

CASS COUNTY GOVERNMENT



COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended December 31, 1994

Fargo, North Dakota

CASS COUNTY, NORTH DAKOTA

**COMPREHENSIVE
ANNUAL
FINANCIAL
REPORT**

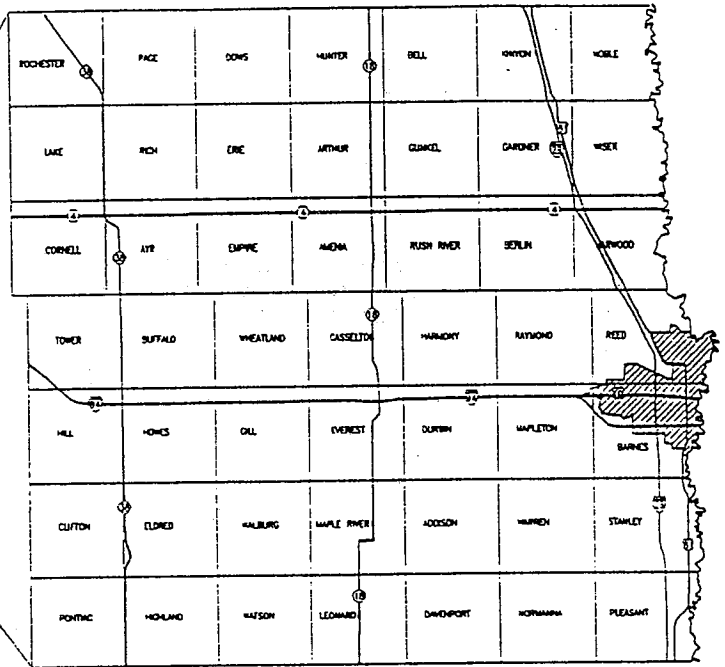
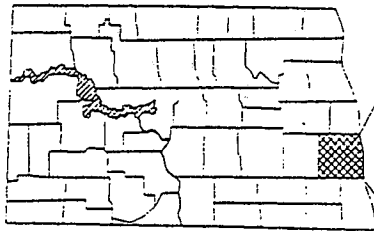
For the Year Ended December 31,

1994 *5*

Prepared by the County Auditor's Office

CASS COUNTY

NORTH DAKOTA



**CASS COUNTY GOVERNMENT
Comprehensive Annual Financial Report
For the Year Ended December 31, 1994**

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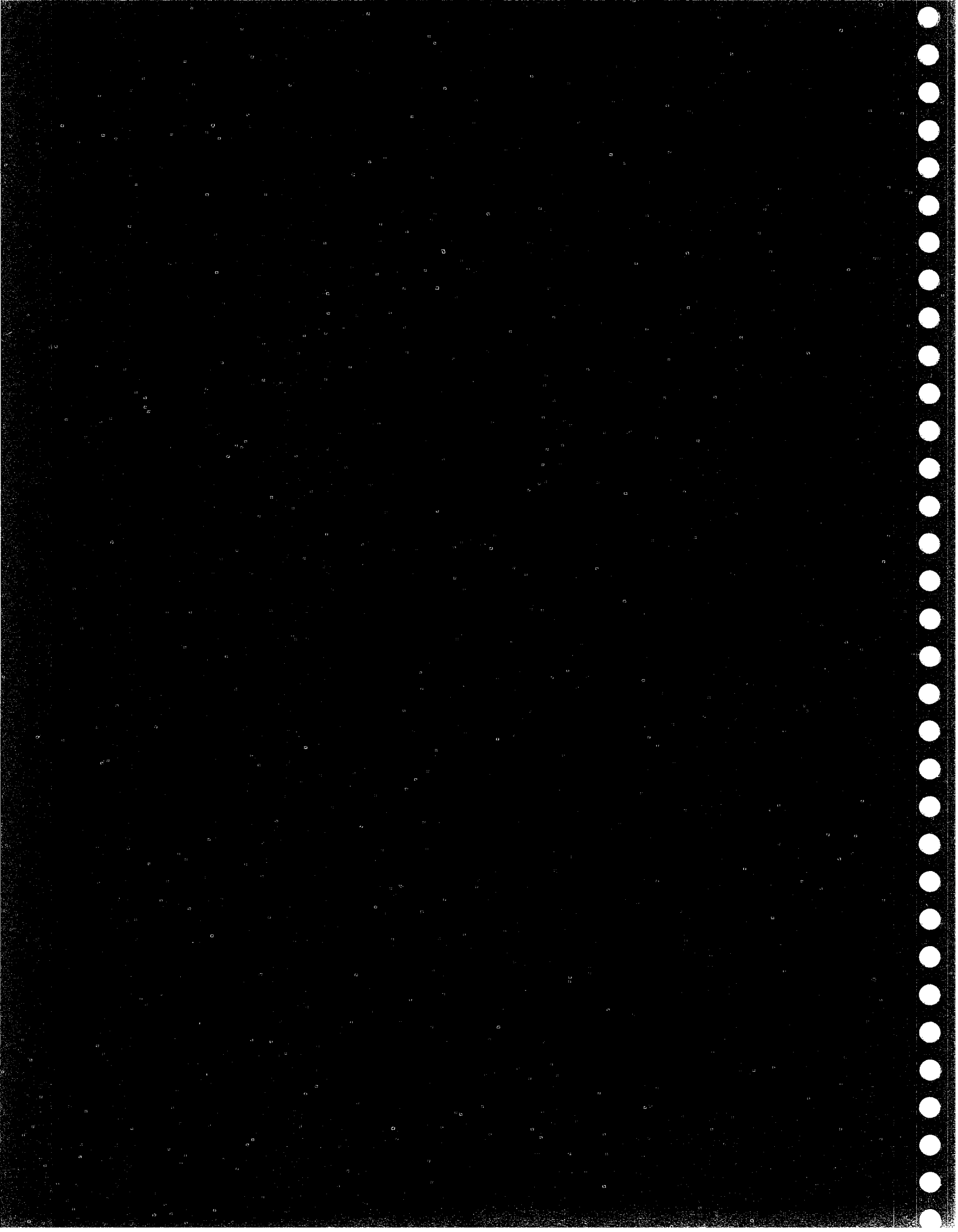
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INTRODUCTORY SECTION





June 30, 1995
April 20, 1995
Audit Report

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

Auditor

Michael Montplaisir, CPA
701-241-5601

Treasurer

Charlotte Sandvik
701-241-5611

Director of Equalization

Frank Klein
701-241-5616

Commissioners:

The Comprehensive Annual Financial Report of Cass County is hereby submitted for the fiscal year ended December 31, 1994. This report was prepared by the County Auditor's Office. The responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

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

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

This report includes all funds and account groups of the County. The County provides a full range of services. These services include tax assessment and collection; judicial, law enforcement and jail services; social services and public health services; the construction and maintenance of highways; and general administrative services.

see item #277

In addition to general government activities, the County Commission exercises, or has the ability to exercise, oversight of the vector control district and the four water resource districts, these activities are included in the reporting entity. The vector control district activities are blended in with the County's financial information while the activities of the four water resource districts are combined and shown in the component unit column of the financial statements.

Box 2806
211 Ninth Street South
Fargo, North Dakota 58103

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.

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 3.1 percent, and the population has been growing at an average rate of 1.8 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 9,000. 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-Heartland 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 1994 were \$1.25 billion and have been increasing at an average annual rate of 7.4 percent over the last ten years.

MAJOR INITIATIVES

Cass County, in cooperation with all the cities in the County, approved funding an economic development corporation program starting with the 1993 budget called the "Growth Initiative Fund," a low 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. This program has been very successful and two loans have been granted to major business that have relocated to Cass County. This is an ongoing program that will be funded by the County at least through 1996.

In 1994 the County continued with its strong commitment to a central campus plan for County Government. A three story addition to an existing building adjacent to the Courthouse will provide office space for the Human Services department. This department is currently located in the Courthouse. The additional space available in the Courthouse will facilitate the combination of the State and County court systems, along with providing needed expansion space for other County offices. This addition is being financed over a period of five years.

The voters of Cass County approved a Home Rule Charter in 1994. This charter give the residents of the County some of the controls over their County government that formally were exercised by the state legislature. The charter limits the taxing authority of the County to seventy-five mills in property tax without a vote of the electorate. The charter also allows the County Commission to submit proposals for other forms of taxation, such as sales and income taxes, to the electorate for approval. A major change the Home Rule Charter has made in Cass County is the limitation on the length of service of County Commissioners. County Commissioners are now limited to three successive four year terms.

FINANCIAL INFORMATION

Internal Control

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

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

As part of the government's single audit, tests are made to determine the adequacy of the internal control structure, including that portion related to federal financial assistance programs, as well as to determine that the government has complied with applicable laws and regulations. The results of the County's single audit for the fiscal year ended December 31, 1994 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 and special revenue funds revenues for the fiscal year ended December 31, 1994 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 1993</u>	<u>Percent of Increase (Decrease)</u>
Taxes	\$ 9,961,242	49.3%	\$693,808	7.5%
Intergovernmental	8,084,890	40.0	398,740	5.2
Licenses, Permits and Fees	845,999	4.2	18,593	2.3
Charges for Service	679,523	3.4	110,421	19.4
Fines and Forfeitures	120,426	.6	25,691	27.1
Miscellaneous	<u>522,089</u>	<u>2.6</u>	<u>(38,662)</u>	<u>(6.9)</u>
Total Revenues	<u>\$20,214,169</u>	<u>100.0%</u>	<u>\$1,208,591</u>	<u>6.4%</u>

Increases in taxes were due mainly to the increasing valuation of the County. Tax collections remain strong with over 94% of the current taxes being collected by December 31, 1994. Miscellaneous income decreased due to a policy change whereby interest earnings are now allocated to all funds. The previous policy had most interest deposited into the General Fund.

The following schedule presents a summary of general fund and special revenue funds expenditures for the fiscal year ended December 31, 1994 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 1993</u>	<u>Percent of Increase (Decrease)</u>
General Government	\$ 2,419,051	11.8%	\$ (6,288)	(.3)%
Public Safety	5,801,096	28.2	193,835	3.5
Public Works	5,521,660	26.8	877,534	18.9
Human Services	5,302,790	25.8	302,599	6.1
Culture and Recreation	364,126	1.8	(3,514)	(1.0)
Conservation and Economic Development	<u>1,180,217</u>	<u>5.7</u>	<u>505,886</u>	<u>75.0</u>
Total Expenditures	<u>\$ 20,588,940</u>	<u>100.0%</u>	<u>\$ 1,870,052</u>	<u>10.0%</u>

The 10.0 percent increase in total expenditures for the year ended December 31, 1994 is primarily the result of increased projects by the Cass County Road Department and the participation of the County in the Growth Initiative Fund of the Fargo-Cass County Economic Development Corporation.

General Fund Balance

The County had a \$1,106,875 unreserved fund balance in the General Fund as of December 31, 1994 . a \$300,000 decrease from December 31, 1993. This 21.9 percent decrease is a planned reduction to reduce the unreserved fund balance to 10 percent of budgeted expenditures. The unreserved, undesignated component of the fund balance will be available to finance a portion of the fiscal year 1995 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, 1994 were \$864,250. This represents a \$43,585 decrease (4.8%) from 1993. Total operating expenses were \$778,446 . a \$11,764 decrease (1.5%) from the previous year. Operating revenues decreased due to decreased participation in the Health Insurance Trust. Operating expenses also decreased slightly due to less participation in the self-funded health insurance program. The County policy is to maintain reserves equaling at least twenty-five percent of expected expense in the Health Insurance Trust Fund. The fund currently has reserves of over eighty percent. Overall, the proprietary operations had an operating income for 1994 of \$85,804.

Debt Administration

The County has a favorable level of general obligation debt, with only one issue outstanding for \$2,210,000, to finance the addition for the Human Services department. The percent of net bonded debt to assessed value, the amount of net bonded debt per capita and the legal debt limit are useful indicators of the County's debt position. The following relates to the bonded indebtedness of the County at December 31, 1994:

<u>Bond Issue</u>	<u>Net Bonded Debt at December 31, 1994</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	\$2,210,000	0.12%	\$19	\$84,033,047

In addition to the general obligation debt, the County has special assessment bonds outstanding for a number of road projects within subdivisions located outside of incorporated cities in the County. At December 31, 1994 the total outstanding special assessment bonds were \$165,000. Also, the four water resource districts located in the County had \$14,679,800 of special assessment bonds outstanding as of December 31, 1994. The level terrain in the region, with few natural drains, has prompted the water resource districts to construct drains for proper water management. Special assessments are charged to property owners within the district to fund these projects.

Cash Management

Cash is pooled for the purpose of increasing interest income through investment activities. Cash is primarily invested in demand deposits, money market accounts 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 1994 was slightly less 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, 1994 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, 1994 are incorporated in a separate report.

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement of Excellence in Financial Reporting to Cass County for its comprehensive annual financial report the fiscal year ended December 31, 1993. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

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

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting to GFOA.

Acknowledgments

The preparation of this report could not have been completed if it had not been for the commitment of the County Commission in improving the accounting, budgeting, and financial operation of the County. The Commission has provided the support and fiscal resources necessary to make this report possible. I would also like to acknowledge the professional expertise of Debra Ness, Accountant, and Heather Worden, Administrative Secretary, who assisted in the preparation of this report.

Respectfully submitted,



Michael Montplaisir, CPA
County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Cass County Government,
North Dakota

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 1993

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

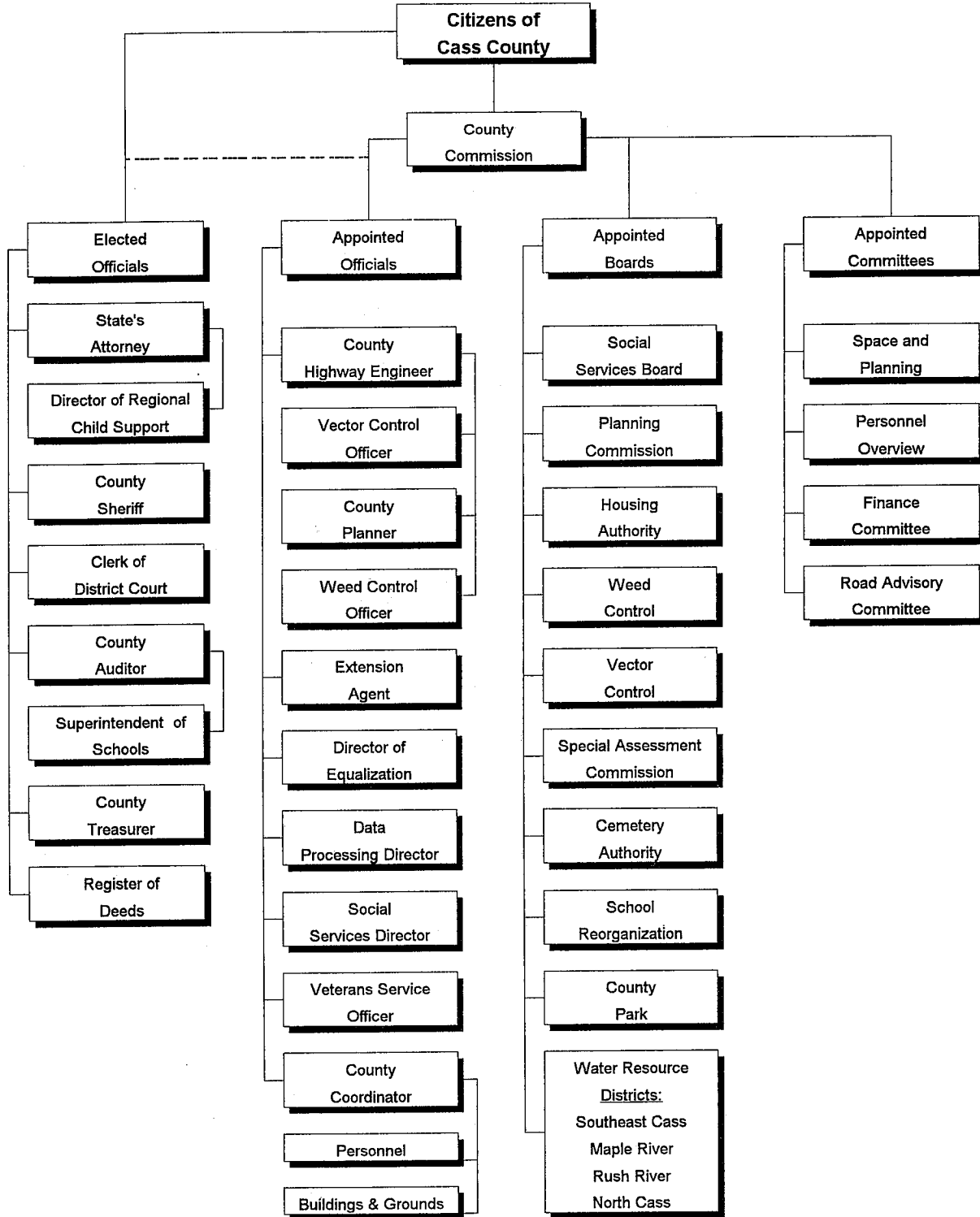


Sam Krab
President

Jeffrey L. Essler
Executive Director

CASS COUNTY GOVERNMENT

1995 Organizational Chart



CASS COUNTY GOVERNMENT
COUNTY OFFICIALS
December 31, 1994

Commissioners:	Steve Risher - Chairman Sharon "Pepper" Toussaint Steve Risher Don Eckert Bernie Ness Alon Wieland
Auditor:	Michael Montplaisir
Treasurer:	Charlotte Sandvik
Sheriff:	Donald Rudnick
Register of Deeds:	Deanna Kensrud
Clerk of District Court:	Dorothy Howard
States Attorney:	John Goff

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



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

LOCAL GOVERNMENT DIVISION:
STATE AUDITOR BRANCH OFFICE
925 BASIN AVENUE
BISMARCK, ND 58504-6647
DIRECTOR - WAYNE HOKENSON
328-9504
MANAGER - AUGIE TERNES
328-9505
FAX 328-9503

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Cass County
Fargo, North Dakota

We have audited the accompanying general purpose financial statements of Cass County, North Dakota, as of and for the year ended December 31, 1994. These general purpose financial statements are the responsibility of Cass County, North Dakota, management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and 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, 1994, and the results of its operations and cash flows of its propriety fund types 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.

