

**CASS COUNTY
GOVERNMENT**



**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

For the Year Ended December 31, 1992

Fargo, North Dakota

Handwritten text along the right edge of the page, possibly bleed-through from the reverse side. The text is mostly illegible but appears to contain several lines of writing.

CASS COUNTY, NORTH DAKOTA

**COMPREHENSIVE
ANNUAL
FINANCIAL
REPORT**

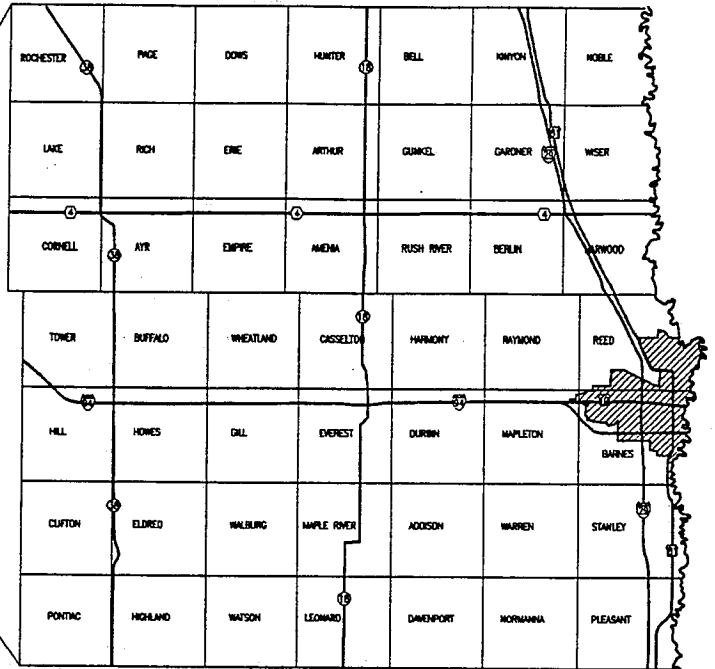
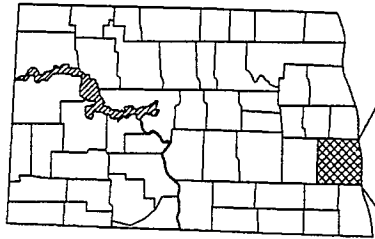
For the Year Ended December 31,

1992

Prepared by the County Auditor's Office

CASS COUNTY

NORTH DAKOTA



**CASS COUNTY GOVERNMENT
Comprehensive Annual Financial Report
For the Year Ended December 31, 1992**

TABLE OF CONTENTS

INTRODUCTORY SECTION

	Page
Letter of Transmittal	1
Organizational Chart	7
County Officials	8

FINANCIAL SECTION

Independent Auditor's Report	9
-------------------------------------	---

General Purpose Financial Statements:

Combined Balance Sheet - All Fund Types and Account Groups	12
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types	14
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General and Special Revenue Funds	15
Combined Statement of Revenues, Expenses and Changes in Retained Earnings - All Proprietary Fund Types	16
Combined Statement of Cash Flows - All Proprietary Fund Types	17
Notes to the Financial Statements	19

Combining, Individual Fund and Account Group Statements and Schedules:

General Fund:

Balance Sheet	31
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	32

Special Revenue Funds:

Description of Special Revenue Funds	33
Combining Balance Sheet	36
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	42
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	48

Debt Service Funds:	
Description of Debt Service Funds	63
Combining Balance Sheet	64
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	66
Capital Projects Funds:	
Description of Capital Projects Funds	69
Combining Balance Sheet	70
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	71
Internal Service Funds:	
Description of Internal Service Funds	73
Combining Balance Sheet	74
Combining Statement of Revenues, Expenses and Changes in Retained Earnings	75
Combining Statement of Cash Flows	76
Agency Funds:	
Description of Agency Funds	77
Combining Balance Sheet	78
Combining Statement of Changes in Assets and Liabilities	79
General Fixed Assets Account Group:	
Schedule of General Fixed Assets by Source	81
Schedule of General Fixed Assets by Function and Activity	82
Schedule of Changes in General Fixed Assets by Function and Activity	83

STATISTICAL SECTION

Statistical Section Schedules That Are Not Applicable	85
General Governmental Expenditures by Function	86
General Governmental Revenues by Source	88
Property Tax Levies and Collections	90
Estimated Market, Assessed and Taxable Value of Taxable Property	92
Special Assessment Billings and Collections	94
Property Tax Rates and Distribution of General Levy Property Taxes	96

Computation of Legal Debt Margin	98
Percent of Net General Bonded Debt to Assessed Value and Net Bonded Debt Per Capita	99
Percent of Annual Debt Service Expenditures for General Bonded Debt to Total General Governmental Expenditures	100
Computation of Direct and Overlapping Debt	101
Ten Largest Property Taxpayers Ranked by Taxable Value	102
Construction and Bank Deposits	103
Demographic Statistics and Miscellaneous Statistical Data:	
Demographic Statistics	104
1990 Census Data	105
Miscellaneous Statistics	106
Ten Largest Employers	107
Elected Officials and Full-Time Employees by Function	108
County Mill Levies	109
Taxable Sales and Purchases	110

THIS PAGE HAS BEEN RESERVED FOR NOTES



April 1, 1993

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

Auditor

Michael Montplaisir, CPA

Commissioners:

The Comprehensive Annual Financial Report of Cass County is hereby submitted for the fiscal year ended December 31, 1992. 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 (includes single audit reporting), and Statistical. The introductory section includes this transmittal letter, the County organizational chart and a list of principal officials. The financial section includes the general purpose financial statements and the combining and individual fund and account group financial statements and schedules, as well as the independent auditor's report on the financial statements and schedules. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

The County is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1984 and the United States Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Information related to this single audit, including the schedule of federal financial assistance, is included with supplementary information in the financial section of this report.

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. In addition to general government activities, the County Commission exercises, or has the ability to exercise, oversight of the four water resource districts, the vector control district, and the weed control district; therefore, these activities are included in the reporting entity. However, the various senior citizen boards, the fair board, and the historical board have not met the established criteria for inclusion in the reporting entity and, accordingly, are excluded from this report. Note 1 of the Notes to the Financial Statements defines the reporting entity.

Box 2806
211 Ninth Street South
Fargo, North Dakota 58103

701-241-5601
Fax 701-241-5728

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

ECONOMIC CONDITIONS AND OUTLOOK

Cass County is located on the eastern edge of North Dakota, bordering along the Red River, the boundary between North Dakota and Minnesota. The Red River Valley is one of the most fertile agricultural areas in the world. The economic condition and outlook of the County have remained strong; the County is one of the few areas in the state with a growing population. The county courthouse and administrative offices are located in Fargo, the largest and fastest growing city in the state.

Over the past ten years, the taxable valuation of the County has been growing at an average rate of 2.7 percent, and the population has been growing at an average rate of 1.7 percent. The taxable valuation growth has occurred mainly in the service industry and also in new home construction. These growth trends are expected to continue, with the shift in population from the rural areas of the state to the urban areas.

Cass County is home to the state's second largest university, North Dakota State University, with a student body of over 9,300. 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, St. Luke's Hospitals Meritcare and Dakota Hospital. 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 which draws from eastern North Dakota, western Minnesota, and central Canada. Taxable sales and purchases in 1992 were \$1.07 billion and have been increasing at an average annual rate of 7.4 percent over the last ten years.

Employment in the area continues to remain steady. In 1992, the County had an average unemployment rate of 3.1 percent, compared to a national average of 7.1 percent.

Primarily due to the urbanization of the County, human services expenditures have more than doubled in the last ten years, and it appears this trend may continue. The 1992 Cass County Social Services operating budget was estimated at over \$32 million. However, around \$5 million were direct County funds and included in the financial statements, and the larger portion was direct funding of services by the state and federal governments. In 1992, County Social Services provided services to over 6,000 individuals per month. The fastest growing areas are services to the elderly and to the "working poor" with children. With growing mandates and reduced funding, the County will need to continue to focus efforts in these areas.

MAJOR INITIATIVES

Cass County, in cooperation with all the cities in the County, approved funding an economic development corporation program in the 1993 budget called the "Growth Initiative Fund," a no risk loan pool. This program was developed for primary sector (manufacturing and national service) companies as an incentive to encourage local companies to expand, and to assist companies from outside of the area in making their relocation decision in Cass County. Beginning in 1993, the County plans to contribute to this program \$400,000 annually for four years.

In 1992, the Southeast Cass Water Resource District completed the Sheyenne River diversion projects around Horace and West Fargo. The projects were designed to remove the surrounding areas from the flood plain, which was essential to eliminate the requirement for flood insurance. Also, the completion of the projects allows for orderly development of those areas. The \$10 million in special assessment bonds issued for these projects were supplemented by \$25 million in local, state, and federal contributions.

Cass County Government has implemented, and is continuing, a strong strategic planning system throughout the government's structure. As part of the budget process, each department is required to establish written goals and objectives. The County Commission reviews the goals and objectives and allocates funds to achieve those departmental goals that contribute to the overall goals of Cass County Government. As part of the process to provide the department heads with information to more effectively manage their departments, the County Board has commissioned studies of some of the largest departments: Social Services, County Sheriff, and County Road and Bridge.

In 1991 and 1992, the County undertook a comprehensive pay study for county employees to ensure pay equity considerations were fully integrated into the classification system. This study was fully implemented by the County Commission.

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 a part of the government's single audit, described earlier, 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 the government has complied with applicable laws and regulations. The results of the County's single audit for the fiscal year ended December 31, 1992 provided no instances of material weaknesses in the internal control structure or significant violations of applicable laws and regulations.

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 (10%) for each separate fund. The County also requires officials to maintain budgetary control at the department level.

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

General Government Functions

The following schedule presents a summary of general fund, special revenue funds, debt service funds, and capital projects funds revenues for the fiscal year ended December 31, 1992 and the amount and percentage of increases and decreases in relation to prior year revenues.

General Government Revenues				
<u>Revenues</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) from 1991</u>	<u>Percent of Increase (Decrease)</u>
Taxes	\$10,243,725	50.5%	\$596,028	6.2%
Intergovernmental	7,682,499	37.9	456,457	6.3
Licenses, Permits and Fees	781,446	3.8	163,464	26.5
Charges for Service	730,965	3.6	305,176	71.7
Fines and Forfeitures	109,185	.5	13,198	13.7
Miscellaneous	<u>747,559</u>	<u>3.7</u>	<u>(1,396,693)</u>	<u>(65.1)</u>
Total Revenues	<u>\$20,295,379</u>	<u>100.0%</u>	<u>\$45,322</u>	<u>0.0%</u>

The increase in Licenses, Permits and Fees is due to the increased court administrative fees for minor speeding violations. Charges for service increased in 1992 primarily due to the rate increase for prisoner boarding and increased jail boarding usage. Miscellaneous revenue has experienced a large drop due to the falling interest rates earned on investments. Tax collections remain strong with over 94% of the current taxes being collected by December 31, 1992.

The following schedule presents a summary of general fund, special revenue funds, debt service funds, and capital projects funds expenditures for the fiscal year ended December 31, 1992 and the amount and percentage of increases and decreases in relation to prior year expenditures.

General Government Expenditures				
<u>Expenditures</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) from 1991</u>	<u>Percent of Increase (Decrease)</u>
Current:				
General Government	\$2,677,488	12.7%	\$365,787	15.8%
Public Safety	5,292,446	25.1	491,264	10.2
Highways and Streets	3,681,602	17.5	(901,072)	(19.7)
Relief and Charities	4,603,578	21.9	424,761	10.2
Culture and Recreation	383,714	1.8	25,086	7.0
Conservation and Economic Development	1,607,802	7.6	439,384	37.6
Capital Outlay	1,430,097	6.8	(3,388,827)	(70.3)
Debt Service:				
Principal Retirement	654,300	3.1	454,100	226.8
Interest and Fiscal Charges	<u>729,599</u>	<u>3.5</u>	<u>29,018</u>	<u>4.1</u>
Total Expenditures	<u>\$21,060,626</u>	<u>100.0%</u>	<u>\$(2,060,499)</u>	<u>(8.9)%</u>

The 8.9 percent decrease in total expenditures for the year ended December 31, 1992 was the result of various factors. The increase in General Government was primarily due to increased salaries and benefits in the General Fund. The increase in Conservation and Economic Development was due to increased participation in the community job development program and increased water resource district activity. Debt Service Principal Retirement increased due to the first principal payment on the general obligation bonds and the initial payments on the retirement of new issues of the water resource district's special assessment bonds. Expenditures for Highways and Streets decreased because fewer projects were completed in 1992, with turnover in the county engineer's position. Capital Outlay decreased significantly with the completion of the Sheyenne River Diversion project in the Southeast Cass Water Resource District.

General Fund Balance

The County had a \$1,599,029 unreserved fund balance in the General Fund as of December 31, 1992 - a \$462,377 decrease from December 31, 1991. This 22.4 percent decrease is due to increased expenditures, with limited revenues, in an effort to hold down increases in the property tax levy. The unreserved, undesignated component of the fund balance will be available to finance a portion of the fiscal year 1993 budget. The fund balance resulted primarily from the stringent spending controls imposed by all levels of management and the continuing effort to recover full costs for services provided. The County budgets to maintain approximately 10 percent of the future year expenditures as the current year's ending fund balance.

Proprietary operations

The County's proprietary operations are accounted for within the following Internal Service Funds: health insurance, telephone, unemployment and auto collision trust funds.

Total operating revenues for the year ended December 31, 1992 were \$847,368. This represents a \$33,056 decrease (3.8%) from 1991. Total operating expenses were \$588,549 - a \$181,520 decrease (23.6%) from the previous year. Operating revenues decreased slightly because of reduced charges for services in the Telephone Trust. Operating expenses decreased due to favorable claims experience in the self-funded Health Insurance Trust Fund.

Debt Administration

The County has a favorable level of general obligation debt, with only one issue outstanding for \$275,000, to finance the jail remodeling project. This issue has been rated "A1" by Moody's Investors Services. The percent of net bonded debt to assessed value, the amount of net bonded debt per capita and the legal debt limit are useful indicators of the County's debt position. The following relates to voter-approved bonded indebtedness of the County at December 31, 1992:

<u>Bond Issue</u>	<u>Net Bonded Debt at December 31, 1992</u>	<u>Percent of Net Bonded Debt to Assessed Valuation</u>	<u>Net Bonded Debt Per Capita</u>	<u>Legal Debt Limit</u>
Cass County General Obligation Bond	\$227,919	0.01%	\$2	\$7,588,663

The majority of the long-term debt is special assessment bonds of the water resource districts. Of the total long-term debt outstanding at December 31, 1992, \$11,718,600, or 88.4 percent, is water resource district debt. This debt is special assessment bonds issued to generate revenue for construction projects. With the level terrain in the region, there are few natural drains, and, consequently the water resource districts have numerous projects 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 and certificates of deposit. These amounts must be deposited in a financial institution situated and doing business within the state. The average yield on investments for 1992 was slightly more than 4 percent, which appears in line with national averages, since 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 at December 31, 1992 are considered adequate by management to cover the ultimate cost to defend or settle claims arising from these risks.

OTHER INFORMATION

Independent Audit


The general purpose financial statements have been audited by the Office of the State Auditor. The County's independent auditors have reviewed the adequacy of internal accounting controls and the supplementary financial information included in the Comprehensive Annual Financial Report, as they relate to the fairness of presentation of the County's general purpose financial statements. The auditor's report is included in the Financial Section of this report.

Federal funds received by the County are also subject to an annual program compliance audit under the requirements of the Single Audit Act and Office of Management and Budget Circular A-128. The results of this examination for the fiscal year ended December 31, 1992 are incorporated in a separate report.

Acknowledgements

The preparation of this report, the first Comprehensive Annual Financial Report for Cass County, 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 and leadership of Senior Accountant Annette Ingulsrud, who is responsible for preparing this report. Without her dedicated service, this report could not have been completed in a timely and professional manner. Ms. Ingulsrud was assisted in her efforts by other members of the County Auditor staff and the North Dakota State Auditor's Office. I offer our appreciation for this assistance.

Respectfully submitted,

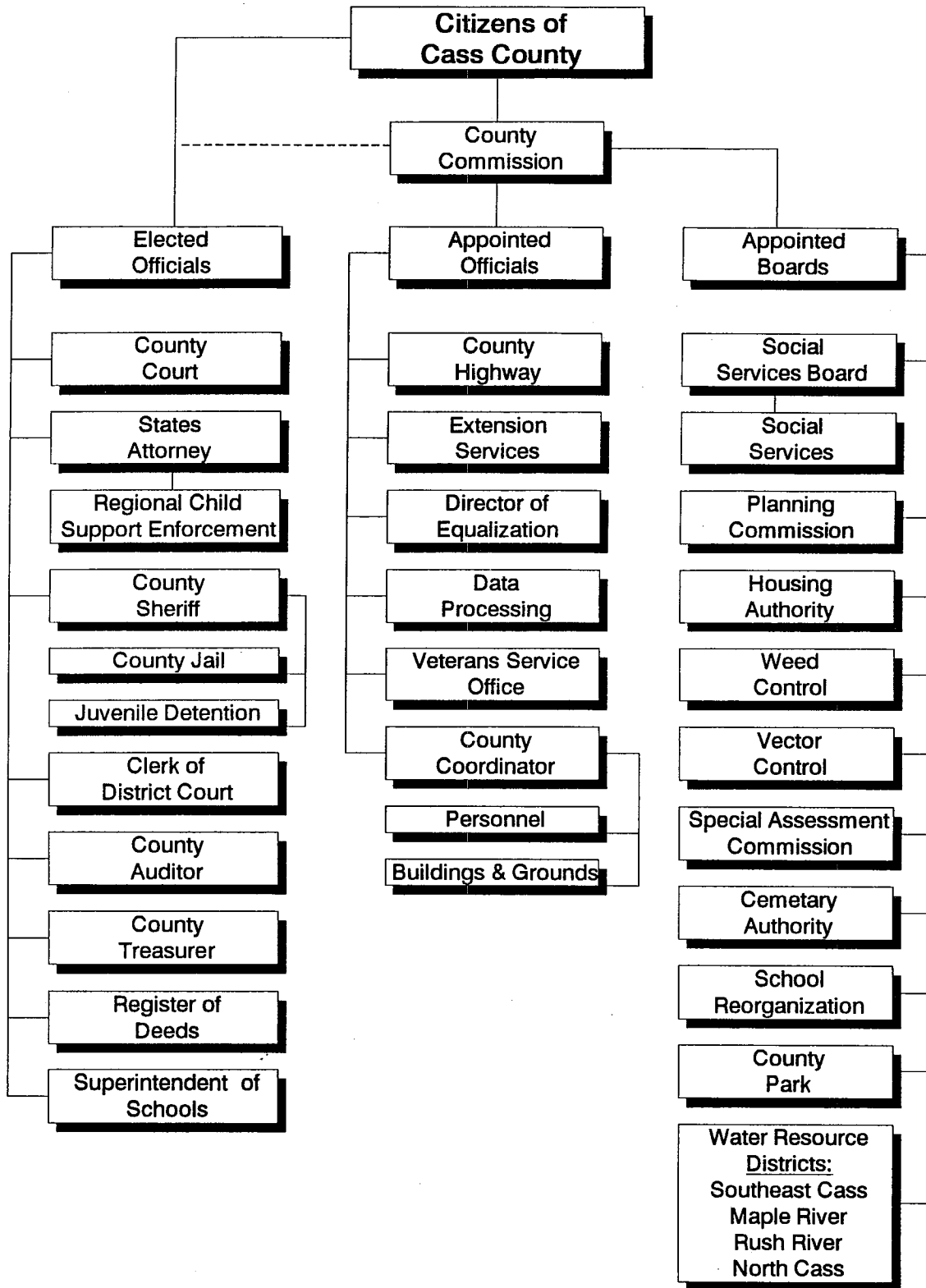


Michael Montplaisir, CPA
County Auditor

CASS COUNTY GOVERNMENT

Organizational Chart

December 31, 1992



CASS COUNTY GOVERNMENT
COUNTY OFFICIALS
December 31, 1992

Commissioners:	Alon Wieland - Chairman Sharon "Pepper" Toussaint Steve Risher Don Eckert Gene Shannon
Auditor:	Michael Montplaisir
Treasurer:	Charlotte Sandvik
Sheriff:	Donald Rudnick
Register of Deeds:	Deanna Kensrud
County Judges:	Frank Racek Georgia Dawson
Clerk of District Court:	Dorothy Howard
States Attorney:	John Goff
Superintendent of Schools:	Bruce Hoefs



STATE OF NORTH DAKOTA
OFFICE OF THE STATE AUDITOR

STATE CAPITOL
600 E. BOULEVARD AVE.
BISMARCK, NORTH DAKOTA 58505

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Cass County
Fargo, North Dakota

We have audited the accompanying general purpose financial statements and the combining and individual fund and account group financial statements of Cass County, North Dakota, as of and for the year ended December 31, 1992, as listed in the table of contents. These financial statements are the responsibility of Cass County, North Dakota management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and 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, North Dakota, as of December 31, 1992, and the results of its operations and cash flows of its proprietary fund type for the year then ended in conformity with generally accepted accounting principles.

