's Subdivision due in annual installments of \$5,000 to \$10,000 through 2010 with interest at 5.6%	75,000
\$205,000 Refunding Improvement Bonds of 1996 for construction in the Forest River Subdivision due in annual installments of \$20,000 to \$25,000 through 2006 with interest at 5.1%	155,000
\$305,000 Refunding Improvement Bonds of 1997 for construction in the Round Hill Subdivision due in annual installments of \$15,000 to \$25,000 through 2012 with interest at 4.4% to 5.2%	<u>285,000</u>
Total Special Assessment Bonds and Warrants	<u>\$ 575,000</u>

Special Assessments:

Special Assessment taxes levied by the city of Fargo, ND against the County for the County's share of the benefit derived from city-funded improvements	\$ 56,543
\$418,275 Sheyenne-Maple Flood Control Project No.1 special assessments due in annual installments of \$27,876, with interest at 7.65%	187,939
Total Special Assessments	<u>\$ 244,482</u>

Lease Payable:

Register of Deeds CRIS Computer System capital lease due in equal installments through 2003	<u>\$ 192,708</u>
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Total Long-Term Debt (Excluding Compensated Absences and Capital Leases) \$ 1,532,190

The annual requirements to amortize all debt (excluding compensated absences outstanding as of December 31, 1999, including interest payments of \$297,788 are as follows:

Year Ending December 31	General Obligation Bonds	Lease Payable	Special Assessment Bonds	Special Assessments	Total
2000	\$ 532,350	\$ 54,700	\$ 78,333	\$ 45,466	\$ 710,848
2001		54,700	80,678	43,413	178,791
2002		54,700	82,775	41,359	178,836
2003		54,700	79,703	39,250	173,693
2004			76,540	37,238	113,778
2005-2015			342,689	131,343	474,032
Total	<u>\$ 532,350</u>	<u>\$ 218,800</u>	<u>\$ 740,718</u>	<u>\$ 338,109</u>	<u>\$1,829,978</u>

Cass County Government

Notes to the Financial Statements

The County is subject to a statutory limitation by the State of North Dakota for indebtedness payable principally from property taxes. At December 31, 1999, the statutory limit for the County was \$116,557,489. The only debt the County has that is subject to this limitation is the Limited Tax Building Fund Bonds of 1995.

The general obligation debt, net of funds available for bond retirement was \$358,253, leaving a debt margin of \$116,199,236. As of December 31, 1999, the County had funds of \$51,419 available for payment on the General Obligation Bonds.

General Obligation bonds are paid through the debt service fund by a mill levy sufficient to meet the current year's principal and interest payments.

Special assessment bonds are paid from the debt service funds by the annual payments made by property owners directly benefiting from each project. As of December 31, 1999, the County had funds of \$205,029 available for payment on the special assessment bonds. Special assessment bonds are further backed by the taxing power of the County. 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 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.

Component Units

During the year ended December 31, 1999, the following changes occurred in special assessment bonds reported in the general long-term debt account groups of the Water Resource Districts:

	Balance January 1	Additions	Reductions	Balance December 1
Southeast Cass	\$6,950,351	\$ 76,385	\$(941,322)	\$6,085,414
Maple River	75,000		(25,000)	50,000
North Cass		305,000		305,000
Total	\$7,025,351	\$ 381,385	\$(966,322)	\$6,440,414

Long-term debt of the Water Resource Districts at December 31, 1999, is comprised of the following special assessment bonds:

<u>Southeast Cass Water Resource District:</u>	
\$3,115,000 refunding Improvement Bonds Series B, due in annual installments of \$100,000 to \$350,000 through 2007 with interest at 3.8% to 5.1%	\$ 2,415,000
\$1,325,000 Refunding Improvement Bonds Series A, due in annual installments of \$140,000 to \$175,000 through 2005 with interest at 3.8% to 5.1%	975,000

CASS COUNTY GOVERNMENT**Notes to the Financial Statements**

\$875,000 Refunding Improvement Bonds Series B, due in annual installments of \$85,000 to \$90,000 through 2007 with interest from 4.5% to 5.0%	705,000
\$710,000 Refunding Improvement Bonds Series A, due in annual installments of \$30,000 to \$140,000 through 2004 with interest at 4.25% to 4.7%	570,000
\$250,000 Refunding Improvement Bonds, due in annual installments of \$15,000 to \$20,000 through 2006 with interest at 5.75% to 6.4%	130,000
\$1,030,000 Improvement Bonds, due in annual installments of \$110,000 to \$115,000 through 2006 with interest at 3.9% to 4.65%	800,000
\$340,000 Improvement Bonds, due in annual installments of \$20,000 to \$25,000 through 2008 with interest at 3.4% to 5.0%	225,000
\$214,000 State Revolving Loan Fund Municipal Bond Bank, due in annual installments of \$10,000 to \$15,000 through 2018 with interest at 2.5%.	<u>\$ 204,000</u>
Total Southeast Cass Special Assessment Bonds	<u>\$6,024,000</u>

Southeast Cass Contract Payable:

\$83,500 agreement with the City of West Fargo dated January 11, 1993, to pay the City for the cost of a generator, annual principal payments of \$8,355 through August 2003 with no interest	<u>\$ 33,420</u>
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Southeast Cass Special Assessments Payable:

Special assessments payable represents special assessment taxes levied by the City of West Fargo and the City of Fargo, ND against the district for the district's share of the benefit derived from city funded improvement. The special assessments are due in annual installments of \$2,060 to \$3,548 through 2013, with interest at 5.25% to 6.442%	<u>\$ 27,994</u>
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Total Southeast Cass Long-Term Debt \$6,085,414

North Cass District Bonds Payable:

1999 \$305,000 Improvement Bonds, due in installments of \$70,000 to \$80,000 through 2003, with interest at 4.25% to 4.6%	<u>305,000</u>
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Maple River District Bonds and Warrants Payable:

1998 \$55,000 Improvement Warrants, due in annual installments of \$5,000 through 2009, with interest at 4.4% to 4.9%	<u>50,000</u>
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Total Component Unit Debt \$ 6,440,414

Water Resource Districts' special assessment bond debt service requirements to maturity, excluding line of credit, including \$1,058,296 of interest, are as follows:

CASS COUNTY GOVERNMENT

Notes to the Financial Statements

Years Ending December 31	Southeast Cass Bonds Payable	Southeast Cass Contract Payable	Southeast Cass Special Assessments	Maple River Bonds Payable	North Cass Bonds Payable	Total
2000	\$1,153,500	\$ 8,355	\$ 3,548	\$ 7,188	\$ 84,157	\$1,256,748
2001	1,110,564	8,355	3,365	6,968	85,580	1,214,832
2002	1,071,176	8,355	3,262	6,748	87,280	1,176,821
2003	1,025,740	8,355	3,159	6,525	83,680	1,127,459
2004	872,060		3,056	6,300		881,416
Remain Yrs	1,790,834		22,598	28,004		1,841,436
Total	\$7,023,874	\$ 33,420	\$ 38,988	\$ 61,733	\$340,697	\$7,498,712

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, 1999, the water resource districts had funds of \$2,250,429 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.

The contract payable is an operating expense of a special improvement project and is paid by an annual maintenance levy on the property benefiting from the improvement.

NOTE 7: INTERFUND ASSETS/LIABILITIES

Due From/To Other Funds:

Receivable Fund	Payable Fund	Amount
General Fund	Human Service Fund	\$ 5,915

The receivable between the Human Service Fund and the General Fund is for the in lieu of rent due the General Fund as of December 31, 1999. The receivable was collected after year end.

Advances/Loans To/From Other Funds:

Receivable Fund	Payable Fund	Amount
General Fund	County Park Fund	\$ 10,000
Future Building Fund	Register of Deeds Grant Fund	50,000
Future Building Fund	Jail Construction Fund	1,000,000

The advance between the County Park and the General Fund was the result of a temporary loan to cover unanticipated expenses in the Park Fund. The General Fund collected this loan after year-end.

The advance from the Future Building Fund to the Register of Deeds Grant Fund is to cover expenditures until reimbursement is received from the state. The advance from the Future Building Fund to the Jail Construction Fund will be repaid with future collections of sales taxes. (See Note 13 for further explanation)

During the year, contributed capital increased by the following amounts:

<u>Source</u>	<u>Motor Pool Trust</u>
Cass County Road and Bridge - Fixed Assets	\$ 6,000
Contributed Capital January 1	0
<u>Contributed Capital December 31</u>	<u>\$ 6,000</u>

NOTE 9: CONDUIT DEBT OBLIGATIONS

From time to time, the County has issued Industrial Revenue Bonds and Community Development Block Grants to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the county, the 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, 1999, there were thirteen series of Industrial Revenue Bonds outstanding with an aggregate principal amount payable of \$39,675,584. As of December 31, 1999, there was one Community Development Block Grant outstanding with an aggregate principal amount \$ 8,811.10.

NOTE 10: PENSION PLANS

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

Plan members are required to contribute 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, 1999, 1998, and 1997 were \$807,928, \$764,676, and \$698,486, respectively, equal to the required contributions for the year.

CASS COUNTY GOVERNMENT**Notes to the Financial Statements****Three-Year Trend Information**

Fiscal Year Ending	Annual		
	Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/99	\$ 807,928	100%	-0-
12/31/98	764,676	100%	-0-
12/31/97	695,486	100%	-0-

NOTE 11: BUDGET AMENDMENTS

The County amended the budget as follows:

Fund	1999 Budget	Amendments	Amended Budget
<u>Revenues:</u>			
General Fund	\$10,882,685	\$ 188,789	\$11,071,474
Human Services	6,385,677	(46,460)	6,339,217
911 Service	0	2,005	2,005
<u>Expenditures:</u>			
General Fund	\$11,018,675	243,186	11,261,861
Human Services	6,598,190	56,239	6,654,429
911 Service	2,794	53,277	56,071
Weed Control District	215,384	19,616	235,000

NOTE 12: RISK MANAGEMENT

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

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

The County also participates in the North Dakota Fire and Tornado Fund and the State Bonding Fund. The county pays an annual premium to the Fire and Tornado Fund to cover property damage to building and personal property. Estimating replacement cost in consultation with the Fire and Tornado Fund provides replacement cost coverage. The Fire and Tornado Fund is reinsured by a third party insurance carrier for losses in excess of one million dollars per occurrence during a 12-month period.

The State Bonding Fund currently provides the County with blanket fidelity bond coverage in the amount of \$1,500,000 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

CASS COUNTY GOVERNMENT**Notes to the Financial Statements**

policy for amounts in excess of \$65,000 per employee and 120% of actuarially expected claims. The County has sufficient reserves in the self-insurance fund to fund the retained risk. A liability for incurred but not reported claims is included on the balance sheet.

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

NOTE 13: CONTINGENT LIABILITIES

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

NOTE 14: DEFICIT FUND BALANCES

The County had the following deficit fund balances:

<u>Special Revenue Funds:</u>	
County Park	\$ (2,894)
<u>Internal Service Funds:</u>	
Health Insurance Trust	(23,121)
<u>Capital Project Funds:</u>	
Register of Deeds Grant	(37,322)

The deficit in the County Park Fund is a result of unexpected expenditures caused by increased usage of the County Park. Taxes have been levied to make up this difference. Until the taxes are collected, a \$10,000 advance from the General Fund will cover these expenditures. The deficit in the Health Insurance Trust Fund was caused by increased health insurance claims. Health insurance premiums have been increased to correct this deficit. The deficit in the Register of Deeds Grant Fund is a result of a timing difference in reimbursement from the North Dakota Division of Emergency Management. A \$50,000 advance from the Future Building Fund, payable on completion of the project, has been made to cover this deficit.

NOTE 15: RECONCILIATION OF BUDGET TO ACTUAL

The Economic Development Corporation and disaster assistance funds administered by the Lake Agassiz Regional Council is included on the Combined Statement of Revenues, Expenditures, and Changes in Fund Balance. The county did not budget for these funds. Also these funds are not recorded on the county's general ledger. Therefore, these fund are not included on the Budget to Actual Statement. The differences are as follows:

	Combined Statement	Adjustments	Budget to Actual
Balance, 1/1/99	\$ 2,597,357	\$ (393,675)	\$ 2,203,682
Receipts	17,493,599	(2,270,442)	15,223,157
Disbursements	16,708,728	(2,413,149)	14,295,579
Balance, 12/31/99	\$ 3,500,995	(250,968)	3,250,027

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THIS PAGE HAS BEEN RESERVED FOR NOTES

COMBINING, INDIVIDUAL FUND
AND ACCOUNT GROUP
STATEMENTS AND SCHEDULES

GENERAL FUND

The general fund is used to account for resources obtained and used for those services traditionally provided by county government which are not required legally or by sound financial management to be accounted for in another fund.

