

# Scope

This publication is intended to facilitate an understanding of county financial operations by citizens, policy makers and local government officials. The report summarizes, through data tables and charts, the financial operations of Minnesota counties for calendar year 1999.

The data presented in this report is divided into governmental funds and proprietary funds. The governmental funds consist of the General, Special Revenue, Capital Projects, and Debt Service Funds. The financial operations of these funds are summarized in Table 1. Tables 2 and 3 present the data by individual county. Appendix A discusses factors that affect county finances.

The enterprise or proprietary funds of counties are presented separately from the governmental funds. Minnesota counties operate many types of public service enterprises. The enterprises furnish a variety of services and operate wholly or in large part with revenues derived from the sale of goods or services. The financial operations of the municipal public service enterprises are presented in Tables 4 through 8. Footnotes used in the analysis of the enterprise operations are described at the end of the enterprise fund section.

Table 9 lists by individual county the bonded and other long-term debt outstanding as of December 31, 1999. Other long-term debt refers to liabilities such as long-term lease agreements, installment purchase contracts, and notes.

Table 10 presents an analysis of the 1998 and 1999 unreserved fund balances in the General and Special Revenue Funds of counties. The table details the actual unreserved fund balances, the percentage change in unreserved fund balances from 1998 to 1999, and a comparison to 1999 total current expenditures. Appendix B provides a more detailed discussion of fund balances.

To provide additional insight into the relative spending level of counties, the Office of the State Auditor (OSA) publishes a separate report that lists counties based on their per capita expenditures and long-term debt. This report may be obtained by contacting the OSA or by visiting the OSA web site at [www.osa.state.mn.us](http://www.osa.state.mn.us).

In addition to this publication, the Office of the State Auditor maintains an interactive database containing several years of data that can be accessed through the OSA web site. The database allows users to customize the presentation of data to their individual needs. For example, a citizen can select a group of counties to compare, and then choose the years and the categories of revenues and expenditures on which to compare them. The query can then be viewed on screen or saved to a file for downloading. The OSA web site address is [www.osa.state.mn.us](http://www.osa.state.mn.us).