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

We did not audit the data included in the statistical section of this report, and accordingly, we do not express an opinion thereon.

A handwritten signature in cursive script that reads "Robert W. Peterson".

Robert W. Peterson
State Auditor

April 1, 1993

THIS PAGE HAS BEEN RESERVED FOR NOTES

THIS PAGE HAS BEEN RESERVED FOR NOTES

CASS COUNTY GOVERNMENT
 Combined Balance Sheet
 All Fund Types and Account Groups
 December 31, 1992

	Governmental Funds				Proprietary Fund Type
	General	Special Revenue	Debt Service	Capital Projects	Internal Service
ASSETS AND OTHER DEBITS					
<u>Assets:</u>					
Cash and Investments	\$1,961,102	\$8,099,660	\$771,015	\$1,695,802	\$488,321
Cash – County Offices	20,496				
Investments with Fiscal Agents					
<u>Receivables:</u>					
Taxes	48,676	349,406	3,715		
Accounts	195	10,294			1,293
Special Assessments		7,495	87,133		
Due From Other Funds	24,038	28,174			
Due From Other Governments	278,420	314,676			1,352
Prepaid Insurance in NDIRF	20,239				
Inventories – Paper	91				
Prepaid Postage	11,578				
Fixed Assets					231,750
Accumulated Depreciation					(149,894)
<u>Other Debits:</u>					
Amount Available for Retirement of General Long–Term Debt					
Amount to be Provided for Retirement of General Long–Term Debt					
Amount to be Provided for Compensated Absences					
TOTAL ASSETS AND OTHER DEBITS	<u>2,364,835</u>	<u>8,809,705</u>	<u>861,863</u>	<u>1,695,802</u>	<u>572,822</u>
LIABILITIES AND FUND EQUITY					
<u>Liabilities:</u>					
Accounts Payable	110,850	116,363		9,710	7,651
Leases Payable					
Compensated Absences					
Deposits					64,124
Deferred Compensation					
Due to Other Funds	1,990	17,993		26,185	
Due to Other Governments	211	58,113			
Deferred Revenues	632,516	2,491,437	148,095		
IBNR Claims					42,000
Uncertified Special Assessments					
Bonds Payable–General Obligation					
Bonds Payable–Special Assessments					
Total Liabilities	<u>745,567</u>	<u>2,683,906</u>	<u>148,095</u>	<u>35,895</u>	<u>113,775</u>
<u>Fund Equity:</u>					
Investment in General Fixed Assets					
<u>Retained Earnings:</u>					
Unreserved					459,047
<u>Fund Balances:</u>					
Reserved for Prepaid Insurance	20,239				
Unreserved					
Designated for Debt Service			713,768		
Undesignated	1,599,029	6,125,799		1,659,907	
Total Fund Equity	<u>1,619,268</u>	<u>6,125,799</u>	<u>713,768</u>	<u>1,659,907</u>	<u>459,047</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$2,364,835</u>	<u>\$8,809,705</u>	<u>\$861,863</u>	<u>\$1,695,802</u>	<u>\$572,822</u>

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

Fiduciary Fund Type	Account Groups		Totals
	General Fixed Assets	General Long-Term Debt	(Memorandum Only)
Agency			
\$19,976,131	\$	\$	\$32,992,031
			20,496
1,948,656			1,948,656
			401,797
21			11,803
			94,628
			52,212
1,219			595,667
			20,239
			91
			11,578
	16,199,019		16,430,769
			(149,894)
		713,768	713,768
		11,893,987	11,893,987
		378,508	378,508
<u>21,926,027</u>	<u>16,199,019</u>	<u>12,986,263</u>	<u>65,416,336</u>
			246,022
1,447		177,581	177,581
		378,508	378,508
19,969,880			20,034,004
1,948,656			1,948,656
6,044			52,212
			58,324
			3,272,048
			42,000
		436,574	436,574
		275,000	275,000
		11,718,600	11,718,600
<u>21,926,027</u>		<u>12,986,263</u>	<u>38,639,528</u>
	16,199,019		16,199,019
			459,047
			20,239
			713,768
			9,384,735
	<u>16,199,019</u>		<u>26,776,808</u>
<u>\$21,926,027</u>	<u>\$16,199,019</u>	<u>\$12,986,263</u>	<u>\$65,416,336</u>

CASS COUNTY GOVERNMENT
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types
For the Year Ended December 31, 1992

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Totals (Memorandum Only)
Revenues:					
Taxes	\$1,727,554	\$7,479,118	\$1,037,053	\$	\$10,243,725
Licenses, Permits and Fees	781,446				781,446
Intergovernmental Revenues	2,167,320	5,383,321		131,858	7,682,499
Charges for Services	71,611	659,354			730,965
Fines and Forfeitures	109,185				109,185
Miscellaneous Revenues	569,222	93,797	51,835	32,705	747,559
Total Revenues	5,426,338	13,615,590	1,088,888	164,563	20,295,379
Expenditures:					
Current:					
General Government	2,469,346	208,142			2,677,488
Public Safety	3,540,951	1,751,495			5,292,446
Highways and Streets		3,681,602			3,681,602
Relief and Charities		4,603,578			4,603,578
Culture and Recreation		383,714			383,714
Conservation & Econ. Development	12,690	1,595,112			1,607,802
Capital Outlay				1,430,097	1,430,097
Debt Service:					
Principal Retirement			654,300		654,300
Interest and Fiscal Charges			729,599		729,599
Total Expenditures	6,022,987	12,223,643	1,383,899	1,430,097	21,060,626
Revenues Over (Under) Expenditures	(596,649)	1,391,947	(295,011)	(1,265,534)	(765,247)
Other Financing Sources (Uses):					
Operating Transfers In	529,483	2,594,236	77,590	296,000	3,497,309
Operating Transfers Out	(246,000)	(3,168,719)		(112,590)	(3,527,309)
Proceeds of Special Assessment Bonds			97,000	1,503,000	1,600,000
Discount on Bond Sale				(16,000)	(16,000)
Proceeds of Refunding Bonds			142,825		142,825
Payment to Refunded Bond Escrow Agent			(142,825)		(142,825)
Total Other Financing Sources (Uses)	283,483	(574,483)	174,590	1,670,410	1,554,000
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(313,166)	817,464	(120,421)	404,876	788,753
Fund Balance – January 1	2,086,943	5,262,202	878,461	1,102,383	9,329,989
Prior Period Adjustments	(664)	664			
Fund Balance – January 1 Restated	2,086,279	5,262,866	878,461	1,102,383	9,329,989
Residual Equity Transfers	(153,845)	45,469	(44,272)	152,648	
Fund Balance – December 31	\$1,619,268	\$6,125,799	\$713,768	\$1,659,907	\$10,118,742

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

CASS COUNTY GOVERNMENT
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual – General and Special Revenue Funds
For the Year Ended December 31, 1992

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	\$1,735,762	\$1,727,554	(\$8,208)	\$7,543,307	\$7,479,118	(\$64,189)
Licenses, Permits and Fees	538,750	781,446	242,696			
Intergovernmental Revenues	1,802,178	2,167,320	365,142	5,027,292	5,383,321	356,029
Charges for Services	49,000	71,611	22,611	447,000	659,354	212,354
Fines and Forfeitures	100,750	109,185	8,435			
Miscellaneous Revenues	715,600	569,222	(146,378)	149,206	93,797	(55,409)
Total Revenues	4,942,040	5,426,338	484,298	13,166,805	13,615,590	448,785
Expenditures:						
Current:						
General Government	2,928,446	2,469,346	459,100	234,571	208,142	26,429
Public Safety	3,611,298	3,540,951	70,347	1,749,659	1,751,495	(1,836)
Highways and Streets				4,996,033	3,681,602	1,314,431
Relief and Charities				5,110,868	4,603,578	507,290
Culture and Recreation				394,875	383,714	11,161
Conservation & Econ. Development	14,142	12,690	1,452	2,206,804	1,595,112	611,692
Total Expenditures	6,553,886	6,022,987	530,899	14,692,810	12,223,643	2,469,167
Revenues Over (Under) Expenditures	(1,611,846)	(596,649)	1,015,197	(1,526,005)	1,391,947	2,917,952
Other Financing Sources (Uses):						
Operating Transfers In	520,033	529,483	9,450	2,822,411	2,594,236	(228,175)
Operating Transfers Out	(300,000)	(246,000)	54,000	(3,006,544)	(3,168,719)	(162,175)
Total Other Financing Sources (Uses)	220,033	283,483	63,450	(184,133)	(574,483)	(390,350)
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,391,813)	(313,166)	1,078,647	(1,710,138)	817,464	2,527,602
Fund Balance – January 1	2,086,943	2,086,943		5,262,202	5,262,202	
Prior Period Adjustments	(664)	(664)		664	664	
Fund Balance – January 1 Restated	2,086,279	2,086,279		5,262,866	5,262,866	
Residual Equity Transfers		(153,845)	(153,845)		45,469	45,469
Fund Balance – December 31	\$694,466	\$1,619,268	\$924,802	\$3,552,728	\$6,125,799	\$2,573,071

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

CASS COUNTY GOVERNMENT
Combined Statement of Revenues, Expenses and
Changes in Retained Earnings
All Proprietary Fund Types
For the Year Ended December 31, 1992

	Internal Service
<u>Operating Revenues:</u>	
Premiums	\$755,466
Charges for Services	89,050
Miscellaneous	2,852
Total Operating Revenues	847,368
<u>Operating Expenses:</u>	
Premiums	135,370
Telephone Service	55,537
Maintenance Agreements	9,718
Equipment Repair	5,141
Uncapitalized Equipment	4,215
Administrative Fees	22,888
Collision Repair/Replacement	4,047
Benefit Payments	283,576
IBNR Claims	42,000
Depreciation Expense	26,057
Total Operating Expenses	588,549
Operating Income	258,819
<u>Nonoperating Revenues (Expenses):</u>	
Interest Income	10,532
Dues	(80)
Books/Subscriptions	(21)
Total Nonoperating Revenues	10,431
Income before Operating Transfers	269,250
Operating Transfers In	30,000
Net Income	299,250
Retained Earnings – January 1	160,897
Prior Period Adjustments	(1,100)
Retained Earnings – January 1, as Restated	159,797
Retained Earnings – December 31	\$459,047

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, 1992

	Internal Service
<u>Cash Flows from Operating Activities:</u>	
Operating Income	\$258,819
Adjustments to Reconcile Net Income to Net Cash Flows from Operating Activities:	
Depreciation	26,057
Changes in Assets and Liabilities:	
Increase in Accounts Receivable	(231)
Decrease in Due from Other Governments	557
Decrease in Accounts Payable	(1,804)
Increase in Premium Deposit Funds	2,309
Decrease in IBNR Claims	(83,000)
Net Cash Provided by Operating Activities	202,707
<u>Cash Flows from Noncapital Financing Activities:</u>	
Operating Transfers—In to Other Funds	30,000
Other Nonoperating Activities	(101)
Net Cash Provided by Noncapital Financing Activities	29,899
<u>Cash Flows from Capital and Related Financing Activities:</u>	
Acquisition of Fixed Assets	(1,795)
Net Cash Used in Capital and Related Financing Activities	(1,795)
<u>Cash Flows from Investing Activities</u>	
Interest on Investments	10,532
Net Cash Provided by Investing Activities	10,532
Net Increase in Cash and Cash Equivalents	241,343
Cash and Cash Equivalents at January 1	246,978
Cash and Cash Equivalents at December 31	\$488,321

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

THIS PAGE HAS BEEN RESERVED FOR NOTES

CASS COUNTY GOVERNMENT
NOTES TO THE FINANCIAL STATEMENTS
December 31, 1992

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Cass County Government operates under a county commission form of government. 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. Reporting Entity

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities. Based upon the application of these criteria, the following is a brief review of each potential unit addressed defining the government's reporting entity:

Included within the reporting entity:

Cass County Water Resource Districts and the County Park are included in the County's financial statements. The governing bodies of these units are appointed by the County's governing body. The County's governing body has the authority to disapprove, amend, or approve the budgets of these units.

Excluded from the reporting entity:

The Fair Board, Historical Society, Senior Citizens and Fargo Health Unit are excluded from the reporting entity as the County does not have oversight responsibility over these units.

B. 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 following fund types and account groups are used by the government:

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.

C. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is 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. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

The modified accrual basis of accounting is used by all governmental fund types and agency funds. 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 one-year 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 revenues, 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 accrual basis of accounting is utilized by the proprietary fund types. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

The government reports deferred revenue on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence 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.

The food stamps distributed by Social Services are not included in the County's financial statements, as this is assistance to individuals. However, the Schedule of Federal Financial Assistance does include food stamps, as required by federal regulations.

D. Budgets

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the general and special revenue 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.

E. Cash and Investments

Cash includes amounts in demand deposits, money market accounts and certificates of deposit with a maturity of three months or less. These amounts must be deposited in a financial institution situated and doing business within the state.

State statutes authorize the County to invest in direct obligations of the U.S. Treasury, short-term investments included in cash and certificates of deposit with a maturity in excess of three months. Investments are stated at cost.

F. Cash - County Offices

These amounts are for fees collected in December by the offices and not turned over to the county treasurer at year end.

G. Receivables

Receivables in the County's governmental funds consist primarily of tax and special assessment revenues. Receivables in all other funds include amounts due for services to individuals performed by the County and not received by December 31, 1992.

H. 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.

I. Due from Other Governments

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

J. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 1992, are recorded as prepaid items.

K. Fixed Assets

Fixed assets are valued at historical cost, or at estimated historical cost if actual historical cost is not available. Assets acquired from gifts or contributions are recorded at fair market value on the date of donation.

Equipment with a cost of \$300 or more (\$100 or more if the asset has an identifiable serial number) 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. In governmental funds interest costs on self-constructed assets are not capitalized. Normal maintenance and repairs are not capitalized. Betterments or 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 is charged as an operating expense, and accumulated depreciation is reported on the balance sheet. Assets depreciated are telephone equipment in the Telephone Trust. Depreciation has been provided using the straight-line method over a seven year useful life.

Assets leased under capital leases (NOTE 6) 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.

L. 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.

M. Compensated Absences

Vested or accumulated vacation leave for governmental funds is reported in the general long-term debt account group. In accordance with the provisions of Statement of Financial Accounting Standards No. 43, Accounting for Compensated Absences, no liability is recorded for nonvesting accumulating rights to receive sick pay benefits.

N. Deferred Revenues

Deferred revenues arise when resources are received by the County 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.

O. IBNR Claims - Self Insurance

The IBNR (Incurred But Not Reported) claims is 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 and for unemployment insurance. The County records estimated liabilities for such claims filed or estimated to be filed for incidents which 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. Management believes the liability reserves recorded at December 31, 1992 are adequate and that any changes in the estimates will be reflected in the current year.

P. 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.

Q. 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.

R. Bond Discounts/Issuance Costs

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

S. 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 nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

T. 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 changes in financial position 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.

U. Reclassification of Prior Year Balances

The 1992 beginning balances were adjusted as follows:

	<u>Amounts</u>
General Fund	\$(664)
Special Revenue Funds	664
Grant revenue recorded in error	
Internal Service Funds	
Fixed Assets recorded in error	(1,100)

NOTE 2: LEGAL COMPLIANCE - BUDGETS

Each department completes its budget and delivers it to the county auditor, to be filed with the board of county commissioners. The county auditor prepares a preliminary County budget for the general and special revenue funds on the modified accrual basis of accounting. The preliminary budget includes proposed expenditures and the means of financing them. The board of county commissioners holds a public hearing where any taxpayer may testify in favor of or against any proposed expenditures or tax levies. The board of county commissioners may not approve the budget until after the public budget hearing, but must adopt the final budget on or before October 1.

No expenditure shall be made or liability incurred in excess of the appropriation except for transfers as authorized by the North Dakota Century Code Section 11-23-7. The budget may be amended during the year for any revenues and appropriations not anticipated at the time the budget was prepared, except no amendment changing the taxes levied can be made after October 10. At year-end, the balance of each appropriation becomes a part of the unappropriated fund balance, except for a special appropriation that does not lapse until the work has been completed.

NOTE 3: DEPOSITS AND INVESTMENTS

Deposits: At year-end, the carrying amount of the County's deposits was \$28,302,560 and the market value was \$28,302,560. Of the bank balance, \$28,082,265 was covered by federal depository insurance or by collateral held by the County's agent in the County's name (category 1), and \$220,295 was uninsured and uncollateralized (category 3). The uninsured and uncollateralized deposits were held by the Bank of North Dakota.

Investments: State statutes authorize the County to invest in direct obligations of the U.S. Treasury. The County's investments consist of treasury notes that are category 1, as they are investments that are registered in the County's name. The County also has investments that are not categorized, these include the County's investment in various deferred compensation plans and the Southeast Cass Water Resource District's investment in a mutual fund.

	Category 1	Carrying Amount	Market Value
U.S. Government Securities	<u>\$3,221,932</u>	\$3,221,932	\$3,221,932
Mutual Funds		1,467,540	1,467,540
Deferred Compensation Plans		<u>1,948,656</u>	<u>1,948,656</u>
Total Investments		<u>\$6,638,128</u>	<u>\$6,638,128</u>

NOTE 4: TAXES AND SPECIAL ASSESSMENTS RECEIVABLE

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

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 5 percent discount is allowed if all taxes and special assessments are paid by February 15th. Penalties of 3 percent on the first installment are assessed on March 1st, May 1st, July 1st, and October 15th. Penalties of 6 percent are assessed on the second installment on October 15th.

On the second Tuesday in December, taxes remaining unpaid are offered for sale to the public. The maximum bid on taxes is 9 percent; taxes not sold are bid by the County Treasurer at 12 percent. The purchaser receives a tax sale certificate. Three years from the date a tax sale certificate is issued the private purchaser is entitled to a tax deed, unless redemption is made by the property owner.

NOTE 5: FIXED ASSETS

Fixed assets at December 31, 1992, consist of the following:

	General Fixed Assets Account Group	Internal Service Funds
Land	\$2,552,382	
Buildings	7,072,824	
Machinery & Equipment	6,151,522	\$231,750
Improvements	422,291	
Total	<u>\$16,199,019</u>	<u>\$231,750</u>

Changes in the General Fixed Assets Account Group during the year ended December 31, 1992 were as follows:

	Balance Jan. 1, 1992	Additions	Deletions	Adjust- ments*	Balance Dec. 31, 1992
General Fund	\$8,048,056	\$230,460	\$(277,041)	\$(23,309)	\$7,994,874
Special Revenue Funds	7,860,020	338,133	(6,022)	28,722	8,202,854
Total	<u>\$15,908,076</u>	<u>\$568,593</u>	<u>\$(283,063)</u>	<u>\$5,413</u>	<u>\$16,199,019</u>

* Net transfers and previously uninventoried assets.

NOTE 6: LONG TERM DEBT

During the year ended December 31, 1992 the following changes occurred in liabilities reported in the general long-term debt account group.