In accordance with Government Auditing Standards, we have also issued a report dated April 20, 1995 on our consideration of Cass County's internal control structure and a report dated April 20, 1995 on its compliance with laws and regulations.

Robert Peterson

Robert W. Peterson
State Auditor

April 20, 1995

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CASS COUNTY GOVERNMENT
Combined Balance Sheet
All Fund Types, Account Groups and Discretely Presented Component Units
December 31, 1994

	Governmental Funds			
	General	Special Revenue	Debt Service	Capital Projects
ASSETS AND OTHER DEBITS				
<u>Assets:</u>				
Cash and Investments	\$2,073,016	\$6,237,471	\$335,722	\$912,956
Cash - County Offices	24,237	100		
Investments with Fiscal Agents				
Receivables:				
Taxes	77,434	234,078	4,033	
Accounts	8,307	58,827		
Special Assessments			2,201	
Due From Other Funds	14,857			
Due From Other Governments	225,099	409,492		26,844
Prepaid Insurance in NDIRF	9,643			
Prepaid Postage	11,288			
Fixed Assets				
Accumulated Depreciation				
<u>Other Debits:</u>				
Amount Available for Retirement of General Long-Term Debt				
Amount to be Provided for Retirement of General Long-Term Debt				
Amount to be Provided for Compensated Absences				
TOTAL ASSETS AND OTHER DEBITS	<u>2,443,881</u>	<u>6,939,968</u>	<u>341,956</u>	<u>939,800</u>
LIABILITIES, EQUITY AND OTHER CREDITS				
<u>Liabilities:</u>				
Accounts Payable	68,757	136,043		3,328
Contract Payable				
Compensated Absences				
Deposits				
Deferred Compensation				
Due to Other Funds		14,857		
Due to Other Governments		198,554		
Deferred Revenues	1,247,318	2,353,895	177,509	
IBNR Claims				
Uncertified Special Assessments				
General Obligation Bonds Payable				
Special Assessment Debt with Governmental Commitment				
Total Liabilities	<u>1,316,075</u>	<u>2,703,349</u>	<u>177,509</u>	<u>3,328</u>
<u>Equity and Other Credits:</u>				
Investment in General Fixed Assets				
Retained Earnings:				
Unreserved				
Fund Balances:				
Reserved for Prepaid Insurance	9,643			
Reserved for Prepaid Postage	11,288			
Unreserved				
Designated for Debt Service			146,496	
Undesignated	1,106,875	4,236,619	17,951	936,472
Total Equity and Other Credits	<u>1,127,806</u>	<u>4,236,619</u>	<u>164,447</u>	<u>936,472</u>
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	<u>\$2,443,881</u>	<u>\$6,939,968</u>	<u>\$341,956</u>	<u>\$939,800</u>

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

Proprietary Fund Type	Fiduciary Fund Type	Account Groups		Totals		Totals
		General Fixed Assets	General Long-Term Debt	Primary Government (Memorandum Only)	Component Units	Reporting Entity (Memorandum Only)
Internal Service	Agency					
\$789,122	\$24,510,925	\$	\$	\$34,859,212	\$5,085,025	\$39,944,237
	2,566,262			24,337		24,337
				2,566,262	4,480,474	7,046,736
				315,545	24,279	339,824
3,539				70,673		70,673
				2,201	168,008	170,209
				14,857		14,857
				661,435	32,810	694,245
				9,643		9,643
				11,288		11,288
272,939 (207,285)		15,977,907		16,250,846 (207,285)	2,258,923	18,509,769 (207,285)
			164,447	164,447	6,057,957	6,222,404
			2,600,718	2,600,718	8,696,238	11,296,956
			471,529	471,529		471,529
<u>858,315</u>	<u>27,077,187</u>	<u>15,977,907</u>	<u>3,236,694</u>	<u>57,815,708</u>	<u>26,803,714</u>	<u>84,619,422</u>
8,250	17,123			233,501	33,578	267,079
					75,195	75,195
			471,529	471,529		471,529
61,621	24,493,802			24,555,423		24,555,423
	2,566,262			2,566,262		2,566,262
				14,857		14,857
				198,554		198,554
				3,778,722	192,286	3,971,008
88,263				88,263		88,263
			390,165	390,165		390,165
			2,210,000	2,210,000		2,210,000
			165,000	165,000	14,679,000	14,844,000
<u>158,134</u>	<u>27,077,187</u>		<u>3,236,694</u>	<u>34,672,276</u>	<u>14,980,059</u>	<u>49,652,335</u>
		15,977,907		15,977,907	2,258,923	18,236,830
700,181				700,181		700,181
				9,643		9,643
				11,288		11,288
				146,496	6,057,957	6,204,453
				6,297,917	3,506,775	9,804,692
<u>700,181</u>		<u>15,977,907</u>		<u>23,143,432</u>	<u>11,823,655</u>	<u>34,967,087</u>
<u>\$858,315</u>	<u>\$27,077,187</u>	<u>\$15,977,907</u>	<u>\$3,236,694</u>	<u>\$57,815,708</u>	<u>\$26,803,714</u>	<u>\$84,619,422</u>

CASS COUNTY GOVERNMENT
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types and Discretely Presented Component Units
For the Year Ended December 31, 1994

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
Revenues:				
Taxes	\$3,120,592	\$6,840,651	\$186,276	\$
Licenses, Permits and Fees	845,999			
Intergovernmental Revenues	1,948,443	6,136,447	11,243	59,272
Charges for Services	91,038	588,485		
Fines and Forfeitures	120,426			
Miscellaneous Revenues	145,946	376,143	14,079	43,335
Total Revenues	6,272,444	13,941,726	211,598	102,607
Expenditures:				
Current:				
General Government	2,212,687	257,242		
Public Safety	3,859,151	1,941,445		
Highways and Streets		5,521,660		
Relief and Charities		5,302,790		
Culture and Recreation		364,126		
Conservation & Econ. Development	4,826	1,124,513		
Capital Outlay				1,781,314
Debt Service:				
Principal Retirement			210,000	
Interest and Fiscal Charges			20,542	
Total Expenditures	6,076,664	14,511,776	230,542	1,781,314
Excess of Revenues Over (Under) Expenditures	195,780	(570,050)	(18,944)	(1,678,706)
Other Financing Sources (Uses):				
Operating Transfers In		257,877	1,526	250,000
Operating Transfers Out	(507,877)			(1,526)
Sale of Property		10,589		
Proceeds of Refunding Bonds				2,201,160
Total Other Financing Sources (Uses)	(507,877)	268,466	1,526	2,449,634
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(312,097)	(301,584)	(17,418)	770,927
Fund Balance - January 1	1,439,903	4,538,203	181,866	165,545
Fund Balance - December 31	\$1,127,806	\$4,236,619	\$164,448	\$936,472

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

Totals Primary Government (Memorandum Only)	Component Units	Totals Reporting Entity (Memorandum Only)
\$10,147,519	\$2,613,785	\$12,761,304
845,999		845,999
8,155,405	105,296	8,260,701
679,523		679,523
120,426		120,426
579,503	452,677	1,032,180
<u>20,528,375</u>	<u>3,171,758</u>	<u>23,700,133</u>
2,469,929		2,469,929
5,800,596		5,800,596
5,521,660		5,521,660
5,302,790		5,302,790
364,126		364,126
1,129,339	895,050	2,024,389
1,781,314	256,407	2,037,721
210,000	794,800	1,004,800
20,542	877,853	898,395
<u>22,600,296</u>	<u>2,824,109</u>	<u>25,424,405</u>
<u>(2,071,920)</u>	<u>347,648</u>	<u>(1,724,272)</u>
509,403	312,580	821,983
(509,403)	(312,580)	(821,983)
10,589		10,589
2,201,160		2,201,160
<u>2,211,749</u>		<u>2,211,749</u>
<u>139,828</u>	<u>347,648</u>	<u>487,477</u>
<u>6,325,517</u>	<u>9,217,084</u>	<u>15,542,600</u>
<u>\$6,465,345</u>	<u>\$9,564,732</u>	<u>\$16,030,077</u>

CASS COUNTY GOVERNMENT
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - General, Special Revenue, and Debt Service Funds
For the Year Ended December 31, 1994

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	\$3,110,959	\$3,120,592	\$9,633	\$6,819,288	\$6,840,651	\$21,363
Licenses, Permits and Fees	759,650	845,999	86,349			
Intergovernmental Revenues	1,942,267	1,948,443	6,176	5,997,038	6,136,447	139,409
Charges for Services	71,000	91,038	20,038	275,575	588,485	312,910
Fines and Forfeitures	97,450	120,426	22,976			
Miscellaneous Revenues	307,800	145,946	(161,854)	73,000	376,143	303,143
Total Revenues	6,289,126	6,272,444	(16,682)	13,164,901	13,941,726	776,825
Expenditures:						
Current:						
General Government	2,318,445	2,212,687	105,758	265,964	257,242	8,722
Public Safety	4,083,845	3,859,151	224,694	1,977,714	1,941,445	36,269
Highways and Streets				6,009,118	5,521,660	487,458
Relief and Charities				5,672,420	5,302,790	369,630
Culture and Recreation				367,212	364,126	3,086
Conservation & Econ. Development	4,880	4,826	54	1,518,607	1,124,513	394,094
Capital Outlay:						
Maintenance						
Debt Service:						
Principal, Int. and Fiscal Charges						
Total Expenditures	6,407,170	6,076,664	330,506	15,811,035	14,511,776	1,299,259
Revenues Over (Under) Expenditures	(118,044)	195,780	313,824	(2,646,134)	(570,050)	2,076,084
Other Financing Sources (Uses):						
Operating Transfers In				608,529	257,877	(350,652)
Operating Transfers Out	(580,000)	(507,877)	72,123			
Sale Of Property				33,500	10,589	(22,911)
Total Other Financing Sources (Uses)	(580,000)	(507,877)	72,123	642,029	268,466	(373,563)
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(698,044)	(312,097)	385,947	(2,004,105)	(301,584)	1,702,521
Fund Balance - January 1	1,439,903	1,439,903		4,538,203	4,538,203	
Fund Balance - December 31	\$741,859	\$1,127,806	\$385,947	\$2,534,098	\$4,236,619	\$1,702,521

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

Debt Service Funds

Budget	Actual	Variance Favorable (Unfavorable)
\$188,677	\$186,275	(\$2,402)
11,379	11,243	(136)
5,450	14,079	8,629
205,506	211,597	6,091
18,611		(18,611)
231,151	230,542	(609)
249,762	230,542	(19,220)
(44,256)	(18,945)	(13,129)
	1,526	1,526
	1,526	1,526
(44,256)	(17,419)	(11,603)
181,866	181,866	
\$137,610	\$164,447	(\$11,603)

CASS COUNTY GOVERNMENT
 Combined Statement of Revenues, Expenses and
 Changes in Retained Earnings
 All Proprietary Fund Types
 For the Year Ended December 31, 1994

	Internal Service
<u>Operating Revenues:</u>	
Premiums	\$758,591
Charges for Services	96,785
Miscellaneous	8,874
Total Operating Revenues	864,250
 <u>Operating Expenses:</u>	
Premiums	172,866
Dues	70
Telephone Service	55,307
Maintenance Agreements	12,545
Equipment Repair	3,660
Uncapitalized Equipment	1,136
Wellness Health Fair	720
Administrative Fees	31,806
Collision Repair/Replacement	5,867
Benefit Payments	376,739
IBNR Claims	88,263
Depreciation Expense	29,467
Total Operating Expenses	778,446
Operating Income	85,804
 <u>Nonoperating Revenues (Expenses):</u>	
Interest Income	18,730
Total Nonoperating Revenues (Expenses)	18,730
Net Income	104,534
Retained Earnings - January 1	595,647
Retained Earnings - December 31	\$700,181

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, 1994

	Internal Service
<u>Cash Flows from Operating Activities:</u>	
Operating Income	\$85,804
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:	
Depreciation	29,467
Changes in Assets and Liabilities:	
Increase in Accounts Receivable	(2,202)
Decrease in Due from Other Governments	1,350
Increase in Accounts Payable	202
Increase in Premium Deposit Funds	(4,676)
Increase in IBNR Claims	6,263
	116,208
 <u>Cash Flows from Capital and Related Financing Activities:</u>	
Acquisition of Fixed Assets	(33,044)
	(33,044)
 <u>Cash Flows from Investing Activities</u>	
Interest on Investments	18,730
	18,730
 Net Increase in Cash and Cash Equivalents	101,894
 Cash and Cash Equivalents at January 1	687,228
 Cash and Cash Equivalents at December 31	\$789,122

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

CASS COUNTY GOVERNMENT
Combining Balance Sheet-Component Units
December 31, 1994

	Southeast Cass WRD	North Cass WRD	Maple River WRD	Rush River WRD	Totals
<u>ASSETS AND OTHER DEBITS</u>					
<u>Assets:</u>					
Cash and Investments	\$3,901,853	\$613,633	\$349,591	\$219,948	\$5,085,025
Investments with Fiscal Agents	4,480,474				4,480,474
<u>Receivables:</u>					
Taxes	15,146	5,239	2,892	1,001	24,279
Special Assessments	155,589		12,419		168,008
Due from Other Governments	32,810				32,810
Fixed Assets	2,258,923				2,258,923
<u>Other Debits:</u>					
Amount Available for Retirement of General Long-Term Debt	6,028,053		29,904		6,057,957
Amount to be Provided for Retirement of General Long-Term Debt	8,533,242		162,996		8,696,238
TOTAL ASSETS AND OTHER DEBITS	<u>25,406,090</u>	<u>618,873</u>	<u>557,802</u>	<u>220,949</u>	<u>26,803,714</u>
<u>LIABILITIES, EQUITY AND OTHER CREDITS</u>					
<u>Liabilities:</u>					
Accounts Payable	25,491	3,861	2,965	1,261	33,578
Contract Payable	75,195				75,195
Deferred Revenues	170,735	5,239	15,311	1,001	192,286
Bonds Payable-Special Assessments	14,486,100		192,900		14,679,000
Total Liabilities	<u>14,757,521</u>	<u>9,100</u>	<u>211,176</u>	<u>2,262</u>	<u>14,980,059</u>
<u>Equity and Other Credits:</u>					
Investment in General Fixed Assets	2,258,923				2,258,923
<u>Fund Balances:</u>					
<u>Unreserved</u>					
Designated for Debt Service	6,028,053		29,904		6,057,957
Undesignated	2,361,593	609,773	316,722	218,687	3,506,775
Total Equity and Other Credits	<u>10,648,569</u>	<u>609,773</u>	<u>346,626</u>	<u>218,687</u>	<u>11,823,655</u>
TOTAL LIABILITIES, EQUITY AND OTHER CREDIT	<u>\$25,406,090</u>	<u>\$618,873</u>	<u>\$557,802</u>	<u>\$220,949</u>	<u>\$26,803,714</u>

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

CASS COUNTY GOVERNMENT
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances-Component Units
For the Year Ended December 31, 1994

	Southeast Cass WRD	North Cass WRD	Maple River WRD	Rush River WRD	Totals
Revenues:					
Taxes	\$2,300,998	\$139,834	\$151,234	\$21,720	\$2,613,786
Intergovernmental Revenues	91,407	1,906	4,526	7,457	105,296
Miscellaneous Revenues	370,382	44,516	28,818	8,961	452,677
Total Revenues	2,762,787	186,256	184,578	38,138	3,171,759
Expenditures:					
Current:					
Conservation & Econ. Development	605,043	82,331	188,016	19,660	895,050
Capital Outlay	256,407				256,407
Debt Service:					
Principal Retirement	766,300		28,500		794,800
Interest and Fiscal Charges	866,113		11,740		877,853
Total Expenditures	2,493,863	82,331	228,256	19,660	2,824,109
Excess of Revenues Over (Under) Expenditures	268,924	103,925	(43,677)	18,477	347,649
Other Financing Sources (Uses):					
Operating Transfers In	300,080			12,500	312,580
Operating Transfers Out	(300,080)			(12,500)	(312,580)
Total Other Financing Sources (Uses)					
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	268,924	103,925	(43,677)	18,477	347,649
Fund Balance - January 1	8,120,722	505,849	390,304	200,209	9,217,084
Fund Balance - December 31	\$8,389,646	\$609,774	\$346,626	\$218,687	\$9,564,733

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

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CASS COUNTY GOVERNMENT
NOTES TO THE FINANCIAL STATEMENTS
December 31, 1994

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP), as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

A. The Financial Reporting Entity

Cass County Government operates under a county commission form of government. As required by generally accepted accounting principles, these financial statements present Cass County (the primary government) and its component units. The component units discussed in Note B are included in the county's reporting entity because of the significance of their operational or financial relationships with the county.

B. Individual Component Unit Disclosures

Blended Component Units. The Cass County Vector Control District is governed by a three-member board appointed by the county board. Although it is legally separate from the county, the Cass County Vector Control District is reported as if it were part of the primary government because its board is substantively the same as that of Cass County.

