

# CASS COUNTY GOVERNMENT



## COMPREHENSIVE ANNUAL FINANCIAL REPORT

**For the Year Ended December 31, 2001  
Fargo, North Dakota**

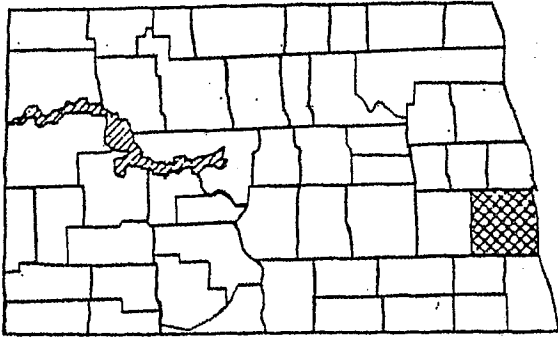
CASS COUNTY, NORTH DAKOTA

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ANNUAL  
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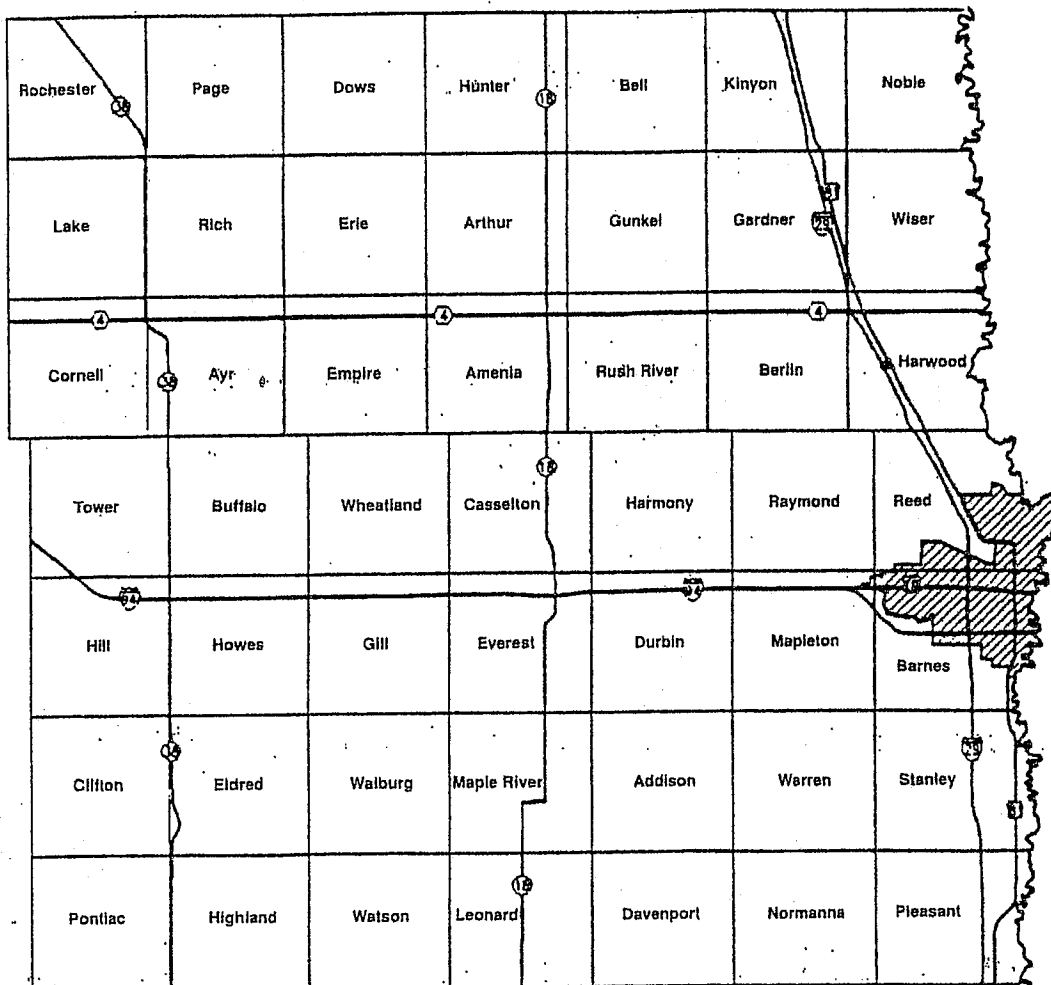
For the Year Ended December 31  
2001

Prepared by the County Auditor's Office

# North Dakota



# Cass County



**CASS COUNTY GOVERNMENT  
Comprehensive Annual Financial Report  
For the Year Ended December 31, 2001**

**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
<b>General Purpose Financial Statements:</b>	
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
<b>Combining, Individual Fund and Account Group Statements and Schedules:</b>	
<b>General Fund:</b>	
Balance Sheet	45
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	46

Page

<b>Special Revenue Funds:</b>	
Description of Special Revenue Funds	47
Combining Balance Sheet	50
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	54
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual	58
<b>Debt Service Funds:</b>	
Description of Debt Service Funds	67
Combining Balance Sheet	68
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	70
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual	72
<b>Capital Project Funds:</b>	
Description of Capital Project Funds	75
Combining Balance Sheet	76
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	78
<b>Internal Service Funds:</b>	
Description of Internal Service Funds	81
Combining Balance Sheet	82
Combining Statement of Revenues, Expenses, and Changes in Retained Earnings	83
Combining Statement of Cash Flows	84
<b>Agency Funds:</b>	
Description of Agency Funds	85
Combining Balance Sheet	86
Combining Statement of Changes in Assets and Liabilities	87
<b>General Fixed Assets Account Group:</b>	
Schedule of General Fixed Assets by Source	89
Schedule of General Fixed Assets by Function and Activity	90
Schedule of Changes in General Fixed Assets by Function and Activity	91

## STATISTICAL SECTION

	Page
Statistical Section Schedules That Are Not Applicable	93
General Governmental Expenditures by Function	94
General Governmental Revenues by Source	96
Property Tax Levies and Collections	98
Estimated Market, Assessed and Taxable Value of Taxable Property	100
Special Assessment Billings and Collections	102
Property Tax Rates and Distribution of General Levy Property Taxes	104
Computation of Legal Debt Margin	106
Percent of Net General Bonded Debt to Assessed Value and Net Bonded Debt Per Capita	107
Computation of Direct and Overlapping Debt	108
Ten Largest Property Taxpayers Ranked by Taxable Value	109
Construction	110
<b>Demographic Statistics and Miscellaneous Statistical Data:</b>	
Demographic Statistics	111
2000 Census Data	112
Miscellaneous Statistics	113
Ten Largest Employers	114
Elected Officials and Full-Time Employees by Function	115
County Mill Levies	116
Taxable Sales and Purchases	117



May 21, 2002

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, 2001. 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, 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. 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.

Box 2806  
211 Ninth Street South  
Fargo, North Dakota 58103

FAX 701-241-5728

## 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 population grew almost twenty percent from 1990 to 2000, according to the latest census figures, while the overall increase in statewide population was less than one percent. Two of the fastest growing cities in North Dakota are located in Cass County, including the City of Fargo, home of the County Courthouse and administrative offices.

Over the past ten years, the taxable valuation of the County has been growing at an average rate of 5.9 percent, and the population, as noted above, has been growing at an average rate of 2.0 percent. The taxable valuation growth has occurred mainly in the service industry and in new home construction. These growth trends are expected to continue.

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

The area is well known for quality health care services, with two major medical facilities, Dakota Clinic and the affiliated Innovis Hospital, and Meritcare Health System. 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 2001 were \$1.78 billion, which represents a 2.5 percent increase from 2000. Sales have increased by an average 6.3 percent over the last ten years.

## MAJOR INITIATIVES

Construction of a new county jail started in July of 2000 and will be completed in the Summer of 2002. The jail is financed by a temporary half-cent sales tax approved by the voters to run from October 1, 1999 through September 30, 2003. The cost of the land, construction, equipment, and future maintenance and additions of the jail will be paid from the sales tax proceeds. Due to the strong economy in Cass County, the County Commission will look at ending sales tax collections on March 31, 2003.

## 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.



### **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 Revenues**

The following schedule presents a summary of general, special revenue, debt service, and capital project funds revenues for the fiscal year ended December 31, 2001 with a comparison for 2000.

Revenues:	2001	2000	Increase (Decrease)
Property taxes	\$ 15,354,489	\$14,749,519	\$ 604,964
General sales tax	7,446,707	6,798,056	648,651
Intergovernmental revenues	12,839,214	12,132,538	706,676
Licenses, permits & fees	83,476	9,921	73,555
Charges for service	2,794,182	1,748,851	1,045,331
Miscellaneous	1,342,492	1,332,803	9,689
Total revenues	\$ 39,860,554	\$36,771,689	\$ 3,088,865

Property tax revenues increased slightly despite a lower mill levy for 2001 due to the increased valuation of taxable property in the county. The county decreased the mill levy from 68.20 mills for the 2000 fiscal year to 66.37 mills for 2001. Tax collections remain strong with over 94 percent of the current taxes being collected by December 31, 2001. Sales tax revenues increased in 2001 despite the slowdown in the national and regional economy. The sales tax revenue is being used for construction of the new county jail. Intergovernmental revenue increased from 2000 to 2001 as the county completed, and received reimbursement for recovery efforts from the 2001 flood. Charges for services increased due to a construction project that was reimbursed by the City of Fargo.

### **General Government Expenditures**

The following schedule presents a summary of general fund and special revenue funds, debt service, and capital project funds expenditures for the fiscal year ended December 31, 2001 with a comparison for 2000.

Expenditures:	2001	2000	Increase (Decrease)
General government	\$ 3,432,683	\$ 3,371,416	\$ 61,267
Public safety	7,894,722	8,032,353	(137,631)
Public works	8,718,962	7,620,498	1,098,464
Human services	7,277,875	6,743,414	534,461
Culture & recreation	353,994	348,016	5,978
Conservation & Econ. Development	2,515,423	1,854,005	661,418
Capital Outlay	12,452,426	3,346,741	9,105,685
Debt Service	138,011	668,131	(530,120)
Total expenditures	\$42,784,096	\$ 31,984,574	\$ 10,799,522

The decrease in Debt Service expenditures is due to the paying off of a bond issue in February of 2000. The increase in capital project expenditures is due to the first full year of construction on the new jail. Construction started on the jail in 2000 and will be completed in 2002. The increase in public works is due to recovery efforts caused by the spring flood of 2001.

### **General Fund Balance**

The County had a \$2.4 million unreserved fund balance in the General Fund as of December 31, 2001 compared to \$1.5 at the end of 2000. The county policy is to maintain a reserve of 7% to 10% of budgeted expenditures and this balance amounts to 20.6% 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, 2001 were \$1,494,821. This represents a \$121,741 increase (8.6%) from 2000 and was largely due to increased health insurance premiums.

Total operating expenses were \$1,318,327—a \$94,372 increase (6.9%) from the previous year. Operating expenses increased primarily due to health insurance claims in the self-funded health insurance program. The county carries reinsurance on health claims in excess of 120% of the expected claims for the policy year and for claims exceeding \$65,000 for any one individual during the policy year.

Overall, the proprietary operations had an operating income for 2001 of \$224,986. 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 increased premiums for health insurance in 2001 and built the reserves from twelve percent of expected expenses in 2000 to twenty-eight percent in 2001.

### **Debt Administration**

The County does not have any outstanding general obligation debt, however, 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, 2001 the total outstanding special assessment bonds were \$555,000.

The four water resource districts located in the County had \$9,500,943 of special assessment bonds outstanding as of December 31, 2001. 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 2001 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, 2001 are considered adequate by management to cover the ultimate cost to defend or settle claims arising from these risks.

## **OTHER INFORMATION**

### **Independent Audit**

The Office of the State Auditor has audited the general-purpose financial statements. 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, 2001 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, 2000. 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 eight consecutive years. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting to GFOA.

GFOA has also given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Cass County Government for its Popular Annual Financial Report (PAFR) for the fiscal year ended December 31, 2000. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year. Cass County has received a Popular Award for the last two consecutive years (fiscal years ended 1999 – 2000.) We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it 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

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# 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, 2000

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.

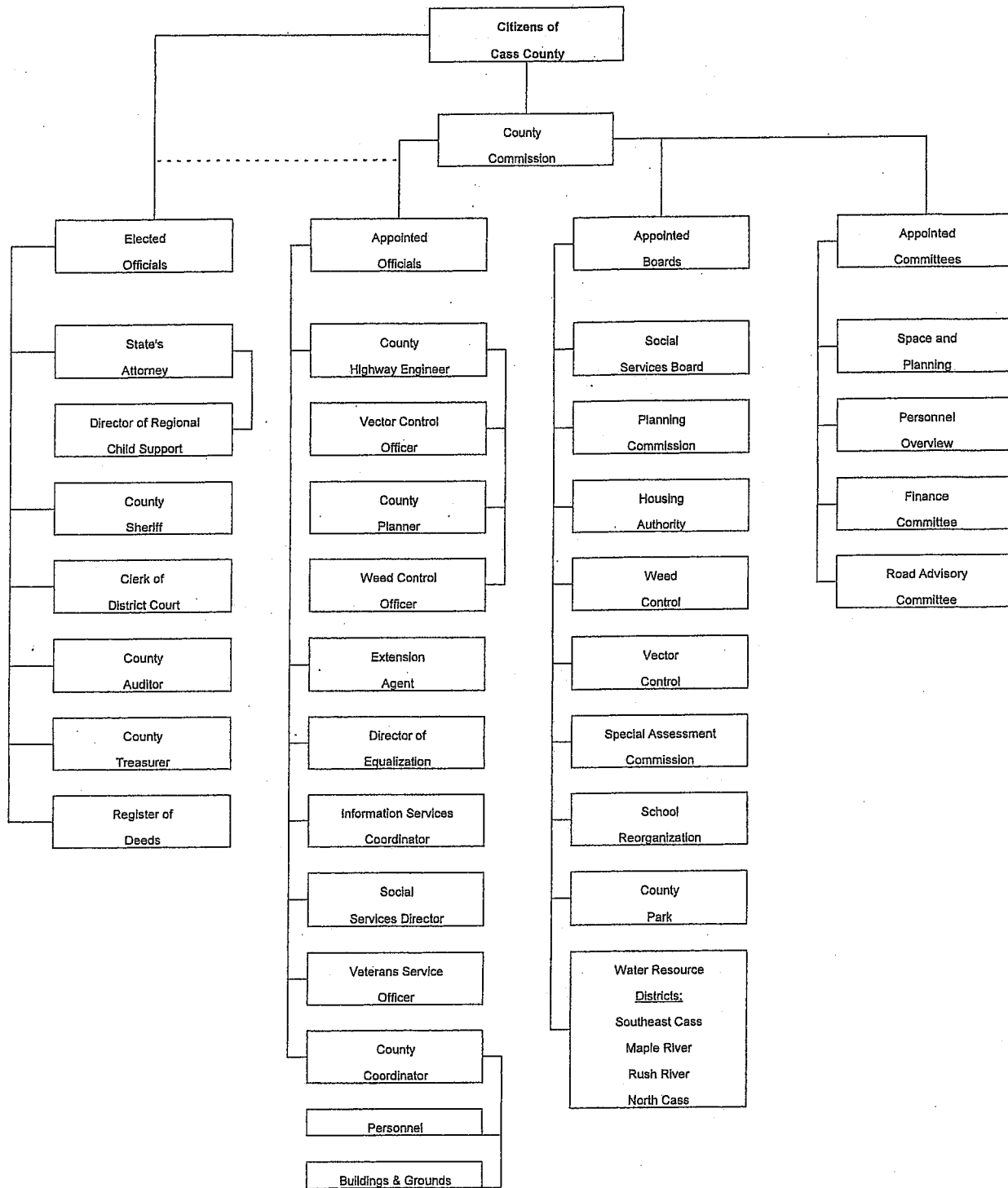


*Imelda Aruete*  
President

*Jeffrey L. Essler*  
Executive Director

The Government Finance Officers of the United State and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Cass County Government for its comprehensive annual financial report for the fiscal year ending December 31,1999. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and acceptable legal requirements.

CASS COUNTY GOVERNMENT  
2001 Organizational Chart



CASS COUNTY GOVERNMENT  
COUNTY OFFICIALS

Current Officials

Commissioners:	John Meyer, Chairman Alon Wieland Robyn Sorum Donna Schneider Scott Wagner
Auditor:	Michael Montplaisir
Treasurer:	Charlotte Sandvik
Sheriff:	Donald Rudnick
Register of Deeds:	Deanna Kensrud
States Attorney:	Birch Burdick

2001 Officials

Commissioners:	John Meyer, Chairman Alon Weiland Robyn Sorum Donna Schneider Scott Wagner
Auditor:	Michael Montplaisir
Treasurer:	Charlotte Sandvik
Sheriff:	Donald Rudnick
Register of Deeds:	Deanna Kensrud
Clerk of District Court:	Dorothy Howard
States Attorney:	Birch Burdick

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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 - AUGIE TERNES  
(701) 328-9505  
FAX (701) 328-9503  
FARGO BRANCH OFFICE  
(701) 239-7250  
FAX (701) 239-7251

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## INDEPENDENT AUDITOR'S REPORT

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Board of County Commissioners  
Cass County  
Fargo, North Dakota 58103

We have audited the accompanying general purpose financial statements of Cass County, Fargo, North Dakota, as of and for the year ended December 31, 2001, as listed in the table of contents. These general purpose financial statements are the responsibility of Cass County, Fargo, North Dakota'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 auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose 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, 2001, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 10, 2002 on our consideration of Cass County, Fargo, North Dakota's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of Cass County, Fargo, North Dakota, taken as a whole. The accompanying supplementary information, listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of Cass County, Fargo, North Dakota. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

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

Robert R. Peterson  
State Auditor

May 10, 2002

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CASS COUNTY GOVERNMENT

Combined Balance Sheet -- All Fund Types, Account Groups,  
and Discretely Presented Component Units  
December 31, 2001