	Balance January 1	Additions	Reductions	Balance December 31
General Oblig. Bonds	\$400,000	\$0	\$(125,000)	\$275,000
Special Assess. Bonds	10,657,900*	1,745,000	(684,300)	11,718,600
Special Assessments	24,200	415,153	(2,779)	436,574
Leases	298,083	0	(120,502)	177,581
Compensated Absences	305,862	72,646	**	378,508
Total	<u>\$11,686,045</u>	<u>\$2,232,799</u>	<u>\$(932,581)</u>	<u>\$12,986,263</u>

* Beginning balance was adjusted by (\$6,100) for a payment made in 1991, which was not included in the prior year's schedule.

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

Long term debt at December 31, 1992 is comprised of the following individual issues:

General Obligation Bonds:

\$400,000 Cass County Jail Remodeling bonds of 1991 due in annual installments of \$135,000 to \$140,000 through 1994 with interest at 4.9% to 5.1%.	<u>\$275,000</u>
Total General Obligation Bonds and Warrants	<u>\$275,000</u>

Special Assessment Bonds and Warrants:

\$355,000 Refunding improvement bonds with annual installments of \$10,000 to \$55,000 through 1997 with interest at 5.95% to 6.25%. \$170,000

\$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 6.3% to 7.0%. 65,000

Water Resource District Special Assessment Debt:Southeast Cass Water Resource District

\$38,000 Sewer District #13 warrants, due in annual installments of \$800 to \$1,300 through 2011 with interest at 5.0%. 23,700

\$4,700,000 Sheyenne Maple Flood Control District #1 bonds due in annual installments of \$310,000 to \$315,000 through 2007 with interest at 4% to 8.5%. 4,700,000

\$2,250,000 Sheyenne Maple Flood Control District #2 bonds due in annual installments of \$150,000 through 2006 with interest at 6.0% to 6.8%. 2,100,000

\$1,760,000 Southside Sewer, due in annual installments of \$120,000 to \$125,000 through 2005 with interest at 6.25% to 7.0%. 1,580,000

\$1,000,000 Sheyenne Maple Flood Control Project #1 bonds due in annual installments of \$65,000 to \$70,000 through 2007 with interest at 5.75% to 6.375%. 1,000,000

\$250,000 Sheyenne Maple Flood Control Project #2 bonds due in annual installments of \$15,000 to \$20,000 through 2006 with interest at 5.6% to 6.4%. 235,000

\$1,600,000 Improvement Bonds of 1992 due in annual installments of \$105,000 to \$110,000 beginning in 1993 through 2007 with interest from 3.0% to 5.6%. 1,600,000

Maple River Water Resource District

\$72,000 Sewer District #1 warrants, due in annual installments of \$2,400 through 2015 with interest at 8.375%. 55,200

\$145,000 Flood Control District #2 bonds, due in annual installments of \$20,000 to \$25,000 through 1999 with interest at 3.6% to 5.0%. 145,000

\$33,000 Sewer District #89-1 bonds, due in annual installments of \$500 to \$1,100 through 2015 with interest at 5.0%. 24,700

Rush River Water Resource District

\$250,000 Drain #52 bonds, due in a final installment of \$20,000 in May 1993 with interest at 7.25%. 20,000

Total Special Assessment Bonds and Warrants \$11,718,600

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.	\$21,421
\$415,153 Sheyenne-Maple Flood Control Project No. 1 special assessments due in annual installments of \$27,677, with interest at 7.65%.	415,153
Total Special Assessments	\$436,574

Leases:

\$131,124 lease purchase with Norwest Investment Services for road equipment due in annual installments of \$30,763 including interest of 7.089% through June 30, 1993.	\$28,305
\$51,565 lease purchase with U.S. West Communications for 911 emergency phone equipment due in annual installments of \$12,888 including interest of 7.92% through June 15, 1994.	23,007
\$305,655 Computer lease with annual installments of \$70,507 including interest of 7.69% through February 15, 1994.	126,269
Total Leases	\$177,581

TOTAL DEBT (Excluding Compensated Absences) \$12,607,755

The annual requirements to amortize all debt (excluding compensated absences) outstanding as of December 31, 1992, including interest payments of \$5,563,704, are as follows:

Year Ending December 31	General Obligation Bonds	Special Assessment Bonds	Special Assessments	Leases	Total
1993	\$148,755	\$1,571,205	\$63,966	\$114,157	\$1,924,764
1994	147,140	1,524,133	61,418	83,394	1,816,783
1995		1,443,304	59,093		1,502,300
1996		1,363,426	56,453		1,419,014
1997		1,308,793	54,151		1,361,340
1998-2015		<u>9,766,838</u>	<u>405,233</u>		<u>10,187,368</u>
Total	<u>\$295,895</u>	<u>\$16,977,699</u>	<u>\$700,314</u>	<u>\$197,551</u>	<u>\$18,171,459</u>

Advance Refunding of Bonds

On October 1, 1992, the Maple River Water Resource District issued \$145,000 in special assessment bonds to advance refund \$155,000 of outstanding 1985 special assessment bonds. The net proceeds of \$142,825 were used to purchase U.S. government securities. Those securities were deposited in an escrow account to provide for all future debt service payments on the 1985 special assessment bonds, which are callable on April 15, 1993 and will be fully called on that date. As a result, the 1985 special assessment bonds are considered to be defeased and the liability for those bonds has been removed from the general long-term debt account group.

The Maple River Water Resource District advance refunded the 1985 special assessment bonds to reduce its total debt service payments over the next seven years by \$40,110 and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$34,810.

NOTE 7: INTERFUND ASSETS/LIABILITIESDue From/To Other Funds

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Game & Fish Licenses Fund	\$6,044
General Fund	Social Welfare Fund	17,994
Road & Bridge Fund	Gethsemane Property Fund	26,184
Road & Bridge Fund	General Fund	1,990

NOTE 8: PENSION PLANSNorth Dakota Public Employees Retirement System

Substantially all eligible employees of the County participate in the North Dakota Public Employees Retirement System, a cost-sharing multiple employer public employee retirement plan. The plan is a defined benefit plan with the pension system responsible for benefits. The County is responsible only for current contributions to the system. During the year ended December 31, 1992, the payroll for employees covered by the system was \$5,680,568. The County's total payroll was \$7,134,406.

Employees of the County are eligible to participate in the system if they meet the following three requirements: (1) are at least 18 years old; (2) position must be full-time, that is at least 20 hours per week for at least five months per year; and (3) position must be permanent, that is regularly funded and not of limited duration. When a county initially enrolls in the retirement system, eligible employees have the option to enroll or not enroll in the system. However, any new eligible employees hired after the county belongs to the system, must join the system. Employees are entitled to annual pension benefits beginning at normal retirement age (65) equal to 1.69% of their final average salary for each year of credited service. Final average salary is the employee's average of the five highest consecutive annual salaries during the last ten years of employment. Benefits fully vest on reaching 5 years of service. Vested employees may retire at or after age 55 and receive reduced retirement benefits. Employees may elect to receive the pension benefits in the form of a normal retirement, joint and survivor, social security adjustment or guaranteed payment annuity. The system also provides death and disability benefits. Benefits are established by state statute.

State statute requires that 4% of the "employee's" salary be contributed to the plan by either the employee or by the employer under a "salary reduction" agreement. The County is similarly required to contribute 5.12% of the "employee's" salary. The County's contribution requirement for the year ended December 31, 1992 was \$518,068, which consisted of \$227,236 from employees and \$290,832 from the County.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the system's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among the system and employers. The system does not make separate measurements of assets and pension benefit obligations for individual employers. The pension benefit obligation at June 30, 1992 (the most recent available actuarial valuation date) for the system as a whole, determined through an actuarial valuation performed as of that date, (valued at market) was \$367.5 million. The system's net assets available for benefits on that date were \$454.0 million, leaving an over-funded pension benefit of \$86.5 million. The County's 1992 contribution was 2.1% of total contributions required of all participating entities.

Eight-year historical trend information showing the system's progress in accumulating sufficient assets to pay benefits when due is presented in the system's June 30, 1992 annual financial report. The North Dakota Public Employee's Retirement System is located at 400 East Broadway, Bismarck, North Dakota.

NOTE 9: DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all full-time employees including elected officials, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County, subject only to the claims of the County's general creditors. Participants' rights under the plan are equal to those of general creditor of the County in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of the County's legal counsel that the government has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The County believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

Investments are managed by the plan's trustee under one of various investment options, or a combination thereof. The choice of the investment option(s) is made by each participant.

At December 31, 1992 the investment balances were as follows:

Fixed	\$1,692,962
Equity	191,285
Money Market	64,143
Bond	266
Total	<u>\$1,948,656</u>

NOTE 10: BUDGET AMENDMENTS

The County amended the budget as follows:

Fund	1992 Budget	Amendments	Amended Budget
EXPENDITURE:			
General Fund	\$6,837,502	\$ 16,384	\$6,853,886
Social Welfare	3,971,075	(41,028)	3,930,047
Road and Bridge	2,946,033	250,000	3,196,033
County Park	26,610	3,270	29,880
REVENUE:			
Social Welfare	3,861,416	(40,779)	3,820,637

NOTE 11: FOOD STAMPS INVENTORY

At December 31, 1992, the County had \$1,117,535 of food stamps in inventory.

NOTE 12: 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.

CASS COUNTY GOVERNMENT
 Balance Sheet
 General Fund
 December 31, 1992

ASSETS

Cash and Investments	\$1,961,102
Cash – County Offices	20,496
Receivables:	
Taxes	48,676
Accounts	195
Due From Other Funds	24,038
Due From Other Governments	278,420
Prepaid Insurance in NDIRF	20,239
Inventories – Paper	91
Prepaid Postage	11,578
	11,578
TOTAL ASSETS	<u>2,364,835</u>

LIABILITIES AND FUND EQUITY

<u>Liabilities:</u>	
Accounts Payable	110,850
Due to Other Funds	1,990
Due to Other Governments	211
Deferred Revenues	632,516
	632,516
Total Liabilities	<u>745,567</u>
 <u>Fund Equity:</u>	
<u>Fund Balances:</u>	
Reserved for Prepaid Insurance	20,239
Unreserved	
Undesignated	1,599,029
	1,599,029
Total Fund Equity	<u>1,619,268</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$2,364,835</u>

CASS COUNTY GOVERNMENT
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual – General Fund
For the Year Ended December 31, 1992

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Taxes	\$1,735,762	\$1,727,554	(\$8,208)
Licenses, Permits and Fees	538,750	781,446	242,696
Intergovernmental Revenues	1,802,178	2,167,320	365,142
Charges for Services	49,000	71,611	22,611
Fines and Forfeitures	100,750	109,185	8,435
Miscellaneous Revenues	715,600	569,222	(146,378)
Total Revenues	<u>4,942,040</u>	<u>5,426,338</u>	<u>484,298</u>
<u>Expenditures:</u>			
<u>Current:</u>			
General Government	2,928,446	2,469,346	459,100
Public Safety	3,611,298	3,540,951	70,347
Conservation & Econ. Development	14,142	12,690	1,452
Total Expenditures	<u>6,553,886</u>	<u>6,022,987</u>	<u>530,899</u>
Revenues Over (Under) Expenditures	<u>(1,611,846)</u>	<u>(596,649)</u>	<u>1,015,197</u>
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	520,033	529,483	9,450
Operating Transfers Out	(300,000)	(246,000)	54,000
Total Other Financing Sources (Uses)	<u>220,033</u>	<u>283,483</u>	<u>63,450</u>
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(1,391,813)</u>	<u>(313,166)</u>	<u>1,078,647</u>
Fund Balance – January 1	2,086,943	2,086,943	
Prior Period Adjustments	<u>(664)</u>	<u>(664)</u>	
Fund Balance – January 1 Restated	<u>2,086,279</u>	<u>2,086,279</u>	
Residual Equity Transfers		<u>(153,845)</u>	<u>(153,845)</u>
Fund Balance – December 31	<u>\$694,466</u>	<u>\$1,619,268</u>	<u>\$924,802</u>

CASS COUNTY GOVERNMENT
Special Revenue Funds

County Poor

This is the property tax levy fund used to generate revenues for the administrative fund, the Social Welfare Fund. The tax revenues are transferred into the administrative fund.

Social Welfare

This is the fund from which County Social Services operates, a department which has been designated by law to provide poor relief 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 provides 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.

ACIR Grant

These grant funds were used to provide public education on the County's proposed home rule charter. This fund was closed in 1992.

Housing Grant

This fund is used to account for grant funds awarded to address housing problems at the local level. A community task force will establish the local plan for use of these funds.

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.

Noxious Weed Control

This is a program for controlling the County's noxious weeds.

Vector Control

This is a program which provides services for mosquito control and related matters.

Veterans Service Office

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

County Agent

The fund provides for services to citizens, under the supervision of the extension division of the North Dakota State University of Agriculture and Applied Science.

County Jail

The fund provides for the operations of the county jail and detention center. Currently, approximately 25 percent of revenues are for services provided for other jurisdictions.

Drug Restitution

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

911 Service

This fund is financed by a \$0.50 charge on rural phone lines. The expenditures of the fund are for equipment lease-purchase payments, maintenance agreements, and for the purchase of rural street signs.

Social Security

The Social Security fund levies taxes to provide for the County's share of Social Security taxes. This fund has no expenditures, only transfers to the fund from which the taxable salary is paid.

Special Assessments

This fund was used to pay the special assessments on county property. The amount of special assessments has been decreasing, so this fund has been closed. The remaining special assessments will be paid from the General Fund.

Health Insurance

A property tax is levied to generate revenues for providing comprehensive health care insurance to county employees. This fund has no expenditures, but transfers to other funds from which expenditures for the health insurance premiums are made. These premiums, in turn, are paid to the Health Insurance Trust Fund.

Insurance Reserve Levy

This fund provides for the payment of liability insurance and the creation of reserves to cover losses for which the County is self-insured.

County Fair

The County Fair Levy is used to support the activities of the Red River Valley Fair.

Historical Society

This fund provides funds to support the operation at Bonanzaville, USA, a pioneer village.

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.

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.

Ambulance Service

The Ambulance Levy is to support services provided by the six non-profit ambulance services and rescue squads in the County.

Health District

The County contracts with Fargo Community Health Center for medical services to the County's clients. The County is billed the actual services provided to clients.

Job Development

This fund is used for the activities of the Fargo-Cass County Economic Development Corporation.

In addition, this fund operates a loan pool, with the County matching outside funds raised, up to \$400,000.

County Emergency

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

Special Revenue Funds - Water Resource Districts

These funds are used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes, for the County's four water resource districts:

Southeast Cass

Maple River

North Cass

Rush River

General Funds of Water Resource Districts

These are the general operating funds of the four water resource districts in the County.

They are general funds of the respective water resource districts, but special revenue funds of the County.

CASS COUNTY GOVERNMENT
Combining Balance Sheet
Special Revenue Funds
December 31, 1992

	County Poor	Social Welfare	Housing Grant	County Road and Bridge	Special 10 Mill Road
<u>ASSETS</u>					
Cash and Investments	\$1,188,764	\$493,775	\$33,455	\$1,286,075	\$1,136,153
Receivables:					
Taxes	112,762			4,553	70,647
Accounts		3,158		973	
Special Assessments					
Due From Other Funds				28,174	
Due From Other Governments		252,543		13,522	
TOTAL ASSETS	1,301,526	749,476	33,455	1,333,297	1,206,800
<u>LIABILITIES AND FUND EQUITY</u>					
<u>Liabilities:</u>					
Accounts Payable		19,479		53,790	3
Due to Other Funds		17,993			
Due to Other Governments	39,538	16,964		99	
Deferred Revenues	787,007			16,018	511,628
Total Liabilities	826,545	54,436		69,907	511,631
<u>Fund Equity:</u>					
Fund Balances, Unreserved					
Undesignated	474,981	695,040	33,455	1,263,390	695,169
Total Fund Equity	474,981	695,040	33,455	1,263,390	695,169
TOTAL LIABILITIES AND FUND EQUITY	\$1,301,526	\$749,476	\$33,455	\$1,333,297	\$1,206,800

<u>Noxious Weed Control</u>	<u>Vector Control</u>	<u>Veterans Service Office</u>	<u>County Agent</u>	<u>County Jail</u>	<u>Drug Restitution</u>	<u>911 Service</u>
\$54,996	\$44,657	\$22,624	\$62,154	\$281,344	\$3,158	\$29,329
4,595	5,144	2,675	7,627	35,612 5,785	378	
				48,611		
<u>59,591</u>	<u>49,801</u>	<u>25,299</u>	<u>69,781</u>	<u>371,352</u>	<u>3,536</u>	<u>29,329</u>
163			680	18,277		
55			272	1,185		
<u>24,437</u>	<u>33,364</u>	<u>20,754</u>	<u>51,280</u>	<u>272,413</u>		
<u>24,655</u>	<u>33,364</u>	<u>20,754</u>	<u>52,232</u>	<u>291,875</u>		
<u>34,936</u>	<u>16,437</u>	<u>4,545</u>	<u>17,549</u>	<u>79,477</u>	<u>3,536</u>	<u>29,329</u>
<u>34,936</u>	<u>16,437</u>	<u>4,545</u>	<u>17,549</u>	<u>79,477</u>	<u>3,536</u>	<u>29,329</u>
<u>\$59,591</u>	<u>\$49,801</u>	<u>\$25,299</u>	<u>\$69,781</u>	<u>\$371,352</u>	<u>\$3,536</u>	<u>\$29,329</u>

(Continued)

CASS COUNTY GOVERNMENT
Combining Balance Sheet
Special Revenue Funds
December 31, 1992
(Continued)

	<u>Social Security</u>	<u>Health Insurance</u>	<u>Insurance Reserve Levy</u>	<u>County Fair</u>	<u>Historical Society</u>
Assets					
Cash and Investments	\$204,133	\$207,869	\$52,128	\$35,003	\$14,574
Receivables:					
Taxes	22,499	24,845	6,825	4,351	1,777
Accounts					
Special Assessments					
Due From Other Funds					
Due From Other Governments					
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u><u>226,632</u></u>	<u><u>232,714</u></u>	<u><u>58,953</u></u>	<u><u>39,354</u></u>	<u><u>16,351</u></u>
Liabilities					
Accounts Payable					
Due to Other Funds					
Due to Other Governmental Units					
Deferred Revenues	<u>154,793</u>	<u>194,180</u>	<u>34,166</u>	<u>31,251</u>	<u>12,802</u>
Total Liabilities	<u><u>154,793</u></u>	<u><u>194,180</u></u>	<u><u>34,166</u></u>	<u><u>31,251</u></u>	<u><u>12,802</u></u>
Fund Equity					
Fund Balances, Unreserved					
Undesignated	<u>71,839</u>	<u>38,534</u>	<u>24,787</u>	<u>8,103</u>	<u>3,549</u>
Total Fund Equity	<u><u>71,839</u></u>	<u><u>38,534</u></u>	<u><u>24,787</u></u>	<u><u>8,103</u></u>	<u><u>3,549</u></u>
Total Liabilities and Fund Equity	<u><u>\$226,632</u></u>	<u><u>\$232,714</u></u>	<u><u>\$58,953</u></u>	<u><u>\$39,354</u></u>	<u><u>\$16,351</u></u>

<u>County Park</u>	<u>Senior Citizens</u>	<u>Ambulance Service</u>	<u>Health District</u>	<u>Job Development</u>	<u>County Emergency</u>	<u>SR Southeast Cass WRD</u>
\$7,849	\$45,397	\$8,392	\$108,271	\$192,353	\$425,656	\$975,202
	6,989	1,265	10,347	7,076		
						3,870
<u>7,849</u>	<u>52,386</u>	<u>9,657</u>	<u>118,618</u>	<u>199,429</u>	<u>425,656</u>	<u>979,072</u>
345	1,290		19,888			
<u>1,988</u>	<u>51,090</u>	<u>7,878</u>	<u>75,613</u>	<u>183,463</u>		<u>3,870</u>
<u>2,333</u>	<u>52,380</u>	<u>7,878</u>	<u>95,501</u>	<u>183,463</u>		<u>3,870</u>
<u>5,516</u>	<u>6</u>	<u>1,779</u>	<u>23,117</u>	<u>15,966</u>	<u>425,656</u>	<u>975,202</u>
<u>5,516</u>	<u>6</u>	<u>1,779</u>	<u>23,117</u>	<u>15,966</u>	<u>425,656</u>	<u>975,202</u>
<u>\$7,849</u>	<u>\$52,386</u>	<u>\$9,657</u>	<u>\$118,618</u>	<u>\$199,429</u>	<u>\$425,656</u>	<u>\$979,072</u>