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

The component units consist of the four Water Resource Districts which are Southeast Cass, North Cass, Maple River, and Rush River.

The Water Resource Districts have jurisdiction over the management of the water resources within their respective boundaries. The County's governing body has the authority to modify or approve the budgets of these units. Complete financial statements of the individual Water Resource Districts can be obtained at Water Resource Districts, 1015 3rd Avenue South, Box 2806, Fargo, North Dakota 58108-2806.

C. Joint Ventures

Component Units

Under authorization of state statutes, the Richland County Water Resource District joined Maple River Water Resource District, Rush River Water Resource District, Southeast Cass Water Resource District, North Cass Water Resource District, and the water resource districts of Grand Forks County, Pembina County, Traill County, Steele County, Walsh County, Nelson County, Ransom County, and Sargent County to establish and operate a joint exercise of powers agreement for water management district located within the Red River Valley. Known as the Red River Valley Joint Water Resource Board, the agreement was established for mutual advantage of the governments. One member of the board of directors for the joint venture is appointed by each government. The operating and capital expenses are funded by contributions from each

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government. Each government's share of assets, liabilities, and fund equity cannot be determined due to lack of provision being made for this in the joint venture agreement and the fact that each government's contribution each year depends on where the Red River Joint Water Resource Board projects are being undertaken.

The following is summary financial information on the joint venture as of and for the year ended December 31, 1993, which is the most current audited information available:

	Red River Joint Water Resource Board
Total Assets	\$3,323,969
Total Liabilities	351,791
Total Equity	<u>2,972,178</u>
Revenues	454,171
Expenditures	109,404
Net Increase in Fund Balance	<u>344,767</u>

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

D. Fund Accounting

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

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

E. 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.

F. Budgets

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

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

G. Cash and 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.

H. 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.

I. 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, 1994.

J. 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.

K. 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.

L. Inventories

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

M. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 1994, are recorded as prepaid items.

N. 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. 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 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. No assets are currently being acquired through capital lease arrangements.

O. 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, 1994.

P. Compensated Absences

Vested or accumulated vacation leave for governmental funds is reported in the general long-term group debt account. The balance included in the general long-term debt account group is the total unpaid vacation and the related social security and Medicare taxes. No liability is recorded for accumulated sick leave as this is a non-vesting benefit in accordance with GASB Statement 16, Accounting for Compensated Absences.

Q. 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.

R. 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, 1994, are adequate and that any changes in the estimates will be reflected in the current year.

S. 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.

T. 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.

U. Bond Discounts/Issuance Costs

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

V. Interfund Transactions

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

All other transactions, except reimbursements, are reported as transfers. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Operating transfers in 1994 included the following:

	<u>In</u>	<u>Out</u>
General Fund		\$257,877
County Jail	\$257,877	
General Fund		250,000
Human Service Building	250,000	
Windsor Green (Capital Projects)		1,526
Windsor Green (Debt Service)	1,526	

There were no residual equity transfers in 1994.

W. 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.

X. Reclassification of Prior Year Balances

The 1994 beginning balances were adjusted as follows:

	<u>Amounts</u>
General Fixed Assets Account Group	
Fixed Assets purchased in prior years	24,831

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, special revenue, and debt service funds on the modified accrual basis of accounting. The preliminary budget includes proposed expenditures and the means of financing them. The board of county commissioners holds a public hearing where any taxpayer may testify in favor of or against any proposed expenditures or tax levies. The board of county commissioners may not approve the budget until after the public budget hearing, but must adopt the final budget on or before October 1.

County government in North Dakota is governed by Chapter 11-23 of the North Dakota Century Code. This Century Code chapter is the basis for the legal level of budgetary control in Cass County. The legal level of budgetary control is at the fund level, no expenditure or commitment of funds may exceed the appropriation for the fund as a whole. In addition, the policy of Cass County is to control budgets at the departmental level. Formal budgetary integration is employed as management control during the year for the General, Special Revenue and Debt Service Funds at this level. Management may approve transfers of appropriations within departments without formal approval by the board of county commissioners with the exception of salary and benefits line items. Any appropriation transfer between departments or any supplemental appropriation must be approved by the board of county commissioners. Supplemental appropriations must be approved by the board of county commissioners at the fund level and may only be done within additional revenues or reserves that were not anticipated at time of original adoption of the annual budget and appropriation. During the year, several supplementary appropriations were necessary.

At year-end, the balance of each appropriation becomes a part of the unappropriated fund balance, except for a special appropriation that does not lapse until the work has been completed.

NOTE 3: DEPOSITS AND INVESTMENTS

Cass County Government

Deposits: At year-end, the carrying amount of the County's deposits was \$32,583,652 and the bank balance was \$22,482,037. Of the bank balance, \$22,281,288 was covered by federal depository insurance or by collateral held by the County's agent in the County's name, and \$200,750 was uninsured and uncollateralized. Of the uninsured and uncollateralized deposits, \$113,163 was held by the Bank of North Dakota, and \$87,587 was under pledged.

Deposits include checking accounts, short term certificates of deposit, and money market funds.

Investments: State statutes authorize the County to invest in direct obligations of the U.S. Treasury.

The County's investments are categorized as either (1) insured or registered or for which the securities are held by the County or its agent in the County's name, (2) uninsured and unregistered for which the securities are held by the counterparty's trust department or agent in the County's name, or (3) uninsured and unregistered for which the securities are held by the counterparty, or by its trust department or agent, but not in the County's name.

The County's investments consist of treasury notes that are category 1, and various deferred compensation plans that are not categorized.

	Category 1	Carrying Amount	Market Value
U.S. Government Securities	\$2,275,562	\$2,275,562	\$2,275,562
Deferred Compensation Plans		2,566,202	2,566,202
Total Investments		<u>\$4,841,764</u>	<u>\$4,841,764</u>

Component Units

Deposits: At year-end, the carrying amount of the Water Resource Districts' deposits was \$3,414,596 and the bank balance was \$3,485,199. The Water Resource Districts' deposits were entirely covered by federal depository insurance or by collateral held by the Districts' agent in the District's name.

Investments: At year-end the Southeast Cass Water Resource District had investments in a mutual fund of \$1,670,429 and deposits at bond paying agent of \$4,480,474, which are not categorized.

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 public is bidding on an investment with the maximum bid being 9 percent, the bidder offering the lowest interest rate wins the bid; 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 purchaser, private party or County, is entitled to a tax deed, unless redemption is made by the property owner. The County, upon receiving a tax deed, will set a minimum sales price on the property and offer it for sale at a public auction.

NOTE 5: FIXED ASSETS

Cass County Government

The following is a summary of changes in the general fixed assets account group during the year ended December 31, 1994:

	Balance Jan. 1, 1994	Prior Period Adjust- ments	Additions	Deletions	Transfers from other Funds	Balance Dec. 31, 1994
Land	\$ 297,572	--	--	--	--	\$ 297,572
Buildings	7,055,072	--	1,756,619	--	--	8,811,691
Improvements other than buildings	663,232	--	--	--	--	663,232
Machinery and equip- ment	5,957,351	24,831	426,969	(207,164)	3,425	6,205,412
Total general fixed assets	<u>\$13,973,227</u>	<u>\$ 24,831</u>	<u>\$2,183,588</u>	<u>\$(207,164)</u>	<u>\$3,425</u>	<u>\$15,977,907</u>

The following is a summary of proprietary fund-type fixed assets at December 31, 1994

	Internal Service Funds
Land	--
Buildings	--
Improvements other than buildings	--
Machinery and equipment	\$272,939
Less: accumulated depreciation	(207,285)
Net fixed assets	<u>\$ 65,654</u>

Component Units

During the year ended December 31, 1994, the following changes occurred in the general fixed assets account group of the Southeast Cass Water Resource District:

	Balance Jan. 1, 1994	Additions	Deletions	Balance Dec. 31, 1994
Land	\$2,260,593	\$	(24,000)	\$2,236,593
Machinery and equip- ment	11,616	2,477		14,093
Furniture	8,237			8,237
Total general fixed assets	<u>\$2,280,446</u>	<u>\$ 2,477</u>	<u>\$(24,000)</u>	<u>\$2,258,923</u>

NOTE 6: LONG-TERM DEBT

Cass County Government

During the year ended December 31, 1994, 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	\$ 140,000	\$2,210,000	\$(140,000)	\$ 2,210,000
Special Assess. Bonds	235,000	0	(70,000)	165,000
Special Assessments	406,118	0	(15,953)	390,165
Capital Leases	77,414	0	(77,414)	0
Compensated Absences	439,256*	32,273	**	471,529
Total	\$ 1,297,788	\$2,242,273	\$(303,367)	\$ 3,236,694

* The January 1 balance of the compensated absences was adjusted by 7.65 % to account for the social security and medicare taxes that would be due when these funds are paid as salary.

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

Long-term debt at December 31, 1994, is comprised of the following individual issues:

General Obligation Bonds:

\$2,210,000 Limited Tax Building Fund Bonds of 1994 due in annual installments of \$390,000 to \$485,000 through 1999 with interest at 4.25% to 4.6%.

\$2,210,000

Total General Obligation Bonds and Warrants

\$2,210,000

Special Assessment Bonds:

\$355,000 Refunding improvement bonds with annual installments of \$10,000 to \$35,000 through 1997 with interest at 6.1% to 6.25%.

\$ 55,000

\$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 6.5% to 7.0%.

55,000

\$60,000 Refunding Improvement Bonds of 1993 for construction in the Windsor Green Subdivision due in annual installments of \$5,000 to \$10,000 through 2003 with interest at 3.4% to 5.2%.

55,000

Total Special Assessment Bonds and Warrants

\$ 165,000

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.

\$ 2,689

\$415,153 Sheyenne-Maple Flood Control Project No. 1 special assessments due in annual installments of \$27,677, with interest at 7.65%. 387,476

Total Special Assessments \$ 390,165

TOTAL LONG-TERM DEBT (Excluding Compensated Absences) \$2,765,165

The annual requirements to amortize all debt (excluding compensated absences) outstanding as of December 31, 1994, including interest payments of \$534,781 are as follows:

Year Ending December 31	General Obligation Bonds	Special Assessment Bonds	Special Assessments	Total
1995	\$ 494,888	\$ 53,315	\$ 57,735	\$ 605,938
1996	496,401	26,433	55,602	578,436
1997	497,803	25,285	53,468	576,556
1998	497,772	14,430	51,335	563,537
1999	496,155	13,872	49,201	559,228
2000-2015		69,495	346,757	416,252
Total	<u>\$2,483,019</u>	<u>\$202,830</u>	<u>\$614,098</u>	<u>\$3,299,947</u>

The County is subject to a statutory limitation by the State of North Dakota for indebtedness payable principally from property taxes. At December 31, 1994, the statutory limit for the County was \$84,033,047. The only debt the County has that is subject to this limitation is the Limited Tax Building Fund Bonds of 1994. The general obligation debt, net of funds available for bond retirement was \$2,051,220, leaving a debt margin of \$81,981,828. As of December 31, 1994 the County had funds of \$158,780 available for payment on the General Obligation Bonds.

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

Special assessment bonds are paid from the debt service funds by the annual payments made by property owners directly benefiting from each project. As of December 31, 1994 the County had funds of \$164,448 available for payment on the special assessment bonds. Special assessment bonds are further backed by the taxing power of the County. The County may levy general taxes to make up deficiencies in special assessment funds. Special assessments on property must be paid at the same time property taxes are paid.

Special assessments levied against County owned property are paid through a general tax levy. The amount to be paid each year is certified to the County and included in the General Fund budget. State statute does allow an unlimited levy for the payment of the County's share of special assessments.

Component Units

During the year ended December 31, 1994, the following changes occurred in special assessment bonds reported in the general long-term debt account groups of the Water Resource Districts.

	Balance January 1	Additions	Reductions	Balance December 31
Southeast Cass	\$15,252,400	\$ 83,550	\$(774,655)	\$14,561,295
Maple River	221,400		(28,500)	192,900
Total	<u>\$15,473,800</u>	<u>\$ 83,550</u>	<u>\$(803,155)</u>	<u>\$14,754,195</u>

Long-term debt of the Water Resource Districts at December 31, 1994, is comprised of the following special assessment bonds:

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%.

\$ 21,100

\$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 8.5%.

4,080,000

\$3,115,000 Refunding Improvement Bonds Series B, due in annual installments of \$100,000 to \$350,000 through 2007 with interest at 3.8% to 5.1%.

3,115,000

\$2,250,000 Sheyenne Maple Flood Control District #2 bonds due in annual installments of \$150,000 through 2006 with interest at 6.05% to 6.8%.

1,800,000

\$1,325,000 Refunding Improvement Bonds Series A, due in annual installments of \$140,000 to \$175,000 through 2005 with interest at 3.8% to 4.9%.

1,325,000

\$1,760,000 South side Sewer, due in annual installments of \$120,000 to \$125,000 through 2005 with interest at 6.4% to 7.0%.

1,340,000

\$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%.

870,000

\$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%.

205,000

\$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 3.7% to 5.6%.

1,390,000

\$340,000 Improvement Bonds due in annual installments of \$20,000 to \$25,000 through 2008 with interest at 2.8% to 5.0%.

340,000

Total Special Assessment Bonds \$14,486,100

Contract Payable

1993 \$83,550 agreement with the City of West Fargo to pay the City for the cost of a generator. Annual principal payments of \$8,355 through August 2003 with no interest.

75,195

Total Long-Term Debt \$14,561,295

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%.

\$ 50,400

\$145,000 Flood Control District #2 bonds, due in annual installments of \$20,000 to \$25,000 through 1999 with interest at 3.85% to 5.0%.

120,000

\$33,000 Sewer District #89-1 bonds, due in annual installments of \$500 to \$1,100 through 2016 with interest at 5.0%.

22,500

Total Special Assessment Bonds

\$192,900

Water Resource Districts' special assessment bond debt service requirements to maturity, including \$3,983,494.75 of interest, are as follows:

Year Ending December 31	Southeast Cass Bonds	Southeast Cass Contract	Maple River Bonds	Total
1995	\$ 1,588,572	\$ 8,355	\$ 38,677	\$ 1,635,604
1996	1,536,082	8,355	37,415	1,581,852
1997	5,844,353	8,355	36,078	5,888,786
1998	1,219,942	8,355	34,672	1,262,969
1999	1,181,145	8,355	28,322	1,217,822
2000-2016	7,027,501	33,420	89,736	7,150,657
Total	<u>\$18,397,595</u>	<u>\$75,195</u>	<u>\$264,900</u>	<u>\$18,737,690</u>

The County is secondarily liable for the payment of principal and interest on water resource district bonds. These special assessment bonds are paid from the debt service funds that are funded by annual payments made by property owners directly benefiting from each project. As of December 31, 1994 the water resource districts had funds of \$6,057,957 available for payment on the special assessment bonds. The water resource district may re-assess properties in the improvement district or may use general tax levies to cover deficiencies. In the event the water resource district is not able to generate funds to meet principal and interest payments the County is also obligated to levy general tax levies to fund the deficiencies.

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

NOTE 8: INTERFUND ASSETS/LIABILITIES

Due From/To Other Funds

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Social Welfare Fund	\$ 14,857

NOTE 9: PENSION PLANS

North 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, 1994, the payroll for employees covered by the system was \$6,548,158. The County's total payroll was \$7,929,926.

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 1.725% of their

final average salary for each year of credited service. Final average salary is the employee's average of the highest salaries in 36 of the last 120 months 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, 1994, was \$597,192, which consisted of \$261,926 from employees and \$335,266 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, 1994 (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 \$450.6 million. The system's net assets available for benefits on that date were \$540.3 million, leaving an over-funded pension benefit of \$89.7 million. The County's 1994 contribution was 2.40% of total contributions required of all participating entities.

Ten-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, 1994, annual financial report. The North Dakota Public Employee's Retirement System is located at 400 East Broadway, Suite 505, Bismarck, North Dakota.

NOTE 10: 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, 1994, the investment balances were as follows:

Fixed	\$2,094,514
Equity	417,838
Money Market	53,910
Total	<u>\$2,566,262</u>

The plan is accounted for as an Agency Fund and its assets are reported at market value.

NOTE 11: BUDGET AMENDMENTS

The County amended the budget as follows:

Fund	1994 Budget	Amendments	Amended Budget
REVENUES:			
General Fund	6,289,126	24,244	6,313,370
Vector Control	104,941	15,000	119,941
Windsor Green Subdivision	0	9,000	9,000
EXPENDITURES:			
General Fund	6,883,045	104,125	6,987,170
Road & Bridge	3,961,118	30,000	3,991,118
10 Mill Road	2,048,000	(30,000)	2,018,000
Vector Control	113,626	15,000	128,626
County Jail	1,590,230	5,000	1,595,230
Drug Restitution	17,000	6,000	23,000
911 Service	46,958	15,000	61,958
Job Development	680,000	400,000	1,080,000
Emergency Fund	20,000	35,000	55,000
Windsor Green Subdivision	0	9,000	9,000
South Acres Subdivision	19,647	50	19,697
Chrisan Subdivision	19,474	15	19,489
Sleepy Hollow Subdivision	8,995	500	9,495

NOTE 12: FOOD STAMPS INVENTORY

At December 31, 1994, the County had \$583,113 of food stamps in inventory.