CASS COUNTY GOVERNMENT
Balance Sheet
General Fund
December 31, 1999

ASSETS

Cash and Investments	\$ 3,127,642
Cash - County Offices	1,330
Receivables:	
Taxes	141,207
Accounts	38,572
Due From Other Governments	209,587
Due From Other Funds	5,915
Advances to Other Funds	10,000
Inventory of supplies, at cost	7,699
Prepaid Items	<u>5,760</u>
 TOTAL ASSETS	 <u><u>\$ 3,547,712</u></u>

LIABILITIES AND FUND EQUITY

<u>Liabilities:</u>	
Accounts Payable	114,894
Deferred Revenues	<u>1,578,081</u>
 Total Liabilities	 <u>1,692,975</u>
 <u>Fund Equity:</u>	
Fund Balances:	
Reserved for Inventory of Supplies	7,699
Reserved for Prepaid Expenses	5,760
Reserved for Debt Service	
Unreserved	<u>1,841,277</u>
 Total Fund Equity	 <u>1,854,737</u>
 TOTAL LIABILITIES AND FUND EQUITY	 <u><u>\$ 3,547,711</u></u>

CASS COUNTY GOVERNMENT

Statement of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual - General Fund
 For the Fiscal Year Ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$ 6,210,784	\$ 6,316,275	\$ 105,491
Licenses, Permits and Fees	10,500	9,532	(968)
Intergovernmental Revenues	3,251,954	3,912,064	660,110
Charges for Services	1,314,736	1,600,686	285,950
Miscellaneous Revenues	283,500	332,950	49,450
Total Revenues	11,071,474	12,171,507	1,100,033
<u>Expenditures:</u>			
<u>Current:</u>			
<u>General Government:</u>			
County Commission	486,455	484,598	1,857
County Coordinator	812,857	707,759	105,098
Data Processing	654,662	508,153	146,509
Auditor	281,139	280,228	911
Treasurer	213,747	203,995	9,752
Register of Deeds	319,147	318,738	409
Director of Tax Equalization	103,556	90,799	12,758
County Planning	23,475	23,550	(75)
Total General Government	2,895,038	2,617,821	277,219
<u>Public Safety:</u>			
Clerk of District Court	972,914	954,402	18,512
County Sheriff	4,512,991	4,393,070	119,921
States Attorney	1,866,920	1,822,855	44,065
Cemetery	5,629	4,916	713
Total Public Safety	7,358,454	7,175,244	183,210
<u>Conservation & Econ. Development:</u>			
County Extension Agent	327,844	315,464	12,380
Public Service Agencies	625,825	625,457	368
Total Conservation & Econ Dev	953,669	940,921	12,748
<u>Debt Service:</u>			
Principal	42,292	42,292	-
Interest	12,408	12,408	-
Total Debt Service	54,700	54,700	-
Total Expenditures	11,261,861	10,788,685	473,177
Revenues Over (Under) Expenditures	(190,387)	1,382,822	1,573,210
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	120,000	6,150	(113,850)
Sale of Property	35,000	20,048	(14,952)
Total Other Financing Sources (Uses)	155,000	26,198	(128,802)
Revenues and Other Financing Sources Over (Under) Expenditures	(35,387)	1,409,019	1,444,408
Fund Balance - January 1	449,162	449,162	-
Residual Equity Transfers In	-	2,797	2,797
Residual Equity Transfers Out	-	(6,243)	(6,243)
Fund Balance - December 31	\$ 413,775	\$ 1,854,736	\$ 1,440,962

SPECIAL REVENUE FUNDS

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

CASS COUNTY GOVERNMENT

Special Revenue Funds

Human Services

This is the fund from which County Social Services operates, a department 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. Social Services provide a wide range of services including both social services and economic assistance programs. Some services are provided directly by County employees and others are provided through contracts.

County Road and Bridge

This fund provides 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.

Special 10 Mill Road

This is a special 20-year levy of 10 Mills, approved by voters in 1984. These funds can only be used for specific road and bridge construction projects.

Veterans Service Office

This office provides services to County veterans, and coordinates activities of the state and federal agencies.

Drug Restitution

This fund is used to provide services for drug enforcement programs.

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.

Job Development

This fund is used for the activities of the Fargo-Cass County Economic Development Corporation. In addition, this fund operates a loan pool, with the County matching outside funds raised, up to \$400,000.

State's Attorney Asset Forfeiture

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

County Emergency Fund

This is a contingency fund, to provide funds for unexpected events.

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.

Sheriff Block Grant

This is a fund for the accounting of various grants received by the Sheriff's Department.

Federal Disaster Aid

This fund was a temporary fund set up in 1997 to account for federal aid received to help repair damage caused by the Flood of 1997.

CASS COUNTY GOVERNMENT

Combining Balance Sheet -- All Special Revenue Funds
December 31, 1999

	Human Services	County Road and Bridge	Special 10 Mill Road	Veterans Service Office	Drug Restitution
<u>ASSETS</u>					
Cash and Investments	\$ 2,199,782	\$ 367,028	\$ 829,771	\$ 34,073	\$ 25,396
Cash - County Offices		200			
Receivables:					
Taxes	101,647	1,130	52,158	2,344	-
Accounts	6,012	2,635			
Inventory		207,938			
Due From Other Governments	217,785	487,830			
TOTAL ASSETS	<u>2,525,227</u>	<u>1,066,761</u>	<u>881,928</u>	<u>36,417</u>	<u>25,396</u>
<u>LIABILITIES AND FUND EQUITY</u>					
<u>Liabilities:</u>					
Accounts Payable	73,910	153,737	60,773	736	-
Due to General Fund	5,915				
Advances from General Fund					
Deferred Revenues	1,051,015	11,202	523,315	24,488	
Total Liabilities	<u>1,130,840</u>	<u>164,939</u>	<u>584,087</u>	<u>25,224</u>	<u>-</u>
<u>Fund Equity:</u>					
Inventory		207,938			
Fund Balances, Unreserved	1,394,388	693,884	297,841	11,193	25,396
Total Fund Equity	<u>1,394,388</u>	<u>901,822</u>	<u>297,841</u>	<u>11,193</u>	<u>25,396</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 2,525,227</u>	<u>\$ 1,066,761</u>	<u>\$ 881,928</u>	<u>\$ 36,417</u>	<u>\$ 25,396</u>

<u>Senior Citizens</u>	<u>Job Development</u>	<u>St. Atty Asset Forfeiture</u>	<u>Emergency Fund</u>	<u>County Park</u>	<u>Sheriff Block Grant</u>	<u>Federal Disaster Aid</u>	<u>Total</u>
\$ 74,888	\$ 184,659	\$ 5,102	\$ 513,009	\$ 18,236	\$ 21,308	\$ 250,968	\$ 4,524,219 200
5,231	16,282		-	516 56			179,308 8,703 207,938 705,615
<u>80,119</u>	<u>200,941</u>	<u>5,102</u>	<u>513,009</u>	<u>18,808</u>	<u>21,308</u>	<u>250,968</u>	<u>5,625,983</u>
							289,156 5,915 10,000 1,819,920
52,350	145,849	-	-	10,000 11,702	-	-	1,819,920
<u>52,350</u>	<u>145,849</u>	<u>-</u>	<u>-</u>	<u>21,702</u>	<u>-</u>	<u>-</u>	<u>2,124,991</u>
<u>27,769</u>	<u>55,093</u>	<u>5,102</u>	<u>513,009</u>	<u>(2,894)</u>	<u>21,308</u>	<u>250,968</u>	<u>3,293,054</u>
<u>27,769</u>	<u>55,093</u>	<u>5,102</u>	<u>513,009</u>	<u>(2,894)</u>	<u>21,308</u>	<u>250,968</u>	<u>3,293,054</u>
<u>\$ 80,119</u>	<u>\$ 200,941</u>	<u>\$ 5,102</u>	<u>\$ 513,009</u>	<u>\$ 18,808</u>	<u>\$ 21,308</u>	<u>\$ 250,968</u>	<u>\$ 5,418,045</u>

CASS COUNTY GOVERNMENT

Combining Statement of Revenues, Expenditures and Changes in
Fund Balances -- All Special Revenue Funds
For the Fiscal Year Ended December 31, 1999

	Human Services	County Road and Bridge	Special 10 Mill Road	Veterans Service Officer	Drug Restitution	Senior Citizens
<u>Revenues:</u>						
Taxes	\$ 4,263,639	\$ 42,770	\$ 2,042,537	\$ 101,814	\$ -	\$ 203,854
Intergovernmental Revenues	2,036,792	5,215,748	3,148	155	-	86,975
Charges for Services	126,080	29,785	-	-	-	-
Miscellaneous Revenues	204,257	29,830	83,511	3,853	20,202	6,821
Total Revenues	6,630,768	5,318,133	2,129,196	105,822	20,202	297,650
<u>Expenditures:</u>						
Current:						
General Government	-	-	-	104,343	-	-
Public Safety	-	-	-	-	14,221	-
Highway and Streets	-	4,871,267	1,989,684	-	-	-
Relief and Charities	6,317,407	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	314,254
Conservation & Econ. Development	-	-	-	-	-	-
Total Expenditures	6,317,407	4,871,267	1,989,684	104,343	14,221	314,254
Excess of Revenues Over (Under) Expenditures	313,361	446,866	139,512	1,479	5,981	(16,604)
<u>Other Financing Sources (Uses):</u>						
Sale Of Property	-	118,767	-	-	-	-
Total Other Financial Sources (Uses)	-	118,767	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	313,361	565,633	139,512	1,479	5,981	(16,604)
Fund Balance - January 1	1,081,027	336,188	158,329	9,713	19,416	44,373
Fund Balance - December 31	\$ 1,394,388	\$ 901,821	\$ 297,841	\$ 11,192	\$ 25,397	\$ 27,769

<u>Job Development</u>	<u>911 Service</u>	<u>St. Atty Asset Forfeiture</u>	<u>Emergency Fund</u>	<u>County Park</u>	<u>Sheriff Block Grant</u>	<u>Federal Disaster Aid</u>	<u>TOTAL</u>
\$ 619,877	\$ -	\$ -	\$ -	\$ 14,308	\$ -	\$ -	\$ 7,288,798
10,537	-	-	-	2,093	24,392	2,270,442	9,650,282
-	-	-	-	-	-	-	155,866
5,411	2,005	5,071	35,660	1,494	537	-	398,652
<u>635,825</u>	<u>2,005</u>	<u>5,071</u>	<u>35,660</u>	<u>17,895</u>	<u>24,929</u>	<u>2,270,442</u>	<u>17,493,598</u>
-	-	-	-	-	-	-	104,343
-	-	-	-	-	3,538	-	17,759
-	55,771	-	-	-	-	-	6,916,721
-	-	-	-	-	-	-	6,317,407
-	-	-	-	11,037	-	-	325,291
<u>614,058</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,413,149</u>	<u>3,027,207</u>
<u>614,058</u>	<u>55,771</u>	<u>-</u>	<u>-</u>	<u>11,037</u>	<u>3,538</u>	<u>2,413,149</u>	<u>16,708,728</u>
<u>21,767</u>	<u>(53,766)</u>	<u>5,071</u>	<u>35,660</u>	<u>6,858</u>	<u>21,391</u>	<u>(142,707)</u>	<u>784,870</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>118,767</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>118,767</u>
<u>21,767</u>	<u>(53,766)</u>	<u>5,071</u>	<u>35,660</u>	<u>6,858</u>	<u>21,391</u>	<u>(142,707)</u>	<u>903,637</u>
<u>33,326</u>	<u>53,766</u>	<u>31</u>	<u>477,349</u>	<u>(9,752)</u>	<u>(84)</u>	<u>393,675</u>	<u>2,597,357</u>
<u>\$ 55,093</u>	<u>\$ -</u>	<u>\$ 5,102</u>	<u>\$ 513,009</u>	<u>\$ (2,894)</u>	<u>\$ 21,307</u>	<u>\$ 250,968</u>	<u>\$ 3,500,994</u>

CASS COUNTY GOVERNMENT

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Budget and Actual - Special Revenue Funds
 For the Fiscal Year Ended December 31, 1999

	Human Services			County Road and Bridge		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	\$ 4,213,366	\$ 4,263,639	\$ 50,273	\$ 42,730	\$ 42,770	\$ 40
Intergovernmental Revenues	1,896,351	2,036,792	140,441	4,329,100	5,215,748	886,648
Charges for Services	109,500	126,080	16,580	3,500	29,785	26,285
Miscellaneous Revenues	120,000	204,257	84,257	50,500	29,830	(20,670)
Total Revenues	6,339,217	6,630,768	291,551	4,425,830	5,318,133	892,303
Expenditures:						
Current:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Highways and Streets	-	-	-	5,012,730	4,871,267	141,463
Relief and Charities	6,654,429	6,317,407	337,022	-	-	-
Culture and Recreation	-	-	-	-	-	-
Conservation & Econ. Development	-	-	-	-	-	-
Total Expenditures	6,654,429	6,317,407	337,022	5,012,730	4,871,267	141,463
Revenues Over (Under) Expenditures	(315,212)	313,361	628,573	(586,900)	446,866	1,033,766
Other Financing Sources (Uses):						
Sale Of Property	-	-	-	36,000	118,767	82,767
Total Other Financing Sources (Uses)	-	-	-	36,000	118,767	82,767
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(315,212)	313,361	628,573	(550,900)	565,633	1,116,533
Fund Balance - January 1	1,081,027	1,081,027	-	336,188	336,188	-
Fund Balance - December 31	\$ 765,815	\$ 1,394,388	\$ 628,573	\$ (214,712)	\$ 901,821	\$ 1,116,533