	Governmental Funds			
	General	Special Revenue	Debt Service	Capital Projects
<b>ASSETS AND OTHER DEBITS</b>				
<u>Assets:</u>				
Cash and Investments	\$ 3,847,482	\$ 5,050,245	\$ 245,206	\$ 4,868,692
Cash - County Offices	600	200	-	-
<u>Receivables:</u>				
Taxes	250,755	277,955	3	-
Accounts	37,868	114,150	-	-
Special Assessments	-	-	-	-
Due From Other Governments	542,504	840,926	-	703,457
Due From Other Funds				
Human Service Fund	2,338	-	-	-
Advances to Other Funds	-	-	-	75,000
Inventory	3,968	209,178	-	-
Inventory of supplies, at cost	875	-	-	-
Prepaid items	66,238	54,550	-	1,820
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	-	-	-	-
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 4,752,629</b>	<b>\$ 6,547,204</b>	<b>\$ 245,209</b>	<b>\$ 5,648,969</b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>				
<u>Liabilities:</u>				
Accounts Payable	243,769	444,369	-	743,153
Benefits Payable	-	-	-	-
Retainages Payable	-	-	-	858,321
Contract Payable	-	-	-	-
Compensated Absences	-	-	-	-
Deposits	(312)	-	-	-
Deferred Revenues	2,064,482	2,332,077	18,509	-
IBNR Claims	-	-	-	-
Due to Other Funds				
Human Service Fund	-	-	-	-
General Fund	-	2,338	-	-
Advances from Other Funds	-	-	-	75,000
Uncertified Special Assessments	-	-	-	-
General Obligation Bonds Payable	-	-	-	-
Capital Lease Payable	-	-	-	-
Special Assessment Debt with Governmental Commitment	-	-	-	-
<b>Total Liabilities</b>	<b>2,307,939</b>	<b>2,778,784</b>	<b>18,509</b>	<b>1,676,475</b>
<u>Equity and Other Credits:</u>				
Investment in General Fixed Assets	-	-	-	-
Contributed Capital	-	-	-	-
<u>Retained Earnings:</u>				
Unreserved	-	-	-	-
<u>Fund Balances:</u>				
Reserved for Inventory	4,844	209,178	-	-
Reserved for Prepaid Items	66,238	54,550	-	1,820
Reserved for Advances	-	-	-	75,000
Reserved for Debt Service	-	-	226,700	-
Reserved for Future Improvements	-	30,000	-	-
Unreserved	2,373,608	3,474,692	-	3,895,674
<b>Total Equity and Other Credits</b>	<b>2,444,690</b>	<b>3,768,420</b>	<b>226,700</b>	<b>3,972,494</b>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS</b>	<b>\$ 4,752,629</b>	<b>\$ 6,547,204</b>	<b>\$ 245,209</b>	<b>\$ 5,648,969</b>

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						
\$ 748,356	\$ 28,272,265	\$ -	\$ -	\$ 43,032,246	\$ 8,339,304	\$ 51,371,550	800
-	-	-	-	800	-	800	-
-	-	-	-	528,713	79,140	607,853	-
2,839	24,842	-	-	179,699	3,579	183,278	-
-	-	-	-	-	64,005	64,005	-
-	-	-	-	2,086,887	104,261	2,191,148	-
-	-	-	-	2,338	-	2,338	-
-	-	-	-	75,000	-	75,000	-
-	-	-	-	213,146	-	213,146	-
-	-	-	-	875	-	875	-
-	-	-	-	122,608	5,450	128,058	-
369,251	-	23,905,838	-	24,275,089	3,166,662	27,441,751	-
(339,533)	-	-	-	(339,533)	-	(339,533)	-
-	-	-	226,700	226,700	2,711,390	2,938,090	-
-	-	-	543,419	543,419	6,789,553	7,332,972	-
-	-	-	787,006	787,006	-	787,006	-
\$ 780,913	\$ 28,297,107	\$ 23,905,838	\$ 1,557,125	\$ 71,734,993	\$ 21,263,348	\$ 92,998,339	
12,103	117	-	-	1,443,511	472,151	1,915,662	-
-	-	-	-	-	2,638	2,638	-
-	-	-	-	858,321	303,932	1,162,253	-
-	-	-	-	-	16,710	16,710	-
-	-	-	787,006	787,006	-	787,006	-
114,047	28,296,990	-	-	28,410,725	-	28,410,725	-
-	-	-	-	4,415,069	243,663	4,658,732	-
125,822	-	-	-	125,822	-	125,822	-
-	-	-	-	-	-	-	-
-	-	-	-	2,338	-	2,338	-
-	-	-	-	75,000	-	75,000	-
-	-	-	113,812	113,812	-	113,812	-
-	-	-	-	-	9,439,000	9,439,000	-
-	-	-	101,307	101,307	-	101,307	-
-	-	-	555,000	555,000	45,233	600,233	-
251,973	28,297,107	-	1,557,125	36,887,911	10,523,327	47,411,238	-
-	-	23,905,838	-	23,905,838	3,166,662	27,072,500	-
10,000	-	-	-	10,000	-	10,000	-
518,940	-	-	-	518,940	-	518,940	-
-	-	-	-	214,022	-	214,022	-
-	-	-	-	122,608	5,450	128,058	-
-	-	-	-	75,000	-	75,000	-
-	-	-	-	226,700	2,711,390	2,938,090	-
-	-	-	-	30,000	-	30,000	-
-	-	-	-	9,743,974	4,856,517	14,600,491	-
528,940	-	23,905,838	-	34,847,082	10,740,018	45,587,101	-
\$ 780,913	\$ 28,297,107	\$ 23,905,838	\$ 1,557,125	\$ 71,734,993	\$ 21,263,348	\$ 92,998,339	

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, 2001

	General Fund	Special Revenue Funds	Debt Service Funds
<u>Revenues:</u>			
Taxes:			
Property	\$ 7,092,318	\$ 8,182,626	\$ 79,539
Sales	-	-	-
Licenses, Permits and Fees	9,067	74,410	-
Intergovernmental Revenues	3,599,664	8,491,152	-
Charges for Services	1,627,943	1,166,239	-
Miscellaneous Revenues	384,664	448,663	15,367
Total Revenues	<u>12,713,656</u>	<u>18,363,090</u>	<u>94,906</u>
<u>Expenditures:</u>			
Current:			
General Government	3,231,702	200,981	-
Public Safety	7,600,196	294,526	-
Highways and Streets	-	8,718,962	-
Relief and Charities	-	7,277,875	-
Culture and Recreation	-	353,994	-
Conservation & Econ. Development	966,699	1,548,724	-
Capital Outlay	-	-	-
Debt Service:			
Principal Retirement	46,876	-	55,000
Interest	7,824	-	25,678
Fiscal Charges	-	-	2,633
Total Expenditures	<u>11,853,297</u>	<u>18,395,063</u>	<u>83,311</u>
Excess of Revenues Over (Under) Expenditures	<u>860,358</u>	<u>(31,973)</u>	<u>11,595</u>
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In (Out)	-	-	-
Operating Transfers Out	-	-	-
Sale of Property	11,052	69,126	-
Proceeds of Bonds	-	264	-
Total Other Financing Sources (Uses)	<u>11,052</u>	<u>69,390</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>871,411</u>	<u>37,417</u>	<u>11,595</u>
Fund Balance - January 1	1,573,279	3,561,585	215,104
Prior Period Adjustment	-	169,418	-
Adjusted Fund Balance - January 1	<u>1,573,279</u>	<u>3,731,003</u>	<u>215,104</u>
Fund Balance - December 31	<u>\$ 2,444,690</u>	<u>\$ 3,768,420</u>	<u>\$ 226,700</u>

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)
\$ -	\$ 15,354,483	3,453,924	\$ 18,808,407
7,446,707	7,446,707	-	7,446,707
-	83,476	-	83,476
748,399	12,839,214	2,641,977	15,481,191
-	2,794,182	69,160	2,863,342
493,797	1,342,492	657,701	2,000,193
<u>8,688,903</u>	<u>39,860,554</u>	<u>6,822,762</u>	<u>46,683,316</u>
-	3,432,683	-	3,432,683
-	7,894,722	-	7,894,722
-	8,718,962	-	8,718,962
-	7,277,875	-	7,277,875
-	353,994	-	353,994
-	2,515,423	2,459,369	4,974,792
12,452,426	12,452,426	5,511,612	17,964,038
-	101,876	4,785,000	4,886,876
-	33,502	348,515	382,017
-	2,633	-	2,633
<u>12,452,426</u>	<u>42,784,096</u>	<u>13,104,496</u>	<u>55,888,592</u>
<u>(3,763,523)</u>	<u>(2,923,542)</u>	<u>(6,281,734)</u>	<u>(9,205,276)</u>
-	-	837,923	837,923
-	-	(837,923)	(837,923)
-	80,178	-	80,178
85,000	85,264	7,590,370	7,675,634
<u>85,000</u>	<u>165,442</u>	<u>7,590,370</u>	<u>7,755,812</u>
<u>(3,678,523)</u>	<u>(2,758,100)</u>	<u>1,308,636</u>	<u>(1,449,464)</u>
7,651,017	13,000,985	6,264,720	19,265,705
-	169,418	-	169,418
<u>7,651,017</u>	<u>13,170,403</u>	<u>6,264,720</u>	<u>19,435,123</u>
<u>\$ 3,972,494</u>	<u>\$ 10,412,304</u>	<u>\$ 7,573,356</u>	<u>\$ 17,985,660</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, 2001

	General Fund			Budgeted Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Property Taxes	\$ 6,970,840	\$ 7,092,318	\$ 121,478	\$ 8,040,386	\$ 8,182,626	\$ 142,240
Licenses, Permits and Fees	7,550	9,067	1,517	78,760	74,410	(4,350)
Intergovernmental Revenues	3,581,365	3,599,664	18,299	7,929,380	7,536,782	(392,598)
Charges for Services	1,290,393	1,627,943	337,550	1,314,650	1,166,239	(148,411)
Miscellaneous Revenues	331,230	384,664	53,434	313,050	448,663	135,613
<b>Total Revenues</b>	<b>12,181,378</b>	<b>12,713,656</b>	<b>532,278</b>	<b>17,676,226</b>	<b>17,408,720</b>	<b>(267,506)</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General Government	3,389,523	3,231,702	157,821	253,323	200,981	52,342
Public Safety	7,849,488	7,600,196	249,292	333,311	294,526	38,785
Highways and Streets	-	-	-	8,973,073	8,718,962	254,111
Relief and Charities	-	-	-	7,770,477	7,277,875	492,602
Culture and Recreation	-	-	-	356,733	353,994	2,739
Conservation & Econ. Development	998,800	966,699	32,101	661,686	621,686	40,000
<b>Debt Service:</b>						
Principal, Int. and Fiscal Charges	54,700	54,700	-	-	-	-
<b>Total Expenditures</b>	<b>12,292,511</b>	<b>11,853,297</b>	<b>439,214</b>	<b>18,348,603</b>	<b>17,468,024</b>	<b>880,579</b>
Revenues Over (Under) Expenditures	(111,133)	860,359	971,492	(672,377)	(59,304)	613,073
<b>Other Financing Sources</b>						
Transfers In (Out)	15,000	11,052	(3,948)	2,000	-	(2,000)
Sale of Property	-	-	-	65,743	69,126	3,383
Donations	-	-	-	-	264	264
<b>Total Other Financing Sources</b>	<b>15,000</b>	<b>11,052</b>	<b>(3,948)</b>	<b>67,743</b>	<b>69,390</b>	<b>1,647</b>
Revenues and Other Financing Sources Over (Under) Expenditures	(96,133)	871,411	967,544	(604,634)	10,086	614,720
Fund Balance - January 1	1,573,279	1,573,279	-	3,274,316	3,273,209	(1,107)
Prior Period Adjustment	-	-	-	-	169,418	169,418
Adjusted Fund Balance - January 1	1,573,279	1,573,279	-	3,274,316	3,442,627	168,311
Fund Balance - December 31	\$ 1,477,146	\$ 2,444,690	\$ 967,544	\$ 2,669,682	\$ 3,452,711	\$ 783,031

See Note 15 - Reconciliation of Budget to Actual

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



Debt Service Funds		
Budget	Actual	Variance Favorable (Unfavorable)
\$ 67,274	\$ 79,539	\$ 12,265
-	-	-
-	-	-
11,625	15,367	3,742
78,899	94,906	16,007
-	-	-
-	-	-
-	-	-
-	-	-
84,612	83,311	1,302
84,612	83,311	1,302
(5,713)	11,595	17,309
-	-	-
-	-	-
-	-	-
(5,713)	11,595	17,309
215,104	215,104	-
215,104	215,104	-
\$ 209,391	\$ 226,700	\$ 17,309

CASS COUNTY GOVERNMENT  
 Combined Statement of Revenues, Expenses and  
 Changes in Retained Earnings  
 All Proprietary Fund Types  
 For the Year Ended December 31, 2001

	<u>Internal Service</u>
<u>Operating Revenues:</u>	
Premiums	\$ 1,356,034
Charges for Services	133,125
Miscellaneous	<u>5,662</u>
Total Operating Revenues	<u>1,494,821</u>
 <u>Operating Expenses:</u>	
Premiums	102,951
Medical Services	2,194
Telephone Service	56,514
Maintenance Agreements	17,342
Equipment Repair	26,026
Administrative Fees	76,934
Collision Repair/Replacement	9,277
Benefit Payments	876,911
IBNR Claims	135,385
Depreciation Expense	<u>14,793</u>
Total Operating Expenses	<u>1,318,327</u>
Operating Income (Loss)	<u>176,494</u>
 <u>Nonoperating Revenues (Expenses):</u>	
Interest Income	49,249
Gain (Loss) on disposal of Fixed Assets	<u>(757)</u>
Total Nonoperating Revenues (Expenses)	<u>48,492</u>
Net Income	<u>224,986</u>
Retained Earnings - January 1	<u>293,954</u>
Retained Earnings - December 31	<u>\$ 518,940</u>

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, 2001

	Internal Service
<u>Cash Flows from Operating Activities:</u>	
Operating Income (Loss)	\$ 176,494
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:	
Depreciation	14,793
Changes in Assets and Liabilities:	
Decrease in Accounts Receivable	(381)
Decrease in Accounts Payable	4,794
Increase in Premium Deposit Funds	(3,590)
Increase in IBNR Claims	60,516
	252,627
 <u>Cash Flows from Investing Activities</u>	
Interest on Investments	49,249
	49,249
 Net Cash Provided by Investing Activities	49,249
 Net Increase in Cash and Cash Equivalents	301,875
 Cash and Cash Equivalents at January 1	446,479
 Cash and Cash Equivalents at December 31	\$ 748,356

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

CASS COUNTY GOVERNMENT

Combining Balance Sheet-Component Units  
December 31, 2001

	<u>Southeast Cass WRD</u>	<u>North Cass WRD</u>
<u>ASSETS AND OTHER DEBITS</u>		
<u>Assets:</u>		
Cash and Investments	\$ 7,393,776	\$ 93,646
Receivables:		
Accounts Receivable	-	-
Taxes Receivable	46,150	7,602
Intergovernmental Receivable	31,643	-
Special Assessments	61,118	-
Prepaid Items	-	-
Fixed Assets	2,862,674	-
<u>Other Debits:</u>		
Amount Available for Retirement of General Long-Term Debt	2,631,885	21,608
Amount to be Provided for Retirement of General Long-Term Debt	5,574,058	138,392
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<u><u>\$ 18,601,304</u></u>	<u><u>\$ 261,251</u></u>
<u>LIABILITIES, EQUITY AND OTHER CREDITS</u>		
<u>Liabilities:</u>		
Accounts Payable	332,196	-
Benefits Payable	2,638	-
Retainages Payable	217,105	-
Contract Payable	16,710	-
Deferred Revenues	107,268	7,602
Bonds and Warrants Payable	8,144,000	160,000
Special Assessment Debt with Governmental	45,233	-
<b>Total Liabilities</b>	<u><u>8,865,150</u></u>	<u><u>167,602</u></u>
<u>Equity and Other Credits:</u>		
Investment in General Fixed Assets	2,862,674	-
Fund Balances:		
Reserved for Debt Service	2,631,885	21,608
Reserved for Prepaid Items	-	-
Unreserved	4,241,595	72,041
<b>Total Equity and Other Credits</b>	<u><u>9,736,154</u></u>	<u><u>93,649</u></u>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS</b>	<u><u>\$ 18,601,304</u></u>	<u><u>\$ 261,251</u></u>

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

Maple River WRD	Rush River WRD	Weed Control	Vector Control	Totals
\$ 416,075	\$ 158,089	\$ 157,115	\$ 120,603	\$ 8,339,304
-	-	1,121	2,457	3,579
8,597	3,423	7,513	5,855	79,140
72,618	-	-	-	104,261
2,887	-	-	-	64,005
-	-	2,420	3,030	5,450
-	-	178,718	125,270	3,166,662
39,480	18,417	-	-	2,711,390
215,520	861,583	-	-	6,789,553
<u>\$ 755,177</u>	<u>\$ 1,041,512</u>	<u>\$ 346,887</u>	<u>\$ 257,217</u>	<u>\$ 21,263,348</u>
76,781	62,181	-	993	472,151
-	-	-	-	2,638
10,911	75,916	-	-	303,932
-	-	-	-	16,710
11,484	3,423	61,948	51,939	243,663
255,000	880,000	-	-	9,439,000
-	-	-	-	45,233
<u>354,176</u>	<u>1,021,520</u>	<u>61,948</u>	<u>52,932</u>	<u>10,523,327</u>
-	-	178,718	125,270	3,166,662
39,480	18,417	-	-	2,711,390
-	-	2,420	3,030	5,450
361,521	1,574	103,801	75,985	4,856,517
<u>401,001</u>	<u>19,991</u>	<u>284,939</u>	<u>204,285</u>	<u>10,740,018</u>
<u>\$ 755,177</u>	<u>\$ 1,041,512</u>	<u>\$ 346,887</u>	<u>\$ 257,217</u>	<u>\$ 21,263,348</u>

CASS COUNTY GOVERNMENT

Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances-Component Units  
For the Year Ended December 31, 2001

	Southeast Cass WRD	North Cass WRD	Maple River WRD
<u>Revenues:</u>			
Taxes	\$ 2,399,123	\$ 240,577	\$ 324,163
Intergovernmental Revenues	1,429,848	313,461	306,991
Charges for Services	-	-	-
Miscellaneous Revenues	561,634	22,365	36,773
Total Revenues	<u>4,390,605</u>	<u>576,403</u>	<u>667,927</u>
<u>Expenditures:</u>			
Current:			
Conservation & Econ. Development	1,361,097	153,890	149,901
Capital Outlay	3,665,344	367,013	430,739
Debt Service:			
Principal Retirement	4,640,000	75,000	70,000
Interest and Fiscal Charges	263,812	11,189	19,517
Total Expenditures	<u>9,930,253</u>	<u>607,092</u>	<u>670,157</u>
Excess of Revenues Over (Under) Expenditures	<u>(5,539,648)</u>	<u>(30,689)</u>	<u>(2,230)</u>
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	792,923	-	40,000
Sale of Property	-	-	-
Proceeds From Bonds	7,590,370	-	-
Operating Transfers Out	(792,923)	-	(40,000)
Total Other Financing Sources (Uses)	<u>7,590,370</u>	<u>-</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>2,050,722</u>	<u>(30,689)</u>	<u>(2,230)</u>
Fund Balance - January 1	<u>4,822,758</u>	<u>124,338</u>	<u>403,231</u>
Fund Balance - December 31	<u>6,873,480</u>	<u>93,649</u>	<u>401,001</u>

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

Rush River WRD	Weed Control	Vector Control	Totals
\$ 121,199	\$ 194,327	\$ 174,535	\$ 3,453,924
571,631	6,807	13,239	2,641,977
-	35,545	33,615	69,160
17,088	10,921	8,920	657,701
<u>709,918</u>	<u>247,600</u>	<u>230,310</u>	<u>6,822,762</u>
333,124	244,688	216,670	2,459,369
1,048,516	-	-	5,511,612
-	-	-	4,785,000
53,997	-	-	348,515
<u>1,435,637</u>	<u>244,688</u>	<u>216,670</u>	<u>13,104,496</u>
<u>(725,719)</u>	<u>2,912</u>	<u>13,640</u>	<u>(6,281,734)</u>
5,000	-	-	837,923
-	-	-	-
-	-	-	7,590,370
(5,000)	-	-	(837,923)
<u>-</u>	<u>-</u>	<u>-</u>	<u>7,590,370</u>
<u>(725,719)</u>	<u>2,912</u>	<u>13,640</u>	<u>1,308,636</u>
<u>745,710</u>	<u>103,309</u>	<u>65,374</u>	<u>6,264,720</u>
<u>19,991</u>	<u>106,221</u>	<u>79,015</u>	<u>7,573,356</u>

THIS PAGE HAS BEEN RESERVED FOR NOTES



CASS COUNTY GOVERNMENT  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2001

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

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

The Water Resource Districts have jurisdiction over the management of the water resources within their respective boundaries. The County's governing body has the authority to modify or approve the budgets of these districts. Complete financial statements of the individual Water Resource Districts can be obtained at Water Resource Districts, P.O. Box 5012, West Fargo, North Dakota 58078-5012.