NOTE 13: CONTINGENT LIABILITIES

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

THIS PAGE HAS BEEN RESERVED FOR NOTES

CASS COUNTY GOVERNMENT
 Balance Sheet
 General Fund
 December 31, 1994

ASSETS

Cash and Investments	\$2,073,016
Cash - County Offices	24,237
Receivables:	
Taxes	77,434
Accounts	8,307
Due From Other Funds	14,857
Due From Other Governments	225,099
Prepaid Insurance in NDIRF	9,643
Inventories - Paper	
Prepaid Postage	11,288
 TOTAL ASSETS	 2,443,881

LIABILITIES AND FUND EQUITY

<u>Liabilities:</u>	
Accounts Payable	68,757
Due to Other Funds	
Due to Other Governments	
Deferred Revenues	1,247,318
 Total Liabilities	 1,316,075
 <u>Fund Equity:</u>	
<u>Fund Balances:</u>	
Reserved for Prepaid Insurance	9,643
Reserved for Prepaid Postage	11,288
Unreserved	
Undesignated	1,106,875
 Total Fund Equity	 1,127,806
 TOTAL LIABILITIES AND FUND EQUITY	 \$2,443,881

CASS COUNTY GOVERNMENT
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - General Fund
For the Year Ended December 31, 1994

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Taxes	\$3,110,959	\$3,120,592	\$9,633
Licenses, Permits and Fees	759,650	845,999	86,349
Intergovernmental Revenues	1,942,267	1,948,443	6,176
Charges for Services	71,000	91,038	20,038
Fines and Forfeitures	97,450	120,426	22,976
Miscellaneous Revenues	307,800	145,946	(161,854)
Total Revenues	<u>6,289,126</u>	<u>6,272,444</u>	<u>(16,682)</u>
<u>Expenditures:</u>			
<u>Current:</u>			
<u>General Government:</u>			
County Commission	277,068	250,637	26,431
County Coordinator	56,324	54,832	1,492
Personnel	82,861	79,241	3,620
Data Processing	394,146	371,402	22,744
Buildings and Grounds	431,927	446,362	(14,435)
Auditor	471,533	455,948	15,585
Treasurer	192,584	176,325	16,259
Register of Deeds	294,910	271,669	23,241
Director of Tax Equalization	83,120	80,731	2,389
County Planning	19,470	19,471	(1)
Superintendent of Schools	14,502	6,069	8,433
Total General Government	<u>2,318,445</u>	<u>2,212,687</u>	<u>105,758</u>
<u>Public Safety:</u>			
County Court	739,813	696,464	43,349
Clerk of District Court	458,899	429,817	29,082
County Sheriff	1,531,891	1,497,212	34,679
States Attorney	1,288,242	1,168,782	119,460
Coroner	65,000	66,876	(1,876)
Total Public Safety	<u>4,083,845</u>	<u>3,859,151</u>	<u>224,694</u>
<u>Conservation & Econ. Development:</u>			
Cemetery	4,880	4,826	54
Total Expenditures	<u>6,407,170</u>	<u>6,076,664</u>	<u>330,506</u>
Revenues Over (Under) Expenditures	<u>(118,044)</u>	<u>195,780</u>	<u>313,824</u>
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In			
Operating Transfers Out	(580,000)	(507,877)	72,123
Total Other Financing Sources (Uses)	<u>(580,000)</u>	<u>(507,877)</u>	<u>72,123</u>
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(698,044)</u>	<u>(312,097)</u>	<u>385,947</u>
Fund Balance - January 1	1,439,903	1,439,903	
Residual Equity Transfers			
Fund Balance - December 31	<u>\$741,859</u>	<u>\$1,127,806</u>	<u>\$385,947</u>



CASS COUNTY GOVERNMENT
Special Revenue Funds

Human Services

This is the fund from which County Social Services operates, a department which has been designated by law to provide relief to the poor and related services to the citizens of the County. The majority of the services/programs offered by the County are done in conjunction with state and federal agencies, mainly the North Dakota Department of Human Services. Social Services 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.

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

This 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

This 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 fund is used to pay for the contracted dispatch services with the City of Fargo and for the purchase of rural street signs.

Social Security

The Social Security fund levied taxes to provide for the County's share of Social Security taxes. This fund had no expenditures, only transfers to the funds from which social security tax is paid.

Health Insurance

The Health Insurance fund levied taxes to provide comprehensive health care insurance to county employees. This fund had no expenditures, only transfers to the funds from which expenditures for the health insurance premiums are made. These premiums, in turn, were 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.

THIS PAGE HAS BEEN RESERVED FOR NOTES

CASS COUNTY GOVERNMENT
Combining Balance Sheet
Special Revenue Funds
December 31, 1994

	Human Services	County Road and Bridge	Special 10 Mill Road	Noxious Weed Control	Vector Control
<u>ASSETS</u>					
Cash and Investments	\$2,119,179	\$758,969	\$1,355,372	\$77,569	\$76,714
Cash - County Offices		100			
Receivables:					
Taxes	82,983	2,004	51,004	2,931	3,330
Accounts	3,214	7,103		1,831	
Due From Other Funds					
Due From Other Governments	367,733	41,759	41,758.63		
TOTAL ASSETS	2,573,109	809,935	1,406,376	82,331	80,044
 <u>LIABILITIES AND FUND EQUITY</u>					
<u>Liabilities:</u>					
Accounts Payable	12,042	27,277	10,870		400
Due to Other Funds	14,857				
Due to Other Governments	198,490	64			
Deferred Revenues	747,666	14,967	569,483	28,013	49,993
Total Liabilities	973,055	42,308	580,354	28,013	50,393
 <u>Fund Equity:</u>					
Fund Balances, Unreserved					
Undesignated	1,600,054	767,627	826,022	54,319	29,651
Total Fund Equity	1,600,054	767,627	826,022	54,319	29,651
TOTAL LIABILITIES AND FUND EQUITY	\$2,573,109	\$809,935	\$1,406,376	\$82,331	\$80,044

<u>Veterans Service Office</u>	<u>County Agent</u>	<u>County Jail</u>	<u>Drug Restitution</u>	<u>911 Service</u>	<u>Social Security</u>	<u>Health Insurance</u>
\$36,535	\$76,706	\$247,717	\$8,247	\$36,707	24,870	73,056
2,165	5,600	26,907 46,679			8,611	10,298
<u>38,700</u>	<u>82,306</u>	<u>321,303</u>	<u>8,247</u>	<u>36,707</u>	<u>33,481</u>	<u>83,354</u>
265	1,085	32,048	473	3,202		
<u>29,644</u>	<u>62,631</u>	<u>289,255</u>			<u>33,481</u>	<u>83,354</u>
<u>29,909</u>	<u>63,716</u>	<u>321,304</u>	<u>473</u>	<u>3,202</u>	<u>33,481</u>	<u>83,354</u>
<u>8,791</u>	<u>18,591</u>	<u>(0)</u>	<u>7,773</u>	<u>33,505</u>		
<u>8,791</u>	<u>18,591</u>	<u>(0)</u>	<u>7,773</u>	<u>33,505</u>		
<u>\$38,700</u>	<u>\$82,306</u>	<u>\$321,303</u>	<u>\$8,247</u>	<u>\$36,707</u>	<u>\$33,481</u>	<u>\$83,354</u>

continued

CASS COUNTY GOVERNMENT
Combining Balance Sheet
Special Revenue Funds
December 31, 1994

	Insurance Reserve Levy	County Fair	Historical Society	County Park	Senior Citizens
ASSETS					
Cash and Investments	\$50,447	\$38,112	\$12,587	\$11,745	\$73,580
Cash - County Offices					
Receivables:					
Taxes	3,929	3,024	1,022	413	5,110
Accounts					
Due From Other Funds					
Due From Other Governments					
TOTAL ASSETS	<u>54,376</u>	<u>41,136</u>	<u>13,609</u>	<u>12,158</u>	<u>78,690</u>
LIABILITIES AND FUND EQUITY					
<u>Liabilities:</u>					
Accounts Payable				682	
Due to Other Funds					
Due to Other Governments					
Deferred Revenues	38,667	31,023	9,316	4,200	56,959
Total Liabilities	<u>38,667</u>	<u>31,023</u>	<u>9,316</u>	<u>4,882</u>	<u>56,959</u>
<u>Fund Equity:</u>					
Fund Balances, Unreserved					
Undesignated	15,709	10,113	4,293	7,276	21,731
Total Fund Equity	<u>15,709</u>	<u>10,113</u>	<u>4,293</u>	<u>7,276</u>	<u>21,731</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$54,376</u>	<u>\$41,136</u>	<u>\$13,609</u>	<u>\$12,158</u>	<u>\$78,690</u>

<u>Ambulance Service</u>	<u>Health District</u>	<u>Job Development</u>	<u>County Emergency</u>	<u>Total</u>
\$10,522	\$173,061	\$586,772	\$389,004	\$6,237,471 100
781	7,843	16,123		234,078 58,827
				409,492
<u>11,303</u>	<u>180,904</u>	<u>602,895</u>	<u>389,004</u>	<u>6,939,968</u>
	47,699			136,043 14,857 198,554
<u>9,075</u>	<u>89,764</u>	<u>206,404</u>		<u>2,353,895</u>
<u>9,075</u>	<u>137,463</u>	<u>206,404</u>		<u>2,703,349</u>
<u>2,228</u>	<u>43,441</u>	<u>396,491</u>	<u>389,004</u>	<u>4,236,619</u>
<u>2,228</u>	<u>43,441</u>	<u>396,491</u>	<u>389,004</u>	<u>4,236,619</u>
<u>\$11,303</u>	<u>\$180,904</u>	<u>\$602,895</u>	<u>\$389,004</u>	<u>\$6,939,968</u>

CASS COUNTY GOVERNMENT
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Special Revenue Funds
For the Year Ended December 31, 1994

	Human Services	County Road and Bridge	Special 10 Mill Road	Noxious Weed Control	Vector Control
<u>Revenues:</u>					
Taxes	\$2,631,353	\$41,761	\$1,579,690	\$79,414	\$98,273
Intergovernmental Revenues	2,632,836	3,088,000	132,274	6,470	8,201
Charges for Services	45,893	165,708		23,189	16,950
Miscellaneous Revenues	124,216	69,272	68,571	3,564	3,029
Total Revenues	5,434,298	3,364,741	1,780,535	112,637	126,453
<u>Expenditures:</u>					
Current:					
General Government					
Public Safety					
Highway and Streets		3,986,431	1,535,229		
Relief and Charities	5,302,790				
Culture and Recreation					
Conservation & Econ. Development				87,054	117,790
Total Expenditures	5,302,790	3,986,431	1,535,229	87,054	117,790
Excess of Revenues Over (Under) Expenditures	131,508	(621,690)	245,306	25,583	8,663
<u>Other Financing Sources (Uses):</u>					
Transfers In					
Transfers Out					
Sale Of Property		10,379			210
Total Other Financial Sources (Uses)		10,379			210
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	131,508	(611,311)	245,306	25,583	8,873
Fund Balance - January 1	1,468,546	1,378,938	580,716	28,736	20,778
Fund Balance - December 31	<u>\$1,600,054</u>	<u>\$767,627</u>	<u>\$826,022</u>	<u>\$54,319</u>	<u>\$29,651</u>

Veterans Service Office	County Agent	County Jail	Drug Restitution	911 Service	Insurance Reserve Levy	County Fair
\$72,388	\$185,875	\$839,481			\$118,929	\$93,338
6,085	15,608	70,370			9,921	7,804
	3,641	290,816		42,288		
1,783	3,649	14,748	13,037	2,399	3,829	2,217
80,256	208,773	1,215,415	13,037	44,687	132,679	103,359
77,707		1,581,659	22,902	52,845	128,657	
	189,618					100,694
77,707	189,618	1,581,659	22,902	52,845	128,657	100,694
2,549	19,155	(366,244)	(9,865)	(8,158)	4,022	2,665
		257,877				
		257,877				
2,549	19,155	(108,367)	(9,865)	(8,158)	4,022	2,665
6,242	(564)	108,367	17,638	41,663	11,687	7,448
\$8,791	\$18,591	(\$0)	\$7,773	\$33,505	\$15,709	\$10,113

(Continued)

CASS COUNTY GOVERNMENT
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Special Revenue Funds
For the Year Ended December 31, 1994

	Historical Society	County Park	Senior Citizens	Ambulance Service	Health District
<u>Revenues:</u>					
Taxes	\$21,048	\$14,893	\$157,966	\$23,712	\$258,245
Intergovernmental Revenues	1,720	1,218	79,353	1,984	21,693
Charges for Services					
Miscellaneous Revenues	551	698	1,676	428	8,241
Total Revenues	23,319	16,809	238,995	26,124	288,179
<u>Expenditures:</u>					
Current:					
General Government					
Public Safety				25,525	258,514
Highway and Streets					
Relief and Charities					
Culture and Recreation	25,525	14,907	223,000		
Conservation & Econ. Development					
Total Expenditures	25,525	14,907	223,000	25,525	258,514
Excess of Revenues Over (Under) Expenditures	(2,206)	1,902	15,995	599	29,665
<u>Other Financing Sources (Uses):</u>					
Transfers In					
Transfers Out					
Sale Of Property					
Total Other Financial Sources (Uses)					
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,206)	1,902	15,995	599	29,665
Fund Balance - January 1	6,499	5,374	5,736	1,629	13,776
Fund Balance - December 31	\$4,293	\$7,276	\$21,731	\$2,228	\$43,441

<u>Job Development</u>	<u>County Emergency</u>	<u>Total</u>
\$624,281	\$3	\$6,840,650
52,910		6,136,447
		588,485
<u>32,291</u>	<u>21,944</u>	<u>376,143</u>
<u>709,482</u>	<u>21,947</u>	<u>13,941,725</u>
	50,878	257,242
		1,941,445
		5,521,660
		5,302,790
		364,126
<u>730,050</u>		<u>1,124,513</u>
<u>730,050</u>	<u>50,878</u>	<u>14,511,775</u>
<u>(20,568)</u>	<u>(28,931)</u>	<u>(570,050)</u>
		257,877
		10,589
		268,466
<u>(20,568)</u>	<u>(28,931)</u>	<u>(301,584)</u>
<u>417,059</u>	<u>417,935</u>	<u>4,538,203</u>
<u>\$396,491</u>	<u>\$389,004</u>	<u>\$4,236,619</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, 1994

	Human Services			County Road and Bridge		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	\$2,628,049	\$2,631,353	\$3,304	\$33,170	\$41,761	\$8,591
Intergovernmental Revenues	2,657,578	2,632,836	(24,742)	2,920,821	3,088,000	167,179
Charges for Services	36,900	45,893	8,993	25,000	165,708	140,708
Miscellaneous Revenues		124,216	124,216	35,000	69,272	34,272
Total Revenues	5,322,527	5,434,298	111,771	3,013,991	3,364,741	350,750
Expenditures:						
Current:						
General Government:						
Salaries and Benefits						
Services and Supplies						
Total General Government						
Public Safety:						
Salaries and Benefits						
Services and Supplies						
Equipment						
Total Public Safety						
Highways and Streets:						
Salaries and Benefits				1,083,523	1,101,334	(17,811)
Services and Supplies				2,782,720	2,755,213	27,507
Equipment				124,875	129,884	(5,009)
Total Highways and Streets				3,991,118	3,986,431	4,687
Relief and Charities:						
Salaries and Benefits	3,199,642	3,037,419	162,223			
Services and Supplies	2,438,678	2,241,138	197,540			
Equipment	34,100	24,233	9,868			
Total Relief and Charities	5,672,420	5,302,790	369,630			
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	5,672,420	5,302,790	369,630	3,991,118	3,986,431	4,687
Revenues Over (Under) Expenditures	(349,893)	131,508	481,401	(977,127)	(621,690)	355,437
Other Financing Sources (Uses):						
Operating Transfers In						
Operating Transfers Out						
Sale Of Property				33,500	10,379	
Total Other Financing Sources (Uses)				33,500	10,379	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(349,893)	131,508	481,401	(943,627)	(611,311)	355,437
Fund Balance - January 1	1,468,546	1,468,546		1,378,938	1,378,938	
Residual Equity Transfers						
Fund Balance - December 31	\$1,118,653	\$1,600,054	\$481,401	\$435,311	\$767,627	\$355,437

Special 10 Mill Road			Noxious Weed Control			Vector Control		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$1,575,813	\$1,579,690	\$3,877	\$78,689	\$79,414	\$725	\$96,278	\$98,273	\$1,995
134,021	132,274	(1,747)	6,692	6,470	(222)	8,188	8,201	13
	68,571	68,571	12,500	23,189	10,689	475	16,950	16,475
			3,000	3,564	564		3,029	3,029
1,709,834	1,780,535	70,701	100,881	112,637	11,756	104,941	126,453	21,512
2,018,000	1,535,229	482,771						
2,018,000	1,535,229	482,771						
			56,404	35,559	20,845	67,892	64,572	3,320
			58,675	51,495	7,180	60,734	53,219	7,515
			1,000		1,000			
			116,079	87,054	29,025	128,626	117,790	10,836
2,018,000	1,535,229	482,771	116,079	87,054	29,025	128,626	117,790	10,836
(308,166)	245,306	553,472	(15,198)	25,583	40,781	(23,685)	8,663	32,348
			3,039		(3,039)	3,117		(3,117)
							210	
			3,039		(3,039)	3,117	210	(3,117)
(308,166)	245,306	553,472	(12,159)	25,583	37,742	(20,568)	8,873	29,231
580,716	580,716		28,736	28,736		20,778	20,778	
\$272,550	\$826,022	\$553,472	\$16,577	\$54,319	\$37,742	\$210	\$29,651	\$29,231