See Note 14 - Reconciliation of Budget to Actual

Special 10 Mill Road			Veterans Service Officer			Drug Restitution		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 2,008,101	\$ 2,042,537	\$ 34,436	\$ 100,551	\$ 101,814	\$ 1,263	\$ -	\$ -	\$ -
3,757	3,148	(609)	150	155	5	-	-	-
-	-	-	-	-	-	-	-	-
90,000	83,511	(6,489)	2,000	3,853	1,853	16,000	20,202	4,202
<u>2,101,858</u>	<u>2,129,196</u>	<u>27,338</u>	<u>102,701</u>	<u>105,822</u>	<u>3,121</u>	<u>16,000</u>	<u>20,202</u>	<u>4,202</u>
-	-	-	104,006	104,343	(337)	-	-	-
-	-	-	-	-	-	16,996	14,221	2,775
1,990,000	1,989,684	316	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>1,990,000</u>	<u>1,989,684</u>	<u>316</u>	<u>104,006</u>	<u>104,343</u>	<u>(337)</u>	<u>16,996</u>	<u>14,221</u>	<u>2,775</u>
<u>111,858</u>	<u>139,512</u>	<u>27,654</u>	<u>(1,305)</u>	<u>1,479</u>	<u>2,784</u>	<u>(996)</u>	<u>5,981</u>	<u>6,977</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>111,858</u>	<u>139,512</u>	<u>27,654</u>	<u>(1,305)</u>	<u>1,479</u>	<u>2,784</u>	<u>(996)</u>	<u>5,981</u>	<u>6,977</u>
<u>158,329</u>	<u>158,329</u>	<u>-</u>	<u>9,713</u>	<u>9,713</u>	<u>-</u>	<u>19,416</u>	<u>19,416</u>	<u>-</u>
<u>\$ 270,187</u>	<u>\$ 297,841</u>	<u>\$ 27,654</u>	<u>\$ 8,408</u>	<u>\$ 11,192</u>	<u>\$ 2,784</u>	<u>\$ 18,420</u>	<u>\$ 25,397</u>	<u>\$ 6,977</u>

Continued

CASS COUNTY GOVERNMENT

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Budget and Actual - Special Revenue Funds
 For the Fiscal Year Ended December 31, 1998

	Senior Citizens			Job Development			Budget
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	
Revenues:							
Taxes	\$ 200,841	\$ 203,854	\$ 3,013	\$ 607,986	\$ 619,877	\$ 11,891	\$ -
Intergovernmental Revenues	86,929	86,975	46	1,225	10,537	9,312	-
Charges for Services	-	-	-	-	-	-	-
Miscellaneous Revenues	3,500	6,821	3,321	4,000	5,411	1,411	2,005
Total Revenues	291,270	297,650	6,380	613,211	635,825	22,614	2,005
Current:							
General Government:	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	56,071
Relief and Charities	-	-	-	-	-	-	-
Culture and Recreation	314,254	314,254	-	-	-	-	-
Conservation & Econ. Development	-	-	-	614,058	614,058	-	-
Total Expenditures	314,254	314,254	-	614,058	614,058	-	56,071
Revenues Over (Under) Expenditures	(22,984)	(16,604)	6,380	(847)	21,767	22,614	(54,066)
Other Financing Sources (Uses):							
Sale Of Property	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(22,984)	(16,604)	6,380	(847)	21,767	22,614	(54,066)
Fund Balance - January 1	44,373	44,373	-	33,326	33,326	-	53,766
Fund Balance - December 31	\$ 21,389	\$ 27,769	\$ 6,380	\$ 32,479	\$ 55,093	\$ 22,614	\$ (300)

Continued from previous page

911 Service		St. Atty Asset Forfeiture			Emergency Fund		
Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
2,005	-	11,000	5,071	(5,929)	25,000	35,660	10,660
2,005	-	11,000	5,071	(5,929)	25,000	35,660	10,660
-	-	10,000	-	10,000	50,000	-	50,000
-	-	-	-	-	-	-	-
55,771	300	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
55,771	300	10,000	-	10,000	50,000	-	50,000
(53,766)	300	1,000	5,071	4,071	(25,000)	35,660	60,660
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(53,766)	300	1,000	5,071	4,071	(25,000)	35,660	60,660
53,766	-	31	31	-	477,349	477,349	-
\$ -	\$ 300	\$ 1,031	\$ 5,102	\$ 4,071	\$ 452,349	\$ 513,009	\$ 60,660

CASS COUNTY GOVERNMENT

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Budget and Actual - Special Revenue Funds
 For the Fiscal Year Ended December 31, 1999

	County Park			Sheriff Block Grant Fund		Variance Favorable (Unfavorable)
	Budget	Actual	(Unfavorable)	Budget	Actual	
Revenues:						
Taxes	\$ 14,220	\$ 14,308	\$ 88	\$ -	\$ -	\$ -
Intergovernmental Revenues	2,506	2,093	(413)	24,392	24,392	-
Charges for Services	-	-	-	-	-	-
Miscellaneous Revenues	200	1,494	1,294	-	537	537
Total Revenues	16,926	17,895	969	24,392	24,929	537
Current:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	24,392	3,538	20,854
Highways and Streets	-	-	-	-	-	-
Relief and Charities	-	-	-	-	-	-
Culture and Recreation	12,038	11,037	1,001	-	-	-
Conservation & Econ. Development	-	-	-	-	-	-
Total Expenditures	12,038	11,037	1,001	24,392	3,538	20,854
Revenues Over (Under) Expenditures	4,888	6,858	1,970	-	21,391	21,391
Other Financing Sources (Uses):						
Sale Of Property	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	4,888	6,858	1,970	-	21,391	21,391
Fund Balance - January 1	(9,752)	(9,752)	-	(84)	(84)	-
Fund Balance - December 31	\$ (4,864)	\$ (2,894)	\$ 1,970	\$ (84)	\$ 21,307	\$ 21,391

Continued from previous page

<u>Total Special Revenue Funds</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$ 7,187,795	\$ 7,288,798	\$ 101,003
6,344,410	7,379,840	1,035,430
113,000	155,866	42,866
324,205	398,652	74,447
<u>13,969,410</u>	<u>15,223,156</u>	<u>1,253,746</u>
164,006	104,343	59,663
41,388	17,759	23,629
7,058,801	6,916,721	142,080
6,654,429	6,317,407	337,022
326,292	325,291	1,001
614,058	614,058	-
<u>14,858,974</u>	<u>14,295,579</u>	<u>563,395</u>
<u>(889,564)</u>	<u>927,577</u>	<u>1,817,141</u>
36,000	118,767	82,767
-	-	-
<u>36,000</u>	<u>118,767</u>	<u>82,767</u>
<u>(853,564)</u>	<u>1,046,344</u>	<u>1,899,908</u>
<u>2,203,682</u>	<u>2,203,682</u>	<u>-</u>
<u>\$ 1,350,118</u>	<u>\$ 3,250,026</u>	<u>\$ 1,899,908</u>

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DEBT SERVICE FUNDS

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

CASS COUNTY GOVERNMENT
Debt Service Funds

Cass County Loan

This fund is used to accumulate resources for the payment of principal and interest on the general obligation bonds issued by the County related to the Human Service Building project. Revenues are received primarily through ad valorem taxes on property.

Borderuds Subdivision
Windsor Green Subdivision
Sleepy Hollow Subdivision
South Acres Subdivision
Forest River Subdivision
Round Hill 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

Combining Balance Sheet -- All Debt Service Funds
December 31, 1999

	<u>Cass County Loan</u>	<u>Round Hill Subdivision</u>	<u>Borderud's Subdivision</u>
<u>ASSETS</u>			
Cash and Investments	\$ 162,138	\$ 58,940	\$ 39,390
Receivables:			
Taxes	13,559	-	-
	<hr/>	<hr/>	<hr/>
Total Assets	<u>175,697</u>	<u>58,940</u>	<u>39,390</u>
 <u>LIABILITIES AND FUND EQUITY</u>			
<u>Liabilities:</u>			
Deferred Revenues	124,278	8,942	1,690
	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>124,278</u>	<u>8,942</u>	<u>1,690</u>
 <u>Fund Equity:</u>			
Fund Balances, Unreserved	-	-	-
Reserved for Debt Service	51,419	49,999	37,701
	<hr/>	<hr/>	<hr/>
Total Fund Equity	<u>51,419</u>	<u>49,999</u>	<u>37,701</u>
Total Liabilities and Fund Equity	<u>\$ 175,697</u>	<u>\$ 58,940</u>	<u>\$ 39,390</u>

<u>Windsor Green Subdivision</u>	<u>Sleepy Hollow Subdivision</u>	<u>Forest River Subdivision</u>	<u>Total</u>
\$ 13,065	\$ 36,441	\$ 75,587	\$ 385,562
-	-	219	13,778
<u>13,065</u>	<u>36,441</u>	<u>75,806</u>	<u>399,339</u>
1,779	1,172	5,032	142,892
<u>1,779</u>	<u>1,172</u>	<u>5,032</u>	<u>142,892</u>
-	-	-	-
<u>11,286</u>	<u>35,270</u>	<u>70,774</u>	<u>256,448</u>
<u>11,286</u>	<u>35,270</u>	<u>70,774</u>	<u>256,448</u>
<u>\$ 13,065</u>	<u>\$ 36,441</u>	<u>\$ 75,806</u>	<u>\$ 399,339</u>

Combining Statement of Revenues, Expenditures and Changes in
Fund Balances -- All Debt Service Funds
For the Fiscal Year Ended December 31, 1999

	Cass County Loan	Borderud's Subdivision	Windsor Green Subdivision
Revenues:			
Taxes	\$ 531,253	\$ 8,473	\$ 7,978
Intergovernmental Revenues	818	-	-
Miscellaneous Revenues	6,481	2,861	884
Total Revenues	538,552	11,334	8,862
Expenditures:			
Debt Service:			
Principal	485,000	5,000	5,000
Interest	36,023	4,340	1,615
Fiscal Charges	100	401	490
Total Expenditures	521,123	9,741	7,105
Revenues Over (Under) Expenditures	17,429	1,593	1,758
Fund Balance - January 1	33,990	36,108	9,528
Residual Equity Transfers Transfer Out	-	-	-
Total Residual Equity Transfers	-	-	-
Fund Balance - December 31	\$ 51,419	\$ 37,701	\$ 11,286

Sleepy Hollow Subdivision	South Acres Subdivision	Forest River Subdivision	Round Hill Subdivision	Total
\$ 5,589	\$ 5,770	\$ 46,252	\$ 44,121	\$ 649,436
-	-	-	-	818
2,653	93	5,247	3,584	21,803
<u>8,242</u>	<u>5,863</u>	<u>51,499</u>	<u>47,705</u>	<u>672,057</u>
5,000	-	20,000	15,000	535,000
2,258	-	8,415	14,535	67,185
498	-	559	297	2,344
<u>7,756</u>	<u>-</u>	<u>28,974</u>	<u>29,831</u>	<u>604,529</u>
486	5,863	22,525	17,874	67,528
<u>34,784</u>	<u>(3,065)</u>	<u>48,249</u>	<u>32,124</u>	<u>191,717</u>
-	(2,797)	-	-	(2,797)
-	(2,797)	-	-	(2,797)
<u>\$ 35,270</u>	<u>\$ -</u>	<u>\$ 70,774</u>	<u>\$ 49,999</u>	<u>\$ 256,448</u>

CASS COUNTY GOVERNMENT

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Budget and Actual - Debt Service Funds
 For the Fiscal Year Ended December 31, 1999

	Cass County Loan			Borderud's Subdivision		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	\$ 521,843	\$ 531,253	\$ 9,410	\$ 7,973	\$ 8,473	\$ 500
Intergovernmental Revenues	1,039	818	(221)	-	-	-
Miscellaneous Revenues	4,000	6,481	2,481	2,000	2,861	861
Total Revenues	<u>526,882</u>	<u>538,552</u>	<u>11,670</u>	<u>9,973</u>	<u>11,334</u>	<u>1,361</u>
Expenditures:						
Debt Service:						
Principal	485,000	485,000	-	5,000	5,000	-
Interest	35,855	36,023	(168)	4,340	4,340	-
Fiscal Charges	1,000	100	900	1,000	401	599
Total Expenditures	<u>521,855</u>	<u>521,123</u>	<u>732</u>	<u>10,340</u>	<u>9,741</u>	<u>599</u>
Revenues Over (Under) Expenditures	<u>5,027</u>	<u>17,429</u>	<u>12,402</u>	<u>(367)</u>	<u>1,593</u>	<u>1,960</u>
Fund Balance - January 1	<u>33,990</u>	<u>33,990</u>	<u>-</u>	<u>36,108</u>	<u>36,108</u>	<u>-</u>
Residual Equity Transfers Transfer Out	-	-	-	-	-	-
Total Residual Equity Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 39,017</u>	<u>\$ 51,419</u>	<u>\$ 12,402</u>	<u>\$ 35,741</u>	<u>\$ 37,701</u>	<u>\$ 1,960</u>

Windsor Green Subdivision			Sleepy Hollow Subdivision			South Acres Subdivision		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 7,950	\$ 7,978	\$ 28	\$ 5,589	\$ 5,589	\$ (0)	\$ 5,770	\$ 5,770	\$ 0
-	-	-	-	-	-	-	-	-
500	884	384	2,000	2,653	653	-	93	93
8,450	8,862	412	7,589	8,242	653	5,770	5,863	93
5,000	5,000	-	5,000	5,000	-	-	-	-
1,615	1,615	-	2,597	2,258	340	-	-	-
1,000	490	511	1,000	498	502	-	-	-
7,615	7,105	511	8,597	7,756	841	-	-	-
835	1,758	923	(1,008)	486	1,494	5,770	5,863	93
9,528	9,528	-	34,784	34,784	-	(3,065)	(3,065)	-
-	-	-	-	-	-	-	(2,797)	(2,797)
-	-	-	-	-	-	-	(2,797)	(2,797)
<u>\$ 10,363</u>	<u>\$ 11,286</u>	<u>\$ 923</u>	<u>\$ 33,776</u>	<u>\$ 35,270</u>	<u>\$ 1,494</u>	<u>\$ 2,705</u>	<u>\$ -</u>	<u>\$ (2,705)</u>