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

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, 2000, which is the most current audited information available:

Total Assets	\$ 5,781,717
Total Liabilities	383,755
Total Equity	5,397,962
Revenues	703,585
Expenditures	372,982
Net Increase in Fund Balance	\$ 330,603

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.

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 revenues do 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.

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 carrying amount, which is not materially different from 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, 2001.

#### J. Due from Other Governments

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

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, 2001, 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.

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, 2001.

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	2001	2000
Balance January 1	\$ 65,306	\$ 157,917
Incurred Claims Including IBNR's and Changes in Estimates	946,989	796,358
Less Claims Payments	<u>886,473</u>	<u>888,969</u>
Balance December 31	<u>\$ 125,822</u>	<u>\$ 65,306</u>

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 lease 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, 2001, were as follows:

Year ending December 31	General Long-term Debt
2002	\$ 54,700
2003	54,700
Total minimum lease payments	\$ 109,400
Less: Amount representing interest	(8,093)
Present value of minimum lease payments	\$ 101,307

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 are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

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 who then files it with the board of county commissioners. The county auditor prepares a preliminary county budget for the general, special revenue, and debt service funds on the modified accrual basis of accounting. The preliminary budget includes proposed expenditures and the means of financing them. The board of county commissioners holds a public hearing where any

taxpayer may testify in favor of or against any proposed expenditure or tax levy. The board of county commissioners may not approve the budget until after the public budget hearing, but must adopt the final budget on or before October 1<sup>st</sup>. For the year ending December 31, 2001, the County complied with the applicable budget laws except as noted below:

Number of Fund Types	Unappropriated Funds Unbudgeted	Expenditures
Special Revenue	1	\$ 927,038

(See Note 15 for further explanation)

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

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

Also during 2001, one department in the General Fund had an excess of expenditures over appropriations. The fund, budget and expenditures are:

	2001 Budget	2001 Expenditures	Expenditures over Budget
General Fund:			
County Planning	\$ 209,000	\$ 210,390	\$ (1,390)

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 \$41,307,632 and the bank balance was \$26,761,003. Of the bank balance, \$26,738,173 was covered by federal depository insurance or by collateral held by the County's agent in the County's name (Category 1), and \$22,830 was uninsured and uncollateralized (Category 3). The \$22,830 was held by the Bank of North Dakota and is backed by the full faith and credit of the State of North Dakota. 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.

	<u>Category 1</u>	<u>Carrying amount</u>	<u>Fair Value</u>
US Government Securities	\$1,996,216	\$1,996,216	\$1,996,216

#### Component Units

Deposits: At December 31, 2001, the deposits of the Water Resource Districts, \$8,061,588, were entirely covered by federal depository insurance or by collateral held by the district's custodial bank in the district's name. For the purpose of risk analysis, certificates of deposits are classified as deposits.

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

Investments: A mutual fund of \$2,085,707 held with US Bank 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.

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.

The following is a summary of changes in the general fixed assets account group during the year ended December 31, 2001:

	Balance 1/1/01	Additions	Deletions	Balance 12/31/01
Land	\$ 947,562	\$ 252,754	\$ -	\$ 1,200,316
Buildings	9,275,952	109,000	-	9,384,951
Improvements other than buildings	663,232	1,069,860	-	1,733,092
Machinery and Equipment	6,825,198	666,380	(596,776)	6,894,802
Construction in Progress	2,912,086	1,780,590	-	4,692,677
<b>Total General Fixed Assets</b>	<b>\$20,624,030</b>	<b>\$ 3,878,584</b>	<b>(\$596,776)</b>	<b>\$23,905,838</b>

The following is a summary of proprietary fund-type fixed assets at December 31, 2001:

	Telephone Trust	Motor Pool Operation	Total
Machinery and equipment	\$ 310,049	\$ 59,202	\$ 369,251
Less Accumulated Depreciation	(306,339)	(33,194)	(339,533)
<b>Net Fixed Assets</b>	<b>\$ 3,710</b>	<b>\$ 26,008</b>	<b>\$ 29,718</b>

**Component Units**

During the year ended December 31, 2001, the following changes occurred in the general fixed assets account group of:

<b>Southeast Cass Water Resource District</b>				
	Balance 1/1/01	Additions	Deletions	Balance 12/31/01
Land	\$2,801,893	\$ -	\$ -	\$2,801,893
Machinery and equipment	47,596	7,439	-	55,035
Furniture	8,625	-	(2,879)	5,746
<b>Total General Fixed Assets</b>	<b>\$2,858,114</b>	<b>\$ 7,439</b>	<b>\$ (2,879)</b>	<b>\$2,862,674</b>

<b>Noxious Weed Control</b>				
	Balance 1/1/01	Additions	Deletions	Balance 12/31/01
Building	\$ 12,977	\$ -	\$ -	\$ 12,977
Machinery and equipment	146,113	52,275	32,647	165,741
<b>Total General Fixed Assets</b>	<b>\$ 159,090</b>	<b>\$ 52,275</b>	<b>\$ 32,647</b>	<b>\$ 178,718</b>

<b>Vector Control</b>				
	Balance 1/1/01	Additions		Balance 12/31/01
Building	\$ 800	\$ -		\$ 800
Machinery and equipment	111,210	13,260		124,470
<b>Total General Fixed Assets</b>	<b>\$ 112,010</b>	<b>\$ 13,260</b>		<b>\$ 125,270</b>

NOTE 6: LONG-TERM DEBT

During the year ended December 31, 2001, the following changes occurred in liabilities reported in the general long-term debt account group.

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
Lease Payable	148,183		(46,876)	101,307
Special Assess. Bonds	525,000	85,000	(55,000)	555,000
Special Assessments	165,956		(52,144)	113,811
Compensated Absences	755,709	31,297	*	787,006
Total	\$1,594,848	\$ 116,297	\$(154,020)	\$1,557,125

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

Long-term debt at December 31, 2001, is comprised of the following individual issues:

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%	\$ 20,000
\$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%	20,000
\$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%	65,000
\$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%	115,000
\$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%	250,000
\$85,000 Refunding Improvement Bonds of 2001 for construction in the Holmen's 3 <sup>rd</sup> Subdivision due in annual installments of \$3,800 to \$8,025 through 2016 with interest at 5.42%	85,000
Total Special Assessment Bonds and Warrants	<u>\$ 555,000</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	1,315
\$418,275 Sheyenne-Maple Flood Control Project No.1 special assessments due in annual installments of \$18,750, with interest at 7.65%	112,496
Total Special Assessments	<u>\$ 113,811</u>

Lease Payable:

Register of Deeds CRIS Computer System capital lease due in equal installments through 2003	101,307
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Total Long-Term Debt (Excluding Compensated Absences) \$ 770,118

The annual requirements to amortize all debt (excluding compensated absences outstanding as of December 31, 2001, including interest payments of \$245,500 are as follows:

Year Ending December 31	Lease Payable	Special Assessment Bonds	Special Assessments	Total
2002	\$ 54,700	\$ 90,368	\$ 27,659	\$ 172,727
2003	54,700	87,710	26,209	168,619
2004		84,987	24,758	109,745
2005		72,596	23,308	95,904
2006-2015		416,049	52,574	468,623
Total	\$ 109,400	\$ 751,710	\$ 154,508	\$ 1,015,618

The County is subject to a statutory limitation by the State of North Dakota for indebtedness payable principally from property taxes. At December 31, 2001, the statutory limit for the County was \$134,811,943. The County has no debt that is subject to this limitation.

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, 2001, the County had funds of \$226,700 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, 2001, 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 31
Southeast Cass	\$5,189,226	\$7,668,672	\$(4,651,954)	\$8,205,943
Maple River	325,000	-	(70,000)	255,000
North Cass	235,000	-	(75,000)	160,000
Rush River	880,000	-	-	880,000
Total	\$6,629,226	\$7,668,672	\$(4,796,954)	\$9,500,943

Long-term debt of the Water Resource Districts at December 31, 2001, is comprised of the following special assessment bonds:

#### Southeast Cass Water Resource District:

2001 \$3,760,000 Refunding Improvement Bonds, due in annual installments of \$210,000 to \$765,000 through 2007; with interest at 4.0% to 4.15% \$ 3,760,000

2001 \$3,900,000 Refunding Improvement Bonds, due in annual installments of \$275,000 to \$280,000 through 2016; with interest at 4.125% to 4.5% 3,900,000

1996 \$710,000 Refunding Improvement Bonds Series A, due in annual installments of \$30,000 to \$135,000 through 2004; with interest from 4.6% to 4.7% 300,000

1998 \$214,000 State Revolving Loan Fund Municipal Bond Bank, due in annual installments of \$10,000 to \$15,000 through 2018; with interest at 2.50% 184,000

Total Southeast Cass Special Assessment Bonds and Warrants Payable \$ 8,144,000

Southeast Cass Contract Payable:

1993 \$83,500 Agreement with the City of West Fargo, to pay the City for the cost of a generator. Annual principal payments of \$8,355 through August 2003 with no interest 16,710

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 improvements. The special assessments are due in annual installments of \$1,396 to \$3,600 through 2015; with interest at 5.25% to 8.009% 45,233

Total Southeast Cass Long-Term Debt \$ 8,205,943

Maple River District Bonds and Warrants Payable:

1998 \$75,000 Improvement Warrants, due in annual installments of \$5,000 through 2009; with interest at 4.4% to 4.9% 40,000

2000 \$280,000 Improvement Warrants, due in annual installments of \$70,000 to \$75,000 through 2004; interest at 5.15% to 5.4% 215,000

Total Maple River Long-Term Debt \$ 255,000

Rush River District Bonds and Warrants Payable:

2000 \$880,000 Improvement Bonds, due in annual installments of \$25,000 to \$75,000 through 2020, with interest at 5.0% to 6.0% \$ 880,000

North Cass District Bonds Payable:

1999 \$305,000 Improvement Bonds, due in annual installments of \$75,000 to \$80,000 through 2003, with interest at 4.4% to 4.6% \$ 160,000

Total Component Unit Long-Term Debt \$ 9,500,943

Water Resource Districts' special assessment bond debt service requirements to maturity, excluding line of credit, including \$2,423,789 of interest, are as follows:

Years Ending December 31	Southeast Cass Bonds And Warrants Payable	Southeast Cass Contract Payable	Southeast Cass Special Assessments	Maple River Bonds Payable	Rush River Bonds Payable	North Cass Bonds Payable	Total
2002	\$1,203,764	\$ 8,355	\$ 6,206	\$ 88,078	\$ 73,538	\$ 87,280	\$ 1,467,221
2003	1,466,504	8,355	5,952	84,250	72,288	83,680	1,721,029
2004	1,295,660		5,751	85,350	75,913		1,462,674
2005	1,193,955		5,549	6,073	74,413		1,279,990
2006	1,006,273		5,348	5,840	72,913		1,090,374
Remain Yrs	3,766,573		34,417	16,091	1,086,369		4,903,450
Total	<u>\$9,932,727</u>	<u>\$ 16,710</u>	<u>\$ 63,223</u>	<u>\$285,681</u>	<u>\$1,455,431</u>	<u>\$170,960</u>	<u>\$11,924,732</u>

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, 2001, the water resource districts had funds of \$2,711,390 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	\$ 2,338

The receivable in the General Fund is for in lieu of rent due as of December 31, 2001. The receivable in the Human Service Fund is a reimbursement for overpayments made to Regional Child Support, a department in the General Fund. The receivables were collected after year-end.

Advances/Loans To/From Other Funds:		
Receivable Fund	Payable Fund	Amount
Future Building Fund	Register of Deeds Grant Fund	\$ 75,000

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.

NOTE 8: CONTRIBUTED CAPITAL

During the year, there were no changes in contributed capital.

Source	Motor Pool Trust
Contributed Capital January 1	\$ 10,000
Contributed Capital December 31	\$ 10,000

NOTE 9: CONDUIT DEBT OBLIGATIONS

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

As of December 31, 2001, there were thirteen series of Industrial Revenue Bonds outstanding with an aggregate principal amount payable of \$44,122,197.

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, 2001, 2000, and 1999 were \$896,919, \$855,114 and \$807,928, respectively, equal to the required contributions for the year.

## Three-Year Trend Information

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/01	\$ 896,919	100%	-
12/31/00	855,114	100%	-
12/31/99	807,928	100%	-

NOTE 11: BUDGET AMENDMENTS

The County amended the budget as follows:

Fund	Original 2001 Budget	Amendments	Amended Budget
<u>Revenues:</u>			
General Fund	\$12,149,116	\$ 47,262	\$12,196,378
Human Services	7,106,746	31,000	7,137,746
County Road & Bridge Fund	4,903,570	1,966,916	6,870,486
Valley Water Rescue		40,000	40,000
NDRIN		83,600	83,600
Document Preservation Fund		51,000	51,000
Holmen's 3 <sup>rd</sup> Subdivision		85,000	85,000
<u>Expenditures:</u>			
General Fund	\$12,220,179	\$ 72,332	\$12,292,511
Human Services	7,705,393	65,084	7,770,477
County Road & Bridge Fund	5,211,398	1,731,675	6,943,073
Sheriff Asset Forfeiture	18,525	25,186	43,711
Emergency Fund	50,000	420,000	470,000
Valley Water Rescue		40,000	40,000
NDRIN		3,500	3,500
Document Preservation – ROD		35,000	35,000
Jail Construction		130,271	130,271
Holmen's 3 <sup>rd</sup> Subdivision		85,000	85,000

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 NDIRF is limited to losses of two million dollars per occurrence.

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

The State Bonding Fund currently provides the County with blanket fidelity bond coverage in the amount of \$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 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 balance:

<u>Capital Projects Funds</u>	
Register of Deeds Grant Project	\$ (28,486)

This deficit is a result of a timing difference in reimbursement from the North Dakota Division of Emergency Management.

**NOTE 15: RECONCILIATION OF BUDGET TO ACTUAL**

The 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 funds are not included on the Budget to Actual Statement. The differences are as follows:

	Combined Statement	Adjustments	Budget to Actual
Balance, 1/1/01	\$ 3,731,003	\$ (288,376)	\$ 3,442,627
Receipts	18,363,090	(954,370)	17,408,720
Disbursements	18,395,063	(927,037)	17,468,026
Other Financing Sources (Uses)	69,390	-	69,390
Balance, 12/31/01	\$ 3,768,420	\$ (315,709)	\$ 3,452,711



NOTE 16: CONSTRUCTION IN PROGRESS

Construction in Progress consists of the following contracts for the construction of the county jail:

Contractor	Original Contract Amount	Change Orders to Date	Total Contract	Expensed To Date	Total Remaining Contract
Meinecke-Johnson	\$ 10,411,000	\$ 51,577	\$ 10,462,577	\$ 8,192,919	\$ 2,269,658
Grant's Mechanical	3,562,200	70,112	3,632,312	2,657,840	974,472
Bergstrom Electric	3,053,000	18,536	3,071,536	1,622,989	1,448,547
Totals	\$ 17,026,200	\$ 140,225	\$ 17,166,425	\$ 12,473,748	\$ 4,692,677

NOTE 17: PRIOR PERIOD ADJUSTMENT

Prior period adjustments totaling \$169,418 were made to beginning fund balances when two agency funds were reclassified as special revenue funds. The funds and the prior period adjustments were:

Jail Commissary	\$ 148,418
Hazardous Plan/Response	21,000

THIS PAGE HAS BEEN RESERVED FOR NOTES

CASS COUNTY GOVERNMENT

Balance Sheet

General Fund

December 31, 2001

ASSETS

Cash and Investments	\$ 3,847,482
Cash - County Offices	600
Receivables:	
Taxes	250,755
Accounts	37,868
Due From Other Governments	542,504
Due From Human Service Fund	2,338
Inventory	3,968
Inventory of supplies, at cost	875
Prepaid Items	66,238
	<hr/>
TOTAL ASSETS	\$ 4,752,629

LIABILITIES AND FUND EQUITY

<u>Liabilities:</u>	
Accounts Payable	243,769
Due to Human Service Fund	-
Deposits	(312)
Deferred Revenues	2,064,482
	<hr/>
Total Liabilities	2,307,939
	<hr/>
<u>Fund Equity:</u>	
Fund Balances:	
Reserved for Inventory of Supplies	4,844
Reserved for Prepaid Expenses	66,238
Unreserved	2,373,608
	<hr/>
Total Fund Equity	2,444,690
	<hr/>
TOTAL LIABILITIES AND FUND EQUITY	\$ 4,752,629

CASS COUNTY GOVERNMENT

Statement of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - General Fund  
For the Fiscal Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Property Taxes	\$ 6,970,840	\$ 7,092,318	\$ 121,478
Licenses, Permits and Fees	7,550	9,067	1,517
Intergovernmental Revenues	3,581,365	3,599,664	18,299
Charges for Services	1,290,393	1,627,943	337,550
Miscellaneous Revenues	331,230	384,664	53,434
<b>Total Revenues</b>	<b>12,181,378</b>	<b>12,713,656</b>	<b>532,278</b>
<u>Expenditures:</u>			
Current:			
General Government:			
County Commission	513,908	501,448	12,460
County Coordinator	830,645	810,406	20,239
Information Services	709,927	659,070	50,857
Auditor	414,166	388,644	25,522
Treasurer	226,776	217,494	9,282
Register of Deeds	368,330	339,820	28,510
Director of Tax Equalization	116,771	104,429	12,342
County Planning	209,000	210,390	(1,390)
<b>Total General Government</b>	<b>3,389,523</b>	<b>3,231,702</b>	<b>157,822</b>
Public Safety:			
Clerk of District Court	223,404	216,212	7,193
County Sheriff	5,372,876	5,206,351	166,525
States Attorney	2,247,573	2,172,909	74,664
Cemetary	5,635	4,725	910
<b>Total Public Safety</b>	<b>7,849,488</b>	<b>7,600,196</b>	<b>249,292</b>
Conservation & Econ. Development:			
County Extension Agent	342,533	317,902	24,631
Public Service Agencies	656,267	648,797	7,470
<b>Total Conservation &amp; Econ Dev</b>	<b>998,800</b>	<b>966,699</b>	<b>32,101</b>
Debt Service:			
Principal	46,876	46,876	-
Interest	7,824	7,824	-
<b>Total Debt Service</b>	<b>54,700</b>	<b>54,700</b>	<b>-</b>
<b>Total Expenditures</b>	<b>12,292,511</b>	<b>11,853,297</b>	<b>439,215</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(111,133)</b>	<b>860,358</b>	<b>971,493</b>
<u>Other Financing Sources (Uses):</u>			
Sale of Property	15,000	11,052	(3,948)
<b>Total Other Financing Sources (Uses)</b>	<b>15,000</b>	<b>11,052</b>	<b>(3,948)</b>
<b>Revenues and Other Financing Sources Over (Under) Expenditures</b>	<b>(96,133)</b>	<b>871,411</b>	<b>967,545</b>
<b>Fund Balance - January 1</b>	<b>1,573,279</b>	<b>1,573,279</b>	<b>-</b>
<b>Residual Equity Transfers In</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - December 31</b>	<b>\$ 1,477,146</b>	<b>\$ 2,444,690</b>	<b>\$ 967,545</b>

## 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.

#### **Sheriff Asset Forfeiture**

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

#### **JAIBG**

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

#### **Sheriff Block Grant**

This is a fund for the accounting of various grants received by the Sheriff's Department. Currently, it accounts for the Local Law Enforcement Block Grant. This is a federal grant used to purchase equipment and supplies that are not funded with general tax dollars.

