

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

ANNUAL FINANCIAL REPORT

2008

CASS COUNTY, INDIANA



FILED

07/31/2009

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Dawn R. Conner Vaneen M. Ide	01-01-05 to 12-31-08 01-01-09 to 12-31-12
Treasurer	Shelia K. Thompson Dawn R. Conner	01-01-05 to 12-31-08 01-01-09 to 12-31-12
Clerk	Linda Crimmins Beth Liming	01-01-05 to 12-31-08 01-01-09 to 12-31-12
Sheriff	Gene L. Isaacs	01-01-07 to 12-31-10
Recorder	Patricia Williams	01-01-08 to 12-31-10
President of the Board of County Commissioners	Steven M. Kain Richard L. Rusk David S. Arnold	01-01-07 to 01-22-08 01-23-08 to 12-31-08 01-01-09 to 12-31-09
President of the County Council	Ralph Anderson	01-01-08 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF CASS COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Cass County (County), as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note I, the County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As discussed in Note I, the financial statements referred to above do not include a number of component units of the County which should have been included to fairly present the financial position of the County.

In our opinion, except that the omission of the component units of the County referred to in the preceding paragraph results in incomplete presentation, the financial statements referred to above present fairly, in all material respects, the respective cash and investment balances of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of December 31, 2008, and the respective cash receipts and cash disbursements during the year then ended on the basis of accounting described in Note I.

In accordance with Government Auditing Standards, we have also issued a report dated July 8, 2009, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The Schedules of Funding Progress, as listed in the Table of Contents, are not required parts of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management, regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The County has not presented Management's Discussion and Analysis or Budgetary Comparison Schedules that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Combining Schedules, as listed in the Table of Contents, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the basic financial statements. The Combining Schedules, as listed in the Table of Contents, have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The Schedule of Capital Assets and Schedule of Long-Term Debt have not been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, accordingly, we express no opinion on them.

STATE BOARD OF ACCOUNTS

July 8, 2009



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF CASS COUNTY, INDIANA

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Cass County (County), as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 8, 2009. The opinions to the financial statements were qualified due to omission of significant component units which results in incomplete presentation. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be significant deficiencies or material weaknesses, as defined above.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

We noted certain matters that we reported to management in a separate letter dated July 8, 2009.

The County's response to the findings identified in our audit is described in the accompanying section of the report entitled Corrective Action Plan. We did not audit the County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the County's management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

July 8, 2009

CASS COUNTY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For The Year Ended December 31, 2008

<u>Functions/Programs</u>	Program Receipts				Net (Disbursement) Receipt and Changes in Net Assets	
	Disbursements	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary	Component
					Governmental Activities	Unit Visitor's Bureau Commission
Primary government:						
Governmental activities:						
General government	\$ 11,752,711	\$ 522,133	\$ 633,731	\$ -	\$ (10,596,847)	\$ -
Public safety	6,517,160	2,053,674	834,826	-	(3,628,660)	-
Highways and streets	4,536,506	-	3,248,209	548,513	(739,784)	-
Health and welfare	4,404,537	117,701	883,984	-	(3,402,852)	-
Economic development	415,133	-	-	-	(415,133)	-
Culture and recreation	421,472	242,266	-	-	(179,206)	-
Principal and interest on indebtedness	1,363,600	-	-	-	(1,363,600)	-
Total governmental activities	<u>\$ 29,411,119</u>	<u>\$ 2,935,774</u>	<u>\$ 5,600,750</u>	<u>\$ 548,513</u>	<u>(20,326,082)</u>	<u>-</u>
Component unit:						
Visitor's Bureau Commission	<u>\$ 179,382</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>(179,382)</u>
General receipts:						
Property taxes					9,041,621	-
Income taxes					1,145,444	-
Intergovernmental					1,216,166	-
Other local sources					7,644,239	78,658
Grants and contributions not restricted to specific programs					14,000	-
Investment earnings					590,226	-
Total general receipts					<u>19,651,696</u>	<u>78,658</u>
Change in net assets					(674,386)	(100,724)
Net assets - beginning					<u>17,237,880</u>	<u>100,724</u>
Net assets - ending					<u>\$ 16,563,494</u>	<u>\$ -</u>
 <u>Assets</u>						
Cash and investments					\$ 2,220,097	\$ -
Restricted assets:						
Cash and investments					<u>14,343,397</u>	<u>-</u>
Total assets					<u>\$ 16,563,494</u>	<u>\$ -</u>
 <u>Net Assets</u>						
Restricted for:						
General government					\$ 3,852,054	\$ -
Public safety					1,462,317	-
Highways and streets					1,947,396	-
Health and welfare					1,358,118	-
Economic development					2,704,287	-
Culture and recreation					212,783	-
Debt service					578,038	-
Capital outlay					2,228,404	-
Unrestricted					<u>2,220,097</u>	<u>-</u>
Total net assets					<u>\$ 16,563,494</u>	<u>\$ -</u>