CASS COUNTY GOVERNMENT

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Budget and Actual - Debt Service Funds
 For the Fiscal Year Ended December 31, 1999

	Forest River Subdivision			Round Hill Subdivision		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	\$ 27,436	\$ 46,252	\$ 18,816	\$ 34,952	\$ 44,121	\$ 9,169
Intergovernmental Revenues	-	-	-	-	-	-
Miscellaneous Revenues	2,000	5,247	3,247	2,000	3,584	1,584
Total Revenues	<u>29,436</u>	<u>51,499</u>	<u>22,063</u>	<u>36,952</u>	<u>47,705</u>	<u>10,753</u>
Expenditures:						
Debt Service:						
Principal	20,000	20,000	-	15,000	15,000	-
Interest	8,415	8,415	-	14,238	14,535	(297)
Fiscal Charges	1,000	559	442	1,000	297	704
Total Expenditures	<u>29,415</u>	<u>28,974</u>	<u>442</u>	<u>30,238</u>	<u>29,831</u>	<u>407</u>
Revenues Over (Under) Expenditures	<u>21</u>	<u>22,525</u>	<u>22,504</u>	<u>6,714</u>	<u>17,874</u>	<u>11,160</u>
Fund Balance - January 1	<u>48,249</u>	<u>48,249</u>	<u>-</u>	<u>32,124</u>	<u>32,124</u>	<u>-</u>
Residual Equity Transfers						
Transfer Out	-	-	-	-	-	-
Total Residual Equity Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 48,270</u>	<u>\$ 70,774</u>	<u>\$ 22,504</u>	<u>\$ 38,838</u>	<u>\$ 49,999</u>	<u>\$ 11,160</u>

Total		
Budget	Actual	Variance Favorable (Unfavorable)
\$ 611,513	\$ 649,436	\$ 37,923
1,039	818	(221)
12,500	21,803	9,303
<u>625,052</u>	<u>672,057</u>	<u>47,005</u>
535,000	535,000	-
67,060	67,185	(125)
6,000	2,344	3,656
<u>608,060</u>	<u>604,529</u>	<u>3,531</u>
<u>16,992</u>	<u>67,528</u>	<u>50,536</u>
<u>191,717</u>	<u>191,717</u>	<u>-</u>
<u>-</u>	<u>(2,797)</u>	<u>(2,797)</u>
<u>-</u>	<u>(2,797)</u>	<u>(2,797)</u>
<u>\$ 208,709</u>	<u>\$ 256,448</u>	<u>\$ 47,739</u>

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CAPITAL PROJECTS FUNDS

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

**CASS COUNTY GOVERNMENT
Capital Projects Funds**

Future Building

The County is accumulating funds for the future construction of County buildings and major remodeling projects.

Round Hill Subdivision

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

County Jail Building

This fund is used to provide construction of the new County Jail.

Register of Deeds Grant Project

This fund is used for disaster-proofing the County Register of Deeds Office.

Forest River Subdivision

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

Register of Deeds CRIS+

This fund is for the purchase of a computerized land management system for the County's Register of Deeds.

CASS COUNTY GOVERNMENT

Combining Balance Sheet -- All Capital Projects Funds
December 31, 1999

	<u>Future Building</u>	<u>Round Hill Subdivision</u>	<u>Jail Construction</u>
<u>ASSETS</u>			
Cash and Investments	\$ 1,375,520	\$ 42,536	\$ 463,852
Interest Receivable	-	-	-
Advances to Other Funds:			
Jail Construction Fund	1,000,000	-	-
Register of Deeds Grant Project Fund	50,000	-	-
Due From Other Governments	-	-	760,335
Total Assets	<u>\$ 2,425,520</u>	<u>\$ 42,536</u>	<u>\$ 1,224,187</u>
<u>LIABILITIES AND FUND EQUITY</u>			
<u>Liabilities:</u>			
Accounts Payable	-	-	118,408
Due to Future Building Fund	-	-	1,000,000
Total Liabilities	<u>-</u>	<u>-</u>	<u>1,118,408</u>
<u>Fund Equity:</u>			
Reserved for Advances	1,050,000	-	-
Fund Balances, Unreserved	1,375,520	42,536	105,778
Total Fund Equity	<u>2,425,520</u>	<u>42,536</u>	<u>105,778</u>
Total Liabilities and Fund Equity	<u>\$ 2,425,520</u>	<u>\$ 42,536</u>	<u>\$ 1,224,187</u>

Register of Deeds Grant Project	Forest River Subdivision	Total
\$ 28,321	\$ 33,464	\$ 1,943,693
-	-	-
-	-	1,000,000
-	-	50,000
16,169	-	776,503
<u>\$ 44,490</u>	<u>\$ 33,464</u>	<u>\$ 3,770,197</u>
31,810	-	150,219
50,000	-	1,050,000
81,810	-	1,200,219
-	-	1,050,000
(37,321)	33,464	1,519,978
(37,321)	33,464	2,569,978
<u>\$ 44,490</u>	<u>\$ 33,464</u>	<u>\$ 3,770,197</u>

CASS COUNTY GOVERNMENT

Combining Statement of Revenues, Expenditures and Changes in
Fund Balances -- All Capital Projects Funds
For the Fiscal Year Ended December 31, 1999

	<u>Future Building</u>	<u>County Jail Building</u>	<u>Forest River Subdivision</u>	<u>Round Hill Subdivision</u>
Revenues:				
Sales Tax	\$ -	\$ 1,210,115	\$ -	\$ -
Intergovernmental Revenues	607,054	-	-	-
Miscellaneous Revenues	107,956	36,986	2,730	2,957
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	715,010	1,247,101	2,730	2,957
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures:				
Capital Outlay				
Maintenance/Construction	-	681,561	-	-
Election Costs	53,152	-	-	-
Legal Fees	-	181	583	-
Engineering Fees	-	-	782	-
Architect Fees	16,839	441,291	-	-
Other Consulting Fees	-	15,170	-	-
Travel and Per Diem	215	3,121	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	70,206	1,141,323	1,365	-
	<hr/>	<hr/>	<hr/>	<hr/>
Revenues Over (Under) Expenditures	644,804	105,778	1,365	2,957
	<hr/>	<hr/>	<hr/>	<hr/>
Other Financing Sources (Uses):				
Operating Transfer (Out)	-	-	(6,150)	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Financing (Uses)	-	-	(6,150)	-
	<hr/>	<hr/>	<hr/>	<hr/>
Revenues Over (Under) Expenditures and Other Financing Uses	644,804	105,778	(4,785)	2,957
	<hr/>	<hr/>	<hr/>	<hr/>
Fund Balance - January 1	1,780,716	-	38,249	39,580
	<hr/>	<hr/>	<hr/>	<hr/>
Residual Equity Transfer				
Transfers In	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Residual Equity Transfers	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Fund Balance - December 31	\$ 2,425,520	\$ 105,778	\$ 33,464	\$ 42,536
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Register of Deeds Grant Project	Register of Deeds CRIS±	Total
\$ -	\$ -	\$ 1,210,115
108,451	-	715,506
	1,229	151,857
<hr/>	<hr/>	<hr/>
108,451	1,229	2,077,478
<hr/>	<hr/>	<hr/>
106,390	132,175	920,125
-	-	53,152
-	-	763
-	-	782
-	-	458,130
39,382	-	54,552
-	-	3,336
<hr/>	<hr/>	<hr/>
145,772	132,175	1,490,840
<hr/>	<hr/>	<hr/>
(37,321)	(130,946)	586,638
<hr/>	<hr/>	<hr/>
		(6,150)
<hr/>	<hr/>	<hr/>
-	-	(6,150)
<hr/>	<hr/>	<hr/>
(37,321)	(130,946)	580,488
<hr/>	<hr/>	<hr/>
-	124,703	1,983,247
<hr/>	<hr/>	<hr/>
-	6,243	6,243
<hr/>	<hr/>	<hr/>
-	6,243	6,243
<hr/>	<hr/>	<hr/>
\$ (37,321)	\$ -	\$ 2,569,978
<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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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.

CASS COUNTY GOVERNMENT Internal Service Funds

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 5%, 10%, or 15%, 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.

Motor Pool Operating

This fund provides for uses and repairs to County owned vehicles which are not covered by outside insurance.

CASS COUNTY GOVERNMENT
Combining Balance Sheet
Internal Service Funds
December 31, 1999

	Health Insurance Trust	Telephone Trust	Motor Pool Operating	Total
<u>ASSETS</u>				
Cash and Investments	\$ 206,862	\$ 75,399	\$ 7,197	\$ 289,458
Accounts Receivable	41,648	441	-	42,089
Fixed Assets	-	312,334	53,674	366,008
Less: Accumulated Depreciation	-	(286,939)	(18,568)	(305,507)
Total Assets	248,510	101,235	42,303	392,048
<u>LIABILITIES AND FUND EQUITY</u>				
<u>Liabilities:</u>				
Accounts Payable	12,002	-	427	12,429
Deposits	101,713	-	-	101,713
IBNR Claims	157,917	-	-	157,917
Total Liabilities	271,631	-	427	272,059
<u>Fund Equity:</u>				
Contributed Capital			6,000	6,000
Retained Earnings, Unreserved	(23,121)	101,235	35,876	113,989
Total Fund Equity	(23,121)	101,235	41,876	119,989
Total Liabilities and Fund Equity	\$ 248,510	\$ 101,235	\$ 42,303	\$ 392,048

CASS COUNTY GOVERNMENT
Combining Statement of Revenues, Expenses and Changes in Retained Earnings
Internal Service Funds
For the Year Ended December 31, 1999

	Health Insurance Trust	Telephone Trust	Motor Pool	Total
<u>Operating Revenues:</u>				
Premiums	\$ 912,885	\$	\$	\$ 912,885
Charges for Services		121,215	13,650	134,865
Miscellaneous	3,518			3,518
Total Operating Revenues	<u>916,403</u>	<u>121,215</u>	<u>13,650</u>	<u>1,051,268</u>
<u>Operating Expenses:</u>				
Premiums	63,629			63,629
Education Seminars		362		362
Telephone Service		57,249		57,249
Maintenance Agreements		18,671		18,671
Equipment Repair		1,431		1,431
Uncapitalized Equipment		33,880		33,880
Wellness/Health Fair	1,735			1,735
Administrative Fees	81,091			81,091
Maintenance and Repairs			10,322	10,322
Benefit Payments	910,166			910,166
IBNR Claims	157,917			157,917
Depreciation Expense		12,116	7,028	19,144
Total Operating Expenses	<u>1,214,538</u>	<u>123,710</u>	<u>17,350</u>	<u>1,355,597</u>
Operating Income (Loss)	<u>(298,135)</u>	<u>(2,495)</u>	<u>(3,700)</u>	<u>(304,329)</u>
<u>Nonoperating Revenues (Expenses):</u>				
Interest Income	22,194	4,959	800	27,953
Total Nonoperating Revenues (Expenses)	<u>22,194</u>	<u>4,959</u>	<u>800</u>	<u>27,953</u>
Net Income (Loss)	<u>(275,941)</u>	<u>2,464</u>	<u>(2,900)</u>	<u>(276,376)</u>
Retained Earnings - January 1	<u>252,820</u>	<u>98,773</u>	<u>38,775</u>	<u>390,368</u>
Retained Earnings - December 31	<u>\$ (23,121)</u>	<u>\$ 101,237</u>	<u>\$ 35,875</u>	<u>\$ 113,992</u>

CASS COUNTY GOVERNMENT
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 1999

	Health Insurance Trust	Telephone Trust	Motor Pool	Total
<u>Cash Flows from Operating Activities:</u>				
Operating Income (Loss)	\$ (298,135)	\$ (2,495)	\$ (3,700)	\$ (304,330)
Adjustments to Reconcile Operating Income to Net Cash Provided (used) by Operating Activities:				
Depreciation		12,116	7,028	19,144
(Increase) Decrease in Accounts Receivable	(41,648)	(441)	1,234	(40,855)
Increase (Decrease) in Accounts Payable	6,825		223	7,048
Increase (Decrease) in Premium Deposit Funds	35,040			35,040
Increase (Decrease) in IBNR Claims	83,732			83,732
Increase (Decrease) in Due to Other Funds			(10,000)	(10,000)
Net Cash Provided by Operating Activities	<u>(214,186)</u>	<u>9,180</u>	<u>(5,215)</u>	<u>(210,221)</u>
<u>Cash Flows from Investing Activities:</u>				
Interest on Investments	22,194	4,959	800	27,953
Net Cash Provided by Investing Activities	<u>22,194</u>	<u>4,959</u>	<u>800</u>	<u>27,953</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>(191,992)</u>	<u>14,139</u>	<u>(4,415)</u>	<u>(182,268)</u>
Cash and Cash Equivalents at January 1	398,855	61,261	11,612	471,728
Cash and Cash Equivalents at December 31	<u>\$ 206,863</u>	<u>\$ 75,400</u>	<u>\$ 7,197</u>	<u>\$ 289,460</u>

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.

CASS COUNTY GOVERNMENT Agency 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.