(Continued)

CASS COUNTY GOVERNMENT
Combining Balance Sheet
Special Revenue Funds
December 31, 1992
(Continued)

	<u>General Southeast Cass WRD</u>	<u>SR North Cass WRD</u>	<u>General North Cass WRD</u>	<u>SR Maple River WRD</u>	<u>General Maple River WRD</u>
Assets					
Cash and Investments	\$2,286	\$521,536	\$63	\$479,256	\$154
Receivables:					
Taxes	14,699		1,325		2,855
Accounts					
Special Assessments		3,505		120	
Due From Other Funds					
Due From Other Governments					
Total Assets	<u>16,985</u>	<u>525,041</u>	<u>1,388</u>	<u>479,376</u>	<u>3,009</u>
Liabilities					
Accounts Payable	2,245		34		25
Due to Other Funds					
Due to Other Governmental Units					
Deferred Revenues	14,699	3,505	1,325	120	2,855
Total Liabilities	<u>16,944</u>	<u>3,505</u>	<u>1,359</u>	<u>120</u>	<u>2,880</u>
Fund Equity					
Fund Balances, Unreserved					
Undesignated	41	521,536	29	479,256	129
Total Fund Equity	<u>41</u>	<u>521,536</u>	<u>29</u>	<u>479,256</u>	<u>129</u>
Total Liabilities and Fund Equity	<u>\$16,985</u>	<u>\$525,041</u>	<u>\$1,388</u>	<u>\$479,376</u>	<u>\$3,009</u>

<u>SR Rush River WRD</u>	<u>General Rush River WRD</u>	<u>Total</u>
\$182,868	\$186	\$8,099,660
	938	349,406
		10,294
		7,495
		28,174
		<u>314,676</u>
<u>182,868</u>	<u>1,124</u>	<u>8,809,705</u>
	144	116,363
		17,993
		58,113
	938	<u>2,491,437</u>
	<u>1,082</u>	<u>2,683,906</u>
<u>182,868</u>	<u>42</u>	<u>6,125,799</u>
<u>182,868</u>	<u>42</u>	<u>6,125,799</u>
<u>\$182,868</u>	<u>\$1,124</u>	<u>\$8,809,705</u>

CASS COUNTY GOVERNMENT
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Special Revenue Funds
For the Year Ended December 31, 1992

	County Poor	Social Welfare	ACIR Grant	Housing Grant	County Road and Bridge
Revenues:					
Taxes	\$2,332,408	\$	\$	\$	\$142,292
Intergovernmental Revenues	198,508	1,855,435		33,455	2,609,010
Charges for Services		39,730			170,918
Miscellaneous Revenues					3,313
Total Revenues	2,530,916	1,895,165		33,455	2,925,533
Expenditures:					
Current:					
General Government			10,000		
Public Safety					
Highway and Streets					2,534,564
Relief and Charities	1,214,719	3,388,859			
Culture and Recreation					
Conservation & Econ. Development					
Total Expenditures	1,214,719	3,388,859	10,000		2,534,564
Excess of Revenues Over (Under) Expenditures	1,316,197	(1,493,694)	(10,000)	33,455	390,969
Other Financial Sources (Uses):					
Transfers In		1,940,981			125,699
Transfers Out	(1,600,000)				
Total Other Financial Sources (Uses)	(1,600,000)	1,940,981			125,699
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(283,803)	447,287	(10,000)	33,455	516,668
Fund Balance -- January 1	758,784	247,753	10,000		735,802
Prior Period Adjustments					
Fund Balance -- January 1 Restated	758,784	247,753	10,000		735,802
Residual Equity Transfers					10,920
Fund Balance -- December 31	\$474,981	\$695,040		\$33,455	\$1,263,390

<u>Special 10 Mill Road</u>	<u>Noxious Weed Control</u>	<u>Vector Control</u>	<u>Veterans Service Office</u>	<u>County Agent</u>	<u>County Jail</u>	<u>Drug Restitution</u>
\$1,460,645	\$74,483	\$104,676	\$55,430	\$150,888	\$757,122	\$
124,223	6,211	8,944	4,720	12,795	64,596	
	18,644	705		1,774	384,921	
	4,093				30	15,440
<u>1,584,868</u>	<u>103,431</u>	<u>114,325</u>	<u>60,150</u>	<u>165,457</u>	<u>1,206,669</u>	<u>15,440</u>
			74,757		1,453,055	17,645
1,147,038						
	<u>132,090</u>	<u>131,398</u>		<u>187,922</u>		
<u>1,147,038</u>	<u>132,090</u>	<u>131,398</u>	<u>74,757</u>	<u>187,922</u>	<u>1,453,055</u>	<u>17,645</u>
<u>437,830</u>	<u>(28,659)</u>	<u>(17,073)</u>	<u>(14,607)</u>	<u>(22,465)</u>	<u>(246,386)</u>	<u>(2,205)</u>
	3,962	4,808	11,643	5,871	142,622	
	<u>3,962</u>	<u>4,808</u>	<u>11,643</u>	<u>5,871</u>	<u>142,622</u>	
<u>437,830</u>	<u>(24,697)</u>	<u>(12,265)</u>	<u>(2,964)</u>	<u>(16,594)</u>	<u>(103,764)</u>	<u>(2,205)</u>
257,339	59,633	28,702	7,509	34,143	183,241	5,077
						664
<u>257,339</u>	<u>59,633</u>	<u>28,702</u>	<u>7,509</u>	<u>34,143</u>	<u>183,241</u>	<u>5,741</u>
<u>\$695,169</u>	<u>\$34,936</u>	<u>\$16,437</u>	<u>\$4,545</u>	<u>\$17,549</u>	<u>\$79,477</u>	<u>\$3,536</u>

(Continued)

CASS COUNTY GOVERNMENT
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Special Revenue Funds
For the Year Ended December 31, 1992
(Continued)

	911 Service	Social Security	Special Assessments	Health Insurance	Insurance Reserve Levy
<u>Revenues:</u>					
Taxes	\$	\$439,362	\$259	\$475,469	\$141,636
Intergovernmental Revenues		37,267		40,372	12,050
Charges for Services	42,662				
Miscellaneous Revenues	30				
Total Revenues	42,692	476,629	259	515,841	153,686
<u>Expenditures:</u>					
Current:					
General Government					123,385
Public Safety	22,306				
Highway and Streets					
Relief and Charities					
Culture and Recreation					
Conservation & Econ. Development					
Total Expenditures	22,306				123,385
Excess of Revenues Over (Under) Expenditures	20,386	476,629	259	515,841	30,301
<u>Other Financial Sources (Uses):</u>					
Transfers In					
Transfers Out		(532,579)		(632,490)	(30,000)
Total Other Financial Sources (Uses)		(532,579)		(632,490)	(30,000)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	20,386	(55,950)	259	(116,649)	301
Fund Balance – January 1	8,943	127,789	10,661	155,183	24,486
Prior Period Adjustments					
Fund Balance – January 1 Restated	8,943	127,789	10,661	155,183	24,486
Residual Equity Transfers			(10,920)		
Fund Balance – December 31	\$29,329	\$71,839		\$38,534	\$24,787

<u>County Fair</u>	<u>Historical Society</u>	<u>County Park</u>	<u>Senior Citizens</u>	<u>Ambulance Service</u>	<u>Health District</u>	<u>Job Development</u>
\$83,838	\$36,515	\$15,396	\$145,989	\$22,313	\$209,201	\$185,030
7,081	3,105	1,256	76,951	1,863	17,764	16,149
		603				
<u>90,919</u>	<u>39,620</u>	<u>17,255</u>	<u>222,940</u>	<u>24,176</u>	<u>226,965</u>	<u>201,179</u>
				26,000	232,489	
<u>92,196</u>	<u>40,000</u>	<u>26,855</u>	<u>224,663</u>			<u>200,000</u>
<u>92,196</u>	<u>40,000</u>	<u>26,855</u>	<u>224,663</u>	<u>26,000</u>	<u>232,489</u>	<u>200,000</u>
<u>(1,277)</u>	<u>(380)</u>	<u>(9,600)</u>	<u>(1,723)</u>	<u>(1,824)</u>	<u>(5,524)</u>	<u>1,179</u>
<u>(1,277)</u>	<u>(380)</u>	<u>(9,600)</u>	<u>(1,723)</u>	<u>(1,824)</u>	<u>(5,524)</u>	<u>1,179</u>
<u>9,380</u>	<u>3,929</u>	<u>15,116</u>	<u>1,729</u>	<u>3,603</u>	<u>28,641</u>	<u>14,787</u>
<u>9,380</u>	<u>3,929</u>	<u>15,116</u>	<u>1,729</u>	<u>3,603</u>	<u>28,641</u>	<u>14,787</u>
<u>\$8,103</u>	<u>\$3,549</u>	<u>\$5,516</u>	<u>\$6</u>	<u>\$1,779</u>	<u>\$23,117</u>	<u>\$15,966</u>

(Continued)

CASS COUNTY GOVERNMENT
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Special Revenue Funds
For the Year Ended December 31, 1992
(Continued)

	<u>County Emergency</u>	<u>SR Southeast Cass WRD</u>	<u>General Southeast Cass WRD</u>	<u>SR North Cass WRD</u>	<u>General North Cass WRD</u>
Revenues:					
Taxes	\$	\$92,919	\$357,438	\$80,767	\$23,310
Intergovernmental Revenues		206,598	32,259	2,098	1,997
Charges for Services					
Miscellaneous Revenues	85	11,542	25,904	11,994	3,250
Total Revenues	85	311,059	415,601	94,859	28,557
Expenditures:					
Current:					
General Government					
Public Safety					
Highway and Streets					
Relief and Charities					
Culture and Recreation					
Conservation & Econ. Development		466,099	290,153	92,137	14,872
Total Expenditures		466,099	290,153	92,137	14,872
Excess of Revenues Over (Under) Expenditures	85	(155,040)	125,448	2,722	13,685
Other Financial Sources (Uses):					
Transfers In		285,950		13,900	
Transfers Out		(160,250)	(125,700)		(13,900)
Total Other Financial Sources (Uses)		125,700	(125,700)	13,900	(13,900)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	85	(29,340)	(252)	16,622	(215)
Fund Balance – January 1	425,571	1,004,542	293	497,513	244
Prior Period Adjustments					
Fund Balance – January 1 Restated	425,571	1,004,542	293	497,513	244
Residual Equity Transfers				7,401	
Fund Balance – December 31	\$425,656	\$975,202	\$41	\$521,536	\$29

SR Maple River WRD	General Maple River WRD	SR Rush River WRD	General Rush River WRD	Total
\$13,003	\$57,082 6,770	\$	\$21,647 1,844	\$7,479,118 5,383,321 659,354 93,797
5,394	6,248	4,175	1,696	13,615,590
18,397	70,100	4,175	25,187	
				208,142 1,751,495 3,681,602 4,603,578 383,714 1,595,112
53,125	15,421	5,233	6,662	12,223,643
53,125	15,421	5,233	6,662	1,391,947
(34,728)	54,679	(1,058)	18,525	
40,000	(55,000)	18,800	(18,800)	2,594,236 (3,168,719)
40,000	(55,000)	18,800	(18,800)	(574,483)
5,272	(321)	17,742	(275)	817,464
435,916	450	165,126	317	5,262,202 664
435,916	450	165,126	317	5,262,866
38,068				45,469
<u>\$479,256</u>	<u>\$129</u>	<u>\$182,868</u>	<u>\$42</u>	<u>\$6,125,799</u>

CASS COUNTY GOVERNMENT
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual – Special Revenue Funds
For the Year Ended December 31, 1992

	County Poor			Social Welfare		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	\$2,350,965	\$2,332,408	(\$18,557)	\$	\$	\$
Intergovernmental Revenues	213,902	198,508	(15,394)	1,816,176	1,855,435	39,259
Charges for Services				32,000	39,730	7,730
Miscellaneous Revenues						
Total Revenues	<u>2,564,867</u>	<u>2,530,916</u>	<u>(33,951)</u>	<u>1,848,176</u>	<u>1,895,165</u>	<u>46,989</u>
Expenditures:						
Current:						
General Government						
Salaries and Benefits						
Services and Supplies						
Equipment						
Total General Government						
Public Safety						
Salaries and Benefits						
Services and Supplies						
Equipment						
Total Public Safety						
Highways and Streets						
Salaries and Benefits						
Services and Supplies						
Equipment						
Total Highways and Streets						
Relief and Charities						
Salaries and Benefits				2,728,133	2,611,581	116,552
Services and Supplies	1,180,821	1,214,719	(33,898)	1,150,089	719,712	430,377
Equipment				51,825	57,566	(5,741)
Total Relief and Charities	<u>1,180,821</u>	<u>1,214,719</u>	<u>(33,898)</u>	<u>3,930,047</u>	<u>3,388,859</u>	<u>541,188</u>
Culture and Recreation						
Salaries and Benefits						
Services and Supplies						
Total Culture and Recreation						
Conservation & Econ. Development						
Salaries and Benefits						
Services and Supplies						
Equipment						
Total Conservation & Econ. Dev.						
Total Expenditures	<u>1,180,821</u>	<u>1,214,719</u>	<u>(33,898)</u>	<u>3,930,047</u>	<u>3,388,859</u>	<u>541,188</u>
Revenues Over (Under) Expenditures	<u>1,384,046</u>	<u>1,316,197</u>	<u>(67,849)</u>	<u>(2,081,871)</u>	<u>(1,493,694)</u>	<u>588,177</u>
Other Financing Sources (Uses):						
Operating Transfers In				1,972,461	1,940,981	(31,480)
Operating Transfers Out	(1,600,000)	(1,600,000)				
Total Other Financing Sources (Uses)	<u>(1,600,000)</u>	<u>(1,600,000)</u>		<u>1,972,461</u>	<u>1,940,981</u>	<u>(31,480)</u>
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(215,954)</u>	<u>(283,803)</u>	<u>(67,849)</u>	<u>(109,410)</u>	<u>447,287</u>	<u>556,697</u>
Fund Balance – January 1	<u>758,784</u>	<u>758,784</u>		<u>247,753</u>	<u>247,753</u>	
Prior Period Adjustments						
Fund Balance – January 1 Restated	<u>758,784</u>	<u>758,784</u>		<u>247,753</u>	<u>247,753</u>	
Residual Equity Transfers						
Fund Balance – December 31	<u>\$542,830</u>	<u>\$474,981</u>	<u>(\$67,849)</u>	<u>\$138,343</u>	<u>\$695,040</u>	<u>\$556,697</u>

ACIR Grant			Housing Grant			County Road and Bridge		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$	\$	\$	\$	\$	\$	\$127,152	\$142,292	\$15,140
				33,455	33,455	2,487,820	2,609,010	121,190
						133,000	170,918	37,918
						21,400	3,313	(18,087)
				33,455	33,455	2,769,372	2,925,533	156,161
	10,000	(10,000)						
	10,000	(10,000)						
						1,177,920	997,490	180,430
						1,943,513	1,503,716	439,797
						74,600	33,358	41,242
						3,196,033	2,534,564	661,469
	10,000	(10,000)				3,196,033	2,534,564	661,469
	(10,000)	(10,000)		33,455	33,455	(426,661)	390,969	817,630
						156,610	125,699	(30,911)
						156,610	125,699	(30,911)
	(10,000)	(10,000)		33,455	33,455	(270,051)	516,668	786,719
	10,000	10,000				735,802	735,802	
	10,000	10,000				735,802	735,802	
							10,920	10,920
\$10,000		(\$10,000)		\$33,455	\$33,455	\$465,751	\$1,263,390	\$797,639

CASS COUNTY GOVERNMENT
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual – Special Revenue Funds
For the Year Ended December 31, 1992
(Continued)

	Special 10 Mill Road			Noxious Weed Control		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	\$1,471,955	\$1,460,645	(\$11,310)	\$73,688	\$74,483	\$795
Intergovernmental Revenues	133,297	124,223	(9,074)	6,643	6,211	(432)
Charges for Services				16,500	18,644	2,144
Miscellaneous Revenues				3,000	4,093	1,093
Total Revenues	1,605,252	1,584,868	(20,384)	99,831	103,431	3,600
Expenditures:						
Current:						
General Government						
Salaries and Benefits						
Services and Supplies						
Equipment						
Total General Government						
Public Safety						
Salaries and Benefits						
Services and Supplies						
Equipment						
Total Public Safety						
Highways and Streets						
Salaries and Benefits						
Services and Supplies	1,800,000	1,147,038	652,962			
Equipment						
Total Highways and Streets	1,800,000	1,147,038	652,962			
Relief and Charities						
Salaries and Benefits						
Services and Supplies						
Equipment						
Total Relief and Charities						
Culture and Recreation						
Salaries and Benefits						
Services and Supplies						
Total Culture and Recreation						
Conservation & Econ. Development						
Salaries and Benefits				65,925	59,476	6,449
Services and Supplies				68,850	64,675	4,175
Equipment				10,000	7,939	2,061
Total Conservation & Econ. Dev.				144,775	132,090	12,685
Total Expenditures	1,800,000	1,147,038	652,962	144,775	132,090	12,685
Revenues Over (Under) Expenditures	(194,748)	437,830	632,578	(44,944)	(28,659)	16,285
Other Financing Sources (Uses):						
Operating Transfers In				4,276	3,962	(314)
Operating Transfers Out						
Total Other Financing Sources (Uses)				4,276	3,962	(314)
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(194,748)	437,830	632,578	(40,668)	(24,697)	15,971
Fund Balance – January 1	257,339	257,339		59,633	59,633	
Prior Period Adjustments						
Fund Balance – January 1 Restated	257,339	257,339		59,633	59,633	
Residual Equity Transfers						
Fund Balance – December 31	\$62,591	\$695,169	\$632,578	\$18,965	\$34,936	\$15,971

Vector Control			Veterans Service Office			County Agent		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$105,642	\$104,676	(\$966)	\$55,941	\$55,430	(\$511)	\$151,648	\$150,888	(\$760)
9,747	8,944	(803)	5,061	4,720	(341)	13,724	12,795	(929)
500	705	205					1,774	1,774
<u>115,889</u>	<u>114,325</u>	<u>(1,564)</u>	<u>61,002</u>	<u>60,150</u>	<u>(852)</u>	<u>165,372</u>	<u>165,457</u>	<u>85</u>
			70,076	71,012	(936)			
			3,195	2,128	1,067			
			1,300	1,617	(317)			
			<u>74,571</u>	<u>74,757</u>	<u>(186)</u>			
75,047	72,214	2,833				147,639	146,575	1,064
59,250	50,818	8,432				32,450	26,286	6,164
11,800	8,366	3,434				14,973	15,061	(88)
<u>146,097</u>	<u>131,398</u>	<u>14,699</u>				<u>195,062</u>	<u>187,922</u>	<u>7,140</u>
146,097	131,398	14,699	74,571	74,757	(186)	195,062	187,922	7,140
(30,208)	(17,073)	13,135	(13,569)	(14,607)	(1,038)	(29,690)	(22,465)	7,225
4,964	4,808	(156)	11,643	11,643		9,123	5,871	(3,252)
4,964	4,808	(156)	11,643	11,643		9,123	5,871	(3,252)
(25,244)	(12,265)	12,979	(1,926)	(2,964)	(1,038)	(20,567)	(16,594)	3,973
28,702	28,702		7,509	7,509		34,143	34,143	
28,702	28,702		7,509	7,509		34,143	34,143	
<u>\$3,458</u>	<u>\$16,437</u>	<u>\$12,979</u>	<u>\$5,583</u>	<u>\$4,545</u>	<u>(\$1,038)</u>	<u>\$13,576</u>	<u>\$17,549</u>	<u>\$3,973</u>

(Continued)

CASS COUNTY GOVERNMENT
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual – Special Revenue Funds
For the Year Ended December 31, 1992
(Continued)