#### **Jail Commissary**

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

**Hazardous Plan/Response**

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

**Valley Water Rescue**

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

**State's Attorney Asset Forfeiture**

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

**Senior Citizens**

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

**Job Development**

This fund is used to fund job creation efforts within the county through 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.

**911 Service Land Lines**

This fund is used to accumulate the 911 fees and pay for the contracted dispatch service with the City of Fargo. These funds are also used to update signage and equipment as necessary.

**911 Service Wireless**

This fund is used to accumulate the 911 fees and pay for the contracted dispatch service with the City of Fargo.

**County Emergency Fund**

This is a contingency fund, authorized by state law and used to provide funds for unexpected events.

**NDRIN-County Recorders**

This fund provides for the management of the North Dakota Recorders Information Network Fund (NDRIN). NDRIN provides for the operation of a central repository for electronic land records from member counties and provides for access to those records by electronic means over the Internet. Funding is provided by public and private grants and gifts, electronic access fees and the Document Preservation Fee charged by member counties for recording documents.

**Document Preservation Fund**

This fund accounts for Cass County's Document Preservation Fee.

**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.

**Federal Disaster Aid**

This fund was a temporary fund set up to account for federal aid received to help repair damage caused by the Flood of 2001.

THIS PAGE HAS BEEN RESERVED FOR NOTES

CASS COUNTY GOVERNMENT

Combining Balance Sheet -- All Special Revenue Funds  
December 31, 2001

	Human Services	County Road and Bridge	Special 10 Mill Road	Veterans Service Office
<u>ASSETS</u>				
Cash and Investments	\$ 2,582,203	\$ (515,083)	\$ 1,525,311	\$ 52,544
Cash - County Offices	-	200	-	-
Receivables:				
Taxes	158,412	1,972	79,297	4,241
Accounts	43,263	443	-	-
Inventory	-	209,178	-	-
Prepaid Items	16,970	37,580	-	-
Due From Other Governments	220,141	620,784	-	-
<b>TOTAL ASSETS</b>	<u>3,020,989</u>	<u>355,073</u>	<u>1,604,608</u>	<u>56,785</u>
<u>LIABILITIES AND FUND EQUITY</u>				
<u>Liabilities:</u>				
Accounts Payable	92,967	60,324	279,072	915
Due to General Fund	2,338	-	-	-
Advances from General Fund	-	-	-	-
Deferred Revenues	1,380,483	17,332	693,720	36,803
<b>Total Liabilities</b>	<u>1,475,789</u>	<u>77,656</u>	<u>972,792</u>	<u>37,718</u>
<u>Fund Equity:</u>				
Inventory	-	209,178	-	-
Fund Balances, Unreserved	1,528,231	30,659	631,816	19,067
Fund Balances, Reserved:				
Reserved for Prepaid Items	16,970	37,580	-	-
Reserved for Future Improvements	-	-	-	-
<b>Total Fund Equity</b>	<u>1,545,201</u>	<u>277,417</u>	<u>631,816</u>	<u>19,067</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 3,020,989</u>	<u>\$ 355,073</u>	<u>\$ 1,604,608</u>	<u>\$ 56,785</u>



<u>Sheriff Asset Forfeiture</u>	<u>JAIBG Fund</u>	<u>Sheriff Block Grant</u>	<u>Jail Commissory</u>	<u>Hazardous Plan/ Response</u>	<u>Valley Water Rescue</u>
\$ 2,788	\$ 17,515	\$ 35,890	\$ 169,234	\$ 23,158	\$ 549
-	-	-	-	-	-
-	-	-	5,020	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,788</u>	<u>17,515</u>	<u>35,890</u>	<u>174,254</u>	<u>23,158</u>	<u>549</u>
-	-	-	4,714	-	-
-	-	-	-	-	-
-	-	-	4,714	-	-
-	-	-	-	-	-
2,788	17,515	35,890	169,540	23,158	549
-	-	-	-	-	-
<u>2,788</u>	<u>17,515</u>	<u>35,890</u>	<u>169,540</u>	<u>23,158</u>	<u>549</u>
<u>\$ 2,788</u>	<u>\$ 17,515</u>	<u>\$ 35,890</u>	<u>\$ 174,254</u>	<u>\$ 23,158</u>	<u>\$ 549</u>

CASS COUNTY GOVERNMENT

Combining Balance Sheet -- All Special Revenue Funds  
December 31, 2001

	St. Atty Asset Forfeiture	Senior Citizens	Job Development	911 Service Land-Lines
<u>ASSETS</u>				
Cash and Investments	\$ 10,473	\$ 83,519	\$ 159,213	\$ 61,438
Cash - County Offices	-	-	-	-
Receivables:				
Taxes	-	7,949	22,342	-
Accounts	-	-	-	16,011
Inventory	-	-	-	-
Prepaid Items	-	-	-	-
Due From Other Governments	-	-	-	-
<b>TOTAL ASSETS</b>	<u>10,473</u>	<u>91,468</u>	<u>181,555</u>	<u>77,449</u>
<u>LIABILITIES AND FUND EQUITY</u>				
<u>Liabilities:</u>				
Accounts Payable	-	-	-	300
Due to General Fund	-	-	-	-
Advances from General Fund	-	-	-	-
Deferred Revenues	-	69,394	83,787	-
<b>Total Liabilities</b>	<u>-</u>	<u>69,394</u>	<u>83,787</u>	<u>300</u>
<u>Fund Equity:</u>				
Inventory	-	-	-	-
Fund Balances, Unreserved	10,473	22,075	97,768	77,149
Fund Balances, Reserved:				
Reserved for Prepaid Items	-	-	-	-
Reserved for Future Improvements	-	-	-	-
<b>Total Fund Equity</b>	<u>10,473</u>	<u>22,075</u>	<u>97,768</u>	<u>77,149</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 10,473</u>	<u>\$ 91,468</u>	<u>\$ 181,555</u>	<u>\$ 77,449</u>

911 Service Wireless	Emergency Fund	NDRIN County Recorder Project	Document Preservation ROD	County Park	Federal Disaster Aid	Total
\$ 40,931	\$ 311,271	\$ 87,532	\$ 23,649	\$ 62,400	\$ 315,708	\$ 5,050,242 200
-	2,311	-	-	1,433	-	277,957
32,163	-	16,861	-	389	-	114,150
-	-	-	-	-	-	209,178
-	-	-	-	-	-	54,550
-	-	-	-	-	-	840,926
<u>73,094</u>	<u>313,581</u>	<u>104,393</u>	<u>23,649</u>	<u>64,222</u>	<u>315,708</u>	<u>6,547,203</u>
-	-	-	6,076	-	-	444,369
-	-	-	-	-	-	2,338
-	33,033	-	-	17,524	-	2,332,076
-	33,033	-	6,076	17,524	-	2,778,783
73,094	280,549	104,393	17,573	16,698	315,708	209,177 3,474,692
-	-	-	-	-	-	54,550
-	-	-	-	30,000	-	30,000
<u>73,094</u>	<u>280,549</u>	<u>104,393</u>	<u>17,573</u>	<u>46,698</u>	<u>315,708</u>	<u>3,768,419</u>
<u>\$ 73,094</u>	<u>\$ 313,581</u>	<u>\$ 104,393</u>	<u>\$ 23,649</u>	<u>\$ 64,222</u>	<u>\$ 315,708</u>	<u>\$ 6,547,203</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, 2001

	Human Services	County Road and Bridge	Special 10 Mill Road	Veterans Service Officer
<u>Revenues:</u>				
Property Taxes	\$ 4,639,123	\$ 46,324	\$ 2,332,713	\$ 134,836
License, Permits & Fees	65,771	-	-	-
Intergovernmental Revenues	2,322,172	5,042,740	-	-
Charges for Services	40,721	607,720	-	-
Miscellaneous Revenues	219,784	21,866	119,271	4,579
Total Revenues	<u>7,287,571</u>	<u>5,718,650</u>	<u>2,451,984</u>	<u>139,415</u>
<u>Expenditures:</u>				
Current:				
General Government	-	-	-	132,180
Public Safety	-	-	-	-
Highway and Streets	-	6,794,743	1,924,219	-
Relief and Charities	7,277,875	-	-	-
Culture and Recreation	-	-	-	-
Conservation & Econ. Development	-	-	-	-
Total Expenditures	<u>7,277,875</u>	<u>6,794,743</u>	<u>1,924,219</u>	<u>132,180</u>
Excess of Revenues Over (Under) Expenditures	<u>9,696</u>	<u>(1,076,093)</u>	<u>527,765</u>	<u>7,235</u>
<u>Other Financing Sources (Uses):</u>				
Transfers In (Out)	-	400,000	-	-
Sale Of Property	-	69,126	-	-
Donations	-	-	-	200
Total Other Financial Sources (Uses)	<u>-</u>	<u>469,126</u>	<u>-</u>	<u>200</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>9,696</u>	<u>(606,967)</u>	<u>527,765</u>	<u>7,435</u>
Fund Balance - January 1	1,535,505	884,384	104,051	11,632
Prior Period Adjustment	-	-	-	-
Adjusted Fund Balance - January 1	<u>1,535,505</u>	<u>884,384</u>	<u>104,051</u>	<u>11,632</u>
Fund Balance - December 31	<u>\$ 1,545,201</u>	<u>\$ 277,417</u>	<u>\$ 631,816</u>	<u>\$ 19,067</u>

<u>Sheriff Asset Forfeiture</u>	<u>JAIBG Fund</u>	<u>Sheriff Block Grant</u>	<u>Jail Commissory</u>	<u>Hazardous Plan/ Response</u>	<u>Valley Water Rescue</u>	<u>St. Atty Asset Forfeiture</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7,243	1,396	-	-	-	-	-
400	-	18,058	-	5,803	31,600	-
-	-	2,131	78,470	-	-	-
1,426	408	-	10,252	1,374	980	691
<u>9,069</u>	<u>1,804</u>	<u>20,189</u>	<u>88,722</u>	<u>7,177</u>	<u>32,580</u>	<u>691</u>
-	-	-	-	-	-	-
24,187	-	24,913	67,600	5,019	32,031	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>24,187</u>	<u>-</u>	<u>24,913</u>	<u>67,600</u>	<u>5,019</u>	<u>32,031</u>	<u>-</u>
<u>(15,118)</u>	<u>1,804</u>	<u>(4,724)</u>	<u>21,122</u>	<u>2,158</u>	<u>549</u>	<u>691</u>
(15,711)	15,711	-	-	-	-	-
-	-	-	-	-	-	-
<u>(15,711)</u>	<u>15,711</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(30,829)</u>	<u>17,515</u>	<u>(4,724)</u>	<u>21,122</u>	<u>2,158</u>	<u>549</u>	<u>691</u>
33,617	-	40,614	-	-	-	9,782
-	-	-	148,418	21,000	-	-
<u>33,617</u>	<u>-</u>	<u>40,614</u>	<u>148,418</u>	<u>21,000</u>	<u>-</u>	<u>9,782</u>
<u>\$ 2,788</u>	<u>\$ 17,515</u>	<u>\$ 35,890</u>	<u>\$ 169,540</u>	<u>\$ 23,158</u>	<u>\$ 549</u>	<u>\$ 10,473</u>

Continued on next page

CASS COUNTY GOVERNMENT

Combining Statement of Revenues, Expenditures and Changes in  
Fund Balances -- All Special Revenue Funds  
For the Fiscal Year Ended December 31, 2001

	Senior Citizens	Job Development	911 Service Land Lines	911 Service Wireless
<u>Revenues:</u>				
Property Taxes	\$ 232,817	\$ 641,901	\$ -	\$ -
License, Permits & Fees	-	-	-	-
Intergovernmental Revenues	104,704	9,579	-	-
Charges for Services	-	-	206,055	73,094
Miscellaneous Revenues	2,492	14,609	1,830	-
Total Revenues	<u>340,013</u>	<u>666,089</u>	<u>207,885</u>	<u>73,094</u>
<u>Expenditures:</u>				
Current:				
General Government	-	-	-	-
Public Safety	-	-	140,776	-
Highway and Streets	-	-	-	-
Relief and Charities	-	-	-	-
Culture and Recreation	344,600	-	-	-
Conservation & Econ. Development	-	621,686	-	-
Total Expenditures	<u>344,600</u>	<u>621,686</u>	<u>140,776</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>(4,587)</u>	<u>44,403</u>	<u>67,109</u>	<u>73,094</u>
<u>Other Financing Sources (Uses):</u>				
Transfers In (Out)	-	-	-	-
Sale Of Property	-	-	-	-
Total Other Financial Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(4,587)</u>	<u>44,403</u>	<u>67,109</u>	<u>73,094</u>
Fund Balance - January 1	26,662	53,365	10,040	-
Prior Period Adjustment	-	-	-	-
Adjusted Fund Balance - January 1	<u>26,662</u>	<u>53,365</u>	<u>10,040</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 22,075</u>	<u>\$ 97,768</u>	<u>\$ 77,149</u>	<u>\$ 73,094</u>

Emergency Fund	NDRIN - County Recorders	Document Preservation Fund	County Park	Federal Disaster Aid	TOTAL
\$ 114,796	\$ -	\$ -	\$ 40,116	\$ -	\$ 8,182,626
-	-	-	-	-	74,410
-	106,547	51,501	1,726	954,370	8,491,152
44,433	1,142	406	3,120	-	1,166,239
<u>159,229</u>	<u>107,689</u>	<u>51,907</u>	<u>44,962</u>	<u>954,370</u>	<u>18,363,090</u>
31,172	3,296	34,334	-	-	200,981
-	-	-	-	-	294,526
-	-	-	-	-	8,718,962
-	-	-	-	-	7,277,875
-	-	-	9,394	-	353,994
-	-	-	-	927,038	1,548,724
<u>31,172</u>	<u>3,296</u>	<u>34,334</u>	<u>9,394</u>	<u>927,038</u>	<u>18,395,063</u>
<u>128,057</u>	<u>104,393</u>	<u>17,573</u>	<u>35,568</u>	<u>27,332</u>	<u>(31,973)</u>
(400,000)	-	-	-	-	-
-	-	-	-	-	69,126
-	-	-	64	-	264
<u>(400,000)</u>	<u>-</u>	<u>-</u>	<u>64</u>	<u>-</u>	<u>69,390</u>
<u>(271,943)</u>	<u>104,393</u>	<u>17,573</u>	<u>35,632</u>	<u>27,332</u>	<u>37,417</u>
552,492	-	-	11,065	288,376	3,561,585
-	-	-	-	-	169,418
<u>552,492</u>	<u>-</u>	<u>-</u>	<u>11,065</u>	<u>288,376</u>	<u>3,731,003</u>
<u>\$ 280,549</u>	<u>\$ 104,393</u>	<u>\$ 17,573</u>	<u>\$ 46,697</u>	<u>\$ 315,708</u>	<u>\$ 3,768,419</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, 2001

	Human Services			County Road and Bridge		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Property Taxes	\$ 4,560,950	\$ 4,639,123	\$ 78,173	\$ 48,995	\$ 46,324	\$ (2,671)
License, Permits & Fees	70,760	65,771	(4,989)	-	-	-
Intergovernmental Revenues	2,311,186	2,322,172	10,986	5,426,748	5,042,740	(384,008)
Charges for Services	44,850	40,721	(4,129)	904,000	607,720	(296,280)
Miscellaneous Revenues	150,000	219,784	69,784	25,000	21,866	(3,134)
<b>Total Revenues</b>	<b>7,137,746</b>	<b>7,287,571</b>	<b>149,825</b>	<b>6,404,743</b>	<b>5,718,650</b>	<b>(686,093)</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Highways and Streets	-	-	-	6,943,073	6,794,743	148,330
Relief and Charities	7,770,477	7,277,875	492,602	-	-	-
Culture and Recreation	-	-	-	-	-	-
Conservation & Econ. Development	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>7,770,477</b>	<b>7,277,875</b>	<b>492,602</b>	<b>6,943,073</b>	<b>6,794,743</b>	<b>148,330</b>
Revenues Over (Under) Expenditures	(632,731)	9,696	642,427	(538,330)	(1,076,093)	(537,763)
<b>Other Financing Sources (Uses):</b>						
Sale Of Property	-	-	-	65,743	69,126	3,383
Transfers In (Out)	-	-	-	400,000	400,000	-
Donations	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>465,743</b>	<b>469,126</b>	<b>3,383</b>
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(632,731)	9,696	642,427	(72,587)	(606,967)	(534,380)
Fund Balance - January 1	1,535,505	1,535,505	-	884,384	884,384	-
Prior Period Adjustment	-	-	-	-	-	-
<b>Adjusted Fund Balance - January 1</b>	<b>1,535,505</b>	<b>1,535,505</b>	<b>-</b>	<b>884,384</b>	<b>884,384</b>	<b>-</b>
Fund Balance - December 31	\$ 902,774	\$ 1,545,201	\$ 642,427	\$ 811,797	\$ 277,417	\$ (534,380)

See Note 15 - Reconciliation of Budget to Actual



Special 10 Mill Road			Veterans Service Officer			Sheriff Asset Forfeiture		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 2,283,950	\$ 2,332,713	\$ 48,763	\$ 133,082	\$ 134,836	\$ 1,754	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	7,243	7,243
3,625	-	(3,625)	-	-	-	5,000	400	(4,600)
90,000	119,271	29,271	3,000	4,579	1,579	12,000	1,426	(10,574)
<u>2,377,575</u>	<u>2,451,984</u>	<u>74,409</u>	<u>136,082</u>	<u>139,415</u>	<u>3,333</u>	<u>17,000</u>	<u>9,069</u>	<u>(7,931)</u>
-	-	-	136,323	132,180	4,143	-	-	-
2,030,000	1,924,219	105,781	-	-	-	43,711	24,187	19,524
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>2,030,000</u>	<u>1,924,219</u>	<u>105,781</u>	<u>136,323</u>	<u>132,180</u>	<u>4,143</u>	<u>43,711</u>	<u>24,187</u>	<u>19,524</u>
347,575	527,765	180,190	(241)	7,235	7,476	(26,711)	(15,118)	11,593
-	-	-	-	-	-	-	-	-
-	-	-	-	200	200	2,000	(15,711)	(17,711)
-	-	-	-	200	200	2,000	(15,711)	(17,711)
347,575	527,765	180,190	(241)	7,435	7,676	(24,711)	(30,829)	(6,118)
104,051	104,051	-	11,632	11,632	-	33,617	33,617	-
-	-	-	-	-	-	-	-	-
104,051	104,051	-	11,632	11,632	-	33,617	33,617	-
<u>\$ 451,626</u>	<u>\$ 631,816</u>	<u>\$ 180,190</u>	<u>\$ 11,391</u>	<u>\$ 19,067</u>	<u>\$ 7,676</u>	<u>\$ 8,906</u>	<u>\$ 2,788</u>	<u>\$ (6,118)</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, 2001