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, 1994

	Veterans Service Office			County Agent		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	\$72,386	\$72,388	\$2	\$185,335	\$185,875	\$540
Intergovernmental Revenues	6,156	6,085	(71)	15,763	15,608	(155)
Charges for Services				4,500	3,641	(859)
Miscellaneous Revenues		1,783	1,783		3,649	3,649
Total Revenues	78,542	80,256	1,714	205,598	208,773	3,175
Current:						
General Government:						
Salaries and Benefits	76,194	74,970	1,224			
Services and Supplies	3,770	2,737	1,033			
Total General Government	79,964	77,707	2,257			
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				168,802	168,122	680
Services and Supplies				25,100	21,496	3,604
Equipment						
Total Conservation & Econ. Dev.				193,902	189,618	4,284
Total Expenditures	79,964	77,707	2,257	193,902	189,618	4,284
Revenues Over (Under) Expenditures	(1,422)	2,549	3,971	11,696	19,155	7,459
Other Financing Sources (Uses):						
Operating Transfers In	11,949		(11,949)	10,118		(10,118)
Operating Transfers Out						
Sale Of Property						
Total Other Financing Sources (Uses)	11,949		(11,949)	10,118		(10,118)
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	10,527	2,549	(7,978)	21,814	19,155	(2,659)
Fund Balance - January 1	6,242	6,242		(564)	(564)	
Residual Equity Transfers						
Fund Balance - December 31	\$16,769	\$8,791	(\$7,978)	\$21,250	\$18,591	(\$2,659)

County Jail			Drug Restitution			911 Service		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$837,722	\$839,481	\$1,759	\$	\$	\$			\$
71,247	70,370	(877)						
154,200	290,816	136,616				42,000	42,288	288
	14,748	14,748	15,000	13,037	(1,963)		2,399	2,399
1,063,169	1,215,415	152,246	15,000	13,037	(1,963)	42,000	44,687	2,687
1,299,300	1,256,616	42,684	4,000	6,260	(2,260)			
281,556	311,054	(29,498)	19,000	16,642	2,358	61,958	52,845	9,113
14,375	13,990	385						
1,595,231	1,581,659	13,572	23,000	22,902	98	61,958	52,845	9,113
1,595,231	1,581,659	13,572	23,000	22,902	98	61,958	52,845	9,113
(532,062)	(366,244)	165,818	(8,000)	(9,865)	(1,865)	(19,958)	(8,158)	11,800
580,000	257,877	(322,123)						
580,000	257,877	(322,123)						
47,938	(108,367)	(156,305)	(8,000)	(9,865)	(1,865)	(19,958)	(8,158)	11,800
108,367	108,367		17,638	17,638		41,663	41,663	
\$156,305	(\$0)	(\$156,305)	\$9,638	\$7,773	(\$1,865)	\$21,705	\$33,505	\$11,800

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, 1994

	Insurance Reserve Levy			County Fair		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	117,424	118,929	1,505	91,499	93,338	1,839
Intergovernmental Revenues	9,987	9,921	(66)	7,782	7,804	22
Charges for Services						
Miscellaneous Revenues		3,829	3,829		2,217	2,217
Total Revenues	127,411	132,679	5,268	99,281	103,359	4,078
Current:						
General Government:						
Salaries and Benefits						
Services and Supplies	131,000	128,657	2,343			
Total General Government	131,000	128,657	2,343			
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				100,694	100,694	
Total Culture and Recreation				100,694	100,694	
Conservation & Econ. Development:						
Salaries and Benefits						
Services and Supplies						
Equipment						
Total Conservation & Econ. Dev.						
Total Expenditures	131,000	128,657	2,343	100,694	100,694	
Revenues Over (Under) Expenditures	(3,589)	4,022	7,611	(1,413)	2,665	4,078
Other Financing Sources (Uses):						
Operating Transfers In						
Operating Transfers Out						
Sale Of Property						
Total Other Financing Sources (Uses)						
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(3,589)	4,022	7,611	(1,413)	2,665	4,078
Fund Balance - January 1	11,687	11,687		7,448	7,448	
Residual Equity Transfers						
Fund Balance - December 31	\$8,098	\$15,709	\$7,611	\$6,035	\$10,113	\$4,078

Historical Society			County Park			Senior Citizens		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
19,062	21,048	1,986	15,155	14,893	(262)	157,581	157,966	385
1,621	1,720	99	1,289	1,218	(71)	78,402	79,353	951
	551	551		698	698		1,676	1,676
20,683	23,319	2,636	16,444	16,809	365	235,983	238,995	3,012
25,525	25,525		4,393	2,698	1,695	223,000	223,000	
25,525	25,525		13,600	12,209	1,391	223,000	223,000	
			17,993	14,907	3,086			
25,525	25,525		17,993	14,907	3,086	223,000	223,000	
(4,842)	(2,206)	2,636	(1,549)	1,902	3,451	12,983	15,995	3,012
			306		(306)			
			306		(306)			
(4,842)	(2,206)	2,636	(1,243)	1,902	3,145	12,983	15,995	3,012
6,499	6,499		5,374	5,374		5,736	5,736	
<u>\$1,657</u>	<u>\$4,293</u>	<u>\$2,636</u>	<u>\$4,131</u>	<u>\$7,276</u>	<u>\$3,145</u>	<u>\$18,719</u>	<u>\$21,731</u>	<u>\$3,012</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, 1994

	Ambulance Service			Health District		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	23,383	23,712	329	257,417	258,245	828
Intergovernmental Revenues	1,989	1,984	(5)	21,893	21,693	(200)
Charges for Services		428	428		8,241	8,241
Miscellaneous Revenues						
Total Revenues	25,372	26,124	752	279,310	288,179	8,869
Current:						
General Government:						
Salaries and Benefits						
Services and Supplies						
Total General Government						
Public Safety:						
Salaries and Benefits						
Services and Supplies	25,525	25,525		272,000	258,514	13,486
Equipment						
Total Public Safety	25,525	25,525		272,000	258,514	13,486
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	25,525	25,525		272,000	258,514	13,486
Revenues Over (Under) Expenditures	(153)	599	752	7,310	29,665	22,355
Other Financing Sources (Uses):						
Operating Transfers In						
Operating Transfers Out						
Sale Of Property						
Total Other Financing Sources (Uses)						
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(153)	599	752	7,310	29,665	22,355
Fund Balance - January 1	1,629	1,629		13,776	13,776	
Residual Equity Transfers						
Fund Balance - December 31	\$1,476	\$2,228	\$752	\$21,086	\$43,441	\$22,355

Job Development			County Emergency			TOTAL SPECIAL REVENUE FUNDS		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
630,325	624,281	(6,044)		3	\$	6,819,288	6,840,650	21,362
53,609	52,910	(699)				5,997,038	6,136,447	139,409
	32,291	32,291	20,000	21,944	1,944	275,575	588,485	312,910
			20,000	21,947	1,944	73,000	376,143	303,143
683,934	709,482	25,548	20,000	21,947	1,944	13,164,901	13,941,725	776,824
						76,194	74,970	1,224
			55,000	50,878	4,122	189,770	182,272	7,498
			55,000	50,878	4,122	265,964	257,242	8,722
						1,303,300	1,262,875	40,425
						660,039	664,580	(4,541)
						14,375	13,990	385
						1,977,714	1,941,445	36,269
						1,083,523	1,101,334	(17,811)
						4,800,720	4,290,442	510,278
						124,875	129,884	(5,009)
						6,009,118	5,521,660	487,458
						3,199,642	3,037,419	162,223
						2,438,678	2,241,138	197,540
						34,100	24,233	9,868
						5,672,420	5,302,790	369,630
						4,393	2,698	1,695
						362,819	361,428	1,391
						367,212	364,126	3,086
						293,098	268,253	24,845
1,080,000	730,050	349,950				1,224,509	856,259	368,250
						1,000		1,000
1,080,000	730,050	349,950				1,518,607	1,124,513	394,094
1,080,000	730,050	349,950	55,000	50,878	4,122	15,811,035	14,511,775	1,299,260
(396,066)	(20,568)	375,498	(35,000)	(28,931)	6,066	(2,646,134)	(570,050)	2,076,084
						608,529	257,877	(350,652)
						33,500	10,589	(22,911)
						642,029	268,466	(373,563)
(396,066)	(20,568)	375,498	(35,000)	(28,931)	6,066	(2,004,105)	(301,584)	1,702,521
417,059	417,059		417,935	417,935		4,538,203	4,538,203	
\$20,993	\$396,491	\$375,498	\$382,935	\$389,004	\$6,066	\$2,534,098	\$4,236,619	\$1,702,521

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CASS COUNTY GOVERNMENT
Debt Service Funds

Windsor Green 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.

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.

CASS COUNTY GOVERNMENT
Combining Balance Sheet
Debt Service Funds
December 31, 1994

	<u>Windsor Green Subdivision</u>	<u>Holmen Subdivision</u>	<u>South Acres Subdivision</u>	<u>Riverdale Subdivision</u>	<u>Chrisan Subdivision</u>
<u>ASSETS</u>					
Cash and Investments	\$3,916	\$17,951	\$11,026	\$29,859	\$79,250
Receivables:					
Taxes					
Special Assessments		1,654			547
Total Assets	<u>3,916</u>	<u>19,605</u>	<u>11,026</u>	<u>29,859</u>	<u>79,797</u>
<u>LIABILITIES AND FUND EQUITY</u>					
<u>Liabilities:</u>					
Deferred Revenues	3,916	1,654	3,479	3,179	3,040
Total Liabilities	<u>3,916</u>	<u>1,654</u>	<u>3,479</u>	<u>3,179</u>	<u>3,040</u>
<u>Fund Equity:</u>					
Fund Balances, Unreserved Designated for Debt Service	(0)	17,951	7,547	26,680	76,757
Total Fund Equity	<u>(0)</u>	<u>17,951</u>	<u>7,547</u>	<u>26,680</u>	<u>76,757</u>
Total Liabilities and Fund Equity	<u>\$3,916</u>	<u>\$19,605</u>	<u>\$11,026</u>	<u>\$29,859</u>	<u>\$79,797</u>

<u>Sleepy Hollow Subdivision</u>	<u>Cass County Loan</u>	<u>Total</u>
\$34,942	\$158,780	\$335,724
	4,033	4,033
		2,201
<u>34,942</u>	<u>162,813</u>	<u>341,958</u>
<u>2,665</u>	<u>159,576</u>	<u>177,509</u>
<u>2,665</u>	<u>159,576</u>	<u>177,509</u>
		17,951
<u>32,277</u>	<u>3,237</u>	<u>146,498</u>
<u>32,277</u>	<u>3,237</u>	<u>164,449</u>
<u>\$34,942</u>	<u>\$162,813</u>	<u>\$341,958</u>

CASS COUNTY GOVERNMENT
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Debt Service Funds
For the Year Ended December 31, 1994

	Windsor Green Subdivision	Holmen Subdivision	South Acres Subdivision	Riverdale Subdivision
Revenues:				
Taxes	\$6,978	\$10,244	\$8,548	\$6,649
Intergovernmental Revenues				
Miscellaneous Revenues	46	1,079	628	1,437
Total Revenues	7,024	11,323	9,176	8,085
Expenditures:				
Debt Service:				
Principal	5,000	16,136	16,970	8,917
Interest	2,908	484	2,577	703
Fiscal Charges	642	42	146	45
Total Expenditures	8,550	16,662	19,692	9,664
Revenues Over (Under) Expenditures	(1,526)	(5,340)	(10,517)	(1,579)
Other Financing Sources:				
Transfers In	1,526			
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(0)	(5,340)	(10,517)	(1,579)
Fund Balance - January 1		23,290	18,063	28,259
Fund Balance - December 31	(\$0)	\$17,951	\$7,547	\$26,680

<u>Chrisan Subdivision</u>	<u>Sleepy Hollow Subdivision</u>	<u>Cass County Loan</u>	<u>Total</u>
\$10,531	\$10,026	\$133,299	\$186,274
		11,243	11,243
4,014	1,729	5,146	14,079
<u>14,545</u>	<u>11,755</u>	<u>149,688</u>	<u>211,596</u>
17,977	5,000	140,000	210,000
1,417	4,095	7,140	19,322
90	253		1,218
<u>19,483</u>	<u>9,347</u>	<u>147,140</u>	<u>230,540</u>
<u>(4,939)</u>	<u>2,408</u>	<u>2,548</u>	<u>(18,944)</u>
			1,526
<u>(4,939)</u>	<u>2,408</u>	<u>2,548</u>	<u>(17,418)</u>
<u>81,696</u>	<u>29,869</u>	<u>689</u>	<u>181,866</u>
<u>\$76,757</u>	<u>\$32,277</u>	<u>\$3,237</u>	<u>\$164,448</u>

CASS COUNTY GOVERNMENT
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Budget to Actual - Debt Service Funds
For the Year Ended December 31, 1994

	Windson Green Subdivision			Holmen Subdivision		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>						
Taxes	\$9,000	\$6,978	(\$2,022)	\$10,610	\$10,244	(\$366)
Intergovernmental Revenues						
Miscellaneous Revenues		46	46	400	1,079	679
Total Revenues	9,000	7,024	(1,976)	11,010	11,323	313
<u>Expenditures:</u>						
Capital Outlay:						
Maintenance				18,611		18,611
Debt Service:						
Principal	5,000	5,000		16,136	16,136	
Interest	3,000	2,908	92	484	484	
Fiscal Charges	1,000	642	358	40	42	(2)
Total Expenditures	9,000	8,550	450	35,271	16,662	18,609
Revenues Over (Under)						
Expenditures		(1,526)	(1,526)	(24,261)	(5,339)	18,922
<u>Other Financing Sources:</u>						
Transfers In		1,526	1,526			
Excess of Revenues and Other Financing Sources Over (Under) Expenditures				(24,261)	(5,339)	18,922
Fund Balance - January 1				23,290	23,290	
Fund Balance - December 31				(\$971)	\$17,951	\$18,922

South Acres Subdivision			Riverdale Subdivision			Chrisan Subdivision		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$8,548	\$8,548		\$7,418	\$6,649	(\$769)	\$11,347	\$10,531	(\$816)
800	628	(172)	700	1,437	737	2,750	4,014	1,264
9,348	9,176	(172)	8,118	8,086	(32)	14,097	14,545	448
16,970	16,970		8,917	8,917		17,977	17,977	
2,577	2,577		703	703		1,417	1,417	
150	146	4	50	45	5	95	90	5
19,697	19,693	4	9,670	9,665	5	19,489	19,484	5
(10,349)	(10,517)	(168)	(1,552)	(1,579)	(27)	(5,392)	(4,939)	453
(10,349)	(10,517)	(168)	(1,552)	(1,579)	(27)	(5,392)	(4,939)	453
18,063	18,063		28,259	28,259		81,696	81,696	
\$7,714	\$7,546	(\$168)	\$26,707	\$26,680	(\$27)	\$76,304	\$76,757	\$453

CASS COUNTY GOVERNMENT
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Budget to Actual - Debt Service Funds
For the Year Ended December 31, 1994

	Sleepy Hollow Subdivision			Cass County Loan		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>						
Taxes	\$7,966	\$10,026	\$2,060	\$133,788	\$133,299	(\$489)
Intergovernmental Revenues				11,379	11,243	(136)
Miscellaneous Revenues	800	1,729	929		5,146	5,146
Total Revenues	8,766	11,755	2,989	145,167	149,688	4,521
<u>Expenditures:</u>						
Capital Outlay:						
Maintenance						
Debt Service:						
Principal	5,000	5,000		140,000	140,000	
Interest	3,915	4,095	(180)	7,140	7,140	
Fiscal Charges	580	253	327			
Total Expenditures	9,495	9,348	147	147,140	147,140	
Revenues Over (Under) Expenditures	(729)	2,407	3,136	(1,973)	2,548	4,521
<u>Other Financing Sources:</u>						
Transfers In						
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(729)	2,407	3,136	(1,973)	2,548	4,521
Fund Balance - January 1	29,869	29,869		689	689	
Fund Balance - December 31	\$29,140	\$32,276	\$3,136	(\$1,284)	\$3,237	\$4,521

	Total		Variance
Budget	Actual		Favorable (Unfavorable)
\$188,677	\$186,275		(\$2,402)
11,379	11,243		(136)
5,450	14,079		8,629
<u>205,506</u>	<u>211,597</u>		<u>6,091</u>
18,611			18,611
210,000	210,000		
19,236	19,324		(88)
1,915	1,218		697
<u>249,762</u>	<u>230,542</u>		<u>19,220</u>
<u>(44,256)</u>	<u>(18,945)</u>		<u>25,311</u>
	1,526		1,526
<u>(44,256)</u>	<u>(17,419)</u>		<u>26,837</u>
<u>181,866</u>	<u>181,866</u>		
<u>\$137,610</u>	<u>\$164,447</u>		<u>\$26,837</u>

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CASS COUNTY GOVERNMENT
Capital Projects Funds

Windsor Green Subdivision

This fund is used to provide for the construction of street improvements in the Windsor Green Subdivision.

Future Building

The County is accumulating funds for the future construction of County buildings.

Human Services Building

This fund is used to provide for the construction of three additional floors on the Juvenile Justice Center for Human Services.