	County Jail			Drug Restitution		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	\$764,772	\$757,122	(\$7,650)	\$	\$	\$
Intergovernmental Revenues	73,053	64,596	(8,457)			
Charges for Services	229,000	384,921	155,921			
Miscellaneous Revenues		30	30	15,000	15,440	440
Total Revenues	1,066,825	1,206,669	139,844	15,000	15,440	440
Expenditures:						
Current:						
General Government						
Salaries and Benefits						
Services and Supplies						
Equipment						
Total General Government						
Public Safety						
Salaries and Benefits	1,139,217	1,148,522	(9,305)	15,000	17,645	(2,645)
Services and Supplies	239,631	288,776	(49,145)			
Equipment	35,785	15,757	20,028			
Total Public Safety	1,414,633	1,453,055	(38,422)	15,000	17,645	(2,645)
Highways and Streets						
Salaries and Benefits						
Services and Supplies						
Equipment						
Total Highways and Streets						
Relief and Charities						
Salaries and Benefits						
Services and Supplies						
Equipment						
Total Relief and Charities						
Culture and Recreation						
Salaries and Benefits						
Services and Supplies						
Total Culture and Recreation						
Conservation & Econ. Development						
Salaries and Benefits						
Services and Supplies						
Equipment						
Total Conservation & Econ. Dev.						
Total Expenditures	1,414,633	1,453,055	(38,422)	15,000	17,645	(2,645)
Revenues Over (Under) Expenditures	(347,808)	(246,386)	101,422		(2,205)	(2,205)
Other Financing Sources (Uses):						
Operating Transfers In	443,334	142,622	(300,712)			
Operating Transfers Out						
Total Other Financing Sources (Uses)	443,334	142,622	(300,712)			
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	95,526	(103,764)	(199,290)		(2,205)	(2,205)
Fund Balance – January 1	183,241	183,241		5,077	5,077	
Prior Period Adjustments				664	664	
Fund Balance – January 1 Restated	183,241	183,241		5,741	5,741	
Residual Equity Transfers						
Fund Balance – December 31	\$278,767	\$79,477	(\$199,290)	\$5,741	\$3,536	(\$2,205)

911 Service			Social Security			Special Assessments		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$	\$	\$	\$440,926	\$439,362	(\$1,564)	\$	\$259	\$259
			40,049	37,267	(2,782)			
36,000	42,662	6,662						
	30	30						
36,000	42,692	6,692	480,975	476,629	(4,346)		259	259
40,958	22,306	18,652						
40,958	22,306	18,652						
40,958	22,306	18,652						
(4,958)	20,386	25,344	480,975	476,629	(4,346)		259	259
			(558,726)	(532,579)	26,147			
			(558,726)	(532,579)	26,147			
(4,958)	20,386	25,344	(77,751)	(55,950)	21,801		259	259
8,943	8,943		127,789	127,789		10,661	10,661	
8,943	8,943		127,789	127,789		10,661	10,661	
							(10,920)	(10,920)
\$3,985	\$29,329	\$25,344	\$50,038	\$71,839	\$21,801	\$10,661		(\$10,661)

CASS COUNTY GOVERNMENT
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual – Special Revenue Funds
For the Year Ended December 31, 1992
(Continued)

	Health Insurance			Insurance Reserve Levy		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	\$476,524	\$475,469	(\$1,055)	\$142,676	\$141,636	(\$1,040)
Intergovernmental Revenues	43,511	40,372	(3,139)	12,906	12,050	(856)
Charges for Services						
Miscellaneous Revenues						
Total Revenues	<u>520,035</u>	<u>515,841</u>	<u>(4,194)</u>	<u>155,582</u>	<u>153,686</u>	<u>(1,896)</u>
Expenditures:						
Current:						
General Government						
Salaries and Benefits						
Services and Supplies				160,000	123,385	36,615
Equipment						
Total General Government				<u>160,000</u>	<u>123,385</u>	<u>36,615</u>
Public Safety						
Salaries and Benefits						
Services and Supplies						
Equipment						
Total Public Safety						
Highways and Streets						
Salaries and Benefits						
Services and Supplies						
Equipment						
Total Highways and Streets						
Relief and Charities						
Salaries and Benefits						
Services and Supplies						
Equipment						
Total Relief and Charities						
Culture and Recreation						
Salaries and Benefits						
Services and Supplies						
Total Culture and Recreation						
Conservation & Econ. Development						
Salaries and Benefits						
Services and Supplies						
Equipment						
Total Conservation & Econ. Dev.						
Total Expenditures				<u>160,000</u>	<u>123,385</u>	<u>36,615</u>
Revenues Over (Under) Expenditures	<u>520,035</u>	<u>515,841</u>	<u>(4,194)</u>	<u>(4,418)</u>	<u>30,301</u>	<u>34,719</u>
Other Financing Sources (Uses):						
Operating Transfers In						
Operating Transfers Out	(663,718)	(632,490)	31,228		(30,000)	(30,000)
Total Other Financing Sources (Uses)	<u>(663,718)</u>	<u>(632,490)</u>	<u>31,228</u>		<u>(30,000)</u>	<u>(30,000)</u>
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(143,683)</u>	<u>(116,649)</u>	<u>27,034</u>	<u>(4,418)</u>	<u>301</u>	<u>4,719</u>
Fund Balance – January 1	155,183	155,183		24,486	24,486	
Prior Period Adjustments						
Fund Balance – January 1 Restated	<u>155,183</u>	<u>155,183</u>		<u>24,486</u>	<u>24,486</u>	
Residual Equity Transfers						
Fund Balance – December 31	<u>\$11,500</u>	<u>\$38,534</u>	<u>\$27,034</u>	<u>\$20,068</u>	<u>\$24,787</u>	<u>\$4,719</u>

CASS COUNTY GOVERNMENT
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual – Special Revenue Funds
For the Year Ended December 31, 1992
(Continued)

	Senior Citizens			Ambulance Service		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	\$147,161	\$145,989	(\$1,172)	\$22,252	\$22,313	\$61
Intergovernmental Revenues	85,634	76,951	(8,683)	1,994	1,863	(131)
Charges for Services						
Miscellaneous Revenues						
Total Revenues	232,795	222,940	(9,855)	24,246	24,176	(70)
Expenditures:						
Current:						
General Government						
Salaries and Benefits						
Services and Supplies						
Equipment						
Total General Government						
Public Safety						
Salaries and Benefits						
Services and Supplies				26,000	26,000	
Equipment						
Total Public Safety				26,000	26,000	
Highways and Streets						
Salaries and Benefits						
Services and Supplies						
Equipment						
Total Highways and Streets						
Relief and Charities						
Salaries and Benefits						
Services and Supplies						
Equipment						
Total Relief and Charities						
Culture and Recreation						
Salaries and Benefits						
Services and Supplies	232,795	224,663	8,132			
Total Culture and Recreation	232,795	224,663	8,132			
Conservation & Econ. Development						
Salaries and Benefits						
Services and Supplies						
Equipment						
Total Conservation & Econ. Dev.						
Total Expenditures	232,795	224,663	8,132	26,000	26,000	
Revenues Over (Under) Expenditures		(1,723)	(1,723)	(1,754)	(1,824)	(70)
Other Financing Sources (Uses):						
Operating Transfers In						
Operating Transfers Out						
Total Other Financing Sources (Uses)						
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses		(1,723)	(1,723)	(1,754)	(1,824)	(70)
Fund Balance – January 1	1,729	1,729		3,603	3,603	
Prior Period Adjustments						
Fund Balance – January 1 Restated	1,729	1,729		3,603	3,603	
Residual Equity Transfers						
Fund Balance – December 31	\$1,729	\$6	(\$1,723)	\$1,849	\$1,779	(\$70)

Health District			Job Development			County Emergency		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$210,519	\$209,201	(\$1,318)	\$188,227	\$185,030	(\$3,197)			
19,063	17,764	(1,299)	17,137	16,149	(988)			
						21,246	85	(21,161)
229,582	226,965	(2,617)	205,364	201,179	(4,185)	21,246	85	(21,161)
240,468	232,489	7,979				12,600		12,600
240,468	232,489	7,979				12,600		12,600
			210,400	200,000	10,400			
			210,400	200,000	10,400			
240,468	232,489	7,979	210,400	200,000	10,400	12,600		12,600
(10,886)	(5,524)	5,362	(5,036)	1,179	6,215	8,646	85	(8,561)
(10,886)	(5,524)	5,362	(5,036)	1,179	6,215	8,646	85	(8,561)
28,641	28,641		14,787	14,787		425,571	425,571	
28,641	28,641		14,787	14,787		425,571	425,571	
\$17,755	\$23,117	\$5,362	\$9,751	\$15,966	\$6,215	\$434,217	\$425,656	(\$8,561)

(Continued)

CASS COUNTY GOVERNMENT
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual – Special Revenue Funds
For the Year Ended December 31, 1992
(Continued)

	SR Southeast Cass WRD			General Southeast Cass WRD		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	\$93,900	\$92,919	(\$981)	\$371,900	\$357,438	(\$14,462)
Intergovernmental Revenues		206,598	206,598	27,000	32,259	5,259
Charges for Services						
Miscellaneous Revenues	3,810	11,542	7,732	50,000	25,904	(24,096)
Total Revenues	97,710	311,059	213,349	448,900	415,601	(33,299)
Expenditures:						
Current:						
General Government						
Salaries and Benefits						
Services and Supplies						
Equipment						
Total General Government						
Public Safety						
Salaries and Benefits						
Services and Supplies						
Equipment						
Total Public Safety						
Highways and Streets						
Salaries and Benefits						
Services and Supplies						
Equipment						
Total Highways and Streets						
Relief and Charities						
Salaries and Benefits						
Services and Supplies						
Equipment						
Total Relief and Charities						
Culture and Recreation						
Salaries and Benefits						
Services and Supplies						
Total Culture and Recreation						
Conservation & Econ. Development						
Salaries and Benefits				47,150	33,633	13,517
Services and Supplies	869,260	466,099	403,161	268,900	256,520	12,380
Equipment						
Total Conservation & Econ. Dev.	869,260	466,099	403,161	316,050	290,153	25,897
Total Expenditures	869,260	466,099	403,161	316,050	290,153	25,897
Revenues Over (Under) Expenditures	(771,550)	(155,040)	616,510	132,850	125,448	(7,402)
Other Financing Sources (Uses):						
Operating Transfers In	220,000	285,950	65,950			
Operating Transfers Out		(160,250)	(160,250)	(100,100)	(125,700)	(25,600)
Total Other Financing Sources (Uses)	220,000	125,700	(94,300)	(100,100)	(125,700)	(25,600)
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(551,550)	(29,340)	522,210	32,750	(252)	(33,002)
Fund Balance – January 1	1,004,542	1,004,542		293	293	
Prior Period Adjustments						
Fund Balance – January 1 Restated	1,004,542	1,004,542		293	293	
Residual Equity Transfers						
Fund Balance – December 31	\$452,992	\$975,202	\$522,210	\$33,043	\$41	(\$33,002)

CASS COUNTY GOVERNMENT
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual – Special Revenue Funds
For the Year Ended December 31, 1992
(Continued)

	General Maple River WRD			SR Rush River WRD		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	\$61,000	\$57,082	(\$3,918)	\$	\$	\$
Intergovernmental Revenues	4,500	6,770	2,270			
Charges for Services						
Miscellaneous Revenues	17,000	6,248	(10,752)	5,000	4,175	(825)
Total Revenues	82,500	70,100	(12,400)	5,000	4,175	(825)
Expenditures:						
Current:						
General Government						
Salaries and Benefits						
Services and Supplies						
Equipment						
Total General Government						
Public Safety						
Salaries and Benefits						
Services and Supplies						
Equipment						
Total Public Safety						
Highways and Streets						
Salaries and Benefits						
Services and Supplies						
Equipment						
Total Highways and Streets						
Relief and Charities						
Salaries and Benefits						
Services and Supplies						
Equipment						
Total Relief and Charities						
Culture and Recreation						
Salaries and Benefits						
Services and Supplies						
Total Culture and Recreation						
Conservation & Econ. Development						
Salaries and Benefits	20,400	13,672	6,728			
Services and Supplies	5,500	1,749	3,751	14,000	5,233	8,767
Equipment						
Total Conservation & Econ. Dev.	25,900	15,421	10,479	14,000	5,233	8,767
Total Expenditures	25,900	15,421	10,479	14,000	5,233	8,767
Revenues Over (Under) Expenditures	56,600	54,679	(1,921)	(9,000)	(1,058)	7,942
Other Financing Sources (Uses):						
Operating Transfers In					18,800	18,800
Operating Transfers Out	(60,000)	(55,000)	5,000			
Total Other Financing Sources (Uses)	(60,000)	(55,000)	5,000		18,800	18,800
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(3,400)	(321)	3,079	(9,000)	17,742	26,742
Fund Balance – January 1	450	450		165,126	165,126	
Prior Period Adjustments						
Fund Balance – January 1 Restated	450	450		165,126	165,126	
Residual Equity Transfers						
Fund Balance – December 31	(\$2,950)	\$129	\$3,079	\$156,126	\$182,868	\$26,742

General Rush River WRD		
Budget	Actual	Variance Favorable (Unfavorable)
\$24,200	\$21,647	(\$2,553)
2,100	1,844	(256)
2,500	1,696	(804)
<u>28,800</u>	<u>25,187</u>	<u>(3,613)</u>

TOTAL SPECIAL REVENUE FUNDS		
Budget	Actual	Variance Favorable (Unfavorable)
\$7,543,307	\$7,479,118	(\$64,189)
5,027,292	5,383,321	356,029
447,000	659,354	212,354
149,206	93,797	(55,409)
<u>13,166,805</u>	<u>13,615,590</u>	<u>448,785</u>

70,076	71,012	(936)
163,195	135,513	27,682
1,300	1,617	(317)
<u>234,571</u>	<u>208,142</u>	<u>26,429</u>

1,154,217	1,166,167	(11,950)
559,657	569,571	(9,914)
35,785	15,757	20,028
<u>1,749,659</u>	<u>1,751,495</u>	<u>(1,836)</u>

1,177,920	997,490	180,430
3,743,513	2,650,754	1,092,759
74,600	33,358	41,242
<u>4,996,033</u>	<u>3,681,602</u>	<u>1,314,431</u>

2,728,133	2,611,581	116,552
2,330,910	1,934,431	396,479
51,825	57,566	(5,741)
<u>5,110,868</u>	<u>4,603,578</u>	<u>507,290</u>

6,510	3,088	3,422
388,365	380,626	7,739
<u>394,875</u>	<u>383,714</u>	<u>11,161</u>

11,000	5,554	5,446
3,500	1,108	2,392
<u>14,500</u>	<u>6,662</u>	<u>7,838</u>
<u>14,500</u>	<u>6,662</u>	<u>7,838</u>

384,991	344,971	40,020
1,785,040	1,218,775	566,265
36,773	31,366	5,407
<u>2,206,804</u>	<u>1,595,112</u>	<u>611,692</u>
<u>14,692,810</u>	<u>12,223,643</u>	<u>2,469,167</u>

14,300	18,525	4,225
--------	--------	-------

(1,526,005)	1,391,947	2,917,952
-------------	-----------	-----------

(14,000)	(18,800)	(4,800)
(14,000)	(18,800)	(4,800)

2,822,411	2,594,236	(228,175)
(3,006,544)	(3,168,719)	(162,175)
(184,133)	(574,483)	(390,350)

300	(275)	(575)
-----	-------	-------

(1,710,138)	817,464	2,527,602
-------------	---------	-----------

317	317	
-----	-----	--

5,262,202	5,262,202	
-----------	-----------	--

317	317	
-----	-----	--

664	664	
<u>5,262,866</u>	<u>5,262,866</u>	

<u>\$617</u>	<u>\$42</u>	<u>(\$575)</u>

	45,469	45,469
<u>\$3,552,728</u>	<u>\$6,125,799</u>	<u>\$2,573,071</u>

THIS PAGE HAS BEEN RESERVED FOR NOTES

CASS COUNTY GOVERNMENT
Debt Service Funds

Holmen Subdivision

This fund is used to accumulate resources for the payment of principal and interest on the special assessment bonds related to improvements within this 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.

South Acres Subdivision

This fund is used to accumulate resources for the payment of principal and interest on the special assessment bonds related to improvements within this 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.

Riverdale Subdivision

This fund is used to accumulate resources for the payment of principal and interest on the special assessment bonds related to improvements within this 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.

Chrisan Subdivision

This fund is used to accumulate resources for the payment of principal and interest on the special assessment bonds related to improvements within this 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.

Sleepy Hollow Subdivision

This fund is used to accumulate resources for the payment of principal and interest on the special assessment bonds related to improvements within this 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 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 jail remodeling project. Revenues are received primarily through ad valorem taxes on property.

Southeast Cass Water Resource District

This fund is used to accumulate resources for the payment of principal and interest on special assessment debt issued to fund projects, primarily drains, in the district.

North Cass Water Resource District

This fund was used for the payment of special assessment debt — all debt has been paid and the fund was closed.

Maple River Water Resource District

This fund is used to accumulate resources for the payment of principal and interest on special assessment debt issued to fund projects, primarily drains, in the district.

Rush River Water Resource District

This fund is used to accumulate resources for the payment of principal and interest on special assessment debt issued to fund projects, primarily drains, in the district.

CASS COUNTY GOVERNMENT
Combining Balance Sheet
Debt Service Funds
December 31, 1992

	<u>Holmen Subdivision</u>	<u>South Acres Subdivision</u>	<u>Riverdale Subdivision</u>	<u>Chrisan Subdivision</u>	<u>Sleepy Hollow Subdivision</u>
<u>ASSETS</u>					
Cash and Investments	\$34,744	\$27,389	\$31,423	\$80,981	\$32,109
Receivables:					
Taxes					
Special Assessments	890			4,082	
Total Assets	<u>35,634</u>	<u>27,389</u>	<u>31,423</u>	<u>85,063</u>	<u>32,109</u>
<u>LIABILITIES AND FUND EQUITY</u>					
<u>Liabilities:</u>					
Deferred Revenues	6,059	3,973	3,850	7,062	2,910
Total Liabilities	<u>6,059</u>	<u>3,973</u>	<u>3,850</u>	<u>7,062</u>	<u>2,910</u>
<u>Fund Equity:</u>					
Fund Balances, Unreserved Designated for Debt Service	29,575	23,416	27,573	78,001	29,199
Total Fund Equity	<u>29,575</u>	<u>23,416</u>	<u>27,573</u>	<u>78,001</u>	<u>29,199</u>
Total Liabilities and Fund Equity	<u>\$35,634</u>	<u>\$27,389</u>	<u>\$31,423</u>	<u>\$85,063</u>	<u>\$32,109</u>

<u>Cass County Loan</u>	<u>Southeast Cass WRD</u>	<u>Maple River WRD</u>	<u>Rush River WRD</u>	<u>Total</u>
\$47,081	\$485,763	\$14,569	\$16,956	\$771,015
3,715				3,715
	63,634	18,485	42	87,133
<u>50,796</u>	<u>549,397</u>	<u>33,054</u>	<u>16,998</u>	<u>861,863</u>
<u>42,080</u>	<u>63,634</u>	<u>18,485</u>	<u>42</u>	<u>\$148,095</u>
<u>42,080</u>	<u>63,634</u>	<u>18,485</u>	<u>42</u>	<u>148,095</u>
<u>8,716</u>	<u>485,763</u>	<u>14,569</u>	<u>16,956</u>	<u>713,768</u>
<u>8,716</u>	<u>485,763</u>	<u>14,569</u>	<u>16,956</u>	<u>713,768</u>
<u>\$50,796</u>	<u>\$549,397</u>	<u>\$33,054</u>	<u>\$16,998</u>	<u>\$861,863</u>

CASS COUNTY GOVERNMENT
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Debt Service Funds
For the Year Ended December 31, 1992

	<u>Holmen Subdivision</u>	<u>South Acres Subdivision</u>	<u>Riverdale Subdivision</u>	<u>Chrisan Subdivision</u>	<u>Sleepy Hollow Subdivision</u>
Revenues:					
Taxes	\$13,927	\$13,163	\$11,868	\$16,686	\$14,360
Miscellaneous Revenues	1,542	1,303	1,307	3,740	1,379
Total Revenues	15,469	14,466	13,175	20,426	15,739
Expenditures:					
Debt Service:					
Principal	16,136	16,970	8,917	17,977	5,000
Interest	2,404	4,298	1,764	3,556	4,545
Fiscal Charges	65	117	47	96	409
Special Assessments Refund					
Total Expenditures	18,605	21,385	10,728	21,629	9,954
Revenues Over (Under) Expenditures	<u>(3,136)</u>	<u>(6,919)</u>	<u>2,447</u>	<u>(1,203)</u>	<u>5,785</u>
Other Financing Sources (Uses):					
Operating Transfers In					
Proceeds of Special Assessment Bonds					
Proceeds of Refunding Bonds					
Payment to Refunded Bond Escrow Agent					
Total Other Financing Sources					
Revenues and Other Financing Sources Over (Under) Expenditures	<u>(3,136)</u>	<u>(6,919)</u>	<u>2,447</u>	<u>(1,203)</u>	<u>5,785</u>
Fund Balance – January 1	32,711	30,335	25,126	79,204	23,414
Residual Equity Transfers					
Fund Balance – December 31	<u>\$29,575</u>	<u>\$23,416</u>	<u>\$27,573</u>	<u>\$78,001</u>	<u>\$29,199</u>

Cass County Loan	Southeast Cass WRD	North Cass WRD	Maple River WRD	Rush River WRD	Total
\$141,049	\$740,968	\$2,702	\$63,502	\$18,828	\$1,037,053
12,422	25,026	111	4,443	562	51,835
153,471	765,994	2,813	67,945	19,390	1,088,888
125,000	286,300	5,000	153,000	20,000	654,300
19,755	657,607	181	29,730	2,900	726,740
	2,125				734
					2,125
144,755	946,032	5,181	182,730	22,900	1,383,899
8,716	(180,038)	(2,368)	(114,785)	(3,510)	(295,011)
	62,590		15,000		77,590
	97,000				97,000
			142,825		142,825
			(142,825)		(142,825)
	159,590		15,000		174,590
8,716	(20,448)	(2,368)	(99,785)	(3,510)	(120,421)
	506,211	9,769	151,225	20,466	878,461
		(7,401)	(36,871)		(44,272)
<u>\$8,716</u>	<u>\$485,763</u>		<u>\$14,569</u>	<u>\$16,956</u>	<u>\$713,768</u>

THIS PAGE HAS BEEN RESERVED FOR NOTES

CASS COUNTY GOVERNMENT
Capital Projects Funds

Gethsemane Property

This fund is used to provide for the construction of the County Courthouse parking lot.