	JAIBG Fund			Sheriff Block Grants		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>						
Taxes	\$ -	\$ -	\$ -	-	\$ -	\$ -
License, Permits & Fees	-	1,396	-	-	-	-
Intergovernmental Revenues	-	-	-	25,000	18,058	(6,942)
Charges for Services	-	-	-	-	2,131	2,131
Miscellaneous Revenues	-	408	408	550	-	(550)
<b>Total Revenues</b>	<b>-</b>	<b>1,804</b>	<b>408</b>	<b>25,550</b>	<b>20,189</b>	<b>(5,361)</b>
<u>Current:</u>						
General Government:	-	-	-	-	-	-
Public Safety	-	-	-	25,000	24,913	87
Highways and Streets	-	-	-	-	-	-
Relief and Charities	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Conservation & Econ. Development	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>24,913</b>	<b>87</b>
Revenues Over (Under) Expenditures	-	1,804	408	550	(4,724)	(5,274)
<u>Other Financing Sources (Uses):</u>						
Sale Of Property	-	-	-	-	-	-
Transfers In (Out)	-	15,711	15,711	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>15,711</b>	<b>15,711</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	-	17,515	16,119	550	(4,724)	(5,274)
Fund Balance - January 1	-	-	-	40,614	40,614	-
Prior Period Adjustment	-	-	-	-	-	-
<b>Adjusted Fund Balance - January 1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,614</b>	<b>40,614</b>	<b>-</b>
<b>Fund Balance - December 31</b>	<b>\$ -</b>	<b>\$ 17,515</b>	<b>\$ 16,119</b>	<b>\$ 41,164</b>	<b>\$ 35,890</b>	<b>\$ (5,274)</b>

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Jail Commissory			Hazardous Plan/Response			Valley Water Rescue		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	5,803	5,803	40,000	31,600	(8,400)
80,000	78,470	(1,530)	3,200	-	(3,200)	-	-	-
-	10,252	10,252	-	1,374	1,374	-	980	980
80,000	88,722	8,722	3,200	7,177	3,977	40,000	32,580	(7,420)
-	-	-	-	-	-	-	-	-
67,600	67,600	-	7,000	5,019	1,981	40,000	32,031	7,969
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
67,600	67,600	-	7,000	5,019	1,981	40,000	32,031	7,969
12,400	21,122	8,722	(3,800)	2,158	5,958	-	549	549
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
12,400	21,122	8,722	(3,800)	2,158	5,958	-	549	549
-	148,418	148,418	-	21,000	-	-	-	-
148,418	148,418	148,418	21,000	21,000	-	-	-	-
\$ 160,818	\$ 169,540	\$ 157,140	\$ 17,200	\$ 23,158	\$ 5,958	\$ -	\$ 549	\$ 549

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, 2001

	States Attorney Asset Forfeiture			Senior Citizens		Variance Favorable (Unfavorable)
	Budget	Actual	(Unfavorable)	Budget	Actual	
<b>Revenues:</b>						
Taxes	\$ -	\$ -	\$ -	\$ 229,319	\$ 232,817	\$ 3,498
License, Permits & Fees	8,000	-	(8,000)	-	-	-
Intergovernmental Revenues	-	-	-	105,345	104,704	(641)
Charges for Services	-	-	-	-	-	-
Miscellaneous Revenues	500	691	191	4,000	2,492	(1,508)
<b>Total Revenues</b>	<b>8,500</b>	<b>691</b>	<b>(7,809)</b>	<b>338,664</b>	<b>340,013</b>	<b>1,349</b>
<b>Current:</b>						
General Government:	8,500	-	8,500	-	-	-
Public Safety	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-
Relief and Charities	-	-	-	-	-	-
Culture and Recreation	-	-	-	344,600	344,600	-
Conservation & Econ. Development	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>8,500</b>	<b>-</b>	<b>8,500</b>	<b>344,600</b>	<b>344,600</b>	<b>-</b>
Revenues Over (Under) Expenditures	-	691	691	(5,936)	(4,587)	1,349
<b>Other Financing Sources (Uses):</b>						
Sale Of Property	-	-	-	-	-	-
Transfers In (Out)	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	-	691	691	(5,936)	(4,587)	1,349
Fund Balance - January 1	9,782	9,782	-	27,769	26,662	(1,107)
Prior Period Adjustment	-	-	-	-	-	-
<b>Adjusted Fund Balance - January 1</b>	<b>9,782</b>	<b>9,782</b>	<b>-</b>	<b>27,769</b>	<b>26,662</b>	<b>(1,107)</b>
<b>Fund Balance - December 31</b>	<b>\$ 9,782</b>	<b>\$ 10,473</b>	<b>\$ 691</b>	<b>\$ 21,833</b>	<b>\$ 22,075</b>	<b>\$ 242</b>

Continued from previous page

Job Development			911 Service - Land Lines			911 Service - Wireless		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 630,821	\$ 641,901	\$ 11,080	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10,558	9,579	(979)	-	-	-	-	-	-
4,000	14,609	10,609	150,000	206,055	56,055	-	73,094	73,094
645,379	666,089	20,710	150,000	207,885	57,885	-	73,094	73,094
-	-	-	-	-	-	-	-	-
-	-	-	150,000	140,776	9,224	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
661,686	621,686	40,000	-	-	-	-	-	-
661,686	621,686	40,000	150,000	140,776	9,224	-	-	-
(16,307)	44,403	60,710	-	67,109	67,109	-	73,094	73,094
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(16,307)	44,403	60,710	-	67,109	67,109	-	73,094	73,094
53,365	53,365	-	10,040	10,040	-	-	-	-
53,365	53,365	-	10,040	10,040	-	-	-	-
\$ 37,058	\$ 97,768	\$ 60,710	\$ 10,040	\$ 77,149	\$ 67,109	\$ -	\$ 73,094	\$ 73,094

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, 2001

	Emergency Fund			NDRIN - County Recorder Project		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>						
Property Taxes	\$ 114,694	\$ 114,796	\$ 102	\$ -	\$ -	\$ -
License, Permits & Fees	-	-	-	-	-	-
Intergovernmental Revenues	178	-	(178)	-	-	-
Charges for Services	-	-	-	82,600	106,547	23,947
Miscellaneous Revenues	20,000	44,433	24,433	1,000	1,142	142
<b>Total Revenues</b>	<b>134,872</b>	<b>159,229</b>	<b>24,357</b>	<b>83,600</b>	<b>107,689</b>	<b>24,089</b>
<u>Expenditures:</u>						
<u>Current:</u>						
General Government	70,000	31,172	38,828	3,500	3,296	204
Public Safety	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-
Relief and Charities	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Conservation & Econ. Development	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>70,000</b>	<b>31,172</b>	<b>38,828</b>	<b>3,500</b>	<b>3,296</b>	<b>204</b>
Revenues Over (Under) Expenditures	64,872	128,057	63,185	80,100	104,393	24,293
<u>Other Financing Sources (Uses):</u>						
Sale Of Property	-	-	-	-	-	-
Transfers In (Out)	(400,000)	(400,000)	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(400,000)</b>	<b>(400,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(335,128)	(271,943)	63,185	80,100	104,393	24,293
Fund Balance - January 1	552,492	552,492	-	-	-	-
Prior Period Adjustment	-	-	-	-	-	-
Adjusted Fund Balance - January 1	552,492	552,492	-	-	-	-
<b>Fund Balance - December 31</b>	<b>\$ 217,364</b>	<b>\$ 280,549</b>	<b>\$ 63,185</b>	<b>\$ 80,100</b>	<b>\$ 104,393</b>	<b>\$ 24,293</b>

Document Preservation - ROD			County Park			Total Special Revenue Funds		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ 38,575	\$ 40,116	\$ 1,541	\$ 8,040,386	\$ 8,182,626	\$ 142,240
-	-	-	-	-	-	78,760	74,410	(4,350)
-	-	-	1,740	1,726	(14)	7,929,380	7,536,782	(392,598)
50,000	51,501	1,501	-	-	-	1,314,650	1,166,239	(148,411)
1,000	406	(594)	2,000	3,120	1,120	313,050	448,663	135,613
<u>51,000</u>	<u>51,907</u>	<u>907</u>	<u>42,315</u>	<u>44,962</u>	<u>2,647</u>	<u>17,676,226</u>	<u>17,408,720</u>	<u>(267,506)</u>
35,000	34,334	666	-	-	-	253,323	200,981	52,342
-	-	-	-	-	-	333,311	294,526	38,785
-	-	-	-	-	-	8,973,073	8,718,962	254,111
-	-	-	-	-	-	7,770,477	7,277,875	492,602
-	-	-	12,133	9,394	2,739	356,733	353,994	2,739
-	-	-	-	-	-	661,686	621,686	40,000
<u>35,000</u>	<u>34,334</u>	<u>666</u>	<u>12,133</u>	<u>9,394</u>	<u>2,739</u>	<u>18,348,603</u>	<u>17,468,024</u>	<u>880,579</u>
16,000	17,573	1,573	30,182	35,568	5,386	(672,377)	(59,304)	613,073
-	-	-	-	-	-	65,743	69,126	3,383
-	-	-	-	-	-	2,000	-	(2,000)
-	-	-	-	64	64	-	264	264
-	-	-	-	64	64	67,743	69,390	1,647
<u>16,000</u>	<u>17,573</u>	<u>1,573</u>	<u>30,182</u>	<u>35,632</u>	<u>5,450</u>	<u>(604,634)</u>	<u>10,086</u>	<u>614,720</u>
-	-	-	11,065	11,065	-	3,274,316	3,273,209	(1,107)
-	-	-	-	-	-	-	169,418	169,418
-	-	-	11,065	11,065	-	3,274,316	3,442,627	168,311
<u>\$ 16,000</u>	<u>\$ 17,573</u>	<u>\$ 1,573</u>	<u>\$ 41,247</u>	<u>\$ 46,697</u>	<u>\$ 5,450</u>	<u>\$ 2,669,682</u>	<u>\$ 3,452,711</u>	<u>\$ 783,031</u>

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**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**  
**Forest River Subdivision**  
**Round Hill Subdivision**  
**Holmen's 3<sup>rd</sup> Subdivision**

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

# CASS COUNTY GOVERNMENT

## Combining Balance Sheet -- All Debt Service Funds December 31, 2001

	<u>Round Hill Subdivision</u>	<u>Holmen's Third Subdivision</u>	<u>Borderud's Subdivision</u>
<u>ASSETS</u>			
Cash and Investments	\$ 66,392	\$ 9,874	\$ 45,086
Receivables:			
Taxes	<u>3</u>	<u>-</u>	<u>-</u>
Total Assets	<u><u>66,395</u></u>	<u><u>9,874</u></u>	<u><u>45,086</u></u>
<u>LIABILITIES AND FUND EQUITY</u>			
<u>Liabilities:</u>			
Deferred Revenues	<u>5,967</u>	<u>2,935</u>	<u>1,903</u>
Total Liabilities	<u><u>5,967</u></u>	<u><u>2,935</u></u>	<u><u>1,903</u></u>
<u>Fund Equity:</u>			
Reserved for Debt Service	<u>60,429</u>	<u>6,939</u>	<u>43,183</u>
Total Fund Equity	<u><u>60,429</u></u>	<u><u>6,939</u></u>	<u><u>43,183</u></u>
Total Liabilities and Fund Equity	<u><u>\$ 66,395</u></u>	<u><u>\$ 9,874</u></u>	<u><u>\$ 45,086</u></u>

<u>Windsor Green Subdivision</u>	<u>Sleepy Hollow Subdivision</u>	<u>Forest River Subdivision</u>	<u>Total</u>
\$ 17,256	\$ 35,969	\$ 70,628	\$ 245,206
-	-	-	3
<u>17,256</u>	<u>35,969</u>	<u>70,628</u>	<u>245,209</u>
<u>1,994</u>	-	<u>5,711</u>	<u>18,509</u>
<u>1,994</u>	-	<u>5,711</u>	<u>18,509</u>
<u>15,262</u>	<u>35,969</u>	<u>64,917</u>	<u>226,700</u>
<u>15,262</u>	<u>35,969</u>	<u>64,917</u>	<u>226,700</u>
<u>\$ 17,256</u>	<u>\$ 35,969</u>	<u>\$ 70,628</u>	<u>\$ 245,209</u>

## CASS COUNTY GOVERNMENT

### Combining Statement of Revenues, Expenditures and Changes in Fund Balances -- All Debt Service Funds For the Fiscal Year Ended December 31, 2001

	Round Hill Subdivision	Holmen's Third Subdivision	Borderud's Subdivision
Revenues:			
Property Taxes	\$ 30,551	\$ 6,939	\$ 7,023
Intergovernmental Revenues	-	-	-
Miscellaneous Revenues	4,486	-	2,989
Total Revenues	35,037	6,939	10,012
Expenditures:			
Debt Service:			
Principal	20,000	-	5,000
Interest	12,808	-	3,780
Fiscal Charges	610	-	417
Total Expenditures	33,417	-	9,197
Revenues Over (Under) Expenditures	1,620	6,939	815
Fund Balance - January 1	58,809	-	42,368
Fund Balance - December 31	\$ 60,429	\$ 6,939	\$ 43,183

Windsor Green Subdivision	Sleepy Hollow Subdivision	Forest River Subdivision	Total
\$ 7,926	\$ 4,956	\$ 22,144	\$ 79,539
-	-	-	-
1,013	2,477	4,402	15,367
8,939	7,433	26,547	94,906
5,000	5,000	20,000	55,000
1,143	1,573	6,375	25,678
506	517	585	2,633
6,648	7,089	26,960	83,311
2,291	344	(413)	11,595
12,971	35,626	65,330	215,104
\$ 15,262	\$ 35,969	\$ 64,917	\$ 226,700

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, 2001

	Round Hill Subdivision			Holmen's Third Subdivision		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Property Taxes	\$ 30,550	\$ 30,551	\$ 1	\$ -	\$ 6,939	\$ 6,939
Intergovernmental Revenues	-	-	-	-	-	-
Miscellaneous Revenues	4,000	4,486	486	-	-	-
Total Revenues	34,550	35,037	487	-	6,939	6,939
Expenditures:						
Debt Service:						
Principal	20,000	20,000	-	-	-	-
Interest	12,808	12,808	1	-	-	-
Fiscal Charges	1,000	610	391	-	-	-
Total Expenditures	33,808	33,417	391	-	-	-
Revenues Over (Under) Expenditures	742	1,620	878	-	6,939	6,939
Fund Balance - January 1	58,809	58,809	-	-	-	-
Residual Equity Transfers Transfer Out	-	-	-	-	-	-
Total Residual Equity Transfers	-	-	-	-	-	-
Fund Balance - December 31	\$ 59,551	\$ 60,429	\$ 878	\$ -	\$ 6,939	\$ 6,939

Borderud's Subdivision			Windsor Green Subdivision			Sleepy Hollow Subdivision		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 6,722	\$ 7,023	\$ 301	\$ 7,170	\$ 7,926	\$ 756	\$ 5,957	\$ 4,956	\$ (1,001)
2,000	2,989	989	625	1,013	388	2,000	2,477	477
8,722	10,012	1,290	7,795	8,939	1,144	7,957	7,433	(524)
5,000	5,000	-	5,000	5,000	-	5,000	5,000	-
3,780	3,780	-	1,143	1,143	1	1,573	1,573	-
417	417	-	1,000	506	495	517	517	-
9,197	9,197	-	7,143	6,648	495	7,089	7,089	-
(475)	815	1,290	652	2,291	1,639	868	344	(524)
42,368	42,368	-	12,971	12,971	-	35,626	35,626	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ 41,893</u>	<u>\$ 43,183</u>	<u>\$ 1,290</u>	<u>\$ 13,623</u>	<u>\$ 15,262</u>	<u>\$ 1,639</u>	<u>\$ 36,493</u>	<u>\$ 35,969</u>	<u>\$ (524)</u>

Continued

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, 2001

	Forest River Subdivision			Total		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	\$ 16,875	\$ 22,144	\$ 5,269	\$ 67,274	\$ 79,539	\$ 12,265
Intergovernmental Revenues	-	-	-	-	-	-
Miscellaneous Revenues	3,000	4,402	1,402	11,625	15,367	3,742
Total Revenues	19,875	26,547	6,672	78,899	94,906	16,007
Expenditures:						
Debt Service:						
Principal	20,000	20,000	-	55,000	55,000	-
Interest	6,375	6,375	-	25,679	25,678	1
Fiscal Charges	1,000	585	416	3,934	2,633	1,301
Total Expenditures	27,375	26,960	416	84,612	83,311	1,302
Revenues Over (Under) Expenditures	(7,500)	(413)	7,087	(5,713)	11,595	17,309
Fund Balance - January 1	65,330	65,330	-	215,104	215,104	-
Residual Equity Transfers Transfer Out	-	-	-	-	-	-
Total Residual Equity Transfers	-	-	-	-	-	-
Fund Balance - December 31	\$ 57,830	\$ 64,917	\$ 7,087	\$ 209,391	\$ 226,700	\$ 17,309

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**CASS COUNTY GOVERNMENT**  
**Capital Projects Funds**

**Future Building**

This fund is for the accumulation of funds for the future construction of County buildings and major remodeling projects.

**County Jail Building**

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

**Forest River Subdivision**

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

**Round Hill Subdivision**

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

**Register of Deeds Grant Project**

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

**Holmen's 3<sup>rd</sup> Subdivision**

This fund is used to provide for the construction of street improvements in Holmen's 3<sup>rd</sup> Subdivision.