CASS COUNTY GOVERNMENT
Combining Balance Sheet
Capital Projects Funds
December 31, 1994

	Windsor Green Subdivision	Future Building	Human Services Building	Total
<u>ASSETS</u>				
Cash and Investments	\$4,179	\$150,444	\$758,333	\$912,956
Due From Other Governments		26,844		26,844
Total Assets	<u>4,179</u>	<u>177,288</u>	<u>758,333</u>	<u>939,800</u>
<u>LIABILITIES AND FUND EQUITY</u>				
<u>Liabilities:</u>				
Accounts Payable			3,328	3,328
Total Liabilities			<u>3,328</u>	<u>3,328</u>
<u>Fund Equity:</u>				
Fund Balances, Unreserved Undesignated	4,179	177,288	755,005	936,472
Total Fund Equity	<u>4,179</u>	<u>177,288</u>	<u>755,005</u>	<u>936,472</u>
Total Liabilities and Fund Equity	<u>\$4,179</u>	<u>\$177,288</u>	<u>\$758,333</u>	<u>\$939,800</u>

CASS COUNTY GOVERNMENT
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Capital Projects Funds
For the Year Ended December 31, 1994

	Windsor Green Subdivision	Future Building	Human Services Building	Total
<u>Revenues:</u>				
Intergovernmental Revenues		\$59,272		\$59,272
Miscellaneous Revenues	\$1,926	6,281	\$35,128	43,335
Total Revenues	1,926	65,553	35,128	102,607
<u>Expenditures:</u>				
Capital Outlay				
Maintenance/Construction	40,619		1,525,369	1,565,988
Legal Fees	3,988		2,760	6,748
Engineering Fees	2,624			2,624
Architect Fees			187,604	187,604
Financing Fees	2,800		15,551	18,351
Total Expenditures	50,031		1,731,283	1,781,314
Revenues Over (Under) Expenditures	(48,105)	65,553	(1,696,155)	(1,678,706)
<u>Other Financing Sources (Uses):</u>				
Operating Transfers In			250,000	250,000
Operating Transfers Out	(1,526)			(1,526)
Proceeds of Special Assessment Bonds			2,201,160	2,201,160
Total Other Financing Sources	(1,526)		2,451,160	2,449,634
Revenues and other financing sources over (under) expenditures and other financing uses	(49,631)	65,553	755,005	770,927
Fund Balance - January 1	53,810	111,735		165,545
Fund Balance - December 31	<u>\$4,179</u>	<u>\$177,288</u>	<u>\$755,005</u>	<u>\$936,472</u>

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CASS COUNTY GOVERNMENT
Internal Service Funds

Health Insurance Trust

This fund accounts for a self-funded comprehensive health insurance plan for County employees, administered by an outside firm. Costs are recovered by monthly premiums charged to each department and the plan holder. The portion of the total premium paid by the plan holder for a single, single plus dependent, or family plan is 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, 1994

	Health Insurance Trust	Telephone Trust	Unemploy- ment Trust	Auto Collision Trust	Total
<u>ASSETS</u>					
Cash and Investments	\$688,337	\$42,997	\$20,766	\$37,022	\$789,122
Accounts Receivable	2,000	1,539			3,539
Due from Other Governments					
Fixed Assets		272,939			272,939
Less: Accumulated Depreciation		(207,285)			(207,285)
Total Assets	<u>690,337</u>	<u>110,190</u>	<u>20,766</u>	<u>37,022</u>	<u>858,315</u>
<u>LIABILITIES AND FUND EQUITY</u>					
<u>Liabilities:</u>					
Accounts Payable	6,237		2,013		8,250
Deposits	61,621				61,621
IBNR Claims	88,263				88,263
Total Liabilities	<u>156,121</u>		<u>2,013</u>		<u>158,134</u>
<u>Fund Equity:</u>					
Retained Earnings, Unreserved	534,216	110,190	18,753	37,022	700,181
Total Fund Equity	<u>534,216</u>	<u>110,190</u>	<u>18,753</u>	<u>37,022</u>	<u>700,181</u>
Total Liabilities and Fund Equity	<u>\$690,337</u>	<u>\$110,190</u>	<u>\$20,766</u>	<u>\$37,022</u>	<u>\$858,315</u>

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

CASS COUNTY GOVERNMENT
Combining Statement of Revenues, Expenses and Changes in Retained Earnings
Internal Service Funds
For the Year Ended December 31, 1994

	Health Insurance Trust	Telephone Trust	Unemploy- ment Trust	Auto Collision Trust	Total
<u>Operating Revenues:</u>					
Premiums	\$738,579	\$	\$20,012	\$	\$758,591
Charges for Services		96,785			96,785
Miscellaneous		3,216		5,658	8,874
Total Operating Revenues	738,579	100,001	20,012	5,658	864,250
<u>Operating Expenses:</u>					
Premiums	172,866				172,866
Dues		70			70
Telephone Service		55,307			55,307
Maintenance Agreements		12,545			12,545
Equipment Repair		3,660			3,660
Uncapitalized Equipment		1,136			1,136
Wellness/Health Fair	720				720
Administrative Fees	31,806				31,806
Collision Repair/Replacement				5,867	5,867
Benefit Payments	365,358		11,381		376,739
IBNR Claims	88,263				88,263
Depreciation Expense		29,467			29,467
Total Operating Expenses	659,013	102,185	11,381	5,867	778,446
Operating Income (Loss)	79,566	(2,184)	8,631	(209)	85,804
<u>Nonoperating Revenues (Expenses):</u>					
Interest Income	17,899		831		18,730
Total Nonoperating Revenues (Expenses)	17,899		831		18,730
Net Income (Loss)	97,465	(2,184)	9,462	(209)	104,534
Retained Earnings - January 1	436,751	112,374	9,291	37,231	595,647
Retained Earnings - December 31	\$534,216	\$110,190	\$18,753	\$37,022	\$700,181

CASS COUNTY GOVERNMENT
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 1994

	Health Insurance Trust	Telephone Trust	Unemploy- ment Trust	Auto Collision Trust	Total
<u>Cash Flows from Operating Activities:</u>					
Operating Income	\$79,566	(\$2,184)	\$8,631	(\$209)	\$85,804
Adjustments to Reconcile Operating Income to					
Net Cash Provided (used) by Operating Activities:					
Depreciation		29,467			29,467
Changes in Assets and Liabilities:					
(Increase) Decrease in Accounts Receivable	(726)	(1,476)			(2,202)
Decrease in Due from Other Governments		1,350			1,350
Increase (Decrease) in Accounts Payable	2,280		(2,078)		202
Increase in Premium Deposit Funds	(4,676)				(4,676)
Increase in IBNR Claims	6,263				6,263
Net Cash Provided by Operating Activities	82,707	27,157	6,553	(209)	116,208
<u>Cash Flows from Capital and Related Financing Activities:</u>					
Acquisition of Fixed Assets		(33,044)			(33,044)
Net Cash Used in Capital and Related Financing Activities		(33,044)			(33,044)
<u>Cash Flows from Investing Activities:</u>					
Interest on Investments	17,899		831		18,730
Net Cash Provided by Investing Activities	17,899		831		18,730
Net Increase (Decrease) in Cash and Cash Equivalents	100,606	(5,887)	7,384	(209)	101,894
Cash and Cash Equivalents at January 1	587,731	48,884	13,382	37,231	687,228
Cash and Cash Equivalents at December 31	<u>\$688,337</u>	<u>\$42,997</u>	<u>\$20,766</u>	<u>\$37,022</u>	<u>\$789,122</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, 1994

	County Funds	Tax Collection Funds	Deferred Compensation Investment Funds	Funds of Other Governmental Units	Total
ASSETS					
Cash and Investments	\$377,313	\$23,640,361		\$493,251	\$24,510,925
Investments with Fiscal Agents			2,566,262		2,566,262
Due from Other Governments				0	0
Total Assets	<u>377,313</u>	<u>23,640,361</u>	<u>2,566,262</u>	<u>493,251</u>	<u>27,077,188</u>
LIABILITIES					
Accounts Payable	2,588			14,535	17,123
Deposits	374,725	23,640,361		478,716	24,493,802
Deferred Compensation Payable			2,566,262		2,566,262
Total Liabilities	<u>\$377,313</u>	<u>\$23,640,361</u>	<u>\$2,566,262</u>	<u>\$493,251</u>	<u>\$27,077,188</u>

CASS COUNTY GOVERNMENT
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 1994

	Beginning Balance 1-1-94	Additions	Transfers In	Transfers Out	Deductions	Ending Balance 12-31-94
County Funds	\$299,059	\$1,681,930			\$1,606,264	\$374,725
Tax Collection Funds	21,149,283	77,314,849	27,127	27,127	74,823,771	23,640,361
Deferred Compensation	2,302,164	403,921			139,823	2,566,262
Funds of Other Governmental Units	199,316	929,813			650,413	478,716
Total Agency Funds	<u>\$23,949,822</u>	<u>\$80,330,513</u>	<u>\$27,127</u>	<u>\$27,127</u>	<u>\$77,220,271</u>	<u>\$27,060,064</u>

CASS COUNTY GOVERNMENT
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 1994

	Balance 1/1/94	Additions (1)	Deductions (1)	Balance 12/31/94
<u>COUNTY FUNDS</u>				
Assets				
Cash and Investments	\$299,987	\$1,681,930	\$1,606,264	\$375,653
Accounts Receivable				
Total Assets	<u>299,987</u>	<u>1,681,930</u>	<u>1,606,264</u>	<u>375,653</u>
Liabilities				
Accounts Payable	929	2,588	929	2,588
Funds Held for County Departments	229,058	1,679,342	\$1,605,335	303,065
Total Liabilities	<u>229,987</u>	<u>1,681,930</u>	<u>1,606,264</u>	<u>305,653</u>
<u>TAX COLLECTION FUNDS</u>				
Assets				
Cash and Investments	21,149,283	77,341,976	74,850,449	23,640,810
Due from Other Governments	449		449	
Total Assets	<u>21,149,732</u>	<u>77,341,976</u>	<u>74,850,898</u>	<u>23,640,810</u>
Liabilities				
Tax Collections Due to Other Governmental Units	21,149,732	77,341,976	74,850,898	23,640,810
Total Liabilities	<u>21,149,732</u>	<u>77,341,976</u>	<u>74,850,898</u>	<u>23,640,810</u>
<u>DEFERRED COMPENSATION INVESTMENT FUNDS</u>				
Assets				
Investments with Fiscal Agents	2,302,164	403,921	139,823	2,566,262
Total Assets	<u>2,302,164</u>	<u>403,921</u>	<u>139,823</u>	<u>2,566,262</u>
Liabilities				
Deferred Compensation Payable	2,302,164	403,921	139,823	2,566,262
Total Liabilities	<u>2,302,164</u>	<u>403,921</u>	<u>139,823</u>	<u>2,566,262</u>
<u>FUNDS OF OTHER GOVERNMENTAL UNITS</u>				
Assets				
Cash and Investments	199,315	884,888	1,039,437	44,766
Total Assets	<u>199,315</u>	<u>884,888</u>	<u>1,039,437</u>	<u>44,766</u>
Liabilities				
Funds Held for Other Governmental Units	199,315	884,888	1,039,437	44,766
Due to Other Funds				
Total Liabilities	<u>\$199,315</u>	<u>\$884,888</u>	<u>\$1,039,437</u>	<u>\$44,766</u>

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

CASS COUNTY GOVERNMENT
Schedule of General Fixed Assets by Source
December 31, 1994

GENERAL FIXED ASSETS

Land	\$297,572
Buildings	8,811,691
Improvements Other Than Buildings	663,232
Machinery and Equipment	<u>6,205,412</u>
 Total General Fixed Assets	 <u>\$15,977,907</u>

INVESTMENT IN GENERAL FIXED ASSETS BY SOURCE

Pre-December 31, 1992	\$13,272,084
Prior Period Adjustments	<u>24,831</u>
 Pre-December 31, 1992 Restated	 <u>13,296,915</u>
 General Fund	 2,467,888
Special Revenue Funds	204,698
State Grants	<u>8,406</u>
 Total Investment in General Fixed Assets	 <u>\$15,977,907</u>

13,115,325.52

CASS COUNTY GOVERNMENT
Schedule of General Fixed Assets
by Function and Activity
December 31, 1994

Function and Activity	Land	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Total
General Government					
General Administration	297,572	6,644,022	632,008	108,721	7,682,323
Finance				408,330	408,330
Other		4,000		611,308	615,308
Total General Government	<u>297,572</u>	<u>6,648,022</u>	<u>632,008</u>	<u>1,128,359</u>	<u>8,705,961</u>
Public Safety					
Justice				307,626	307,626
Law Enforcement			27,000	1,198,221	1,225,221
County Jail		1,568,361		201,552	1,769,913
Total Public Safety		<u>1,568,361</u>	<u>27,000</u>	<u>1,707,399</u>	<u>3,302,760</u>
Public Works					
Highway Department		514,985		2,643,961	3,158,946
Total Public Works		<u>514,985</u>		<u>2,643,961</u>	<u>3,158,946</u>
Conservation and Economic Development					
Vector Control		800		110,481	111,281
Noxious Weed Control		41,054		97,224	138,278
Extension Agent				83,449	83,449
Total Conservation & Economic Development		<u>41,854</u>		<u>291,153</u>	<u>333,007</u>
Human Services					
Social Services				432,345	432,345
Total Human Services				<u>432,345</u>	<u>432,345</u>
Culture and Recreation					
County Park		38,468	4,224	2,195	44,887
Total Culture and Recreation		<u>38,468</u>	<u>4,224</u>	<u>2,195</u>	<u>44,887</u>
Total General Fixed Assets	<u>297,572</u>	<u>8,811,691</u>	<u>663,232</u>	<u>6,205,412</u>	<u>15,977,907</u>



CASS COUNTY GOVERNMENT
Schedule of Changes in General Fixed Assets
by Function and Activity
For the Year Ended December 31, 1994

Function and Activity	Balance January 1, 1994	Prior Period Adjustments	Additions	Deletions	Net Transfers	Balance December 31, 1994
General Government						
General Administration	5,913,528	240	1,778,992	(6,414)	(4,024)	7,682,323
Finance	362,354	4,793	48,981	(6,322)	(1,476)	408,330
Other	616,129	12,954	29,021	(43,538)	742	615,308
Total General Government	<u>6,892,012</u>	<u>17,987</u>	<u>1,856,994</u>	<u>(56,274)</u>	<u>(4,758)</u>	<u>8,705,961</u>
Public Safety						
Justice	293,809		18,876	(6,750)	1,691	307,626
Law Enforcement	1,207,935	3,262	140,403	(59,500)	(59,420)	1,232,680
County Jail	1,747,924		13,612	(639)	1,557	1,762,454
Total Public Safety	<u>3,249,669</u>	<u>3,262</u>	<u>172,890</u>	<u>(66,889)</u>	<u>(56,172)</u>	<u>3,302,760</u>
Public Works						
Highway Department	3,061,262	300	128,846	(44,314)	12,851	3,158,946
Total Public Works	<u>3,061,262</u>	<u>300</u>	<u>128,846</u>	<u>(44,314)</u>	<u>12,851</u>	<u>3,158,946</u>
Conservation and Economic Development						
Vector Control	116,681			(5,400)		111,281
Noxious Weed Control	138,278					138,278
Extension Agent	84,389			(480)	(460)	83,449
Total Conservation & Economic Development	<u>339,347</u>			<u>(5,880)</u>	<u>(460)</u>	<u>333,007</u>
Human Services						
Social Services	386,049	3,282	24,857	(33,807)	51,964	432,345
Total Human Services	<u>386,049</u>	<u>3,282</u>	<u>24,857</u>	<u>(33,807)</u>	<u>51,964</u>	<u>432,345</u>
Culture and Recreation						
County Park	44,887					44,887
Total Culture and Recreation	<u>44,887</u>					<u>44,887</u>
Total General Fixed Assets	<u>13,973,227</u>	<u>24,831</u>	<u>2,183,588</u>	<u>(207,164)</u>	<u>3,425</u>	<u>15,977,907</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.