The notes to the financial statements are an integral part of this statement.

CASS COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
GOVERNMENTAL FUNDS
For The Year Ended December 31, 2008

	General	County Economic Development Income Tax	Highway	Family and Children	Other Governmental Funds	Totals
Receipts:						
Taxes	\$ 8,840,196	\$ 901,420	\$ 705,335	\$ 773,750	\$ 2,457,124	\$ 13,677,825
Special assessments	-	-	-	-	188,986	188,986
Intergovernmental	1,098,187	-	2,461,884	874,626	2,963,174	7,397,871
Charges for services	564,003	-	-	-	1,621,425	2,185,428
Fines and forfeits	170,493	-	-	-	390,867	561,360
Other	515,150	-	129,198	74,751	728,146	1,447,245
Total receipts	<u>11,188,029</u>	<u>901,420</u>	<u>3,296,417</u>	<u>1,723,127</u>	<u>8,349,722</u>	<u>25,458,715</u>
Disbursements:						
General government	7,040,545	-	-	-	1,942,056	8,982,601
Public safety	4,281,259	-	-	-	1,804,685	6,085,944
Highways and streets	-	-	3,251,393	-	751,679	4,003,072
Health and welfare	155,402	-	-	3,669,903	579,232	4,404,537
Economic development	-	415,133	-	-	-	415,133
Culture and recreation	-	-	-	-	421,472	421,472
Debt service:						
Principal	-	-	-	-	992,450	992,450
Interest	-	-	-	-	371,150	371,150
Capital outlay:						
General government	-	-	-	-	231,178	231,178
Public safety	-	-	-	-	431,216	431,216
Highways and streets	-	-	-	-	533,434	533,434
Total disbursements	<u>11,477,206</u>	<u>415,133</u>	<u>3,251,393</u>	<u>3,669,903</u>	<u>8,058,552</u>	<u>26,872,187</u>
Excess (deficiency) of receipts over disbursements	<u>(289,177)</u>	<u>486,287</u>	<u>45,024</u>	<u>(1,946,776)</u>	<u>291,170</u>	<u>(1,413,472)</u>
Other financing sources (uses):						
Transfers in	-	-	-	-	399,736	399,736
Transfers out	(391,955)	-	-	-	(7,781)	(399,736)
Other receipts	383,430	-	-	-	-	383,430
Total other financing sources (uses)	<u>(8,525)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>391,955</u>	<u>383,430</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(297,702)</u>	<u>486,287</u>	<u>45,024</u>	<u>(1,946,776)</u>	<u>683,125</u>	<u>(1,030,042)</u>
Cash and investment fund balance - beginning	<u>1,376,218</u>	<u>2,027,804</u>	<u>1,689,186</u>	<u>2,921,952</u>	<u>8,317,560</u>	<u>16,332,720</u>
Cash and investment fund balance - ending	<u>\$ 1,078,516</u>	<u>\$ 2,514,091</u>	<u>\$ 1,734,210</u>	<u>\$ 975,176</u>	<u>\$ 9,000,685</u>	<u>15,302,678</u>
Amounts reported for governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis are different because:						
Internal services funds are used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis.						<u>1,260,816</u>
Net assets of governmental activities						<u>\$ 16,563,494</u>

The notes to the financial statements are an integral part of this statement.