CASS COUNTY GOVERNMENT

Combining Balance Sheet -- All Capital Projects Funds  
December 31, 2001

	<u>Future Building</u>	<u>County Jail Building</u>	<u>Forest River Subdivision</u>
<u>ASSETS</u>			
Cash and Investments	\$ 2,743,060	\$ 2,037,090	\$ 22,397
Interest Receivable	-	-	-
Advances to Other Funds:			
Register of Deeds Grant Project Fund	75,000	-	-
Prepaid Item	-	1,820	-
Due From Other Governments	102,160	524,989	-
Total Assets	<u>\$ 2,920,220</u>	<u>\$ 2,563,899</u>	<u>\$ 22,397</u>
<u>LIABILITIES AND FUND EQUITY</u>			
<u>Liabilities:</u>			
Accounts Payable	67,183	647,955	-
Retainage Payable	-	858,321	-
Advance from Future Building Fund	-	-	-
Total Liabilities	<u>67,183</u>	<u>1,506,276</u>	<u>-</u>
<u>Fund Equity:</u>			
Reserved for Advances	75,000	-	-
Reserved for Prepaid Items	-	1,820	-
Fund Balances, Unreserved	2,778,036	1,055,803	22,397
Total Fund Equity	<u>2,853,036</u>	<u>1,057,623</u>	<u>22,397</u>
Total Liabilities and Fund Equity	<u>\$ 2,920,220</u>	<u>\$ 2,563,899</u>	<u>\$ 22,397</u>

<u>Round Hill Subdivision</u>	<u>Holmen's Third Subdivision</u>	<u>Register of Deeds Grant Project</u>	<u>Total</u>
\$ 49,062	\$ 27,349	\$ (10,266)	\$ 4,868,692
-	-	-	-
-	-	-	75,000
-	-	-	1,820
-	-	76,308	703,457
<u>\$ 49,062</u>	<u>\$ 27,349</u>	<u>\$ 66,042</u>	<u>\$ 5,648,969</u>
-	8,487	19,528	743,153
-	-	-	858,321
-	-	75,000	75,000
-	8,487	94,528	1,676,475
-	-	-	75,000
-	-	-	1,820
49,062	18,863	(28,486)	3,895,674
49,062	18,863	(28,486)	3,972,494
<u>\$ 49,062</u>	<u>\$ 27,349</u>	<u>\$ 66,042</u>	<u>\$ 5,648,969</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, 2001

	<u>Future Building</u>	<u>County Jail Building</u>	<u>Forest River Subdivision</u>
Revenues:			
Sales Tax	\$ -	\$ 7,446,707	\$ -
Intergovernmental Revenues	418,626	-	-
Miscellaneous Revenues	219,854	266,953	1,479
<b>Total Revenues</b>	<b>638,479</b>	<b>7,713,660</b>	<b>1,479</b>
Expenditures:			
Capital Outlay			
Maintenance/Construction	700,665	10,892,888	-
Legal Fees	-	-	-
Architect Fees	78,380	93,448	-
Transition Team	-	291,452	-
Computer Equipment	-	-	-
Other Consulting Fees	-	-	-
Travel and Per Diem	2,919	369	-
<b>Total Expenditures</b>	<b>781,964</b>	<b>11,278,158</b>	<b>-</b>
Revenues Over (Under) Expenditures	<u>(143,484)</u>	<u>(3,564,498)</u>	<u>1,479</u>
Other Financing Sources:			
Special Assessment			
Bond Proceeds	-	-	-
Revenues and Other Financing Sources over Expenditures	<u>(143,484)</u>	<u>(3,564,498)</u>	<u>1,479</u>
Fund Balance - January 1	<u>2,996,521</u>	<u>4,622,120</u>	<u>20,918</u>
Fund Balance - December 31	<u>\$ 2,853,036</u>	<u>\$ 1,057,623</u>	<u>\$ 22,397</u>

<u>Round Hill Subdivision</u>	<u>Holmen's Third Subdivision</u>	<u>Register of Deeds Grant Project</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ 7,446,707
-	-	329,773	748,399
3,239	99	2,173	493,797
<u>3,239</u>	<u>99</u>	<u>331,947</u>	<u>8,688,903</u>
-	47,083	129,177	11,769,814
-	5,201	-	5,201
-	10,403	-	182,230
-	-	-	291,452
-	-	82,109	82,109
-	3,550	114,782	118,332
-	-	-	3,288
<u>-</u>	<u>66,237</u>	<u>326,068</u>	<u>12,452,426</u>
<u>3,239</u>	<u>(66,138)</u>	<u>5,878</u>	<u>(3,763,523)</u>
-	85,000	-	85,000
<u>3,239</u>	<u>18,863</u>	<u>5,878</u>	<u>(3,678,523)</u>
<u>45,822</u>	<u>-</u>	<u>(34,364)</u>	<u>7,651,017</u>
<u>\$ 49,062</u>	<u>\$ 18,863</u>	<u>\$ (28,486)</u>	<u>\$ 3,972,494</u>

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## 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 7.15%, 14.3%, or 21.45%, respectively.

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

#### **Telephone Trust**

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

#### **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, 2001

	Health Insurance Trust	Telephone Trust	Motor Pool Operating	Total
<u>ASSETS</u>				
Cash and Investments	\$ 591,110	\$ 144,380	\$ 12,866	\$ 748,356
Accounts Receivable	-	2,839	-	2,839
Fixed Assets	-	310,049	59,202	369,251
Less: Accumulated Depreciation	-	(306,339)	(33,194)	(339,533)
Total Assets	<u>591,110</u>	<u>150,928</u>	<u>38,874</u>	<u>780,913</u>
<u>LIABILITIES AND FUND EQUITY</u>				
<u>Liabilities:</u>				
Accounts Payable	10,786	1,000	317	12,103
Deposits	114,047	-	-	114,047
IBNR Claims	125,822	-	-	125,822
Total Liabilities	<u>250,656</u>	<u>1,000</u>	<u>317</u>	<u>251,973</u>
<u>Fund Equity:</u>				
Contributed Capital	-	-	10,000	10,000
Retained Earnings, Unreserved	340,454	149,928	28,557	518,940
Total Fund Equity	<u>340,454</u>	<u>149,928</u>	<u>38,557</u>	<u>528,940</u>
Total Liabilities and Fund Equity	<u>\$ 591,110</u>	<u>\$ 150,928</u>	<u>\$ 38,874</u>	<u>\$ 780,913</u>



CASS COUNTY GOVERNMENT  
Combining Statement of Revenues, Expenses and Changes in Retained Earnings  
Internal Service Funds  
For the Year Ended December 31, 2001

	Health Insurance Trust	Telephone Trust	Motor Pool	Total
<u>Operating Revenues:</u>				
Premiums	\$ 1,356,034	\$ -	\$ -	\$ 1,356,034
Charges for Services	-	120,301	12,824	133,125
Miscellaneous	5,662	-	-	5,662
<b>Total Operating Revenues</b>	<b>1,361,696</b>	<b>120,301</b>	<b>12,824</b>	<b>1,494,821</b>
<u>Operating Expenses:</u>				
Premiums	102,951	-	-	102,951
Medical Services	2,194	-	-	2,194
Telephone Service	-	56,514	-	56,514
Maintenance Agreements	-	17,342	-	17,342
Equipment Repair	-	26,026	-	26,026
Administrative Fees	76,934	-	-	76,934
Maintenance and Repairs	-	-	9,277	9,277
Benefit Payments	876,911	-	-	876,911
IBNR Claims	135,385	-	-	135,385
Depreciation Expense	-	7,835	6,958	14,793
<b>Total Operating Expenses</b>	<b>1,194,375</b>	<b>107,717</b>	<b>16,235</b>	<b>1,318,327</b>
<b>Operating Income (Loss)</b>	<b>167,321</b>	<b>12,584</b>	<b>(3,411)</b>	<b>176,494</b>
<u>Nonoperating Revenues (Expenses):</u>				
Interest Income	39,496	9,074	678	49,249
Gain (Loss) on Disposal of Fixed Assets	-	(2,285)	1,528	(757)
<b>Total Nonoperating Revenues (Expenses)</b>	<b>39,496</b>	<b>6,789</b>	<b>2,206</b>	<b>48,492</b>
<b>Net Income (Loss)</b>	<b>206,817</b>	<b>19,373</b>	<b>(1,205)</b>	<b>224,986</b>
<b>Retained Earnings - January 1</b>	<b>133,636</b>	<b>130,555</b>	<b>29,762</b>	<b>293,954</b>
<b>Retained Earnings - December 31</b>	<b>\$ 340,453</b>	<b>\$ 149,928</b>	<b>\$ 28,557</b>	<b>\$ 518,940</b>

CASS COUNTY GOVERNMENT  
Combining Statement of Cash Flows  
Internal Service Funds  
For the Year Ended December 31, 2001

	Health Insurance Trust	Telephone Trust	Motor Pool	Total
<u>Cash Flows from Operating Activities:</u>				
Operating Income (Loss)	\$ 167,321	\$ 12,584	\$ (3,411)	\$ 176,494
Adjustments to Reconcile Operating Income to				
Net Cash Provided (used) by Operating Activities:				
Depreciation	-	7,835	6,958	14,793
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	751	(1,132)	-	(381)
Increase (Decrease) in Accounts Payable	5,822	(920)	(108)	4,794
Increase (Decrease) in Premium Deposit Funds	(3,590)	-	-	(3,590)
Increase (Decrease) in IBNR Claims	60,516	-	-	60,516
Net Cash Provided by Operating Activities	<u>230,821</u>	<u>18,367</u>	<u>3,439</u>	<u>252,627</u>
<u>Cash Flows from Investing Activities:</u>				
Interest on Investments	39,496	9,074	678	49,249
Net Cash Provided by Investing Activities	<u>39,496</u>	<u>9,074</u>	<u>678</u>	<u>49,249</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>270,317</u>	<u>27,441</u>	<u>4,117</u>	<u>301,875</u>
Cash and Cash Equivalents at January 1	<u>320,792</u>	<u>116,938</u>	<u>8,749</u>	<u>446,479</u>
Cash and Cash Equivalents at December 31	<u>\$ 591,110</u>	<u>\$ 144,380</u>	<u>\$ 12,866</u>	<u>\$ 748,356</u>

## 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, 2001

	County Funds	Tax Collection Funds	Funds of Other Governmental Units	Total
<u>ASSETS</u>				
Cash and Investments	\$ 6,796	\$ 27,703,069	\$ 562,400	\$ 28,272,265
Accounts Receivable	-	-	24,842	24,842
Total Assets	<u>6,796</u>	<u>27,703,069</u>	<u>587,242</u>	<u>28,297,107</u>
<u>LIABILITIES</u>				
Accounts Payable	117	-	-	117
Deposits	6,679	27,703,069	587,242	28,296,990
Total Liabilities	<u>\$ 6,796</u>	<u>\$ 27,703,069</u>	<u>\$ 587,242</u>	<u>\$ 28,297,107</u>

CASS COUNTY GOVERNMENT  
Combining Statement of Changes in Assets and Liabilities  
Agency Funds  
For the Year Ended December 31, 2001

	Balance 01/01/2001	Additions	Deductions	Balance 12/31/01
<b>COUNTY FUNDS</b>				
<b>Assets</b>				
Cash and Investments	\$ 298,931	\$ 726,919	\$ 1,019,054	\$ 6,796
Total Assets	<u>298,931</u>	<u>726,919</u>	<u>1,019,054</u>	<u>6,796</u>
<b>Liabilities</b>				
Accounts Payable	41,171	117	41,171	117
Funds Held for County Departments	257,760	726,802	977,883	6,679
Total Liabilities	<u>298,931</u>	<u>726,919</u>	<u>1,019,054</u>	<u>6,796</u>
<b>TAX COLLECTION FUNDS</b>				
<b>Assets</b>				
Cash and Investments	22,794,601	118,698,675	113,790,208	27,703,069
Total Assets	<u>22,794,601</u>	<u>118,698,675</u>	<u>113,790,208</u>	<u>27,703,069</u>
<b>Liabilities</b>				
Tax Collections Due to Other Governmental Units	22,794,601	118,698,675	113,790,208	27,703,069
Total Liabilities	<u>22,794,601</u>	<u>118,698,675</u>	<u>113,790,208</u>	<u>27,703,069</u>
<b>FUNDS OF OTHER GOVERNMENTAL UNITS</b>				
<b>Assets</b>				
Cash and Investments	714,996	1,024,959	1,152,713	587,242
Total Assets	<u>714,996</u>	<u>1,024,959</u>	<u>1,152,713</u>	<u>587,242</u>
<b>Liabilities</b>				
Accounts Payable	7,760	-	7,760	-
Funds Held for Other Governmental Units	707,236	1,024,959	1,144,953	587,242
Total Liabilities	<u>714,996</u>	<u>1,024,959</u>	<u>1,152,713</u>	<u>587,242</u>
<b>TOTALS:</b>				
<b>Assets</b>				
Cash and Investments	23,808,528	120,450,553	115,961,975	28,297,107
Total Assets	<u>23,808,528</u>	<u>120,450,553</u>	<u>115,961,975</u>	<u>28,297,107</u>
<b>Liabilities</b>				
Accounts Payable	48,931	117	48,931	117
Funds Held for Other Governmental Units	23,501,837	119,723,634	114,935,161	28,290,311
Funds Held for County Government	257,760	726,802	977,883	6,679
Total Liabilities	<u>\$ 23,808,528</u>	<u>\$ 120,450,553</u>	<u>\$ 115,961,975</u>	<u>\$ 28,297,107</u>

THIS PAGE HAS BEEN RESERVED FOR NOTES

CASS COUNTY GOVERNMENT  
Schedule of General Fixed Assets by Source  
December 31, 2001

GENERAL FIXED ASSETS

Land	\$ 1,200,316
Buildings	9,384,951
Construction in Progress	4,692,677
Improvements Other Than Buildings	1,733,092
Machinery and Equipment	<u>6,894,802</u>
 Total General Fixed Assets	 <u>\$ 23,905,838</u>

INVESTMENT IN GENERAL FIXED ASSETS BY SOURCE

Pre-December 31, 1992	\$ 9,879,768
After December 31, 1992	
General Fund	6,741,325
Special Revenue Funds	2,321,250
Capital Projects Funds	4,692,677
Federal Grants	270,645
State of ND Grants	<u>173</u>
 Total Investment in General Fixed Assets	 <u>\$ 23,905,838</u>

CASS COUNTY GOVERNMENT  
Schedule of General Fixed Assets  
by Function and Activity  
December 31, 2001

Function and Activity	Land	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Construction in Progress	Total
<b>General Government</b>						
General Administration	\$ 1,200,316	\$ 7,150,487	\$ 1,047,008	\$ 104,646	\$ -	\$ 9,502,457
Finance	-	-	-	558,785	-	558,785
Other	-	4,000	-	316,738	-	320,738
Total General Government	<u>1,200,316</u>	<u>7,154,487</u>	<u>1,047,008</u>	<u>980,169</u>	<u>-</u>	<u>10,381,980</u>
<b>Public Safety</b>						
Justice	-	-	-	222,067	-	222,067
Law Enforcement	-	-	27,000	1,863,857	-	1,890,857
County Jail	-	1,568,011	-	181,260	-	1,749,271
Total Public Safety	<u>-</u>	<u>1,568,011</u>	<u>27,000</u>	<u>2,267,184</u>	<u>-</u>	<u>3,862,194</u>
<b>Public Works</b>						
Highway Department	-	623,985	654,860	2,919,903	-	4,198,748
Total Public Works	<u>-</u>	<u>623,985</u>	<u>654,860</u>	<u>2,919,903</u>	<u>-</u>	<u>4,198,748</u>
<b>Conservation and Economic Development</b>						
Extension Agent	-	-	-	96,169	-	96,169
Total Conservation & Economic Development	<u>-</u>	<u>-</u>	<u>-</u>	<u>96,169</u>	<u>-</u>	<u>96,169</u>
<b>Human Services</b>						
Social Services	-	-	-	612,635	-	612,634
Total Human Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>612,635</u>	<u>-</u>	<u>612,634</u>
<b>Culture and Recreation</b>						
County Park	-	38,468	4,224	18,742	-	61,434
Total Culture and Recreation	<u>-</u>	<u>38,468</u>	<u>4,224</u>	<u>18,742</u>	<u>-</u>	<u>61,434</u>
Construction in Progress					4,692,677	4,692,677
Total General Fixed Assets	<u>\$ 1,200,316</u>	<u>\$ 9,384,951</u>	<u>\$ 1,733,092</u>	<u>\$ 6,894,802</u>	<u>\$ 4,692,677</u>	<u>\$ 23,905,838</u>



**Cass County Government**  
Schedule of Changes in General Fixed Assets  
by Function and Activity  
For the Year Ended December 31, 2001

Function and Activity	Balance		Deductions	Transfers		Balance
	January 1, 2001	Additions		In	Out	
<b>General Government</b>						
General Administration	\$ 8,805,085	\$ 698,647	\$ 1,275	\$ -	\$ -	\$ 9,502,457
Finance	568,142	20,465	29,822	-	-	558,785
Other	425,056	99,049	209,112	6,000	255	320,738
<b>Total General Government</b>	<b>9,798,283</b>	<b>818,161</b>	<b>240,209</b>	<b>6,000</b>	<b>255</b>	<b>10,381,980</b>
<b>Public Safety</b>						
Justice	241,031	-	18,964	-	-	222,067
Law Enforcement	1,732,257	266,179	107,580	-	-	1,890,857
County Jail	1,779,043	2,766	32,793	255	-	1,749,271
<b>Total Public Safety</b>	<b>3,752,331</b>	<b>268,945</b>	<b>159,337</b>	<b>255</b>	<b>-</b>	<b>3,862,194</b>
<b>Public Works</b>						
Highway Department	3,391,057	993,357	185,666	-	-	4,198,748
<b>Total Public Works</b>	<b>3,391,057</b>	<b>993,357</b>	<b>185,666</b>	<b>-</b>	<b>-</b>	<b>4,198,748</b>
<b>Conservation and Economic Development</b>						
Extension Agent	98,974	-	2,805	-	-	96,169
<b>Total Conservation &amp; Economic Development</b>	<b>98,974</b>	<b>-</b>	<b>2,805</b>	<b>-</b>	<b>-</b>	<b>96,169</b>
<b>Human Services</b>						
Social Services	609,865	11,530	8,760	-	-	612,635
<b>Total Human Services</b>	<b>609,865</b>	<b>11,530</b>	<b>8,760</b>	<b>-</b>	<b>-</b>	<b>612,635</b>
<b>Culture and Recreation</b>						
County Park	61,434	-	-	-	-	61,434
<b>Total Culture and Recreation</b>	<b>61,434</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>61,434</b>
<b>Construction in Progress</b>	<b>2,912,086</b>	<b>1,780,591</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,692,677</b>
<b>Total General Fixed Assets</b>	<b>\$ 20,624,029</b>	<b>\$ 3,872,584</b>	<b>\$ 596,776</b>	<b>\$ 6,255</b>	<b>\$ 255</b>	<b>\$ 23,905,838</b>

THIS PAGE HAS BEEN RESERVED FOR NOTES

## **CASS COUNTY GOVERNMENT**

### Statistical Section Schedules That Are Not Applicable

The following schedules are not included in the Statistical Section for the reasons stated below:

#### Revenue Bond Coverage

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

#### Comparison of General Bonded Debt to Total General Governmental Expenditures

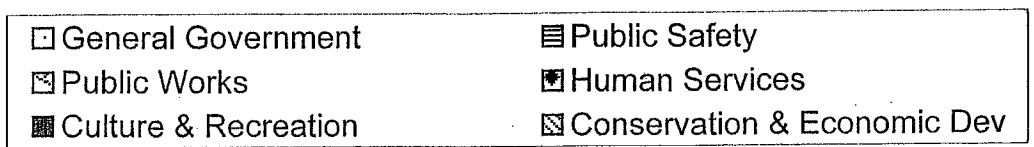
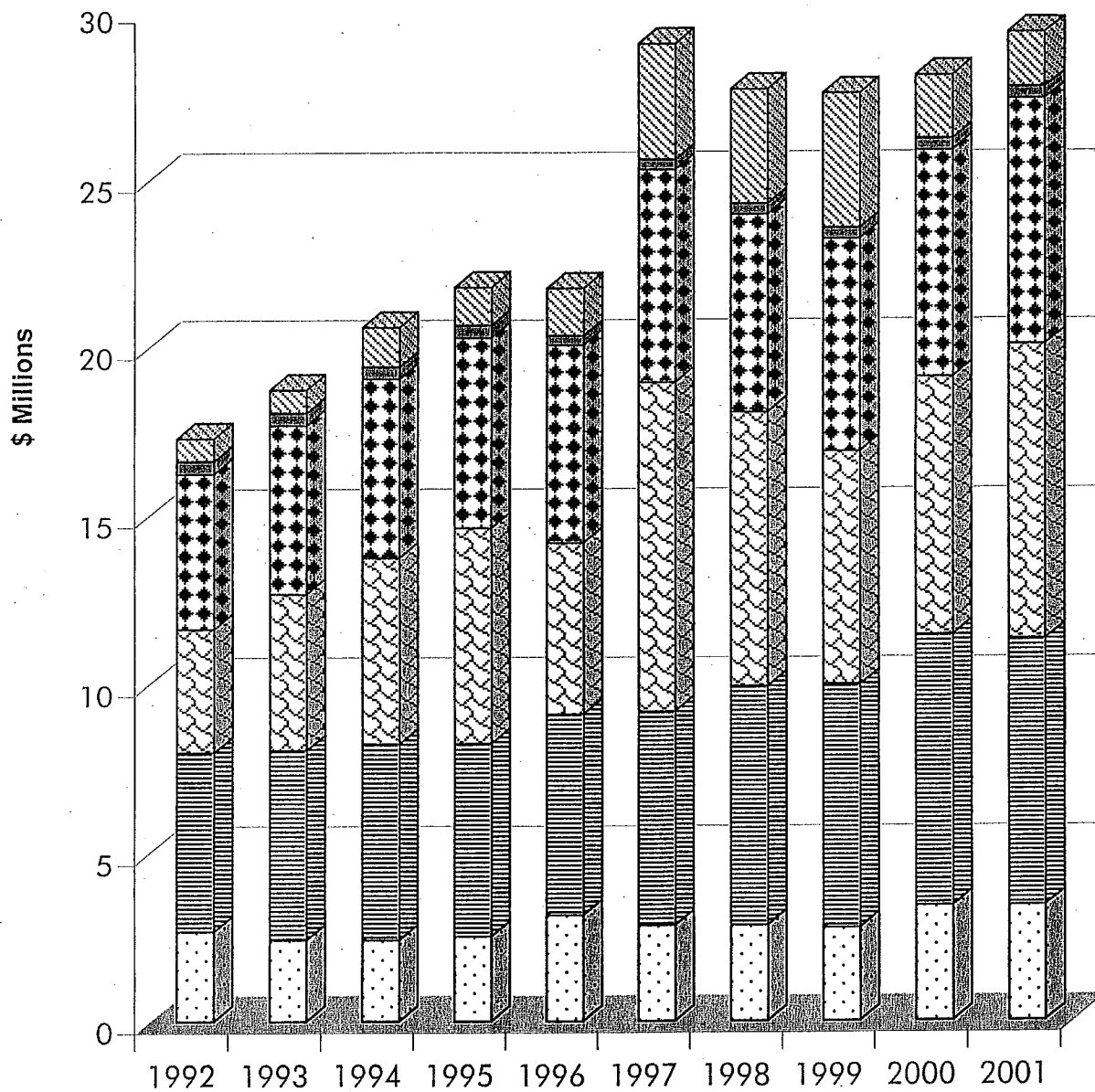
The County does not have any general long-term bonded debt as of December 31, 2001.

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 &amp; Recreation</u>	<u>Conservation &amp; Economic Development</u>	<u>Total</u>
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
2000	3,426,116	8,032,353	7,620,498	6,743,414	348,016	1,854,005	28,024,402
2001	3,432,683	7,894,722	8,718,962	7,277,875	353,994	1,606,362	29,284,598

NOTE: Includes General Fund and all Special Revenue Funds.

CASS COUNTY GOVERNMENT  
 General Governmental Expenditures by Function



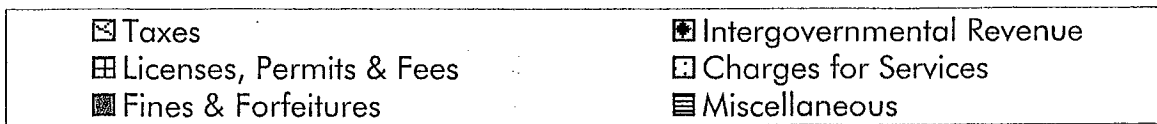
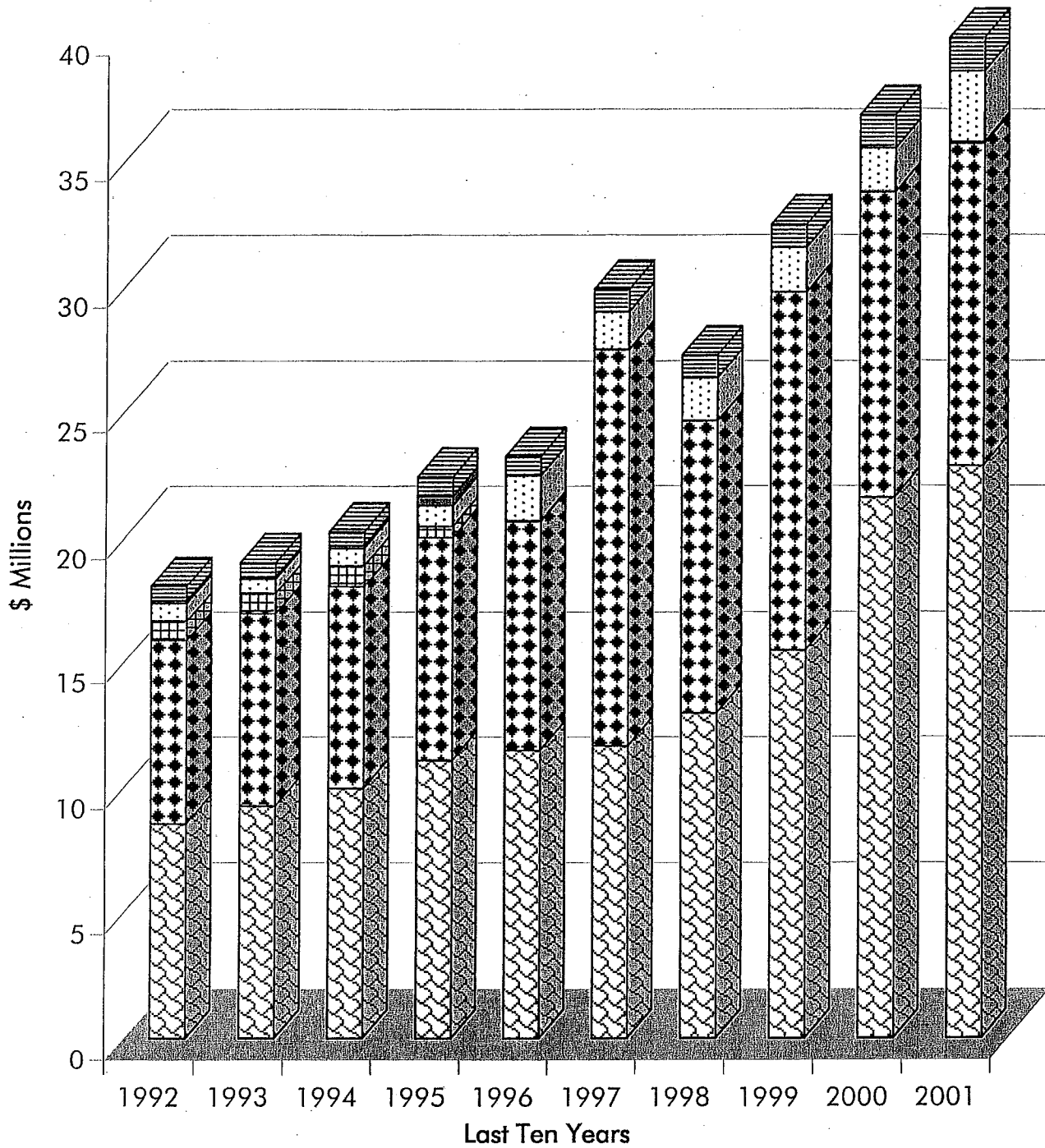
CASS COUNTY GOVERNMENT  
 General Governmental Revenues by Source  
 Last Ten Fiscal Years  
 (Unaudited)

<u>Year</u>	<u>Taxes</u>	<u>Inter- governmental Revenues</u>	<u>Licenses, Permits and Fees</u>	<u>Charges for Services</u>	<u>Fines &amp; Forfeitures</u>	<u>Miscellaneous</u>	<u>Total</u>
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
2000 (1)	21,547,575	12,132,538	9,921	1,748,851	0	1,334,497	36,773,382
2001 (1)	22,801,190	12,839,214	83,476	2,794,182	0	1,342,492	39,860,554

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

(1) Includes Property Tax and General Sales Tax

CASS COUNTY GOVERNMENT  
General Governmental Revenues by Source



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>
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	95,018,913	89,636,924	94.34%
2000	101,055,402	94,984,941	93.99%
2001	108,506,706	101,854,132	93.87%

(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.

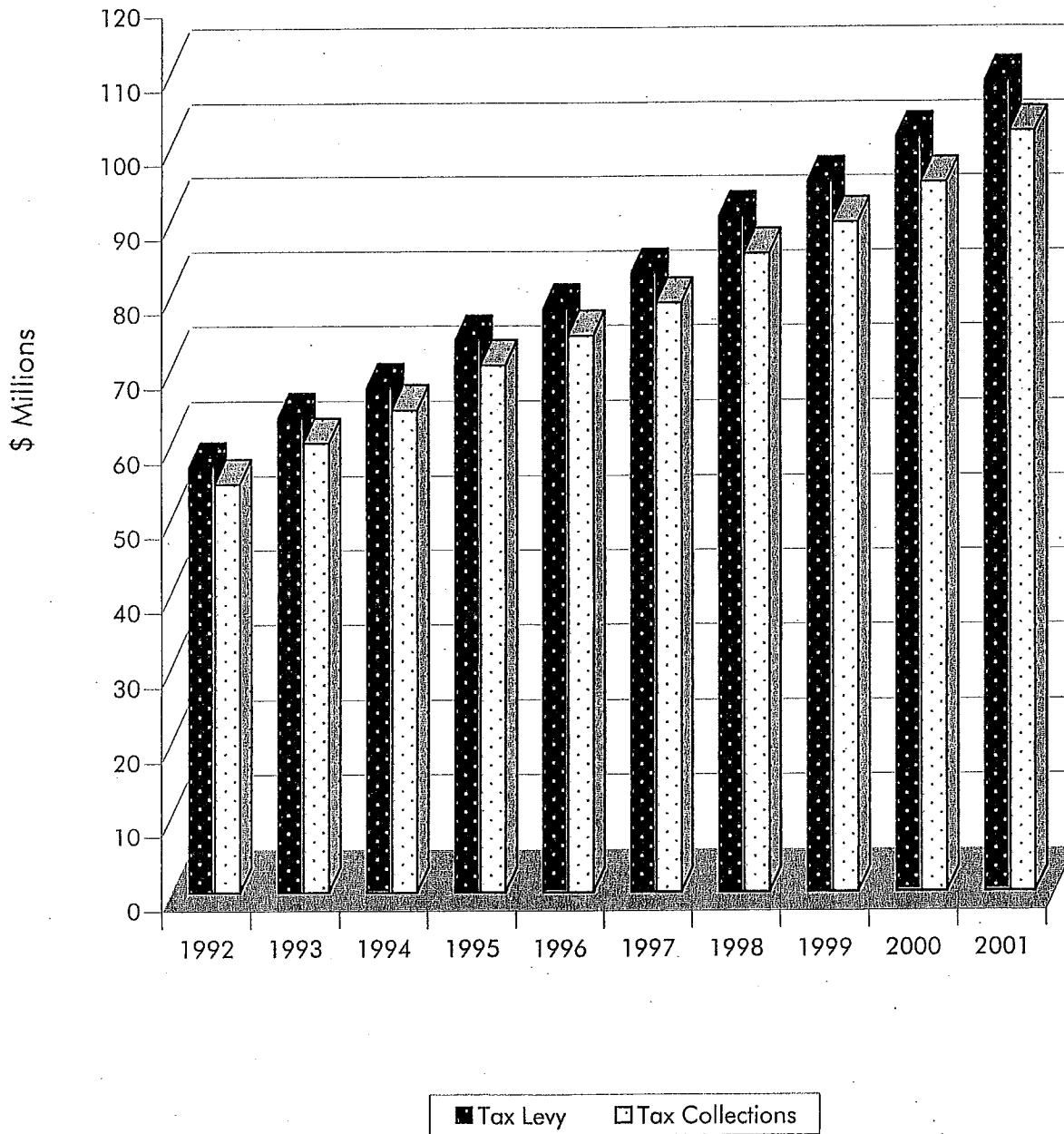
The Percent of Levy Collected is lower for the most recent years because taxpayers have five years to pay delinquent taxes before their property is redeemed by the County.

SOURCE: County Auditor's Office

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



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



**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)
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)
2000	4,997,983,570	2,498,991,785	242,295,261 (3)
2001	5,392,477,720	2,696,238,860	261,221,097 (3)

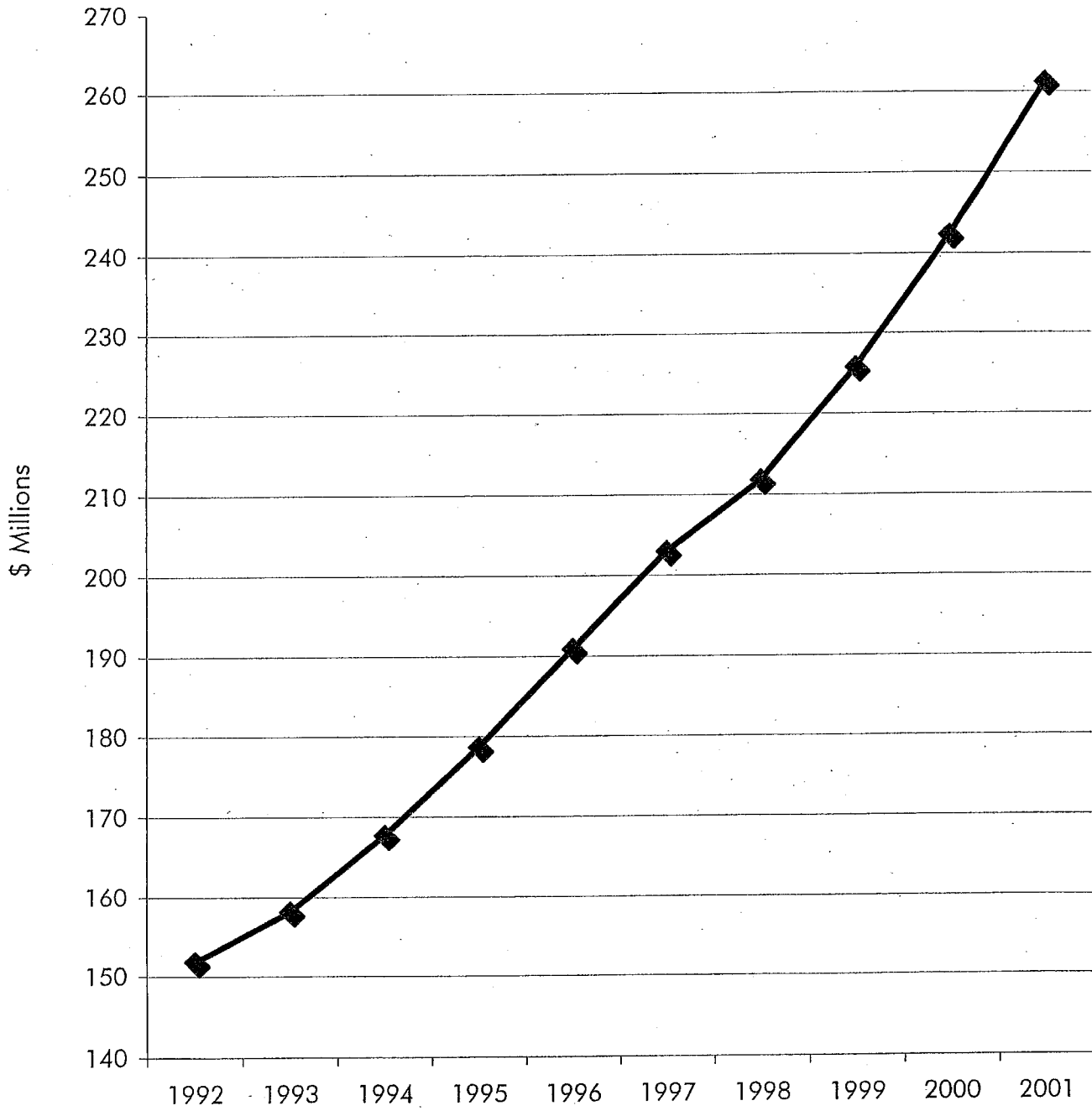
(1) Assessed Value is 50% of Market Value

(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



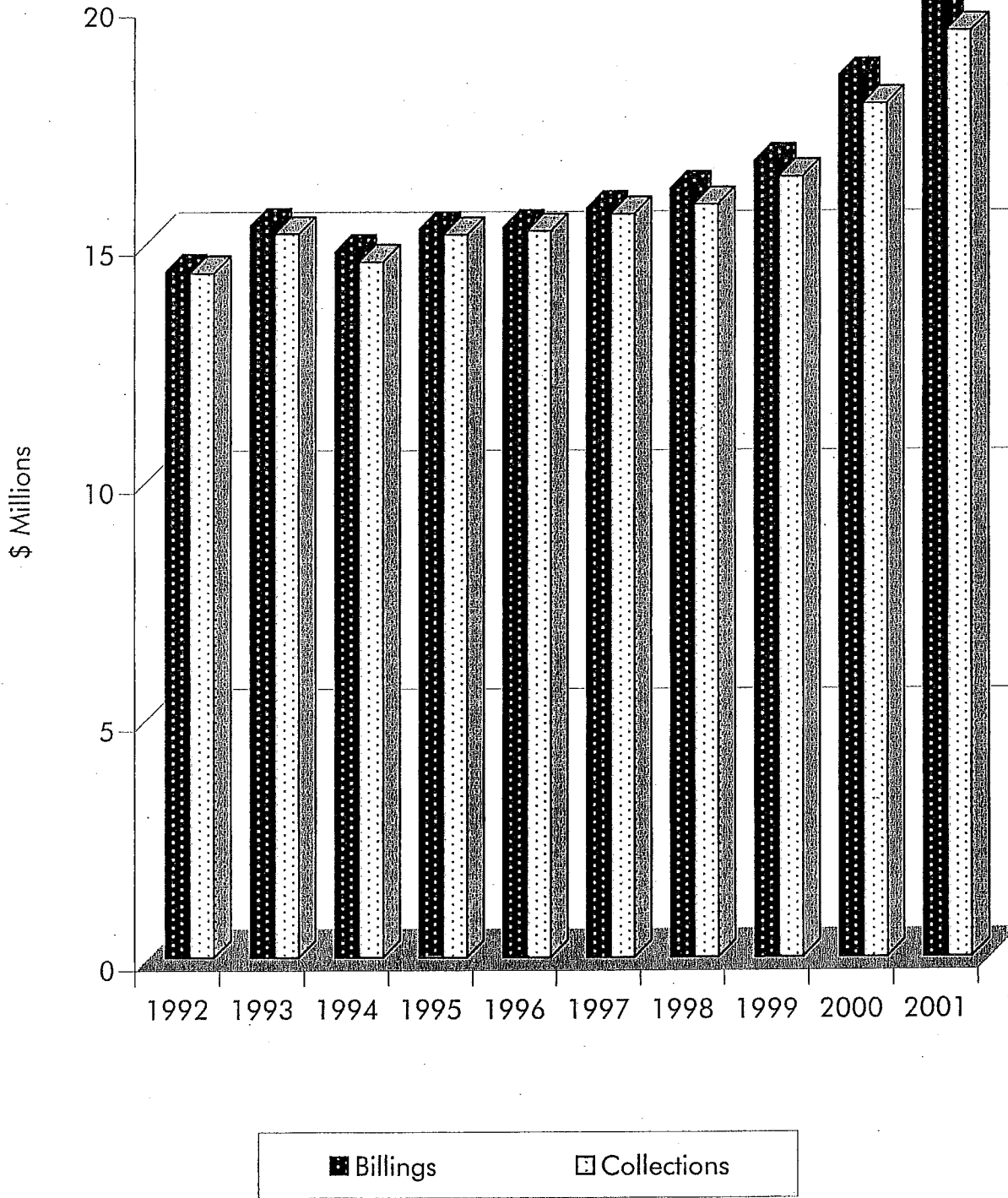
CASS COUNTY GOVERNMENT  
Special Assessment Billings and Collections  
Last Ten Fiscal Years  
(Unaudited)