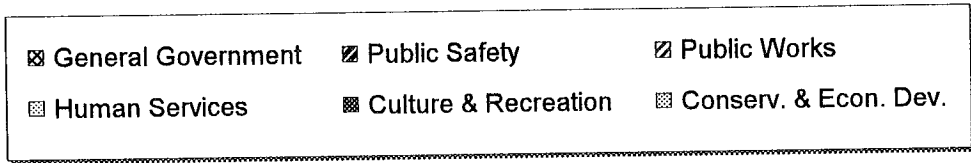
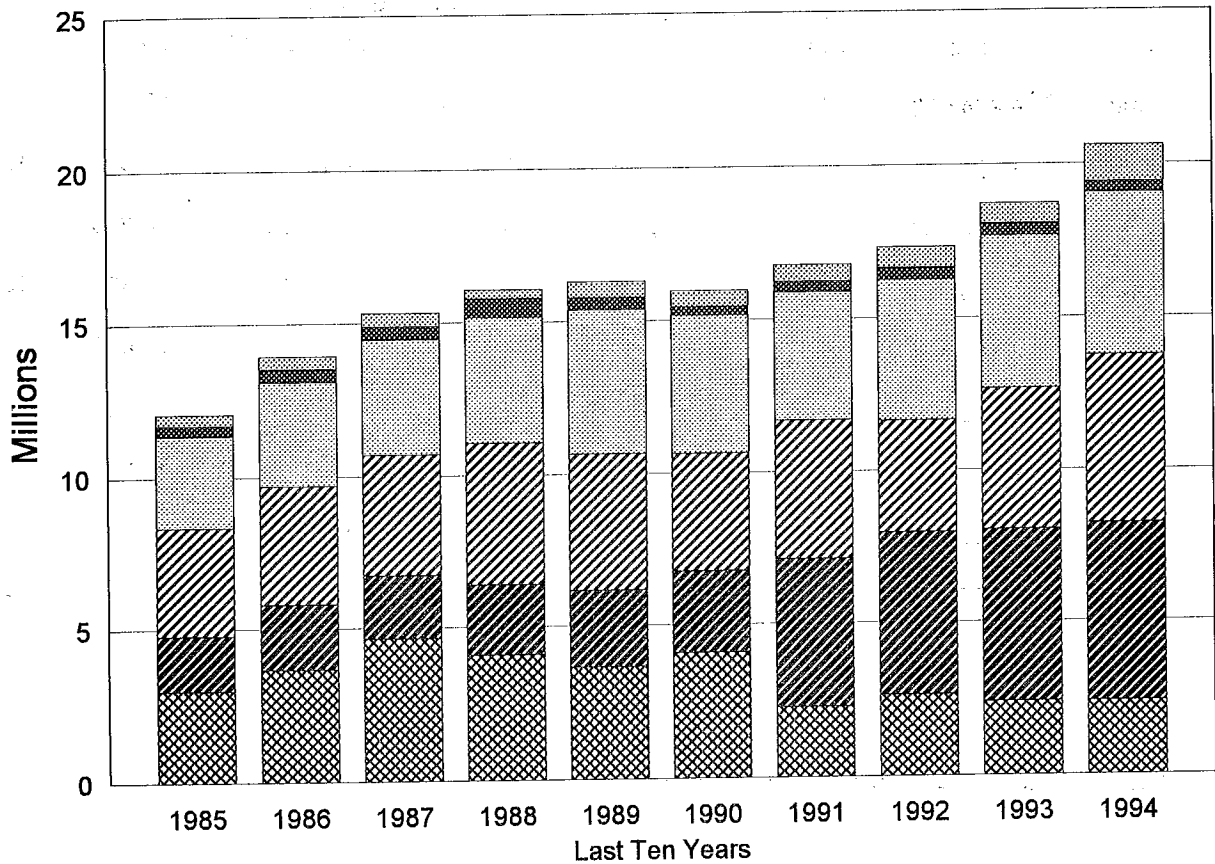
CASS COUNTY GOVERNMENT
General Governmental Expenditures by Function
Last Ten Fiscal Years
(Unaudited)

<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>Total</u>
1985	\$ 3,000,634	\$ 1,788,929	\$ 3,546,360	\$ 3,034,116	\$ 345,094	\$ 354,733	\$ 12,069,866
1986	3,692,832	2,097,902	3,914,213	3,412,206	409,150	426,836	13,953,139
1987	4,660,751	2,039,639	4,006,582	3,774,846	418,031	423,438	15,323,287
1988	4,108,114	2,271,571	4,684,681	4,097,509	598,255	295,593	16,055,723
1989	3,707,422	2,446,436	4,520,629	4,688,955	399,096	520,284	16,282,822
1990	4,109,743	2,646,398	3,880,717	4,525,129	278,769	527,398	15,968,154
1991	2,311,701	4,801,182	4,582,674	4,178,817	358,628	536,382	16,769,384
1992	2,677,488	5,292,446	3,681,602	4,603,578	383,714	664,100	17,302,928
1993	2,425,339	5,607,261	4,644,126	5,000,191	367,640	674,331	18,718,888
1994	2,419,051	5,801,096	5,521,660	5,302,790	364,126	1,180,217	20,588,940

NOTE: Includes General Fund and all Special Revenue Funds.

CASS COUNTY GOVERNMENT

General Governmental Expenditures by Function



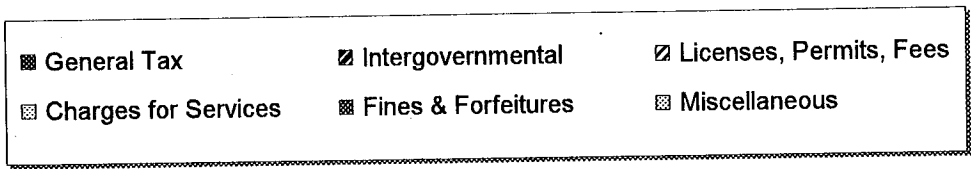
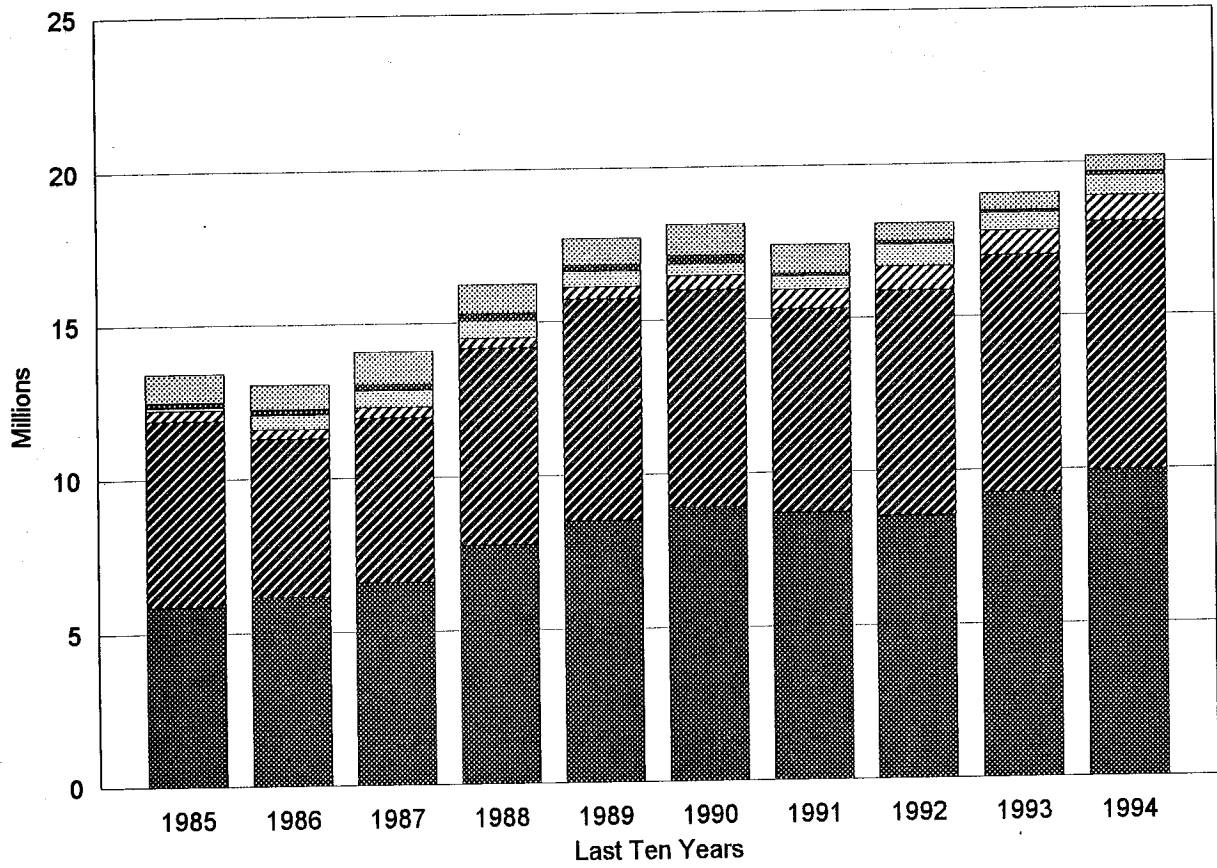
CASS COUNTY GOVERNMENT
 General Governmental Revenues by Source
 Last Ten Fiscal Years
 (Unaudited)

<u>Year</u>	<u>Taxes</u>	<u>Inter- governmental Revenues</u>	<u>Licenses, Permits and Fees</u>	<u>Charges for Services</u>	<u>Fines & Forfeitures</u>	<u>Miscellaneous</u>	<u>Total</u>
1985	\$ 5,878,523	\$ 6,042,835	\$ 351,519	\$ 90,771	\$ 172,405	\$ 913,182	\$ 13,449,235
1986	6,171,032	5,154,985	303,676	490,049	168,479	817,818	13,106,039
1987	6,604,303	5,393,626	323,512	541,690	203,120	1,050,646	14,116,897
1988	7,778,429	6,425,412	297,188	572,257	221,530	953,508	16,248,324
1989	8,509,487	7,210,623	388,366	506,264	208,795	870,629	17,694,164
1990	8,896,219	7,059,175	463,771	410,809	251,057	1,017,543	18,098,574
1991	8,707,221	6,604,316	617,982	425,789	95,987	949,958	17,401,253
1992	8,560,506	7,299,075	781,446	730,965	109,185	592,816	18,073,993
1993	9,267,434	7,686,150	827,406	569,102	94,735	560,751	19,005,578
1994	9,961,242	8,084,890	845,999	679,523	120,426	522,089	20,214,169

NOTE: Includes General Fund and all Special Revenue Funds.

CASS COUNTY GOVERNMENT

General Governmental Revenues by Source



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

<u>Year Ended December 31</u>	<u>Total Tax Levy</u>	<u>Tax Collections</u>	<u>Percent of Levy Collected (1)</u>
1985	\$34,699,073	\$33,173,932	95.60%
1986	37,634,225	35,995,838	95.65%
1987	40,429,074	38,625,923	95.54%
1988	43,756,489	42,056,566	96.12%
1989	47,562,985	45,784,684	96.26%
1990	50,923,381	49,106,986	96.43%
1991	55,026,669	52,396,191	95.22%
1992	57,567,542	54,380,195	94.46%
1993	63,579,177	59,914,405	94.24%
1994	67,519,754	63,735,478	94.40%

(1) NOTES ON PROPERTY TAX COLLECTIONS:

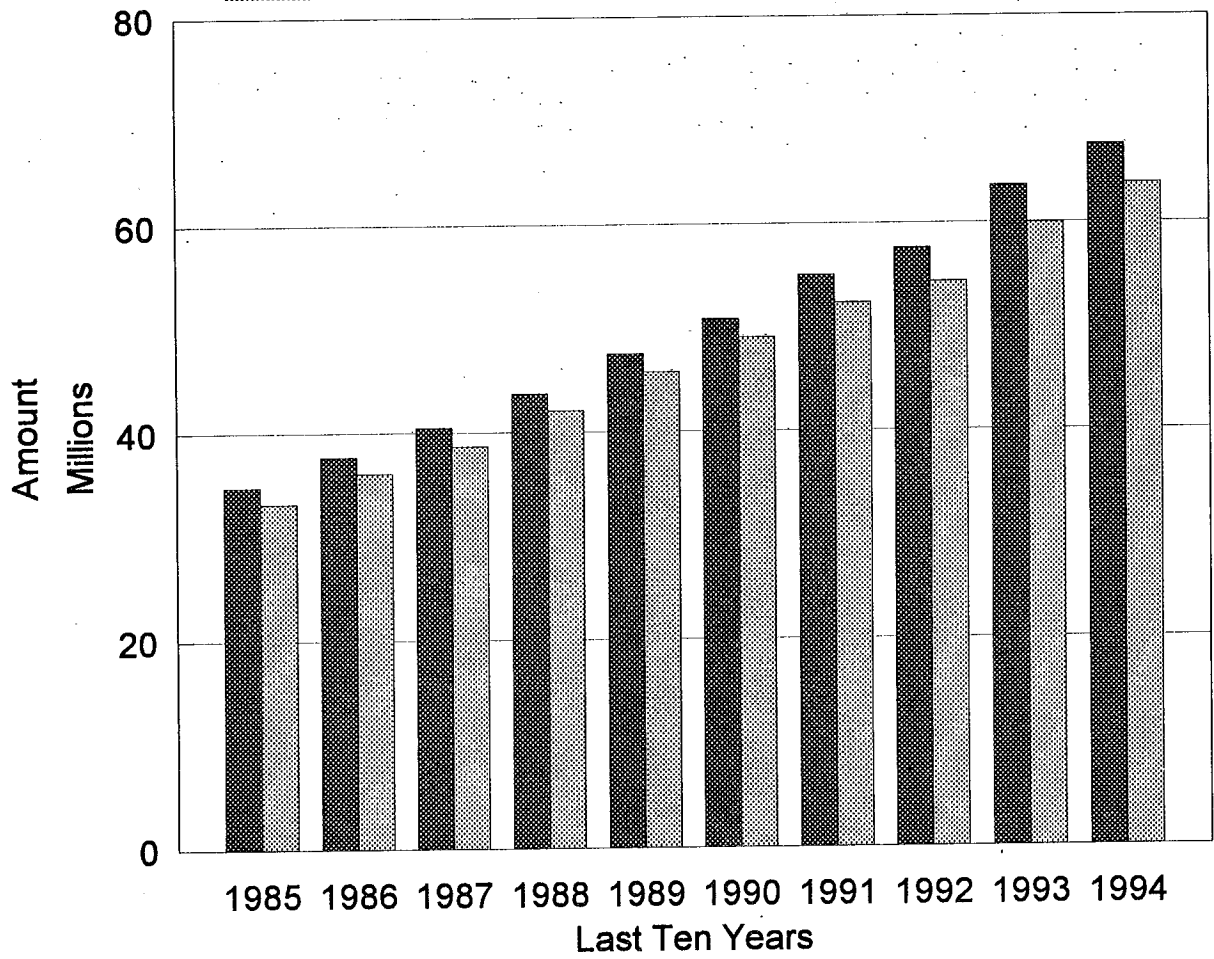
Taxpayers receive a 5% discount if taxes are paid before February 15, which reduces the Percent of Levy Collected.

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



■ Tax Levy ■ Tax Collections

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

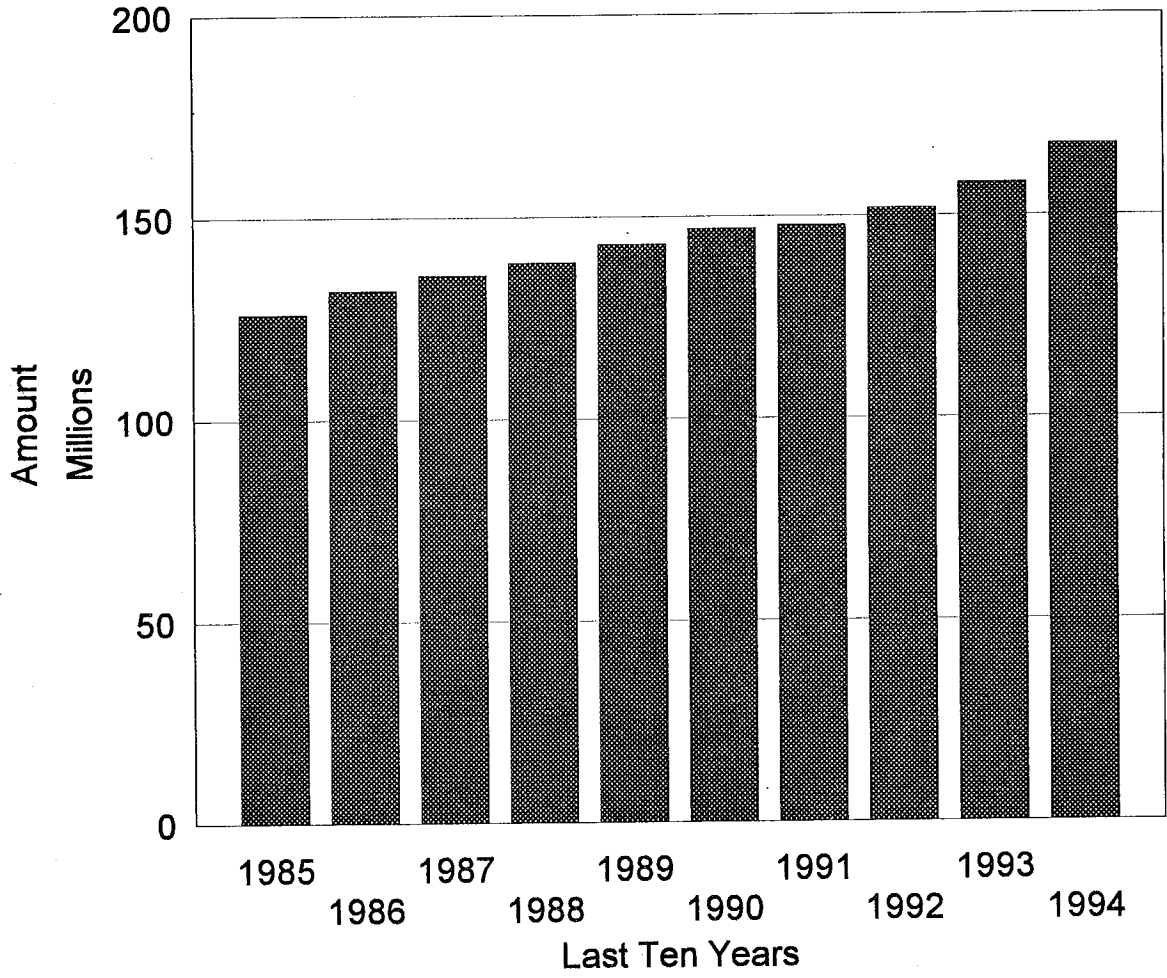
Year	Estimated Market Value (True & Full)	Assessed Value (1)	Taxable Value (2)
1985	\$ 2,641,206,576	\$ 1,320,603,288	\$ 126,172,662
1986	2,761,819,464	1,380,909,732	131,964,184
1987	2,840,599,271	1,420,299,636	135,663,376
1988	2,904,168,487	1,452,084,244	138,606,423
1989	2,999,590,340	1,499,795,170	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)
1993	3,321,718,493	1,660,859,247	158,128,153 (3)
1994	3,361,321,895	1,680,660,948	167,657,381 (3)
1995	3612 351870	18 06175935	178 266770

- (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)