Combining Balance Sheet
 Agency Funds
 December 31, 1999

	County Funds	Tax Collection Funds	Funds of Other Governmental Units	Total
<u>ASSETS</u>				
Cash and Investments	\$ 353,604	\$ 21,050,723	\$ 692,348	\$ 22,096,675
Total Assets	353,604	21,050,723	692,348	22,096,675
 <u>LIABILITIES</u>				
Accounts Payable	34,024	-	1,980	36,004
Deposits	319,579	21,050,723	690,368	22,060,670
Total Liabilities	\$ 353,603	\$ 21,050,723	\$ 692,348	\$ 22,096,674

CASS COUNTY GOVERNMENT
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 1999

	Balance 1/1/99	Additions	Deductions	Balance 12/31/99
COUNTY FUNDS				
Assets				
Cash and Investments	\$ 258,808	\$ 1,282,197	\$ 1,187,401	\$ 353,603
Total Assets	<u>258,808</u>	<u>1,282,197</u>	<u>1,187,401</u>	<u>353,603</u>
Liabilities				
Accounts Payable	2,459	34,024	2,459	34,024
Funds Held for County Departments	256,349	1,248,173	1,184,942	319,579
Total Liabilities	<u>258,808</u>	<u>1,282,197</u>	<u>1,187,401</u>	<u>353,603</u>
TAX COLLECTION FUNDS				
Assets				
Cash and Investments	20,569,015	97,736,878	97,255,170	21,050,723
Total Assets	<u>20,569,015</u>	<u>97,736,878</u>	<u>97,255,170</u>	<u>21,050,723</u>
Liabilities				
Tax Collections Due to Other Governmental Units	20,569,015	97,736,878	97,255,170	21,050,723
Total Liabilities	<u>20,569,015</u>	<u>97,736,878</u>	<u>97,255,170</u>	<u>21,050,723</u>
FUNDS OF OTHER GOVERNMENTAL UNITS				
Assets				
Cash and Investments	567,833	1,701,779	1,577,264	692,348
Total Assets	<u>567,833</u>	<u>1,701,779</u>	<u>1,577,264</u>	<u>692,348</u>
Liabilities				
Accounts Payable		1,980		1,980
Funds Held for Other Governmental Units	567,833	1,699,799	1,577,264	690,368
Total Liabilities	<u>567,833</u>	<u>1,701,779</u>	<u>1,577,264</u>	<u>692,348</u>
TOTALS:				
Assets				
Cash and Investments	21,395,656	100,720,854	100,019,836	22,096,674
Total Assets	<u>21,395,656</u>	<u>100,720,854</u>	<u>100,019,836</u>	<u>22,096,674</u>
Liabilities				
Accounts Payable	2,459	36,004	2,459	36,004
Funds Held for Other Governmental Units	21,136,848	99,436,677	98,832,434	21,741,091
Funds Held for County Government	256,349	1,248,173	1,184,942	319,579
Total Liabilities	<u>\$ 21,395,656</u>	<u>\$ 100,720,854</u>	<u>\$ 100,019,835</u>	<u>\$ 22,096,674</u>

THIS PAGE HAS BEEN RESERVED FOR NOTES

GENERAL PURPOSE FINANCIAL
STATEMENTS

GENERAL PURPOSE
FINANCIAL STATEMENTS

CASS COUNTY GOVERNMENT
 Schedule of General Fixed Assets by Source
 December 31, 1999

GENERAL FIXED ASSETS

Land	\$ 947,562
Buildings	9,275,951
Construction in Progress	441,291
Improvements Other Than Buildings	663,232
Machinery and Equipment	<u>6,431,558</u>
 Total General Fixed Assets	 <u><u>\$ 17,759,594</u></u>

INVESTMENT IN GENERAL FIXED ASSETS BY SOURCE

Pre-December 31, 1992	10,200,386
After December 31, 1992	
General Fund	5,457,764
Special Revenue Funds	2,024,523
State of ND Grants	<u>76,921</u>
 Total Investment in General Fixed Assets	 <u><u>\$ 17,759,594</u></u>

CASS COUNTY GOVERNMENT
Schedule of General Fixed Assets
by Function and Activity
December 31, 1999

Function and Activity	Land	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Construction in Progress	Total
General Government						
General Administration	\$ 947,562	\$ 7,150,487	\$ 632,008	\$ 76,157	\$ 441,291	\$ 9,247,505
Finance				413,596		413,596
Other		4,000		331,561		335,561
Total General Government	<u>947,562</u>	<u>7,154,487</u>	<u>632,008</u>	<u>821,314</u>	<u>441,291</u>	<u>9,996,662</u>
Public Safety						
Justice				251,664		251,664
Law Enforcement			27,000	1,624,412		1,651,412
County Jail		1,568,011		193,065		1,761,076
Total Public Safety		<u>1,568,011</u>	<u>27,000</u>	<u>2,069,141</u>		<u>3,664,152</u>
Public Works						
Highway Department		514,985		2,833,955		3,348,940
Total Public Works		<u>514,985</u>		<u>2,833,955</u>		<u>3,348,940</u>
Conservation and Economic Development						
Extension Agent				101,276		101,276
Total Conservation & Economic Development				<u>101,276</u>		<u>101,276</u>
Human Services						
Social Services				587,130		587,130
Total Human Services				<u>587,130</u>		<u>587,130</u>
Culture and Recreation						
County Park		38,468	4,224	18,742		61,434
Total Culture and Recreation		<u>38,468</u>	<u>4,224</u>	<u>18,742</u>		<u>61,434</u>
Total General Fixed Assets	<u>\$ 947,562</u>	<u>\$ 9,275,951</u>	<u>\$ 663,232</u>	<u>\$ 6,431,558</u>	<u>\$ 441,291</u>	<u>\$ 17,759,594</u>

CASS COUNTY GOVERNMENT
Schedule of Changes in General Fixed Assets
by Function and Activity
For the Year Ended December 31, 1999

Function and Activity	Balance	Additions	Deductions	Transfers		Balance
	January 1, 1999			In	Out	December 31, 1999
General Government						
General Administration	\$ 8,156,340	\$ 1,091,165	\$ -	\$ -	\$ -	\$ 9,247,505
Finance	425,712	4,925	14,366	-	2,675	413,596
Other	292,739	40,741	15,601	17,682	-	335,561
Total General Government	8,874,791	1,136,831	29,967	17,682	2,675	9,996,662
Public Safety						
Justice	244,011	16,908	8,305	-	-	252,614
Law Enforcement	1,582,322	162,967	96,537	1,710	-	1,650,462
County Jail	1,761,811	810	1,545	-	-	1,761,076
Total Public Safety	3,588,144	180,685	106,387	1,710	-	3,664,152
Public Works						
Highway Department	2,972,263	652,507	275,831	-	-	3,348,939
Total Public Works	2,972,263	652,507	275,831	-	-	3,348,939
Conservation and Economic Development						
Extension Agent	95,536	5,740	-	-	-	101,276
Total Conservation & Economic Development	95,536	5,740	-	-	-	101,276
Human Services						
Social Services	560,017	61,040	17,210	-	16,717	587,130
Total Human Services	560,017	61,040	17,210	-	16,717	587,130
Culture and Recreation						
County Park	61,434	-	-	-	-	61,434
Total Culture and Recreation	61,434	-	-	-	-	61,434
Total General Fixed Assets	\$ 16,152,185	\$ 2,036,803	\$ 429,395	\$ 19,392	\$ 19,392	\$ 17,759,593

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STATISTICAL SECTION

CASS COUNTY GOVERNMENT

Statistical Section Schedules That Are Not Applicable

The following schedule is not included in the Statistical Section for the reason stated below:

Revenue Bond Coverage

This schedule relates to revenue bonds. The County has not issued revenue bonds.

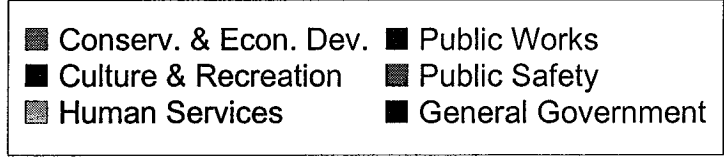
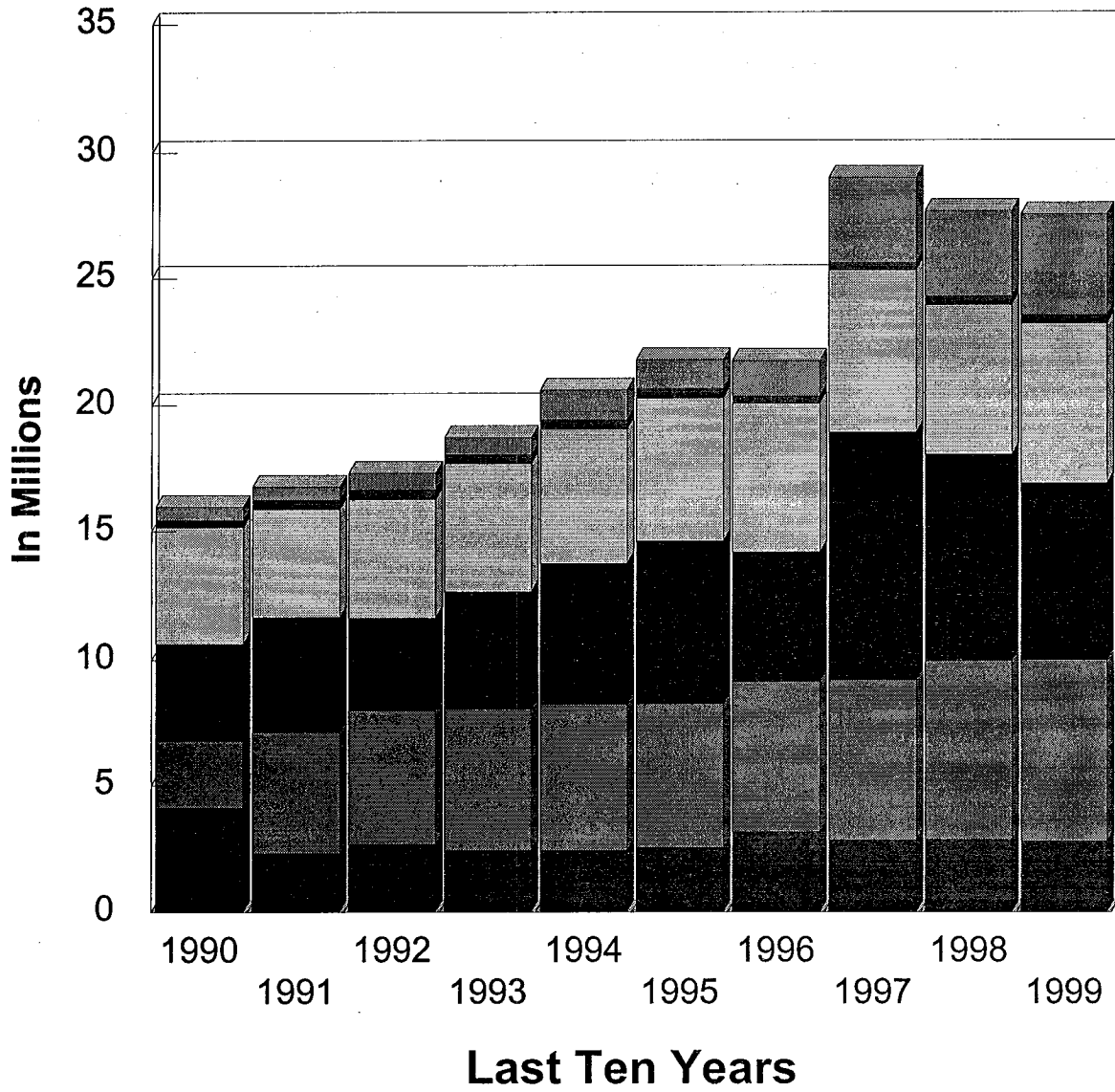
CASS COUNTY GOVERNMENT
 General Governmental Expenditures by Function
 Last Ten Fiscal Years
 (Unaudited)

<u>Year</u>	<u>General Government</u>	<u>Public Safety</u>	<u>Public Works</u>	<u>Human Services</u>	<u>Culture & Recreation</u>	<u>Conservation & Economic Development</u>	<u>Total</u>
1990	\$4,109,743	\$2,646,398	\$3,880,717	\$4,525,129	\$278,769	\$527,398	\$15,968,154
1991	2,311,701	4,801,182	4,582,674	4,178,817	358,628	536,382	16,769,384
1992	2,677,488	5,292,446	3,681,602	4,603,578	383,714	664,100	17,302,928
1993	2,425,339	5,607,261	4,644,126	5,000,191	367,640	674,331	18,718,888
1994	2,419,051	5,801,096	5,521,660	5,302,790	364,126	1,180,217	20,588,940
1995	2,527,518	5,702,165	6,390,355	5,646,151	383,873	1,124,894	21,774,956
1996	3,157,390	5,949,036	5,073,412	5,873,394	283,196	1,405,892	21,742,320
1997	2,843,991	6,339,354	9,743,459	6,355,987	299,284	3,393,069	28,975,144
1998	2,854,837	7,080,769	8,109,816	5,889,859	326,440	3,361,886	27,623,607
1999	2,776,864	7,193,003	6,916,721	6,317,407	325,291	3,968,128	27,497,414

NOTE: Includes General Fund and all Special Revenue Funds.