Jail/Courthouse Projects

The jail was renovated to extend its useful life and certain improvements were made to the Courthouse. The projects have been completed, and consequently, the fund has been closed.

Future Building

The County is accumulating funds for the future construction of County buildings, such as a new jail.

Southeast Cass Water Resource District (WRD)

These funds are used for construction projects, such as drains, within the water resource district.

Maple River Water Resource District (WRD)

These funds have been used for construction projects within the water resource district. The projects have been completed, and the fund closed.

CASS COUNTY GOVERNMENT
Combining Balance Sheet
Capital Projects Funds
December 31, 1992

	<u>Gethsemane Property</u>	<u>Future Building</u>	<u>Southeast Cass WRD</u>	<u>Total</u>
<u>ASSETS</u>				
Cash and Investments	<u>\$100,000</u>	<u>\$146,000</u>	<u>\$1,449,802</u>	<u>\$1,695,802</u>
Total Assets	<u>100,000</u>	<u>146,000</u>	<u>1,449,802</u>	<u>1,695,802</u>
<u>LIABILITIES AND FUND EQUITY</u>				
<u>Liabilities:</u>				
Accounts Payable	9,710			9,710
Due to Other Funds	<u>26,185</u>			<u>26,185</u>
Total Liabilities	<u>35,895</u>			<u>35,895</u>
<u>Fund Equity:</u>				
Fund Balances, Unreserved Undesignated	<u>64,105</u>	<u>146,000</u>	<u>1,449,802</u>	<u>1,659,907</u>
Total Fund Equity	<u>64,105</u>	<u>146,000</u>	<u>1,449,802</u>	<u>1,659,907</u>
Total Liabilities and Fund Equity	<u>\$100,000</u>	<u>\$146,000</u>	<u>\$1,449,802</u>	<u>\$1,695,802</u>

CASS COUNTY GOVERNMENT
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Capital Projects Funds
For the Year Ended December 31, 1992

	Gethsemane Property	Jail/ Courthouse Projects	Future Building	Southeast Cass WRD	Maple River WRD	Total
Revenues:						
Intergovernmental Revenues	\$	\$	\$	\$131,858	\$	\$131,858
Miscellaneous Revenues				32,705		32,705
Total Revenues				164,563		164,563
Expenditures:						
Capital Outlay						
Maintenance/Construction	35,895	148,589		1,007,541		1,192,025
Legal Fees				44,820		44,820
Engineering Fees				190,527		190,527
Architect Fees		2,725				2,725
Total Expenditures	35,895	151,314		1,242,888		1,430,097
Revenues Over (Under) Expenditures	(35,895)	(151,314)		(1,078,325)		(1,265,534)
Other Financing Sources (Uses):						
Operating Transfers In	100,000		146,000	50,000		296,000
Operating Transfers Out				(112,590)		(112,590)
Proceeds of Special Assessment Bonds				1,503,000		1,503,000
Discount on Bond Sale				(16,000)		(16,000)
Total Other Financing Sources	100,000		146,000	1,424,410		1,670,410
Revenues and other financing sources over (under) expenditures and other financing uses	64,105	(151,314)	146,000	346,085		404,876
Fund Balance – January 1		(2,531)		1,103,717	1,197	1,102,383
Residual Equity Transfers		153,845			(1,197)	152,648
Fund Balance – December 31	\$64,105		\$146,000	\$1,449,802		\$1,659,907

THIS PAGE HAS BEEN RESERVED FOR NOTES

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 planholder. The portion of the total premium paid by the planholder for a single, single plus dependent, or family plan is 5%, 10%, or 15%, respectively.

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

Telephone Trust

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

Unemployment Trust

This fund provides for the County's self-funded plan for unemployment insurance.

Auto Collision Trust

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

CASS COUNTY GOVERNMENT
Combining Balance Sheet
Internal Service Funds
December 31, 1992

	<u>Health Insurance Trust</u>	<u>Telephone Trust</u>	<u>Unemploy- ment Trust</u>	<u>Auto Collision Trust</u>	<u>Total</u>
<u>ASSETS</u>					
Cash and Investments	\$409,531	\$29,284	\$11,396	\$38,110	\$488,321
Accounts Receivable	1,161	132			1,293
Due from Other Governments		1,352			1,352
Fixed Assets		231,750			231,750
Less: Accumulated Depreciation		(149,894)			(149,894)
Total Assets	<u>410,692</u>	<u>112,624</u>	<u>11,396</u>	<u>38,110</u>	<u>572,822</u>
<u>LIABILITIES AND FUND EQUITY</u>					
<u>Liabilities:</u>					
Accounts Payable	1,931		5,720		7,651
Deposits	64,124				64,124
IBNR Claims	42,000				42,000
Total Liabilities	<u>108,055</u>		<u>5,720</u>		<u>113,775</u>
<u>Fund Equity:</u>					
Retained Earnings, Unreserved	302,637	112,624	5,676	38,110	459,047
Total Fund Equity	<u>302,637</u>	<u>112,624</u>	<u>5,676</u>	<u>38,110</u>	<u>459,047</u>
Total Liabilities and Fund Equity	<u>\$410,692</u>	<u>\$112,624</u>	<u>\$11,396</u>	<u>\$38,110</u>	<u>\$572,822</u>

CASS COUNTY GOVERNMENT
Combining Statement of Revenues, Expenses and Changes in Retained Earnings
Internal Service Funds
For the Year Ended December 31, 1992

	Health Insurance Trust	Telephone Trust	Unemploy- ment Trust	Auto Collision Trust	Total
<u>Operating Revenues:</u>					
Premiums	\$746,708	\$	\$8,758	\$	\$755,466
Charges for Services		89,050			89,050
Miscellaneous		1,542		1,310	2,852
Total Operating Revenues	746,708	90,592	8,758	1,310	847,368
<u>Operating Expenses:</u>					
Premiums	135,370				135,370
Telephone Service		55,537			55,537
Maintenance Agreements		9,718			9,718
Equipment Repair		5,141			5,141
Uncapitalized Equipment		4,215			4,215
Administrative Fees	22,888				22,888
Collision Repair/Replacement				4,047	4,047
Benefit Payments	255,733		27,843		283,576
IBNR Claims	42,000				42,000
Depreciation Expense		26,057			26,057
Total Operating Expenses	455,991	100,668	27,843	4,047	588,549
Operating Income (Loss)	290,717	(10,076)	(19,085)	(2,737)	258,819
<u>Nonoperating Revenues (Expenses):</u>					
Interest Income	9,568		964		10,532
Dues		(80)			(80)
Books/Subscriptions		(21)			(21)
Total Nonoperating Revenues (Expenses)	9,568	(101)	964		10,431
Income (Loss) before Operating Transfers	300,285	(10,177)	(18,121)	(2,737)	269,250
Operating Transfers In				30,000	30,000
Net Income (Loss)	300,285	(10,177)	(18,121)	27,263	299,250
Retained Earnings – January 1	2,352	123,901	23,797	10,847	160,897
Prior Period Adjustments		(1,100)			(1,100)
Retained Earnings – January 1 as Restated	2,352	122,801	23,797	10,847	159,797
Retained Earnings – December 31	\$302,637	\$112,624	\$5,676	\$38,110	\$459,047

CASS COUNTY GOVERNMENT
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 1992

	Health Insurance Trust	Telephone Trust	Unemploy- ment Trust	Auto Collision Trust	Total
<u>Cash Flows from Operating Activities:</u>					
Operating Income	\$290,717	(\$10,076)	(\$19,085)	(\$2,737)	\$258,819
Adjustments to Reconcile Net Income to Net Cash Flows from Operating Activities:					
Depreciation		26,057			26,057
Changes in Assets and Liabilities:					
(Increase) Decrease in Accounts Receivable	(642)	(97)		508	(231)
Decrease in Due from Other Governments		557			557
Increase (Decrease) in Accounts Payable	(2,901)	(751)	1,848		(1,804)
Increase in Premium Deposit Funds	2,309				2,309
Decrease in IBNR Claims	(83,000)				(83,000)
Net Cash Provided by Operating Activities	206,483	15,690	(17,237)	(2,229)	202,707
<u>Cash Flows from Noncapital Financing Activities:</u>					
Operating Transfers—In to Other Funds				30,000	30,000
Other Nonoperating Activities		(101)			(101)
Net Cash Provided by Noncapital Financing Activities		(101)		30,000	29,899
<u>Cash Flows from Capital and Related Financing Activities:</u>					
Acquisition of Fixed Assets		(1,795)			(1,795)
Net Cash Used in Capital and Related Financing Activities		(1,795)			(1,795)
<u>Cash Flows from Investing Activities:</u>					
Interest on Investments	9,568		964		10,532
Net Cash Provided by Investing Activities	9,568		964		10,532
Net Increase in Cash and Cash Equivalents	216,051	13,794	(16,273)	27,771	241,343
Cash and Cash Equivalents at January 1	193,480	15,490	27,669	10,339	246,978
Cash and Cash Equivalents at December 31	<u>\$409,531</u>	<u>\$29,284</u>	<u>\$11,396</u>	<u>\$38,110</u>	<u>\$488,321</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.

Deferred Compensation Investment Funds

This supplemental retirement/savings program allows the employee to defer a portion of current income to invest and shelter such funds from state and federal taxation, and to withdraw the monies, usually during the retirement years, at which time it will be taxed.

Funds of Other Governmental Units

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

CASS COUNTY GOVERNMENT
Combining Balance Sheet
Agency Funds
December 31, 1992

	<u>County Funds</u>	<u>Tax Collection Funds</u>	<u>Deferred Compensation Investment Funds</u>	<u>Funds of Other Governmental Units</u>	<u>Total</u>
<u>ASSETS</u>					
Cash and Investments	\$348,573	\$19,273,694		\$353,864	\$19,976,131
Investments with Fiscal Agents			\$1,948,656		1,948,656
Accounts Receivable	21				21
Due from Other Governments		1,219			1,219
Total Assets	<u>348,594</u>	<u>19,274,913</u>	<u>1,948,656</u>	<u>353,864</u>	<u>21,926,027</u>
<u>LIABILITIES</u>					
Accounts Payable	1,447				1,447
Deposits	347,147	19,274,913		347,820	19,969,880
Deferred Compensation Payable			1,948,656		1,948,656
Due to Other Funds				6,044	6,044
Total Liabilities	<u>\$348,594</u>	<u>\$19,274,913</u>	<u>\$1,948,656</u>	<u>\$353,864</u>	<u>\$21,926,027</u>

CASS COUNTY GOVERNMENT
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 1992

	Beginning Balance 1-1-92	Additions	Deductions	Ending Balance 12-31-92
County Funds	\$268,740	\$842,611	\$762,757	\$348,594
Tax Collection Funds	17,250,396	67,680,805	65,656,288	19,274,913
Deferred Compensation	1,652,818	347,672	51,834	1,948,656
Funds of Other Governmental Units	<u>23,694</u>	<u>871,661</u>	<u>541,491</u>	<u>353,864</u>
Total Agency Funds	<u>\$19,195,648</u>	<u>\$69,742,749</u>	<u>\$67,012,370</u>	<u>\$21,926,027</u>

CASS COUNTY GOVERNMENT
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 1992

	Balance 1/1/92	Additions (1)	Deductions (1)	Balance 12/31/92
<u>COUNTY FUNDS</u>				
Assets				
Cash and Investments	\$268,740	\$842,590	\$762,757	\$348,573
Accounts Receivable		21		21
Total Assets	<u>268,740</u>	<u>842,611</u>	<u>762,757</u>	<u>348,594</u>
Liabilities				
Accounts Payable		1,447		1,447
Funds Held for County Departments	268,740	841,164	762,757	347,147
Total Liabilities	<u>268,740</u>	<u>842,611</u>	<u>762,757</u>	<u>348,594</u>
<u>TAX COLLECTION FUNDS</u>				
Assets				
Cash and Investments	17,245,095	67,680,805	65,652,206	19,273,694
Taxes Receivable	4,082		4,082	
Due from Other Governments	1,219			1,219
Total Assets	<u>17,250,396</u>	<u>67,680,805</u>	<u>65,656,288</u>	<u>19,274,913</u>
Liabilities				
Tax Collections Due to Other Governmental Units	17,246,314	67,680,805	65,652,206	19,274,913
Deferred Revenues	4,082		4,082	
Total Liabilities	<u>17,250,396</u>	<u>67,680,805</u>	<u>65,656,288</u>	<u>19,274,913</u>
<u>DEFERRED COMPENSATION INVESTMENT FUNDS</u>				
Assets				
Investments with Fiscal Agents	1,652,818	347,672	51,834	1,948,656
Total Assets	<u>1,652,818</u>	<u>347,672</u>	<u>51,834</u>	<u>1,948,656</u>
Liabilities				
Deferred Compensation Payable	1,652,818	347,672	51,834	1,948,656
Total Liabilities	<u>1,652,818</u>	<u>347,672</u>	<u>51,834</u>	<u>1,948,656</u>
<u>FUNDS OF OTHER GOVERNMENTAL UNITS</u>				
Assets				
Cash and Investments	23,694	871,661	541,491	353,864
Total Assets	<u>23,694</u>	<u>871,661</u>	<u>541,491</u>	<u>353,864</u>
Liabilities				
Accounts Payable				
Funds Held for Other Governmental Units	17,971	865,617	535,768	347,820
Due to Other Funds	5,723	6,044	5,723	6,044
Total Liabilities	<u>\$23,694</u>	<u>\$871,661</u>	<u>\$541,491</u>	<u>\$353,864</u>

(1) Accounts Receivable and Payable are recorded only at year-end.

CASS COUNTY GOVERNMENT
Schedule of General Fixed Assets by Source
December 31, 1992

GENERAL FIXED ASSETS

Land	\$2,552,382
Buildings	7,072,824
Machinery and Equipment	6,151,522
Improvements Other Than Buildings	<u>422,291</u>
Total General Fixed Assets	<u>16,199,019</u>

INVESTMENT IN GENERAL FIXED ASSETS BY SOURCE

Pre-December 31, 1992	<u>16,199,019</u>
Total Investment in General Fixed Assets	<u>\$16,199,019</u>

CASS COUNTY GOVERNMENT
Schedule of General Fixed Assets
by Function and Activity
December 31, 1992

Function and Activity	Land	Buildings	Machinery and Equipment	Improvements Other Than Buildings	Total
General Government					
General Administration	\$297,572	\$4,891,575	\$100,030	\$392,993	\$5,682,170
Finance			345,096		345,096
Other		4,000	530,051		534,051
Total General Government	297,572	4,895,575	975,177	392,993	6,561,317
Public Safety					
Justice			278,174		278,174
Law Enforcement			1,123,673	27,000	1,150,673
County Jail		1,564,190	178,060		1,742,250
Total Public Safety		1,564,190	1,579,907	27,000	3,171,097
Public Works					
Highway Department		522,736	2,905,237		3,427,973
Total Public Works		522,736	2,905,237		3,427,973
Conservation and Economic Development					
Southeast Cass WRD	2,254,810		16,667		2,271,477
Vector Control		800	115,881		116,681
Noxious Weed Control		41,054	98,538		139,592
Extension Agent			83,154		83,154
Total Conservation & Economic Development	2,254,810	41,854	314,240		2,610,904
Human Services					
Social Services			374,766		374,766
Total Human Services			374,766		374,766
Culture and Recreation					
County Park		48,469	2,195	2,298	52,962
Total Culture and Recreation		48,469	2,195	2,298	52,962
Total General Fixed Assets	\$2,552,382	\$7,072,824	\$6,151,522	\$422,291	\$16,199,019

CASS COUNTY GOVERNMENT
Schedule of Changes in General Fixed Assets
by Function and Activity
December 31, 1992

Function and Activity	Balance January 1, 1992	Additions	Deletions	Net Transfers	Balance December 31 1992
General Government					
General Administration	\$5,893,324	\$8,684	(\$221,247)	\$1,409	\$5,682,170
Finance	323,944	27,982	(3,701)	(3,129)	345,096
Other	521,667	22,389	(1,400)	(8,605)	534,051
Total General Government	<u>6,738,935</u>	<u>59,055</u>	<u>(226,348)</u>	<u>(10,325)</u>	<u>6,561,317</u>
Public Safety					
Justice	278,946	1,400	(1,722)	(450)	278,174
Law Enforcement	1,023,567	170,906	(49,472)	5,672	1,150,673
County Jail	1,510,023	231,700	(2,606)	3,133	1,742,250
Total Public Safety	<u>2,812,536</u>	<u>404,006</u>	<u>(53,800)</u>	<u>8,355</u>	<u>3,171,097</u>
Public Works					
Highway Department	3,396,786	31,862	(675)		3,427,973
Total Public Works	<u>3,396,786</u>	<u>31,862</u>	<u>(675)</u>		<u>3,427,973</u>
Conservation and Economic Development					
Southeast Cass WRD	2,271,477				2,271,477
Vector Control	109,081	7,600			116,681
Noxious Weed Control	134,863	4,729			139,592
Extension Agent	71,039	13,065	(950)		83,154
Total Conservation & Economic Development	<u>2,586,460</u>	<u>25,394</u>	<u>(950)</u>		<u>2,610,904</u>
Human Services					
Social Services	324,990	48,276	(1,290)	2,790	374,766
Total Human Services	<u>324,990</u>	<u>48,276</u>	<u>(1,290)</u>	<u>2,790</u>	<u>374,766</u>
Culture and Recreation					
County Park	52,962				52,962
Total Culture and Recreation	<u>52,962</u>				<u>52,962</u>
Total General Fixed Assets	<u><u>\$15,912,669</u></u>	<u><u>\$568,593</u></u>	<u><u>(\$283,063)</u></u>	<u><u>\$820</u></u>	<u><u>\$16,199,019</u></u>