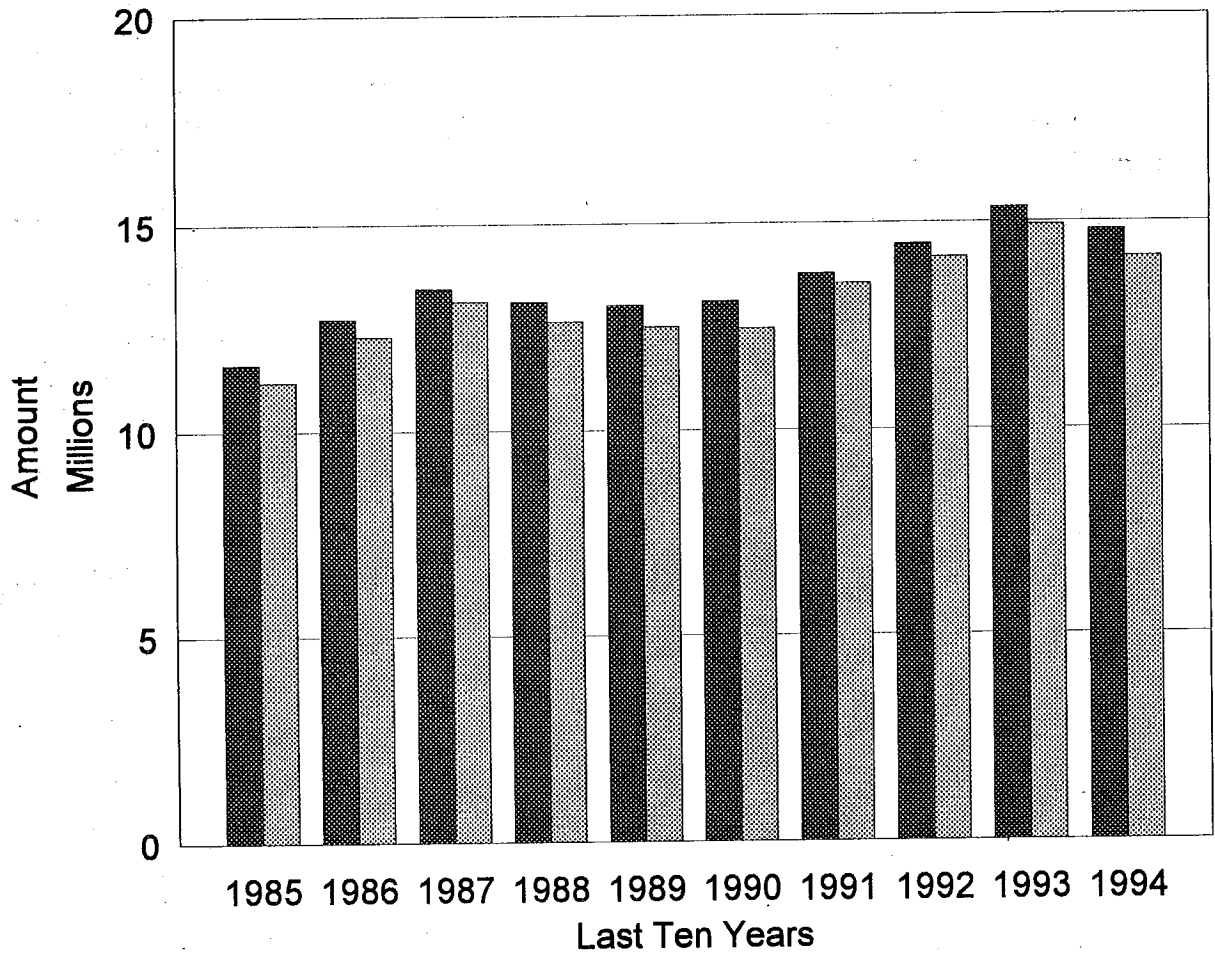
<u>Year Ended December 31</u>	<u>Total Billings</u>	<u>Total Collections</u>	<u>Percent Collected (1)</u>
1985	\$11,611,450	\$11,185,128	96.33%
1986	12,692,180	12,246,383	96.49%
1987	13,419,172	13,103,252	97.65%
1988	13,083,475	12,619,308	96.45%
1989	13,003,365	12,471,031	95.91%
1990	13,091,322	12,428,057	94.93%
1991	13,764,382	13,513,377	98.18%
1992	14,465,198	14,142,013	97.77%
1993	15,351,562	14,925,836	97.23%
1994	14,788,666	14,138,100	95.60%

(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



■ Billings □ Collections

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

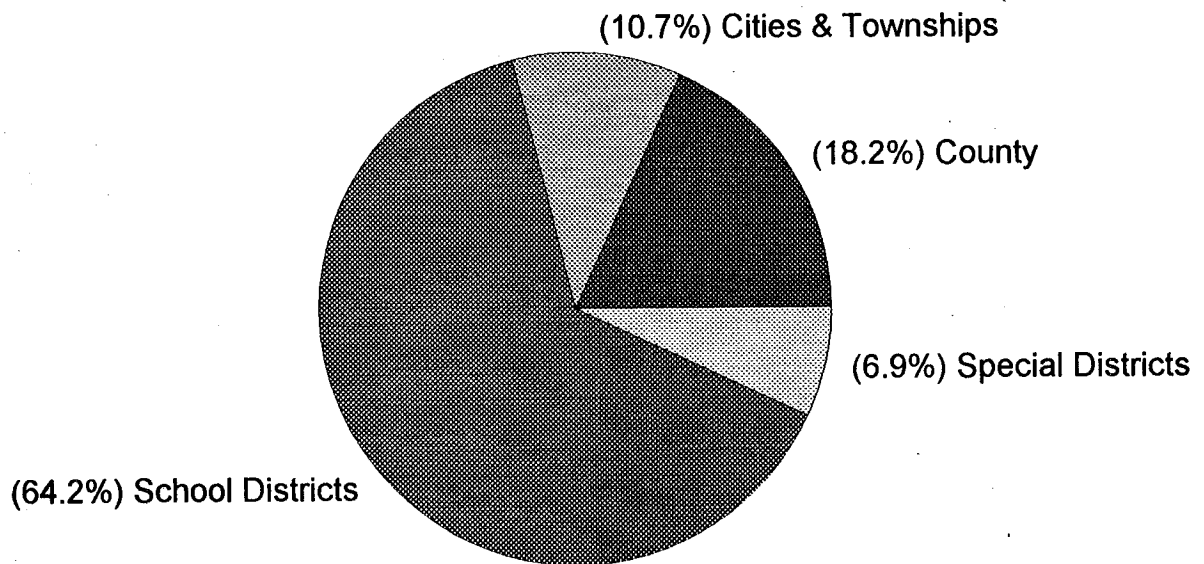
Year Ended December 31	Property Tax Rates Per \$1000 of Taxable Valuation		Distribution of General Levy Property Taxes (1)				
	Low	High	County	Cities & Townships	School Districts	Special Districts	Total
1985	167.47	355.50	18.62%	25.94%	48.04%	7.41%	100%
1986	170.85	374.69	18.02%	28.13%	46.43%	7.43%	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%
1993	257.07	456.93	18.26%	11.06%	64.56%	6.12%	100%
1994	255.51	470.44	18.22%	10.68%	64.16%	6.94%	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

1994 Property Tax Distribution



CASS COUNTY GOVERNMENT
 Computation of Legal Debt Margin
 December 31, 1994
 (Unaudited)

	<u>Amount</u>	<u>Percent</u>
Assessed Value of all property	<i>1,806,175,935</i> <u>\$1,680,660,949</u>	(1)
Debt Limit - 5% of Assessed Value	<i>90,308,797</i> <u>\$84,033,047</u>	100.0%
 <u>Legal Debt Margin:</u>		
Debt Applicable to Limitation:		
Total general obligation bonded debt	<i>2,340,000</i> <u>\$2,210,000</u>	
Less: Amount available for repayment of general obligation bonds	<i>170,224</i> <u>(158,780)</u>	
Total debt applicable to limitation	<i>2,169,776</i> <u>2,051,220</u>	2.4%
LEGAL DEBT MARGIN	<u><u>\$81,981,828</u></u>	<u>97.6%</u>
	<i>88,139,021</i>	

(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
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	104,646	1,550,541,991	400,000	-	400,000	0.03%	4
1992	106,559	1,593,234,560	275,000	47,081	227,919	0.01%	2
1993	108,507	1,660,859,247	140,000	40,732	99,268	0.01%	1
1994	109,716	1,680,660,949	2,210,000	158,780	2,051,220	0.12%	19

(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)

Year	Principal	Interest (1)	Total Debt Service	Total General Governmental Expenditures (2)	Percent of Debt Service to Total General Governmental Expenditures
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%
1993	195,000	27,354	222,354	19,157,380	1.2%
1994	210,000	20,540	230,540	22,600,793	1.0%

(1) Includes bond issuance and other costs.

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

CASS COUNTY GOVERNMENT
 Computation of Direct and Overlapping Debt
 December 31, 1994
 (Unaudited)

<u>Name of Entity</u>	<u>Percentage Applicable to Cass County</u>	<u>Debt (1) December 31, 1994</u>
Cass County Government	100.0%	\$2,210,000
<u>Cities:</u>		
West Fargo	100.0%	335,000
Casselton	100.0%	10,000
Kindred	100.0%	33,000
Mapleton	100.0%	80,000
Briarwood	100.0%	30,000
<u>Public School Districts:</u>		
Fargo PSD	100.0%	35,648,333
West Fargo PSD	100.0%	18,055,000
Kindred PSD	68.9%	2,354,000
Casselton PSD	100.0%	5,525,000
Cass Valley North PSD	89.5%	330,000
May-Port CG PSD	1.6%	440,000
Total Direct and Overlapping Bonded Debt		<u>\$65,050,333</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, 1994
 (Unaudited)

Name	Type of Business	Taxable Value	Percentage of Total Taxable Value
Northern States Power Company	Utilities	\$2,808,695	1.68%
West Acres Development Company	Shopping Center	2,490,000	1.49%
NW Bell Telephone Co/US West Communications	Utilities	2,329,040	1.39%
Medical Properties, Inc.	Health Services	1,438,665	0.86%
Fargo Clinic - Meritcare	Health Services	1,155,260	0.69%
Super Valu Stores, Inc.	Wholesaler	984,615	0.59%
Blue Cross Blue Shield of North Dakota	Insurance	910,880	0.54%
Van Raden Homes	Real Estate	666,831	0.40%
Steiger Tractor (Case International)	Manufacturing	603,755	0.36%
A T & T Communications	Utilities	585,021	0.35%
Total Attributable to Ten Largest Property Taxpayers		<u>\$13,972,762</u>	<u>8.33%</u>
TOTAL GROSS TAXABLE VALUE		<u>\$167,657,381</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	
1985	30,494	344	48,891	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
1993	61,086	578	83,999	1,784	1,037,729
1994	116,208	721	75,988	1,637	1,056,684

(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)
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	104,646	17,863	18,676	2.5%
1992	106,559	18,797	19,023	3.1%
1993	108,507	*	19,976	2.9%
1994	109,716	*	19,621	2.2%

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		
WEST FARGO	<u>12,287</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, 1994
(Unaudited)

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

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

Form of Government:	County Commission form of county government, with one commissioner elected from each of the five districts, for a four year term.	<u>Employment Distribution*</u>	
		Agriculture	0.4%
		Mining & Construction	5.5%
		Manufacturing	7.7%
		Trans/Communication/Utilities	6.4%
		Wholesale Trade	10.5%
		Retail Trade	20.2%
		Financial/Insurance/Real Estate	7.1%
		Services	28.4%
		Government	13.8%
Board Meetings:	First and Third Mondays		
County Seat:	Fargo, North Dakota Population, 1990 Census: 74,111 Largest city in North Dakota	(Source: Job Service of North Dakota, 1992, from unemployment insurance reports.)	
		* Includes only employees for which unemployment insurance is paid.	
Area of County:	1,848 Square Miles		
<u>Temperature:</u>		<u>Number of:</u>	
Average Daily Max:	51.2 F	Cities	27
Average Daily Min:	29.8 F	Townships	50
		School Districts	12
		Fire Districts	13
Mean Precipitation:	19.59 Inches	Water Districts	4
Fiscal Year:	January 1 - December 31		

CASS COUNTY GOVERNMENT
 Ten Largest Employers
 December 31, 1994
 (Unaudited)

Employer	Type of Business	Number of Employees
Meritcare Health Systems	Health Services	3,700
North Dakota State University	Educational Services	3,500
Fargo Public School District #1	Educational Services	1,090
Blue Cross Blue Shield of North Dakota	Insurance	1,015
Dakota Clinic, LTD	Health Services	800
Veterans Administration Medical Center	Health Services	704
Dakota Hospital	Health Services	613
Heartland Medical Center	Health Services	598
Great Plains Software, Inc.	Computer Services	575

SOURCE: Fargo Chamber of Commerce

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

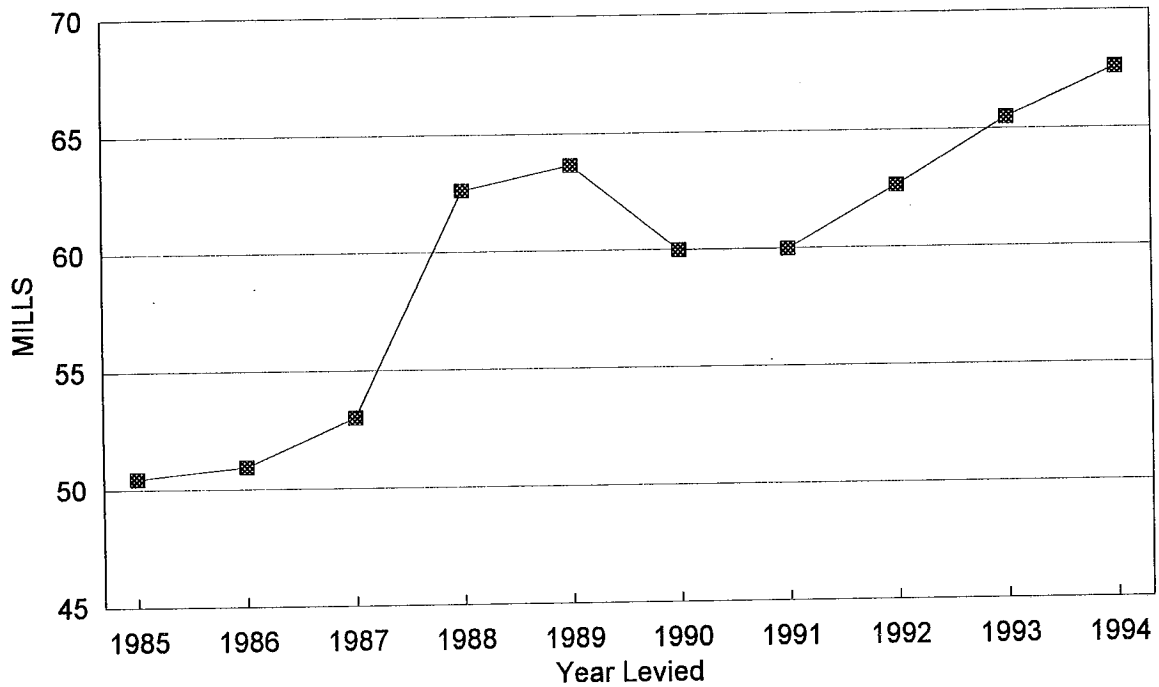
<u>Year</u>	<u>General Government</u>	<u>Public Safety</u>	<u>Public Works</u>	<u>Human Services</u>	<u>Elected Officials</u>	<u>Total</u>
1985	*	*	*	*	13	*
1986	*	*	*	*	14	*
1987	*	*	*	*	14	*
1988	*	*	*	*	14	*
1989	*	*	*	*	14	*
1990	*	*	*	*	14	*
1991	*	*	*	*	14	*
1992	38	115	29	89	14	285
1993	35	117	31	89	13	285
1994	36	128	29	99	13	305

(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

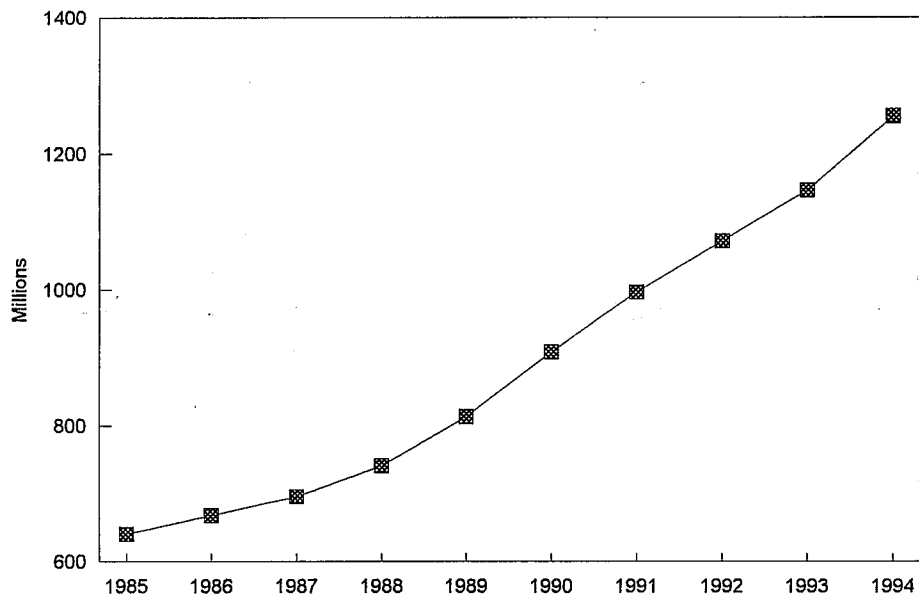
<u>Year</u>	<u>Total General and Special Mill Levies</u>
1985	50.45
1986	50.96
1987	53.02
1988	62.60
1989	63.64
1990	59.98
1991	59.99
1992	62.63
1993	65.49
1994	67.59



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>
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%
1993	1,148,120	7.2%
1994	1,254,444	9.3%

SOURCE: North Dakota State Tax Commissioner







11/11/11