CASS COUNTY GOVERNMENT

General Governmental Expenditures by Function



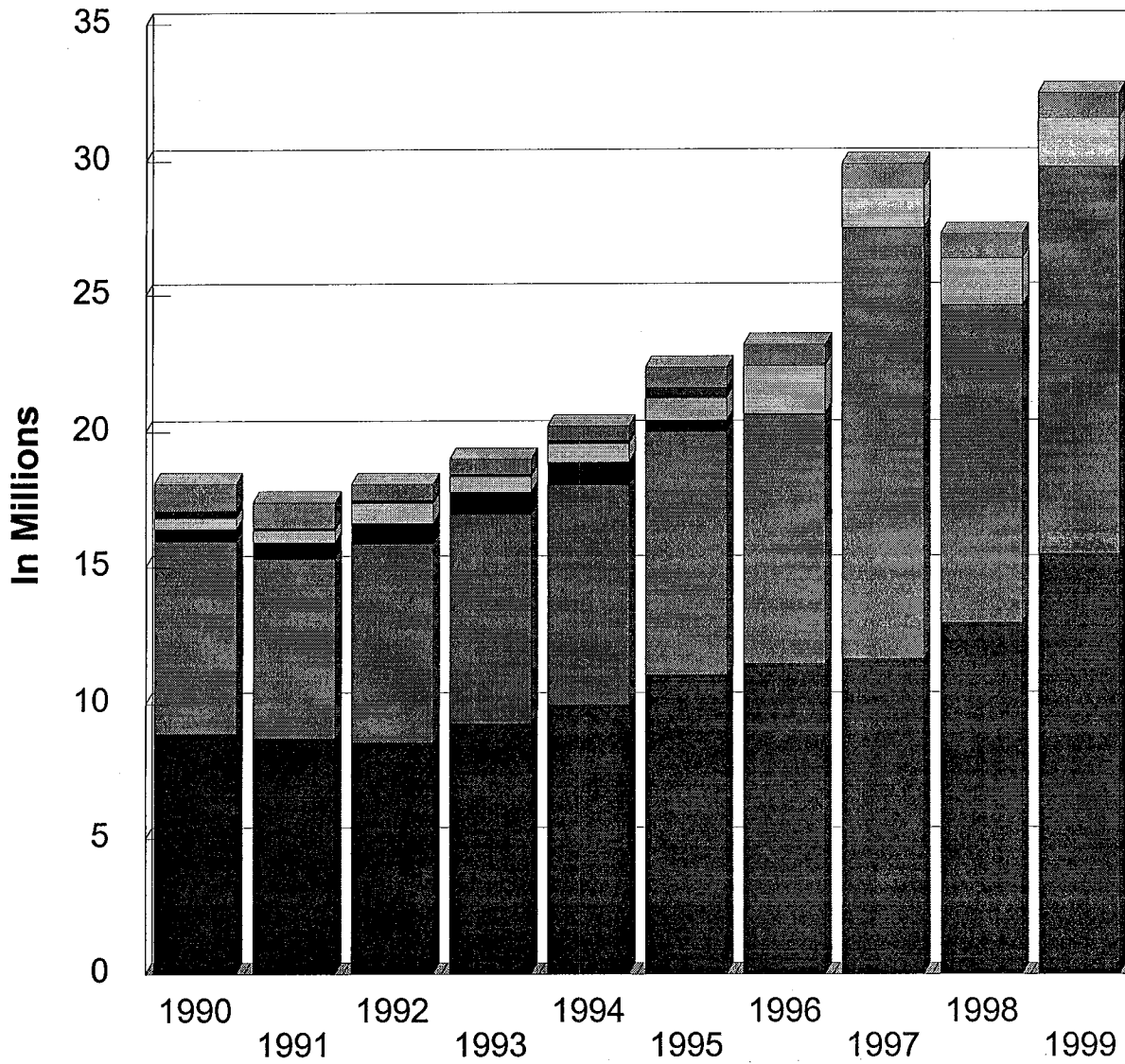
CASS COUNTY GOVERNMENT
General Governmental Revenues by Source
Last Ten Fiscal Years
(Unaudited)

<u>Year</u>	<u>Taxes</u>	<u>Inter- governmental Revenues</u>	<u>Licenses, Permits and Fees</u>	<u>Charges for Services</u>	<u>Fines & Forfeitures</u>	<u>Miscellaneous</u>	<u>Total</u>
1990	\$8,896,219	\$7,059,175	\$463,771	\$410,809	\$251,057	\$1,017,543	\$18,098,574
1991	8,707,221	6,604,316	617,982	425,789	95,987	949,958	17,401,253
1992	8,560,506	7,299,075	781,446	730,965	109,185	592,816	18,073,993
1993	9,267,434	7,686,150	827,406	569,102	94,735	560,751	19,005,578
1994	9,961,242	8,084,890	845,999	679,523	120,426	522,089	20,214,169
1995	11,072,602	8,926,019	433,852	809,519	366,980	753,369	22,362,341
1996	11,469,236	9,148,905	30,261	1,759,943	- 0 -	772,514	23,180,859
1997	11,646,909	15,809,754	20,853	1,483,951	- 0 -	904,160	29,865,627
1998	12,950,635	11,640,209	13,150	1,717,635	- 0 -	926,528	27,248,157
1999	15,464,625	14,278,670	9,532	1,756,552	- 0 -	905,263	32,414,642

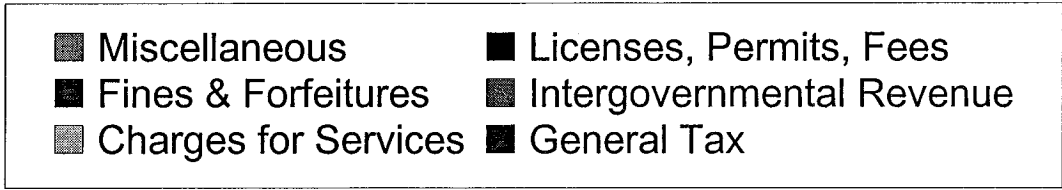
NOTE: Includes General Fund and all Special Revenue, Debt Service, and Capital Project Funds

CASS COUNTY GOVERNMENT

General Governmental Revenues by Source



Last Ten Years



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

<u>Year Ended December 31</u>	<u>Total Tax Levy</u>	<u>Tax Collections</u>	<u>Percent of Levy Collected (1)</u>
1990	\$50,923,381	\$49,106,986	96.43%
1991	55,026,669	51,553,341	93.69%
1992	57,045,663	54,813,360	96.09%
1993	63,589,024	60,283,582	94.80%
1994	67,519,754	64,662,203	95.77%
1995	73,898,989	70,625,064	95.57%
1996	78,086,674	74,519,939	95.43%
1997	82,816,042	78,892,015	95.26%
1998	90,420,651	85,521,478	94.58%
1999	95,018,613	89,636,924	94.34%

(1) NOTES ON PROPERTY TAX COLLECTIONS:

Taxpayers receive a 5% discount if taxes are paid before February 15, which reduces the Percent of Levy Collected.

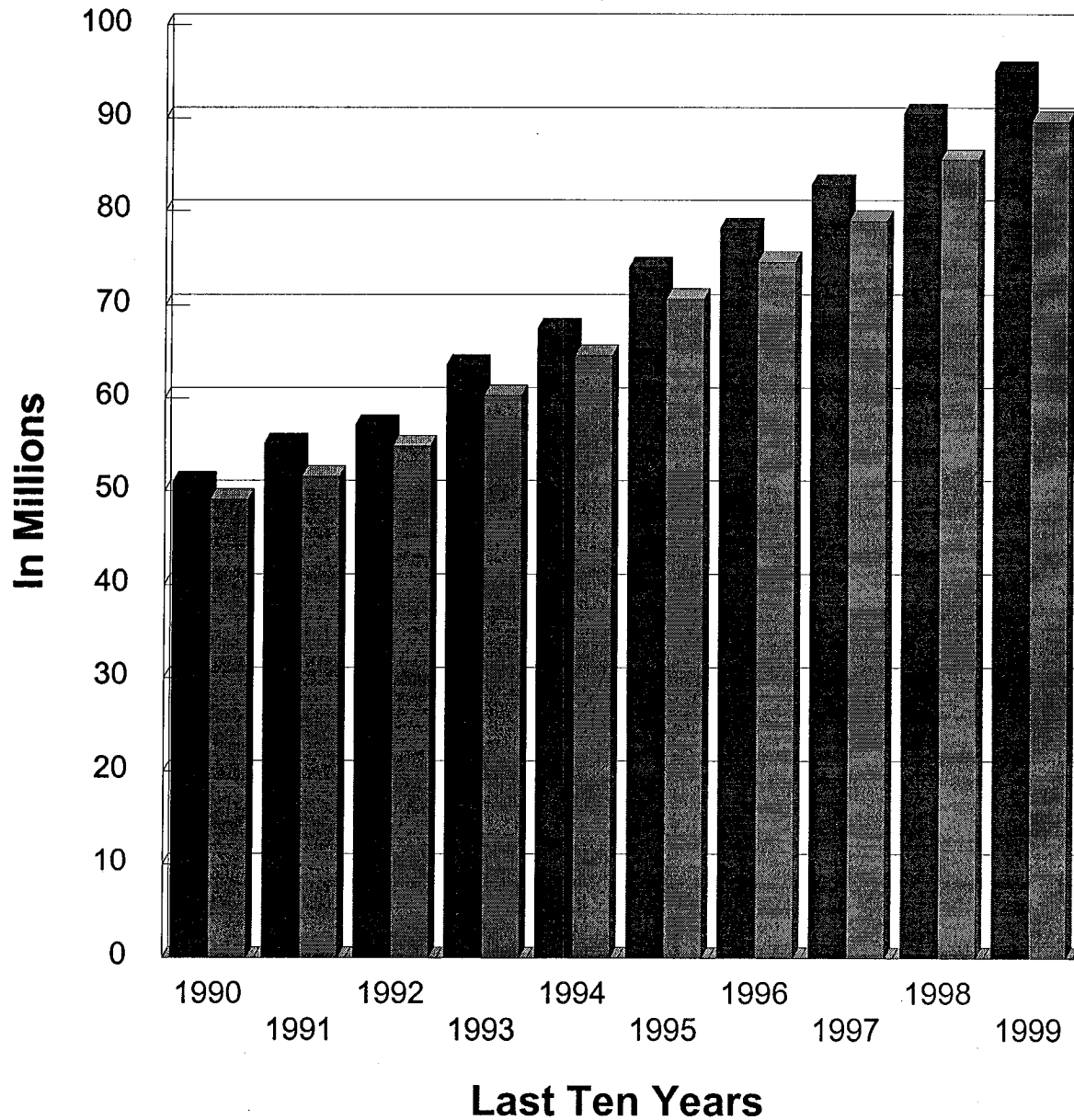
The Percent of Levy Collected is lower for the most recent years because taxpayers have five years to pay delinquent taxes before their property is redeemed by the County.

SOURCE: County Auditor's Office

*Year of tax levy is for the following financial year.

CASS COUNTY GOVERNMENT

Property Tax Levies and Collections



■ Tax Levy ■ Tax Collections

CASS COUNTY GOVERNMENT
Estimated Market, Assessed, and Taxable Value of Taxable Property
Last Ten Fiscal Years
(Unaudited)

Year	Estimated Market Value (True & Full)	Assessed Value (1)	Taxable Value (2)
1990	\$3,077,580,691	\$1,538,790,346	\$146,835,065
1991	3,101,083,982	1,550,541,991	147,785,310
1992	3,186,469,120	1,593,234,560	151,773,258
1993	3,321,718,493	1,660,859,247	158,128,153 (3)
1994	3,361,321,895	1,680,660,948	167,657,381 (3)
1995	3,612,351,870	1,806,175,935	178,607,480 (3)
1996	3,856,613,420	1,928,306,710	190,872,097 (3)
1997	4,113,383,670	2,056,691,835	202,917,086 (3)
1998	4,365,949,370	2,182,974,685	211,793,044 (3)
1999	4,662,299,570	2,331,149,785	225,748,971 (3)

(1) Assessed Value is 50% of Market Value

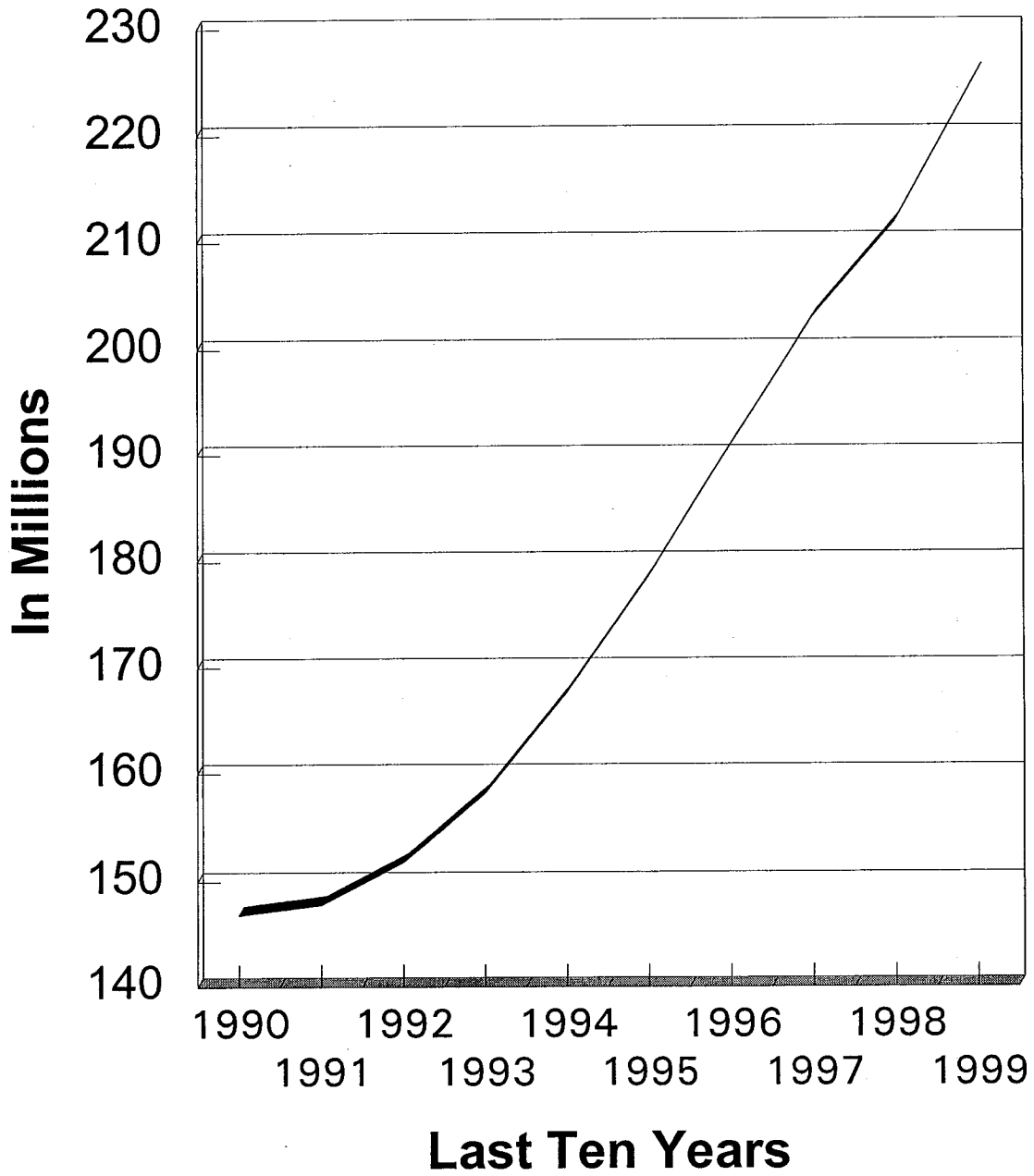
(2) Taxable Value is determined as follows:
Commercial Property: 10% of Assessed Value
Farmland: 10% of Assessed Value
Residential Property: 9% of Assessed Value

(3) Beginning in 1991, Taxable Value was reduced by tax increment financing.