THIS PAGE HAS BEEN RESERVED FOR NOTES

**CASS COUNTY GOVERNMENT
Statistical Section Schedules
That Are Not Applicable**

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

Revenue Bond Coverage

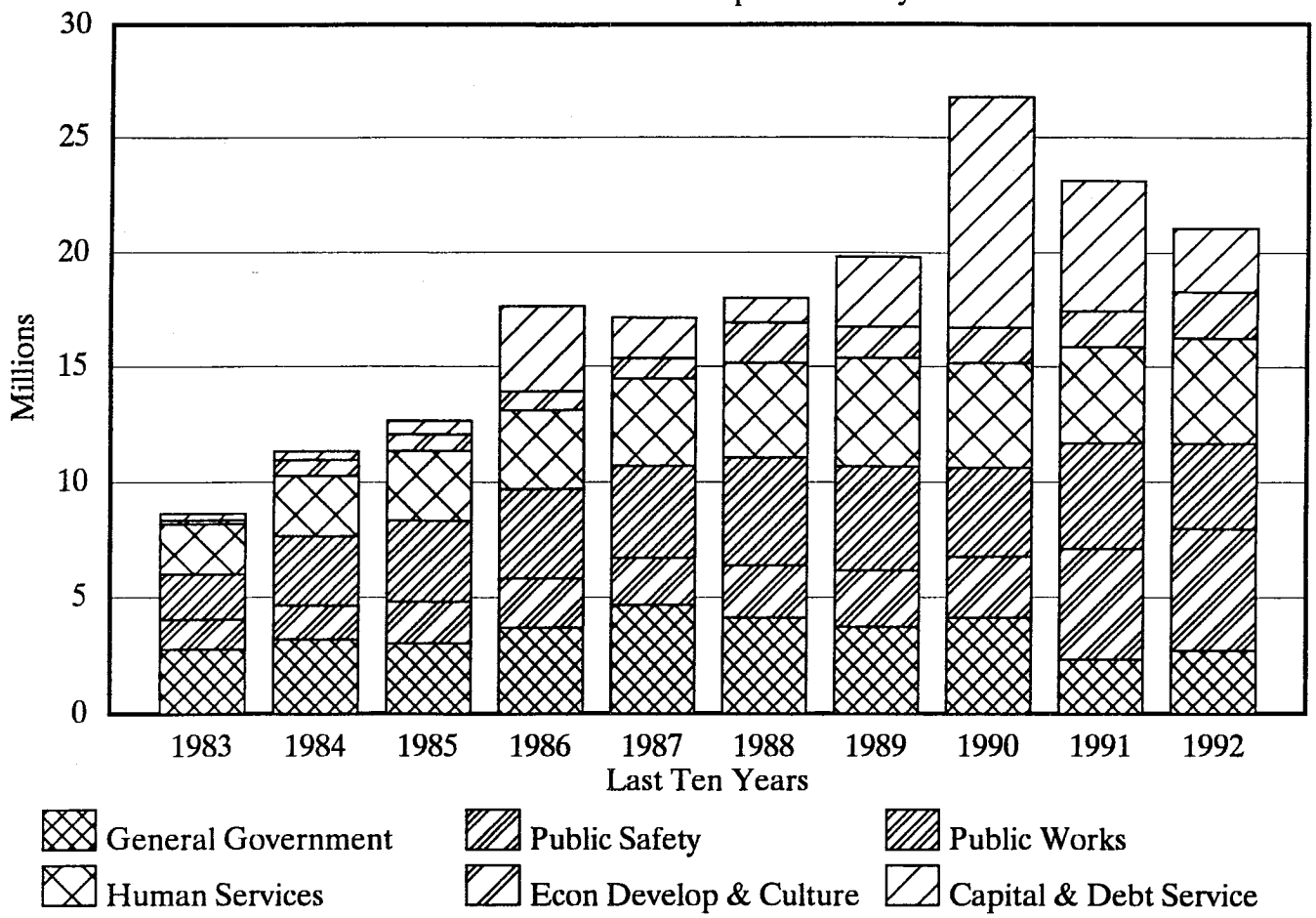
This schedule relates to revenue bonds. The County has not issued revenue bonds.

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

<u>Year</u>	<u>General Government</u>	<u>Public Safety</u>	<u>Public Works</u>	<u>Human Services</u>	<u>Culture & Recreation</u>	<u>Conservation & Economic Development</u>	<u>Capital Outlay</u>	<u>Debt Service</u>
1983	\$2,727,989	\$1,304,382	\$1,959,489	\$2,185,526	\$12,812	\$163,919	\$278,840	\$0
1984	3,180,481	1,470,336	3,008,501	2,607,009	333,799	355,247	87,268	292,389
1985	3,000,634	1,788,929	3,546,360	3,034,116	345,094	354,733	421,521	164,761
1986	3,692,832	2,097,902	3,914,213	3,412,206	409,150	426,836	2,624,880	1,032,719
1987	4,660,751	2,039,639	4,006,582	3,774,846	418,031	439,418	865,370	905,859
1988	4,108,114	2,271,571	4,684,681	4,097,509	598,255	1,134,865	25,361	1,058,432
1989	3,707,422	2,446,436	4,520,629	4,688,955	399,096	966,081	1,975,083	1,102,508
1990	4,109,743	2,646,398	3,880,717	4,525,129	278,769	1,277,151	8,016,636	2,019,634
1991	2,311,701	4,801,182	4,582,674	4,178,817	358,628	1,168,418	4,818,924	900,781
1992	2,677,488	5,292,446	3,681,602	4,603,578	383,714	1,607,802	1,430,097	1,383,899

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

CASS COUNTY GOVERNMENT
General Governmental Expenditures by Function

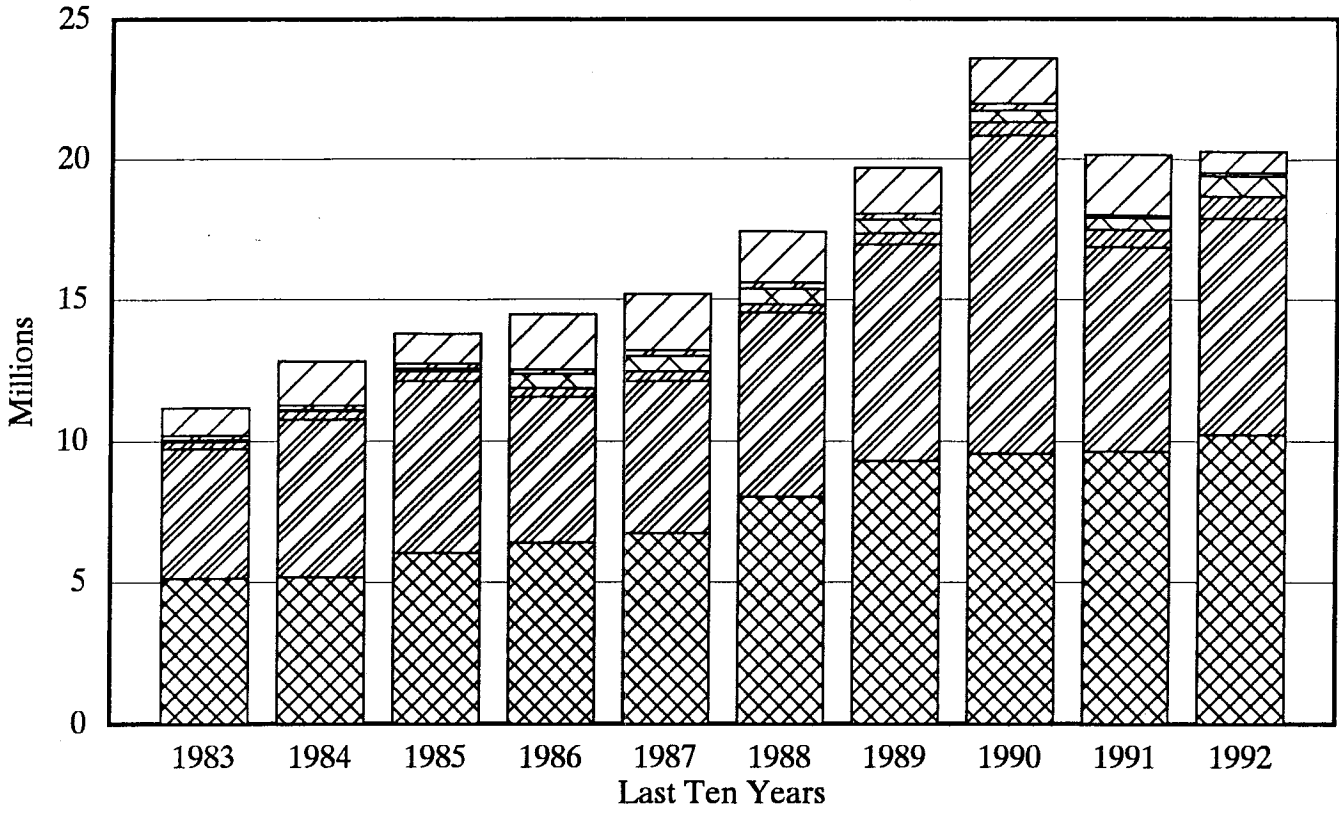


CASS COUNTY GOVERNMENT
General Governmental Revenues by Source
Last Ten Fiscal Years
(Unaudited)

<u>Year</u>	<u>General Tax</u>	<u>Inter-governmental Revenues</u>	<u>Licenses, Permits and Fees</u>	<u>Charges for Services</u>	<u>Fines & Forfeitures</u>	<u>Miscellaneous</u>
1983	\$5,132,462	\$4,600,470	\$257,022	\$56,132	\$168,011	\$969,407
1984	5,165,852	5,604,248	298,111	55,997	150,127	1,543,915
1985	6,031,665	6,079,483	351,519	90,771	172,405	1,059,570
1986	6,398,845	5,165,663	303,676	490,049	168,479	1,930,135
1987	6,729,660	5,393,626	323,512	541,690	203,120	1,986,066
1988	8,016,003	6,515,584	297,188	572,257	221,530	1,802,035
1989	9,301,682	7,661,134	388,366	506,264	208,795	1,610,781
1990	9,579,842	11,256,466	463,771	410,809	251,057	1,627,734
1991	9,647,697	7,226,042	617,982	425,789	95,987	2,144,252
1992	10,243,725	7,682,499	781,446	730,965	109,185	747,559

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

CASS COUNTY GOVERNMENT
General Governmental Revenues by Source



- | | | |
|----------------------|---------------------|-------------------------|
| General Tax | Intergovernmental | Licenses, Permits, Fees |
| Charges for Services | Fines & Forfeitures | Miscellaneous |

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>
1983	\$43,466,140	\$41,666,705	95.86%
1984	43,782,258	41,888,139	95.67%
1985	46,310,522	44,359,060	95.79%
1986	50,326,405	48,242,222	95.86%
1987	53,848,245	51,728,918	96.06%
1988	56,839,965	54,670,442	96.18%
1989	60,566,350	57,818,825	95.46%
1990	64,014,703	60,832,722	95.03%
1991	68,791,051	65,229,189	94.82%
1992	72,032,740	67,524,020	93.74%

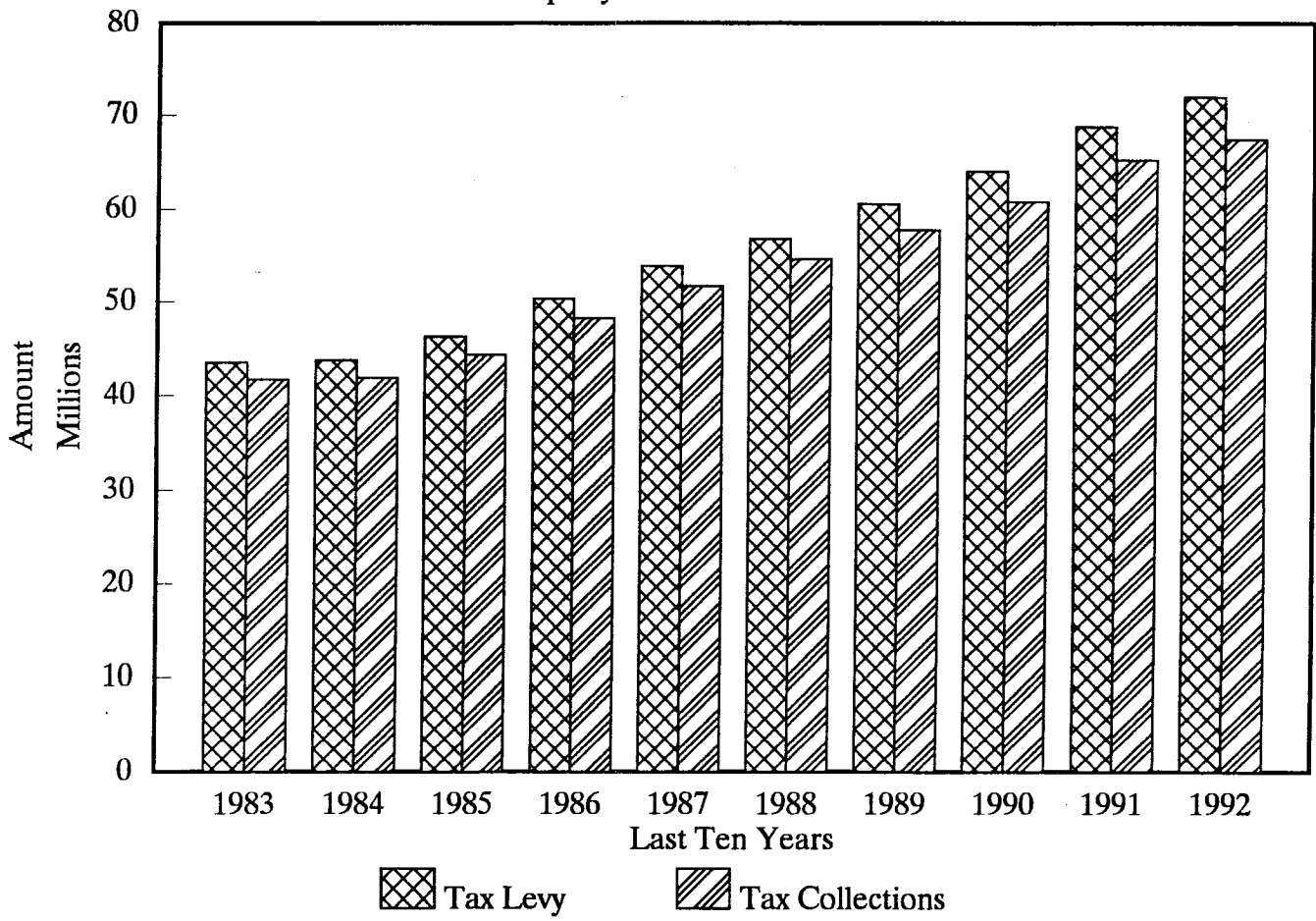
(1) NOTES ON PROPERTY TAX COLLECTIONS:

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

CASS COUNTY GOVERNMENT
Property Tax Levies and Collections



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

<u>Year</u>	<u>Estimated Market Value (True & Full)</u>	<u>Assessed Value (1)</u>	<u>Taxable Value (2)</u>
1983	\$2,470,526,255	\$1,235,263,128	\$119,432,987
1984	2,574,720,289	1,287,360,145	123,667,289
1985	2,641,206,576	1,320,603,288	126,172,662
1986	2,761,819,464	1,380,909,732	131,964,184
1987	2,840,599,271	1,420,299,636	135,663,376
1988	2,904,168,487	1,452,084,244	138,606,423
1989	2,999,590,340	1,499,795,170	143,064,640
1990	3,077,580,691	1,538,790,346	146,835,065
1991	3,101,083,982	1,550,541,991	147,785,310 (3)
1992	3,186,469,120	1,593,234,560	151,773,258 (3)

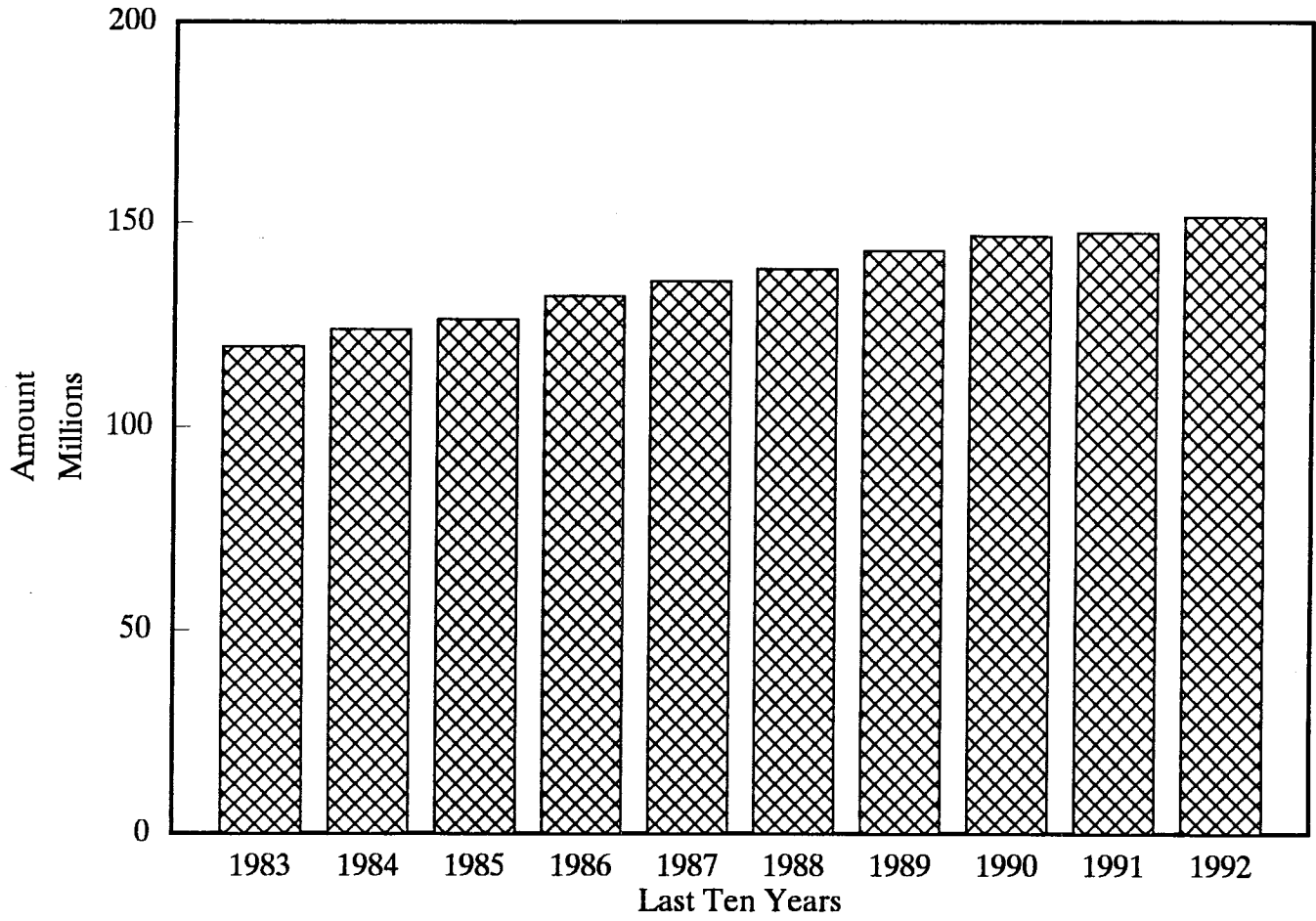
(1) Assessed Value is 50% of Market Value