<u>Year Ended December 31</u>	<u>Total Billings</u>	<u>Total Collections</u>	<u>Percent Collected</u>
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	16,675,803	16,354,864	98.08%
2000	18,457,478	17,870,307	96.82%
2001	20,095,915	19,395,529	96.51%

SOURCE: County Auditor's Office

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

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



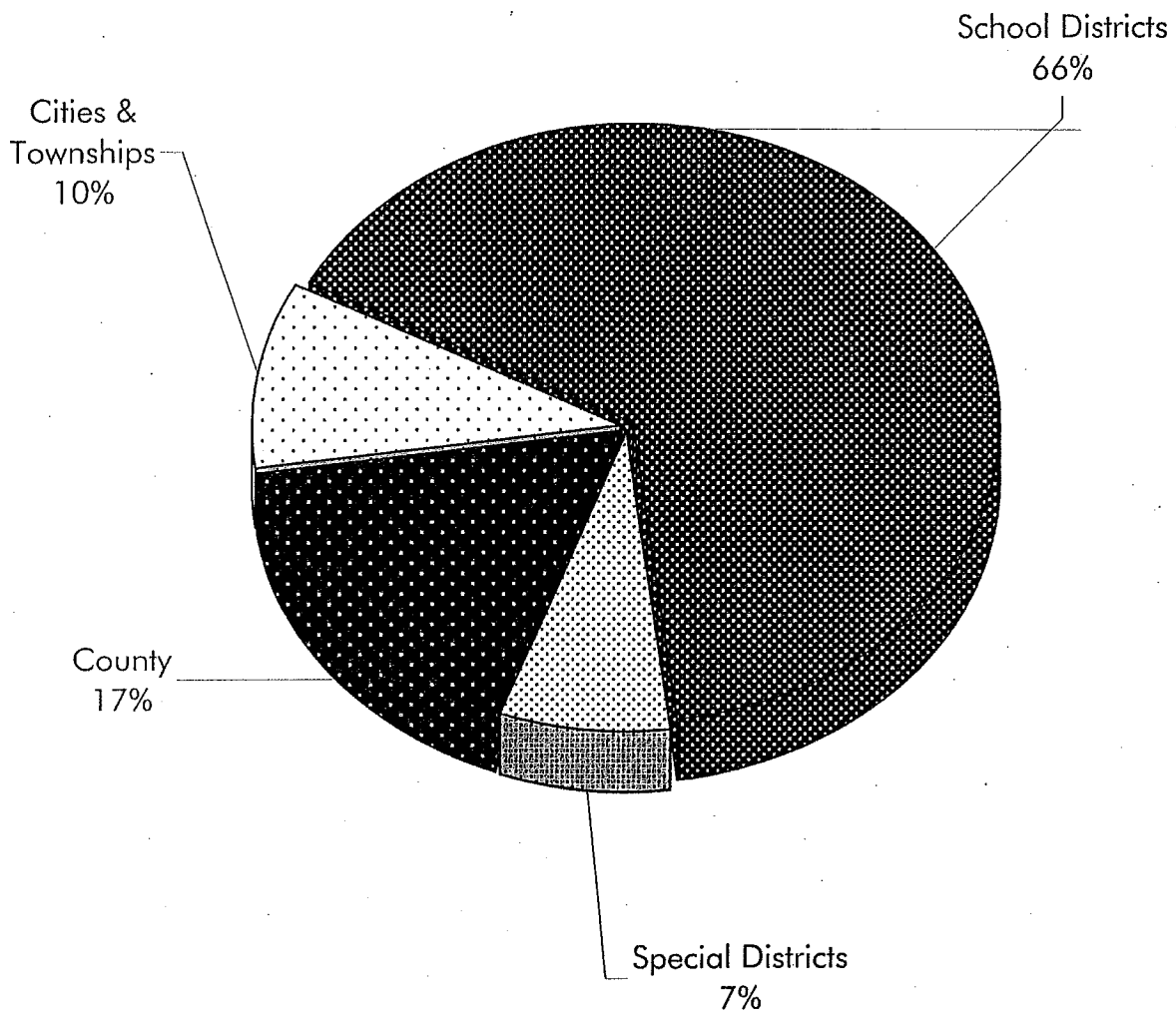
CASS COUNTY GOVERNMENT  
Property Tax Rates and Distribution of General Levy Property Taxes  
Direct and Overlapping Governments  
Last Ten Years  
(Unaudited)

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
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%
2000	253.39	493.75	17.50%	9.98%	65.23%	7.30%	100%
2001	236.71	491.44	17.22%	10.13%	65.21%	7.44%	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  
2001 Property Tax Distribution



CASS COUNTY GOVERNMENT  
 Computation of Legal Debt Margin  
 December 31, 2001  
 (Unaudited)

	Amount	Percent
Assessed Value of all property	<u>\$ 2,696,238,860</u>	
Debt Limit - 5% of Assessed Value	\$ 134,811,943	100.0%
 <u>Legal Debt Margin:</u>		
Debt Applicable to Limitation:		
Total general obligation bonded debt	\$ -	
Less: Amount available for repayment of general obligation bonds	<u>\$ -</u>	
Total debt applicable to limitation	<u>\$ -</u>	<u>0.0%</u>
LEGAL DEBT MARGIN	<u>\$ 134,811,943</u>	<u>100.0%</u>

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
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
2000	118,405	2,498,991,785	-	-	-	-	-
2001	118,405	2,696,238,860	-	-	-	-	-

(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](http://www.sdc.ag.ndsu.nodak.edu)

CASS COUNTY GOVERNMENT  
 Computation of Direct and Overlapping Debt  
 December 31, 2001  
 (Unaudited)

<u>Name of Entity</u>	<u>Debt (1) December 31, 2001</u>	<u>Percentage Applicable to Cass County</u>	<u>Amount Applicable to Cass County</u>
<b>Direct:</b>			
Cass County	\$ -		\$ -
<b>Cities:</b>			
West Fargo	\$ 2,150,000	100.0%	\$ 2,150,000
Fargo	232,921	100.0%	232,921
Enderlin	5,400	0.3%	19
Prairie Rose	145,000	100.0%	145,000
<b>Public School Districts:</b>			
Fargo PSD	\$ 76,111,794	100.0%	\$ 76,111,794
West Fargo PSD	9,795,000	100.0%	9,795,000
Kindred PSD	715,000	71.6%	512,295
Central Cass PSD	6,274,238	100.0%	6,274,238
Northern Cass PSD	5,245,000	90.5%	4,748,966
<b>Total Overlapping Bonded Debt</b>	<b><u>\$ 100,674,353</u></b>		<b><u>\$ 99,970,232</u></b>

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

CASS COUNTY GOVERNMENT  
 Ten Largest Property Taxpayers Ranked by Taxable Value  
 Year Ended December 31, 2001  
 (Unaudited)

Name	Type of Business	Taxable Value	Percentage of Total Taxable Value
Dakota Specialty Institute	Health Services	\$ 2,780,000	1.06%
Northern States Power Company	Utilities	2,352,149	0.90%
Meritcare Hospital	Health Services	1,885,460	0.72%
West Acres Development Company	Shopping Center	1,397,400	0.53%
Medical Properties	Health Services	972,880	0.37%
Meritcare Medical Group	Health Services	822,340	0.31%
Case Equipment Corporation	Manufacturing	806,460	0.31%
Paramount Hotel	Hotel	726,000	0.28%
Blue Cross of North Dakota	Health Services	715,750	0.27%
Meritcare Hospitals	Health Services	572,100	0.22%
Total Attributable to Ten Largest Property Taxpayers		<u>13,030,539</u>	<u>4.99%</u>
TOTAL GROSS TAXABLE VALUE		<u>\$ 261,221,097</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
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
2000	142,214	859	90,124	2,537
2001	106,226	81	110,235	531

(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)

Year	Estimated Population (1)	Per Capita Income (1)	School Enrollment K-12 (2)	Unemployment Rate (3)
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	27,865	19,767	1.8%
2000	123,138	28,689	19,579	1.6%
2001	123,138	*	20,885	1.5%

SOURCES:

- (1) NDSU State Census Data Center  
[www.bea.gov.doc](http://www.bea.gov.doc)
- (2) Cass County Auditor's Office  
[www.dpi.state.nd.us](http://www.dpi.state.nd.us)
- (3) North Dakota Job Service

\* Information is not yet available.

\*\* Data gathered every two years

CASS COUNTY GOVERNMENT  
2000 Census Data  
(Unaudited)

Cass County Population                    123,138

CITIES			TOWNSHIPS			
ALICE	56		ADDISON	104	HILL	51
AMENIA	89		AMENIA	112	HOWES	82
ARGUSVILLE	147		ARTHUR	82	HUNTER	86
ARTHUR	402		AYR	78	KINYON	103
AYR	23		BARNES	525	LAKE	47
BRIARWOOD	78		BELL	41	LEONARD	103
BUFFALO	209		BERLIN	136	MAPLE RIVER	126
CASSELTON	1,855		BUFFALO	79	MAPLETON	251
DAVENPORT	261		CASSELTON	117	NOBLE	89
ENDERLIN	5		CLIFTON	71	NORMANNA	339
FARGO	90,599		CORNELL	60	PAGE	60
FRONTIER	273		DAVENPORT	134	PLEASANT	426
GARDNER	80		DOWS	63	PONTIAC	100
GRANDIN	181		DURBIN	92	RAYMOND	270
HARWOOD	607		ELDRED	91	REED	1,224
HORACE	915		EMPIRE	109	RICH	79
HUNTER	326		ERIE	134	ROCHESTER	70
KINDRED	614		EVEREST	98	RUSH RIVER	107
LEONARD	255		FARGO	6	STANLEY	2,296
MAPLETON	606		GARDNER	123	TOWER	67
NORTH RIVER	65		GILL	104	WALBURG	175
OXBOW	248		GUNKEL	55	WARREN	133
PAGE	225		HARMONY	93	WATSON	90
PRAIRIE ROSE	68		HARWOOD	291	WHEATLAND	147
REILE'S ACRES	254		HIGHLAND	116	WISER	70
TOWER CITY	252					
WEST FARGO	<u>14,940</u>					
					Total Townships	<u>9,505</u>
Total Cities	<u>113,633</u>				Percent of Total	8%
Percent of Total	92%					

SOURCE: US Department of Commerce,  
Bureau of the Census

CASS COUNTY GOVERNMENT  
 Demographic and Miscellaneous Statistical Data  
 December 31, 2001  
 (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	2.9%
		Mining & Construction	5.0%
		Manufacturing	6.8%
Board Meetings:	First and Third Mondays	Trans/Communication/Utilities	6.6%
		Wholesale Trade	5.6%
		Retail Trade	17.5%
County Seat:	Fargo, North Dakota	Financial/Insurance/Real Estate	7.0%
	Population, 2000 Census: 90,599	Services	35.9%
	Largest city in North Dakota	Government	12.7%

Area of County:	1,765 Square Miles	Source: U. S. Bureau of the Census <a href="http://www.ndsu.nodak.edu/sdc/data/census">www.ndsu.nodak.edu/sdc/data/census</a>
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Temperature:  
 Average Daily Max: 51.2 F  
 Average Daily Min: 29.8 F

Mean Precipitation:	19.59 Inches	<u>Number of:</u>	
		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, 2001

(Unaudited)

<u>Employer</u>	<u>Type of Business</u>	<u>Number of Employees</u>
Meritcare Health Systems	Health Services	4,300
North Dakota State University	Educational Services	3,839
Blue Cross Blue Shield of North Dakota	Insurance	1,600
Fargo Public School District #1	Educational Services	1,485
U.S. Bank Service Center	Financial	1,200
Microsoft Great Plains	Computers-Software	1100
Case Corporation	Manufacturing	850
Dakota Heartland Healthcare	Health Services	800
City of Fargo	Government	750
West Fargo Public Schools	Educational Services	696

SOURCE: Economic Development Corporation  
[www.fargond.org/labor/employers.html](http://www.fargond.org/labor/employers.html)



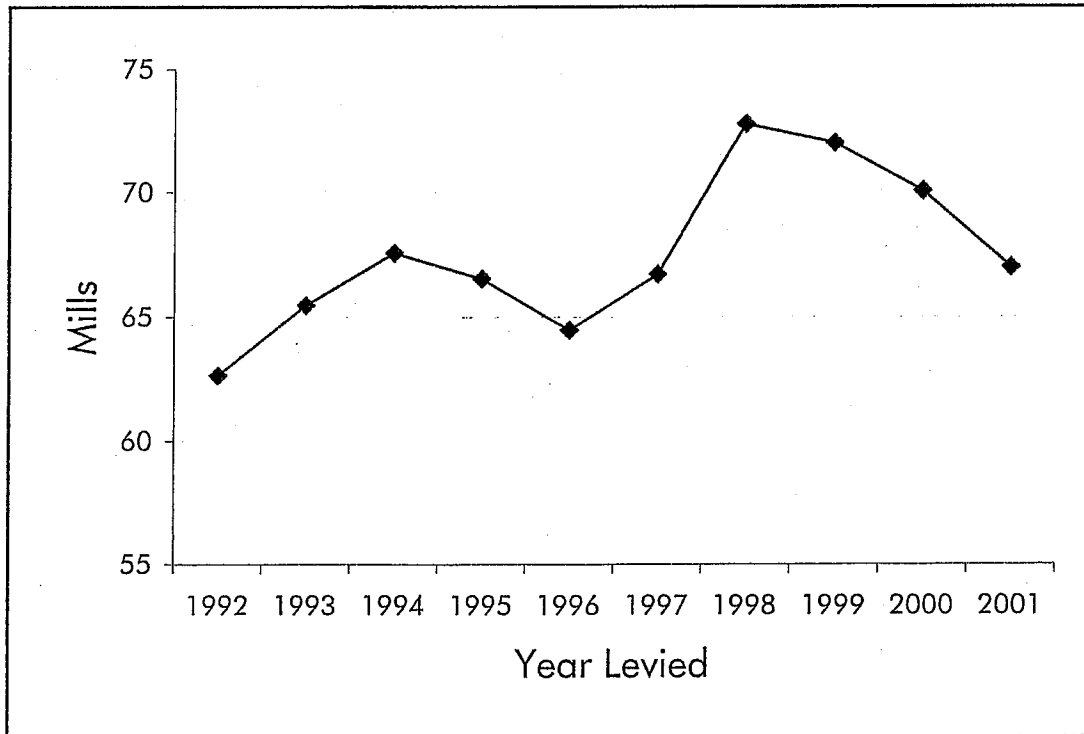
CASS COUNTY GOVERNMENT  
 Elected Officials and Full-Time Employees by Function (1)  
 Last Ten Years  
 (Unaudited)

<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>
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
2000	38	148	37	115	13	351
2001	38	144	35	116	11	344

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

CASS COUNTY GOVERNMENT  
 County Mill Levies  
 Last Ten Years

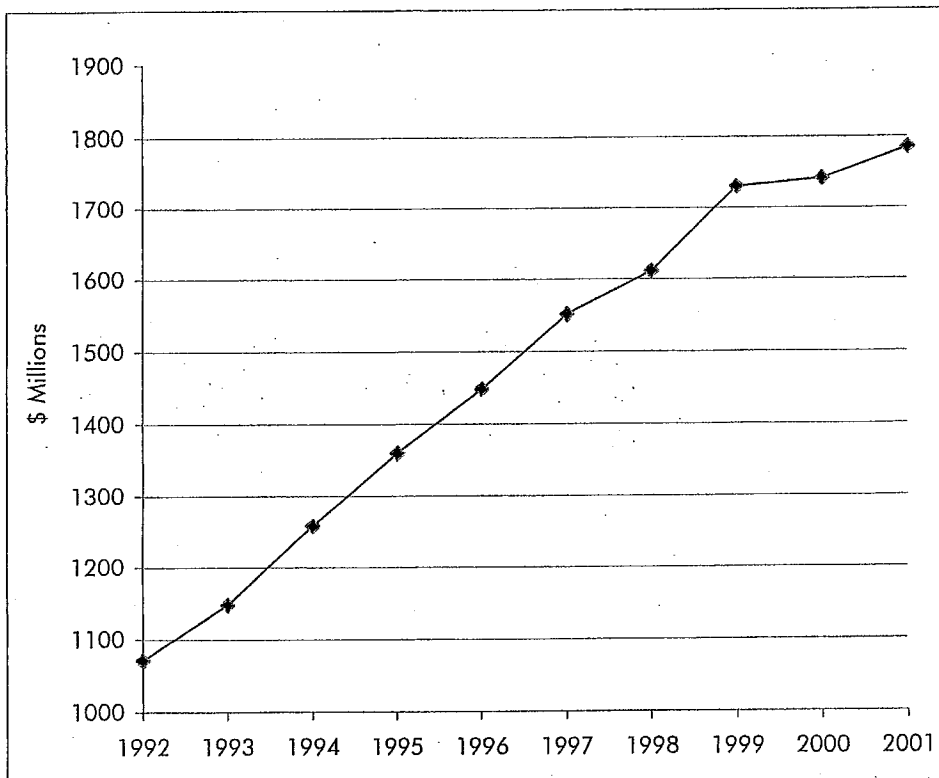
Year	Total General and Special Mill Levies
1992	62.63
1993	65.49
1994	67.59
1995	66.56
1996	64.47
1997	66.74
1998	72.77
1999	72.00
2000	70.07
2001	67.02



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

Year	Taxable Sales and Purchases (In Thousands)	Percent Increase
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%
2000	1,741,291	0.7%
2001	1,784,909	2.5%

SOURCE: North Dakota State Tax Commissioner



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