SOURCE: County Auditor's Office

CASS COUNTY GOVERNMENT

Taxable Value



CASS COUNTY GOVERNMENT
Special Assessment Billings and Collections
Last Ten Fiscal Years
(Unaudited)

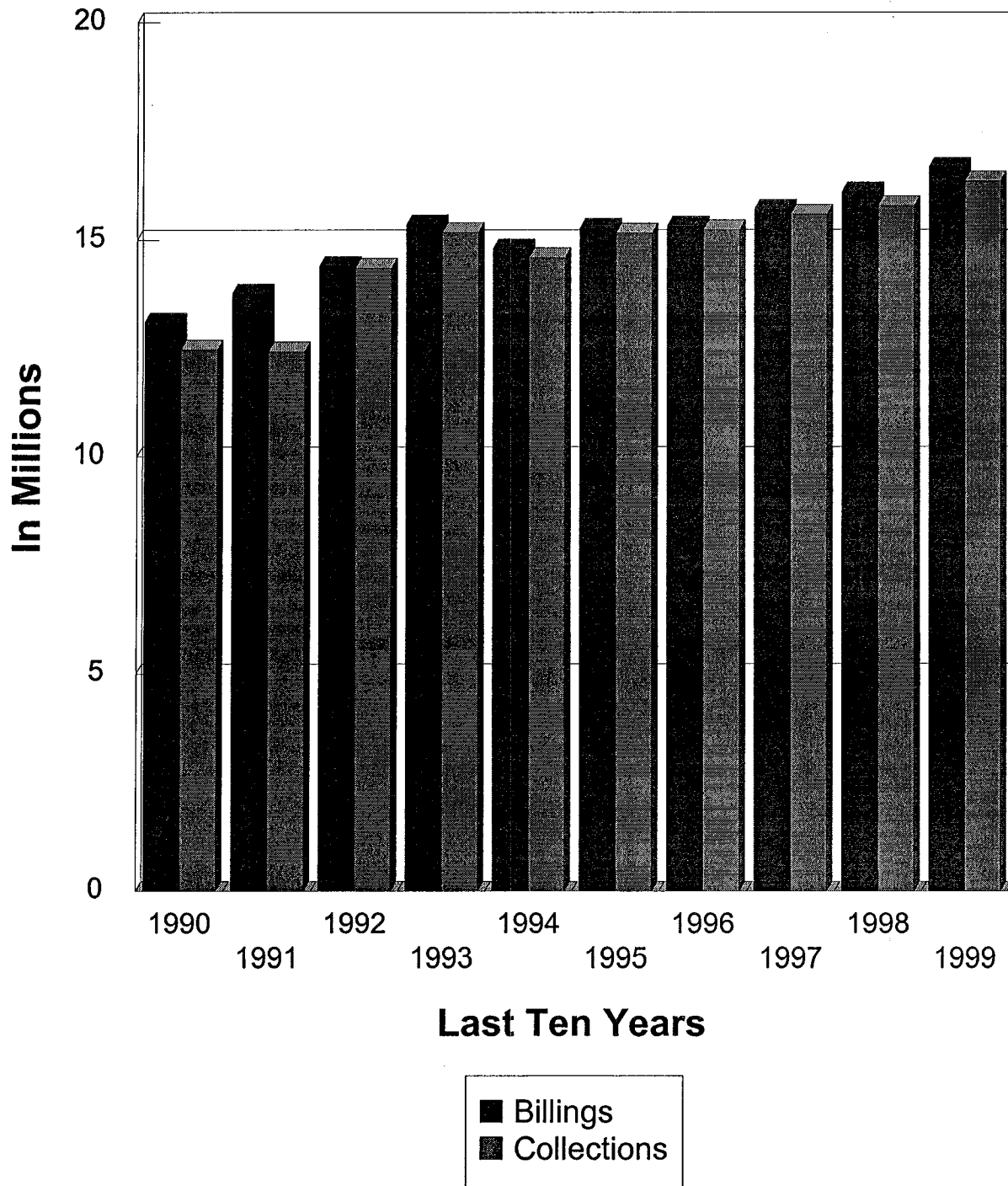
<u>Year Ended December 31</u>	<u>Total Billings</u>	<u>Total Collections</u>	<u>Percent Collected</u>
1990	\$13,091,322	\$12,471,031	95.26%
1991	13,764,382	12,428,057	90.29%
1992	14,392,831	14,356,228	99.75%
1993	15,341,715	15,168,818	98.87%
1994	14,788,666	14,589,019	98.65%
1995	15,265,023	15,150,178	99.25%
1996	15,303,833	15,224,616	99.48%
1997	15,696,319	15,576,543	99.24%
1998	16,101,209	15,775,370	97.98%
1999	16,676,103	16,354,864	98.07%

SOURCE: County Auditor's Office

*Year of tax levy is for the following financial year.

CASS COUNTY GOVERNMENT

Special Assessment Billings and Collections



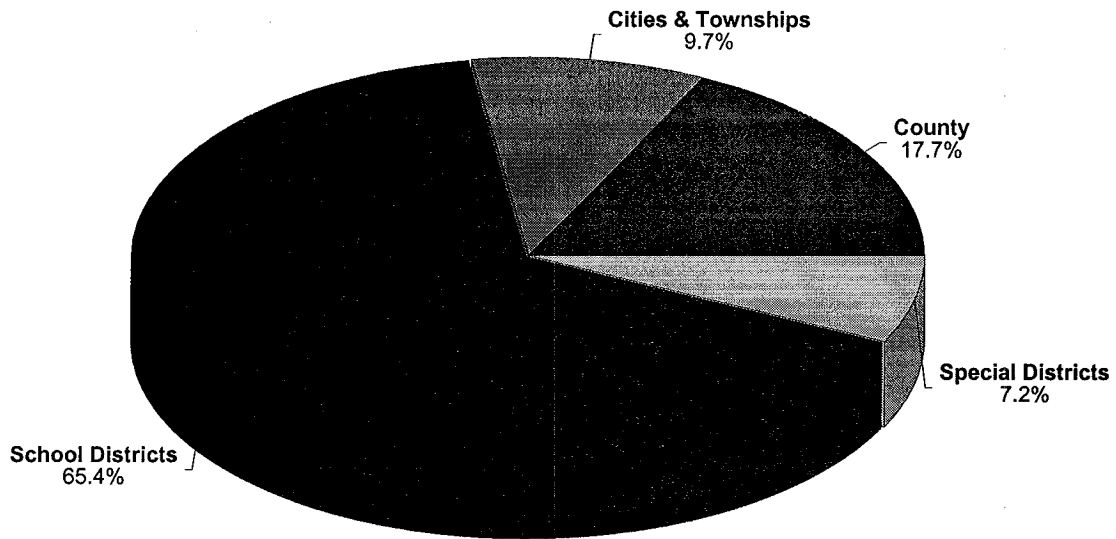
CASS COUNTY GOVERNMENT
Property Tax Rates and Distribution of General Levy Property Taxes
Direct and Overlapping Governments
Last Ten Years
(Unaudited)

Year Ended December 31	Property Tax Rates Per \$1000 of Taxable Valuation		Distribution of General Levy Property Taxes (1)				
	Low	High	County	Cities & Townships	School Districts	Special Districts	Total
1990	222.34	395.94	19.56%	13.15%	59.03%	8.25%	100%
1991	231.45	414.92	18.71%	13.03%	60.68%	7.58%	100%
1992	243.49	447.33	18.38%	11.51%	63.36%	6.76%	100%
1993	255.45	456.93	18.07%	11.09%	64.71%	6.13%	100%
1994	255.22	470.44	18.19%	10.68%	64.19%	6.94%	100%
1995	261.64	468.53	17.94%	10.61%	64.80%	6.66%	100%
1996	253.62	469.60	17.28%	10.47%	65.48%	6.77%	100%
1997	259.03	369.48	17.59%	10.17%	65.38%	6.86%	100%
1998	269.15	493.22	18.17%	9.99%	64.90%	6.94%	100%
1999	271.49	488.52	17.73%	9.67%	65.42%	7.18%	100%

(1) The average of the high and low taxing districts was used for calculating the percent distribution of general levy property taxes.

SOURCE: County Auditor's Office

CASS COUNTY GOVERNMENT
1999 Property Tax Distribution



CASS COUNTY GOVERNMENT
 Computation of Legal Debt Margin
 December 31, 1999
 (Unaudited)

	Amount	Percent
Assessed Value of all property	\$2,331,149,785	(1)
Debt Limit - 5% of Assessed Value	\$116,557,489	100.0%
 <u>Legal Debt Margin:</u>		
Debt Applicable to Limitation:		
Total general obligation bonded debt	\$520,000	
Less: Amount available for repayment of general obligation bonds	(161,747)	
Total debt applicable to limitation	358,253	0.3%
LEGAL DEBT MARGIN	\$116,199,236	99.7%

(1) SOURCE: County Auditor's Office

CASS COUNTY GOVERNMENT
Percent of Net General Bonded Debt to Assessed Value and
Net Bonded Debt Per Capita
Last Ten Fiscal Years
(Unaudited)

Year	Estimated Population	Total Assessed Valuation	General Bonded Debt	Debt Service Monies Available (1)	Net Bonded Debt	Percent of Net Bonded Debt to Assessed Value	Net Bonded Debt per Capita
1990	102,874	\$1,538,790,346	\$ -0-	\$ -0-		0.00%	0
1991	104,612	1,550,541,991	400,000	-0-	400,000	0.03%	4
1992	106,604	1,593,234,560	275,000	47,081	227,919	0.01%	2
1993	108,408	1,660,859,247	140,000	40,732	99,268	0.01%	1
1994	110,355	1,680,660,949	2,210,000	158,780	2,051,220	0.12%	19
1995	111,961	1,806,175,935	2,340,000	170,224	2,169,776	0.12%	19
1996	113,343	1,928,306,710	1,915,000	148,328	1,766,672	0.09%	16
1997	114,580	2,056,691,835	1,470,000	114,844	1,355,156	0.07%	12
1998	116,832	2,182,974,685	1,005,000	154,543	850,457	0.04%	7
1999	116,832	2,331,149,785	520,000	161,747	358,253	0.02%	3

(1) Includes all long-term general obligation debt
* Additional funds were available to pay interest on bonds.

SOURCE: County Auditor's Office
www.sdc.ag.ndsu.nodak.edu

CASS COUNTY GOVERNMENT
Percent of Annual Debt Service Expenditures for General
Bonded Debt to Total General Governmental Expenditures
Last Ten Fiscal Years
(Unaudited)

<u>Year</u>	<u>Principal</u>	<u>Interest (1)</u>	<u>Total Debt Service</u>	<u>Total General Governmental Expenditures (2)</u>	<u>Percent of Debt Service to Total General Governmental Expenditures</u>
1990	\$1,468,823	\$548,837	\$2,017,660	\$15,968,154	12.6%
1991	200,200	700,581	900,781	16,769,384	5.4%
1992	654,300	729,599	1,383,899	17,302,928	8.0%
1993	195,000	27,354	222,354	18,718,888	1.2%
1994	210,000	20,540	230,540	20,588,940	1.1%
1995	435,000	113,203	548,203	21,774,956	2.5%
1996	450,000	115,012	565,012	21,742,320	2.6%
1997	445,000	77,867	522,867	28,975,144	1.8%
1998	1,005,000	48,205	1,053,205	27,623,607	3.8%
1999	520,000	12,350	532,350	17,106,093	3.1%

(1) Includes bond issuance and other costs.

(2) Includes General Fund and all Special Revenue Funds.