(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



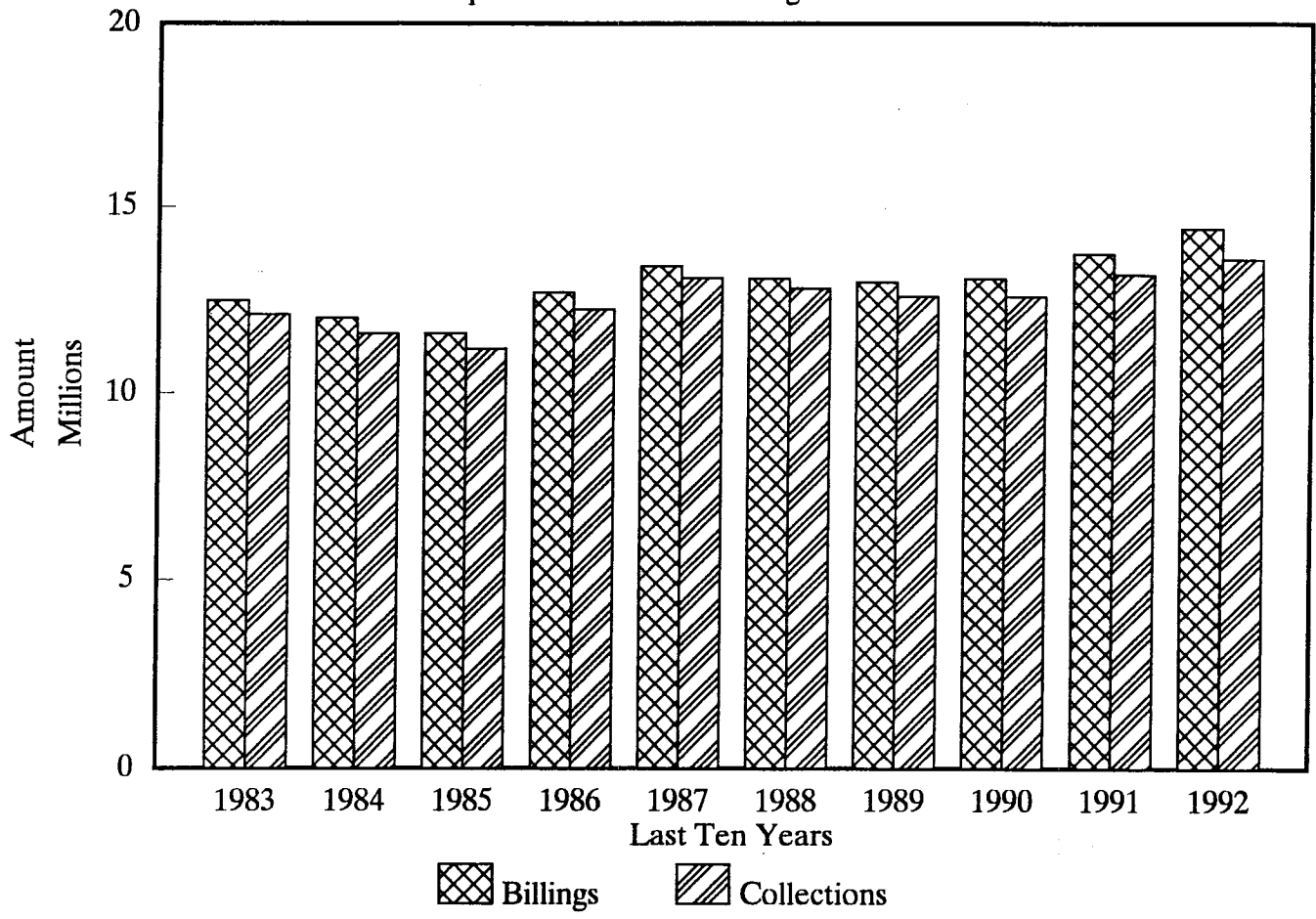
CASS COUNTY GOVERNMENT
Special Assessment Billings and Collections
Last Ten Fiscal Years
(Unaudited)

<u>Year Ended December 31</u>	<u>Total Billings</u>	<u>Total Collections</u>	<u>Percent Collected (1)</u>
1983	\$12,498,443	\$12,107,547	96.87%
1984	12,015,218	11,586,306	96.43%
1985	11,611,450	11,185,128	96.33%
1986	12,692,180	12,246,383	96.49%
1987	13,419,172	13,106,832	97.67%
1988	13,083,475	12,819,729	97.98%
1989	13,003,365	12,611,377	96.99%
1990	13,091,322	12,615,798	96.37%
1991	13,764,382	13,208,595	95.96%
1992	14,465,198	13,651,435	94.37%

(1) The Percent Collected is lower for the most recent years because property owners have five years to pay delinquent special assessments before their property is redeemed by the County.

SOURCE: County Auditor's Office

CASS COUNTY GOVERNMENT
Special Assessment Billings and Collections



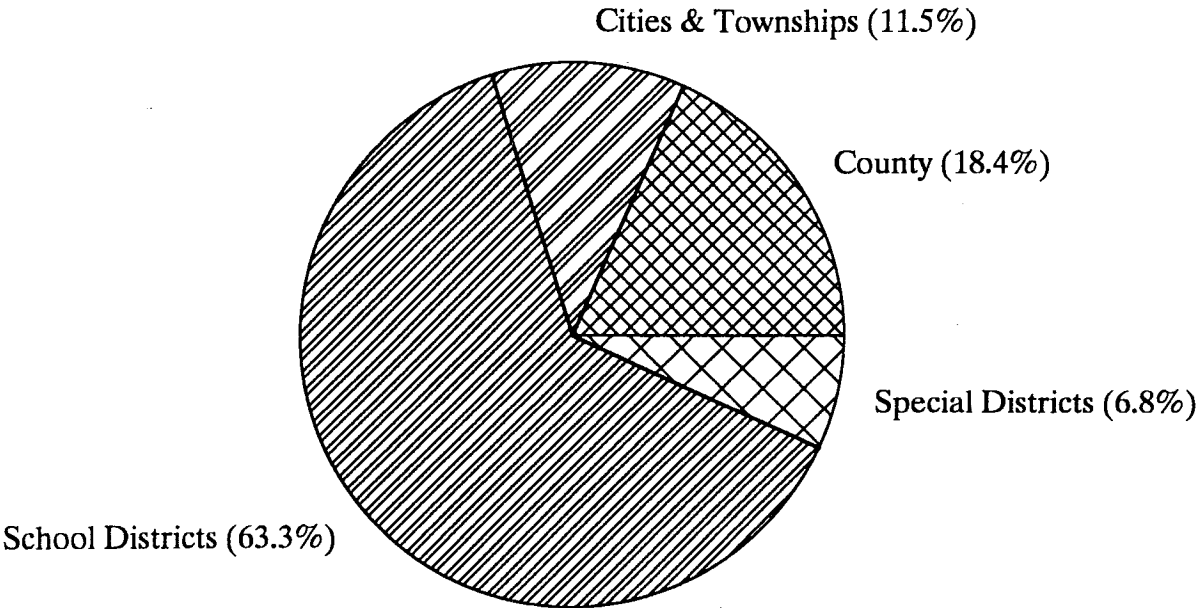
CASS COUNTY GOVERNMENT
Property Tax Rates and Distribution of General Levy Property Taxes
Direct and Overlapping Governments
Last Ten Years
(Unaudited)

Year Ended December 31	Property Tax Rates Per \$1000 of Taxable Valuation		Distribution of General Levy Property Taxes (1)				
	Low	High	County	Cities & Townships	School Districts	Special Districts	Total
1983	146.17	298.02	20.50%	16.21%	55.17%	8.12%	100%
1984	152.17	334.10	20.00%	25.61%	47.37%	7.02%	100%
1985	167.47	355.50	18.62%	25.94%	48.04%	7.41%	100%
1986	170.85	374.69	18.02%	28.13%	46.43%	7.43%	100%
1987	180.02	342.79	20.13%	13.41%	59.02%	7.45%	100%
1988	211.37	361.05	21.98%	13.58%	57.51%	6.94%	100%
1989	217.22	377.31	21.51%	13.23%	58.15%	7.11%	100%
1990	222.34	395.94	19.56%	13.15%	59.03%	8.25%	100%
1991	231.45	412.92	18.71%	13.03%	60.68%	7.58%	100%
1992	243.49	447.33	18.38%	11.51%	63.36%	6.76%	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
1992 Property Tax Distribution**



CASS COUNTY GOVERNMENT
Computation of Legal Debt Margin
December 31, 1992
(Unaudited)

	<u>Amount</u>	<u>Percent</u>
Taxable Value of all property	<u>\$151,773,258</u> (1)	
Debt Limit – 5% of Taxable Value	\$7,588,663	100.0%
 <u>Legal Debt Margin:</u>		
Debt Applicable to Limitation:		
Total general obligation bonded debt	\$275,000	
Leases	177,581	
Less: Amount available for repayment of general obligation bonds	(47,081)	
Total debt applicable to limitation	405,500	5.3%
LEGAL DEBT MARGIN	\$7,183,163	94.7%

(1) SOURCE: County Auditor's Office

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

Year	Estimated Population	Total Assessed Valuation	General Bonded Debt	Debt Service Monies Available (1)	Net Bonded Debt	Percent of Net Bonded Debt to Assessed Value	Net Bonded Debt per Capita
1983	88,247	\$1,235,263,128					
1984	91,769	1,287,360,145					
1985	93,620	1,320,603,288	\$3,775,000	\$1,417,088	\$2,357,912	0.18%	\$25
1986	95,471	1,380,909,732	3,225,000	1,258,415	1,966,585	0.14%	21
1987	97,322	1,420,299,636	2,625,000	1,268,371	1,356,629	0.10%	14
1988	99,172	1,452,084,244	1,975,000	1,238,315	736,685	0.05%	7
1989	101,023	1,499,795,170	1,275,000	1,317,137	(42,137)*	0.00%	0
1990	102,874	1,538,790,346					
1991	104,196	1,550,541,991	400,000	—	400,000	0.03%	4
1992	105,535	1,593,234,560	275,000	47,081	227,919	0.01%	2

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

SOURCE: County Auditor's Office

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

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>	<u>Total General Governmental Expenditures (1)</u>	<u>Percent of Debt Service to Total General Governmental Expenditures</u>
1983	\$0	\$0	\$0	\$8,632,957	0.0%
1984	13,753	4,896	18,649	11,335,030	0.2%
1985	20,195	4,241	24,436	12,653,148	0.2%
1986	596,125	436,174	1,032,299	17,610,738	5.9%
1987	600,000	305,859	905,859	17,110,494	5.3%
1988	650,000	408,432	1,058,432	17,978,786	5.9%
1989	838,950	209,087	1,048,037	19,806,211	5.3%
1990	1,468,823	548,837	2,017,660	26,754,178	7.5%
1991	200,200	700,581	900,781	23,121,124	3.9%
1992	654,300	729,599	1,383,899	21,060,626	6.6%

(1) Includes General Fund, all Special Revenue, Debt Service, and Capital Projects Funds.

CASS COUNTY GOVERNMENT
Computation of Direct and Overlapping Debt
December 31, 1992
(Unaudited)

<u>Name of Entity</u>	<u>Percentage Applicable to Cass County</u>	<u>Debt (1) December 31, 1992</u>
Cass County Government	100.0%	\$275,000
<u>Cities:</u>		
West Fargo	100.0%	200,000
Casselton	100.0%	20,000
Kindred	100.0%	41,000
Mapleton	100.0%	110,000
Briarwood	100.0%	40,000
<u>Public School Districts:</u>		
Fargo PSD	100.0%	29,930,000
West Fargo PSD	100.0%	15,925,000
Kindred PSD	69.7%	2,499,000
Cass Valley PSD	100.0%	165,000
Clifford–Galesburg PSD	6.2%	275,000
Total Direct and Overlapping Bonded Debt		<u><u>\$49,480,000</u></u>

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

SOURCE: County Auditor's Office

CASS COUNTY GOVERNMENT
Ten Largest Property Taxpayers Ranked by Taxable Value
Year Ended December 31, 1992
(Unaudited)

Name	Type of Business	Taxable Value	Percentage of Total Taxable Value
West Acres Development Company	Shopping Center	\$2,229,840	1.47%
Northern Sates Power Company	Utilities	2,134,473	1.41%
NW Bell Telephone Co/US West Communications	Utilities	1,608,260	1.06%
Medical Properties, Inc.	Health Services	1,410,745	0.93%
Fargo Clinic – Meritcare	Health Services	863,095	0.57%
Blue Cross Blue Shield of North Dakota	Insurance	844,590	0.56%
Super Valu Stores Inc.	Wholesaler	665,750	0.44%
Steiger Tractor (Case International)	Manufacturing	611,925	0.40%
Cargill Inc.	Agriculture	454,460	0.30%
Dakota Investment Company	Hotel	440,000	0.29%
Total Attributable to Ten Largest Property Taxpayers		<u>\$11,263,138</u>	<u>7.42%</u>
TOTAL GROSS TAXABLE VALUE		<u>\$151,773,258</u>	<u>100.00%</u>

SOURCE: County Auditor's Office

CASS COUNTY GOVERNMENT
Construction and Bank Deposits
Last Ten Fiscal Years
(Unaudited)

Year	Commercial Construction (1)		Residential Construction (1)		Bank Deposits (2) (In Thousands)
	Value (In Thousands)	Units	Value (In Thousands)	Units	
1983	\$32,996	372	\$44,121	1,172	N/A
1984	56,162	379	50,301	1,158	N/A
1985	30,072	344	49,107	1,053	N/A
1986	42,811	355	41,897	1,074	N/A
1987	36,900	393	36,303	956	N/A
1988	44,774	416	42,646	1,057	N/A
1989	50,294	417	56,483	1,182	N/A
1990	58,422	432	52,316	1,141	N/A
1991	53,806	524	55,865	1,333	935,630
1992	59,814	619	69,688	1,560	978,773

(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

(2) Amounts listed are as of June 30.
SOURCE: Federal Deposit Insurance Corporation.

N/A Information is not available.

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)
1983	90,889	\$12,337	16,184	3.4%
1984	91,769	12,802	16,446	3.5%
1985	93,620	13,219	16,769	4.1%
1986	95,471	13,631	17,022	3.1%
1987	97,322	14,042	17,409	3.3%
1988	99,172	14,426	17,646	2.7%
1989	101,023	15,416	17,777	2.3%
1990	102,874	16,275	18,297	2.2%
1991	104,196	*	18,676	2.5%
1992	105,535	*	19,023	3.1%

SOURCES:

- (1) NDSU State Census Data Center
- (2) Cass County Superintendent of Schools
- (3) North Dakota Job Service

* Information is not yet available.

CASS COUNTY GOVERNMENT
1990 Census Data
(Unaudited)

Cass County Population 102,874

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

NOTE: 1990 is the most current data available.

SOURCE: US Department of Commerce,
Bureau of the Census

CASS COUNTY GOVERNMENT
Demographic and Miscellaneous Statistical Data
December 31, 1992
(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.

<p>Form of Government: County Commission form of county government, with one commissioner elected from each of the five districts, for a four year term.</p> <p>Board Meetings: First and Third Mondays</p> <p>County Seat: Fargo, North Dakota Population, 1990 Census: 74,111 Largest city in North Dakota</p> <p>Area of County: 1,848 Square Miles</p> <p>Average Daily Max: 51.2 F Average Daily Min: 29.8 F</p> <p>Mean Precipitation: 19.59 Inches</p> <p>Fiscal Year: January 1 – December 31</p>	<p><u>Employment Distribution*</u></p> <p>Agriculture 0.7%</p> <p>Mining & Construction 5.0%</p> <p>Manufacturing 10.9%</p> <p>Trans/Communication/Utilities 6.1%</p> <p>Wholesale Trade 10.0%</p> <p>Retail Trade 19.5%</p> <p>Financial/Insurance/Real Estate 6.7%</p> <p>Services 26.4%</p> <p>Government 14.8%</p> <p>(Source: Job Service of North Dakota, 1991, from unemployment insurance reports.)</p> <p>* Includes only employees for which unemployment insurance is paid.</p>	<p><u>Number of:</u></p> <p>Cities 27</p> <p>Townships 50</p> <p>School Districts 14</p> <p>Fire Districts 13</p> <p>Water Districts 4</p>
--	--	--

CASS COUNTY GOVERNMENT
Ten Largest Employers
December 31, 1992
(Unaudited)

<u>Employer</u>	<u>Type of Business</u>	<u>Number of Employees</u>
North Dakota State University	Educational Services	3,500
St. Luke's Hospitals Meritcare	Health Services	1,580
Fargo Clinic – Meritcare	Health Services	1,300
Fargo Public School District #1	Educational Services	1,018
Blue Cross Blue Shield of North Dakota	Insurance	1,015
Dakota Hospital	Health Services	811
Veterans Administration Medical Center	Health Services	650
Dakota Clinic LTD	Health Services	630
Heartland Medical Center	Health Services	598
US West Communications	Utility	415

SOURCE: Fargo Chamber of Commerce

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

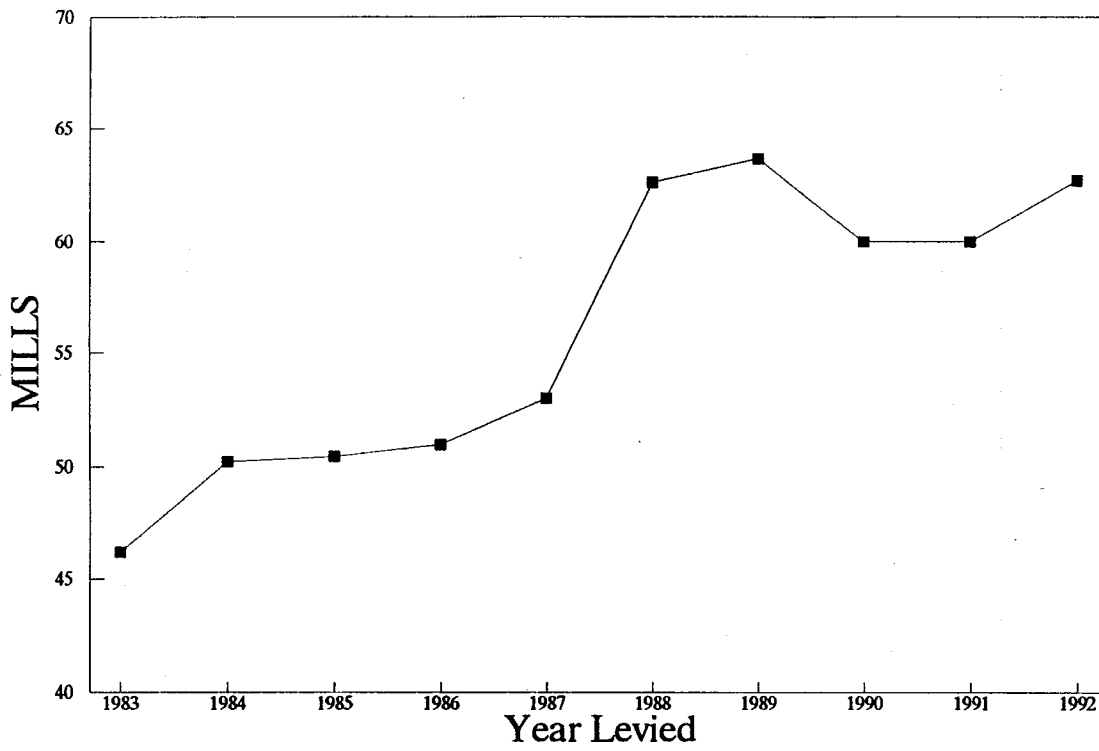
<u>Year</u>	<u>General Government</u>	<u>Public Safety</u>	<u>Public Works</u>	<u>Human Services</u>	<u>Elected Officials</u>	<u>Total</u>
1983	*	*	*	*	13	*
1984	*	*	*	*	13	*
1985	*	*	*	*	13	*
1986	*	*	*	*	14	*
1987	*	*	*	*	14	*
1988	*	*	*	*	14	*
1989	*	*	*	*	14	*
1990	*	*	*	*	14	*
1991	*	*	*	*	14	*
1992	38	115	29	89	14	271

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

* Information not available.

CASS COUNTY GOVERNMENT
County Mill Levies
Last Ten Years

<u>Year</u>	<u>Total General and Special Mill Levies</u>
1983	46.20
1984	50.23
1985	50.45
1986	50.96
1987	53.02
1988	62.60
1989	63.64
1990	60.00
1991	60.00
1992	62.70



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

<u>Year</u>	<u>Taxable Sales and Purchases (In Thousands)</u>	<u>Percent Increase</u>
1983	\$569,441	8.7%
1984	617,600	8.5%
1985	640,373	3.7%
1986	667,814	4.3%
1987	695,590	4.2%
1988	740,277	6.4%
1989	813,440	9.9%
1990	908,335	11.7%
1991	995,533	9.6%
1992	1,070,688	7.5%

SOURCE: North Dakota State Tax Commissioner