CASS COUNTY GOVERNMENT
 Computation of Direct and Overlapping Debt
 December 31, 1999
 (Unaudited)

<u>Name of Entity</u>	<u>Debt (1)</u> <u>December 31,</u> <u>1999</u>	<u>Percentage</u> <u>Applicable to</u> <u>Cass County</u>	<u>Amount</u> <u>Applicable to</u> <u>Cass County</u>
Cass County Government	\$ 520,000	100.0%	\$ 520,000
<u>Cities:</u>			
West Fargo	27,985,000	100.0%	27,985,000
Fargo	440,000	100.0%	440,000
Buffalo	30,000	100.0%	30,000
Kindred	15,000	100.0%	15,000
Prairie Rose	160,000	100.0%	160,000
Reile's Acres	415,000	100.0%	415,000
Harwood	29,861	100.0%	29,861
<u>Public School Districts:</u>			
Fargo PSD	51,739,631	100.0%	51,739,631
West Fargo PSD	13,055,000	100.0%	13,055,000
Kindred PSD	2,179,000	72.0%	1,569,534
Central Cass PSD	4,697,000	100.0%	4,697,000
Northern Cass PSD	<u>5,685,000</u>	89.5%	<u>5,085,674</u>
 Total Direct and Overlapping Bonded Debt	 <u>\$ 106,950,492</u>		 <u>\$ 105,741,700</u>

(1) Excludes revenue bonds, special assessments, and non-bonded capital least obligations.

SOURCE:

CASS COUNTY GOVERNMENT
 Ten Largest Property Taxpayers Ranked by Taxable Value
 Year Ended December 31, 1999
 (Unaudited)

Name	Type of Business	Taxable Value	Percentage of Total Taxable Value
Northern States Power Company	Utilities	\$3,188,348	1.41%
Paracelsus Healthcare Corporation	Health Services	\$2,216,047	0.98%
West Acres Development Company	Shopping Center	2,199,400	0.97%
Burlington Northern Inc	Railroad	1,237,775	0.55%
Wylie Corporation	Transportation	1,035,867	0.46%
Medical Properties	Health Services	954,050	0.42%
Case Equipment Corporation	Manufacturer	857,655	0.38%
Meritcare Medical Group	Health Services	790,550	0.35%
Super Valu Stores Inc	Wholesale Grocer	712,300	0.32%
Meritcare Hospitals	Health Services	658,103	0.29%
Total Attributable to Ten Largest Property Taxpayers		<u>\$13,850,095</u>	<u>6.14%</u>
TOTAL GROSS TAXABLE VALUE		<u>\$225,748,971</u>	<u>100.00%</u>

SOURCE: County Auditor's Office

CASS COUNTY GOVERNMENT
Construction
Last Ten Fiscal Years
(Unaudited)

Year	Commercial Construction (1)		Residential Construction (1)	
	Value (In Thousands)	Units	Value (In Thousands)	Units
1990	58,422	432	52,316	1,141
1991	53,294	524	55,865	1,333
1992	59,814	619	69,688	1,560
1993	61,086	578	83,999	1,784
1994	116,208	721	75,988	1,637
1995	93,208	616	57,487	1,476
1996	75,827	669	80,193	1,532
1997	85,997	668	79,812	1,504
1998	117,144	752	84,867	2,416
1999	165,453	820	95,168	2,270

(1) Construction is for Fargo, West Fargo and the outlying areas of West Fargo. Other construction information is not available, and is considered immaterial to the County, as a whole.

SOURCES: Fargo: City of Fargo
West Fargo & outlying area: Moore Engineering

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

<u>Year</u>	<u>Estimated Population (1)</u>	<u>Per Capita Income (1)</u>	<u>School Enrollment K-12 (2)</u>	<u>Unemployment Rate (3)</u>
1990	102,874	17,353	18,297	3.4%
1991	104,612	17,928	18,676	3.9%
1992	106,604	19,175	19,023	3.9%
1993	108,408	19,700	19,976	3.3%
1994	110,355	21,061	19,651	2.8%
1995	111,961	22,275	**	2.8%
1996	113,343	23,513	20,327	2.3%
1997	114,580	24,394	**	1.4%
1998	116,832	25,362	20,346	1.6%
1999	118,405	*	**	1.8%

SOURCES:

- (1) NDSU State Census Data Center
- (1) www.bea.doc.gov
- (2) Cass County Auditor's Office
- (3) North Dakota Job Service

* Information is not yet available.
** Data gathered every two years

CASS COUNTY GOVERNMENT
1990 Census Data
(Unaudited)

Cass County Population 102,874

CITIES		TOWNSHIPS	
ALICE	62	ADDISON	95
AMENIA	82	AMENIA	132
ARGUSVILLE	161	ARTHUR	71
ARTHUR	400	AYR	78
AYR	19	BARNES	291
BRIARWOOD	88	BELL	52
BUFFALO	204	BERLIN	133
CASSELTON	1,601	BUFFALO	77
DAVENPORT	218	CASSELTON	111
ENDERLIN	17	CLIFTON	78
FARGO	74,111	CORNELL	90
FRONTIER	218	DAVENPORT	131
GARDNER	85	DOWS	76
GRANDIN	213	DURBIN	106
HARWOOD	590	ELDRED	115
HORACE	662	EMPIRE	124
HUNTER	341	ERIE	135
KINDRED	569	EVEREST	126
LEONARD	310	FARGO	0
MAPLETON	682	GARDNER	115
NORTH RIVER	68	GILL	115
OXBOW	100	GUNKEL	72
PAGE	266	HARMONY	93
PRAIRIE ROSE	49	HARWOOD	322
REILE'S ACRES	210	HIGHLAND	144
TOWER CITY	233	HILL	64
WEST FARGO	<u>12,287</u>	HOWES	99
		HUNTER	95
		KINYON	100
		LAKE	59
		LEONARD	121
		MAPLE RIVER	125
		MAPLETON	269
		NOBLE	99
		NORMANNA	340
		PAGE	59
		PLEASANT	354
		PONTIAC	108
		RAYMOND	284
		REED	1,046
		RICH	81
		ROCHESTER	46
		RUSH RIVER	107
		STANLEY	1,933
		TOWER	66
		WALBURG	189
		WARREN	133
		WATSON	123
		WHEATLAND	153
		WISER	<u>93</u>
		Total Townships	<u>9,028</u>
Total Cities	<u>93,846</u>	Percent of Total	9%
Percent of Total	91%		

NOTE: 1990 is the most current data available.

SOURCE: US Department of Commerce,
Bureau of the Census

CASS COUNTY GOVERNMENT
Demographic and Miscellaneous Statistical Data
 December 31, 1999
 (Unaudited)

In 1873, the Territorial Legislature approved the formation of Cass County. The County was named for George W. Cass, president of the Northern Pacific Railway Company.

Cass County is located in the Red River Valley, a fertile level plain, formerly the bottom of a glacial lake. The County is approximately 42 miles square, bounded on the east by the Red River of the North which divides North Dakota and Minnesota; on the north by Traill and Steele Counties; on the west by Barnes County; and on the south by Ransom and Richland Counties.

Form of Government:	Home Rule Charter passed by the voters in 1994.	<u>Employment Distribution*</u>	
		Agriculture	0.5%
		Mining & Construction	6.0%
		Manufacturing	9.2%
Board Meetings:	First and Third Mondays	Trans/Communication/Utilities	5.9%
		Wholesale Trade	9.8%
		Retail Trade	19.7%
County Seat:	Fargo, North Dakota Population, 1990 Census: 74,111 Largest city in North Dakota	Financial/Insurance/Real Estate	7.2%
		Services	30.1%
		Government	11.6%
Area of County:	1,848 Square Miles	(Source: Job Service of North Dakota, www.state.nd.us/jsnd)	
<u>Temperature:</u>		* Includes only employees for which unemployment insurance is paid.	
Average Daily Max:	51.2 F		
Average Daily Min:	29.8 F		
		<u>Number of:</u>	
Mean Precipitation:	19.59 Inches	Cities	27
		Townships	50
		School Districts	11
		Fire Districts	13
Fiscal Year:	January 1 - December 31	Water Districts	4

CASS COUNTY GOVERNMENT
 Ten Largest Employers
 December 31, 1998
 (Unaudited)

Employer	Type of Business	Number of Employees
Meritcare Health Systems	Health Services	3,380
Melroe Company	Manufacturing	2,000
North Dakota State University	Educational Services	1,920
Blue Cross Blue Shield of North Dakota	Insurance	1,800
Dakota Heartland Health System	Medical	1,350
Fargo Public School District #1	Educational Services	1,329
Dakota Clinic, Ltd	Health Services	1000
Great Plains	Computers-Software	737
First Bank System	Financial	960
Case Corporation	Manufacturing	770

SOURCE: Fargo Chamber of Commerce

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

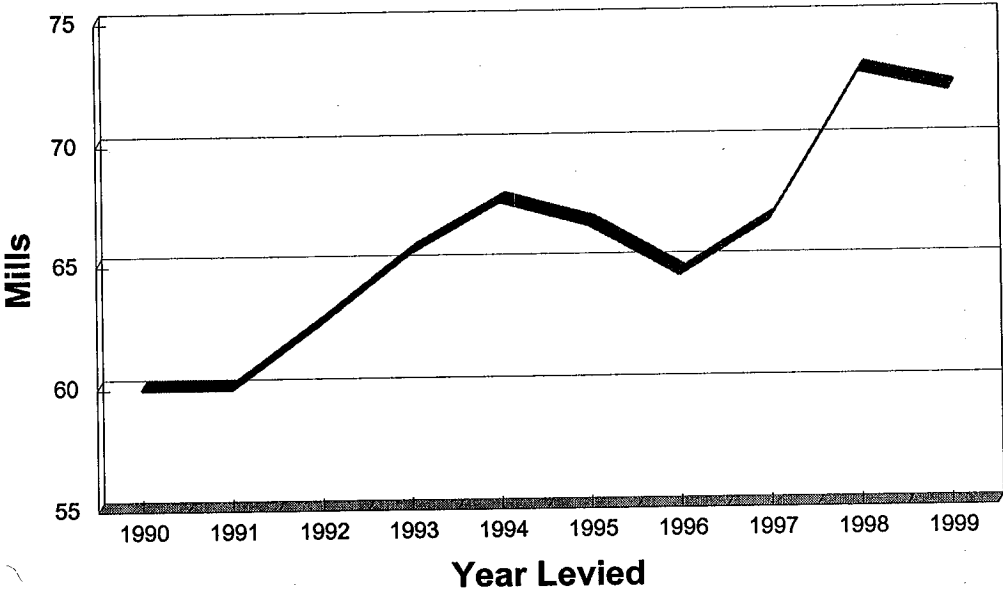
<u>Year</u>	<u>General Government</u>	<u>Public Safety</u>	<u>Public Works</u>	<u>Human Services</u>	<u>Elected Officials</u>	<u>Total</u>
1990	*	*	*	*	14	*
1991	*	*	*	*	14	*
1992	38	115	29	89	14	285
1993	35	117	31	89	13	285
1994	36	128	29	99	13	305
1995	33	139	28	99	11	310
1996	29	137	26	91	11	294
1997	26	136	32	114	11	319
1998	31	140	36	114	11	332
1999	31	145	33	114	11	334

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

* Information not available.

CASS COUNTY GOVERNMENT
County Mill Levies
Last Ten Years

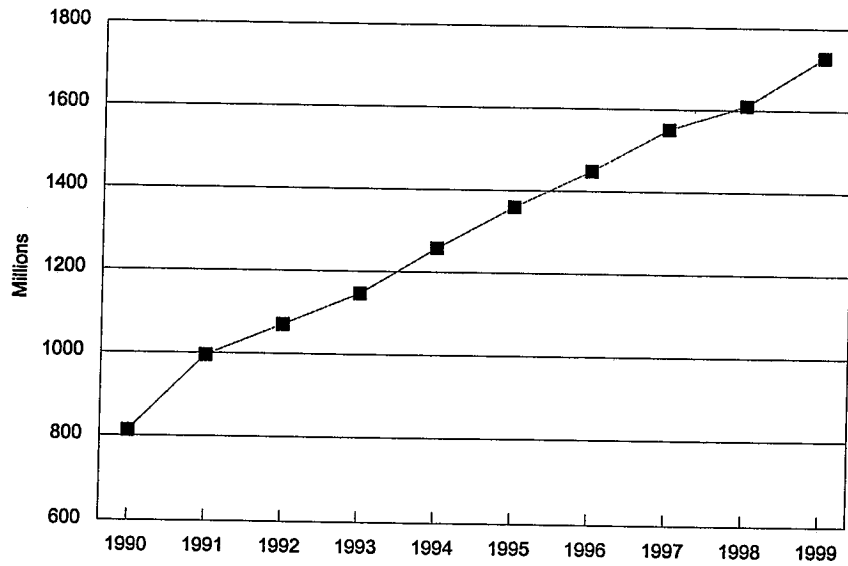
<u>Year</u>	<u>Total General and Special Mill Levies</u>
1990	59.98
1991	59.99
1992	62.63
1993	65.49
1994	67.59
1995	66.56
1996	64.47
1997	66.74
1998	72.77
1999	72.00



CASS COUNTY GOVERNMENT
Taxable Sales and Purchases
Last Ten Fiscal Years
(Unaudited)

<u>Year</u>	<u>Taxable Sales and Purchases (In Thousands)</u>	<u>Percent Increase</u>
1990	908,335	11.7%
1991	995,553	9.6%
1992	1,071,436	7.6%
1993	1,147,051	7.1%
1994	1,257,762	9.7%
1995	1,359,232	8.1%
1996	1,447,373	6.5%
1997	1,550,705	7.1%
1998	1,610,533	3.9%
1999	1,729,903	7.4%

SOURCE: North Dakota State Tax Commissioner



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