CASS COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
GOVERNMENTAL FUNDS
For The Year Ended December 31, 2008
(Continued)

	<u>General</u>	County Economic Development Income Tax	<u>Highway</u>	Family and Children	Other Governmental Funds	<u>Totals</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 1,078,516	\$ -	\$ -	\$ -	\$ 788,009	\$ 1,866,525
Restricted assets:						
Cash and investments	<u>-</u>	<u>2,514,091</u>	<u>1,734,210</u>	<u>975,176</u>	<u>8,212,676</u>	<u>13,436,153</u>
Total cash and investment assets - ending	<u>\$ 1,078,516</u>	<u>\$ 2,514,091</u>	<u>\$ 1,734,210</u>	<u>\$ 975,176</u>	<u>\$ 9,000,685</u>	<u>\$ 15,302,678</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ 2,940,872	\$ 2,940,872
Public safety	-	-	-	-	1,466,255	1,466,255
Highways and streets	-	-	1,734,210	-	213,186	1,947,396
Health and welfare	-	-	-	975,176	382,942	1,358,118
Economic development	-	2,514,091	-	-	190,196	2,704,287
Culture and recreation	-	-	-	-	212,783	212,783
Debt service	-	-	-	-	578,038	578,038
Capital outlay	-	-	-	-	2,228,404	2,228,404
Unrestricted	<u>1,078,516</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>788,009</u>	<u>1,866,525</u>
Total cash and investment fund balance - ending	<u>\$ 1,078,516</u>	<u>\$ 2,514,091</u>	<u>\$ 1,734,210</u>	<u>\$ 975,176</u>	<u>\$ 9,000,685</u>	<u>\$ 15,302,678</u>

The notes to the financial statements are an integral part of this statement.

CASS COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS, DISBURSEMENTS,
AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
PROPRIETARY FUNDS
As Of And For The Year Ended December 31, 2008

	Internal Service Funds
Operating receipts:	
Miscellaneous	\$ 2,894,588
Operating disbursements:	
Insurance claims and expense	2,538,932
Excess of operating receipts over operating disbursements	355,656
Cash and investment fund balance - beginning	905,160
Cash and investment fund balance - ending	\$ 1,260,816
<u>Cash and Investment Assets - December 31</u>	
Restricted assets:	
Cash and investments	\$ 1,260,816
<u>Cash and Investment Fund Balance - December 31</u>	
Restricted for:	
Other purposes	\$ 1,260,816

The notes to the financial statements are an integral part of this statement.

CASS COUNTY
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
FIDUCIARY FUNDS
For The Year Ended December 31, 2008

	<u>Pension Trust Funds</u>	<u>Private-Purpose Trust Fund</u>	<u>Agency Funds</u>
Additions:			
Contributions:			
Employer	\$ 294,792	\$ -	
Investment earnings:			
Interest	74,225	-	
Less investment disbursements	<u>(139,169)</u>	<u>-</u>	
Net investment earnings	<u>(64,944)</u>	<u>-</u>	
Total additions	<u>229,848</u>	<u>-</u>	
Deductions:			
Benefits	80,221	-	
Administrative and general	<u>64,642</u>	<u>-</u>	
Total deductions	<u>144,863</u>	<u>-</u>	
Excess of total additions over total deductions	84,985	-	
Cash and investment fund balance - beginning	<u>3,741,262</u>	<u>32,921</u>	
Cash and investment fund balance - ending	<u>\$ 3,826,247</u>	<u>\$ 32,921</u>	<u>\$ 2,426,140</u>

The notes to the financial statements are an integral part of this statement.

CASS COUNTY
NOTES TO FINANCIAL STATEMENTS

I. Summary of Significant Accounting Policies

A. Reporting Entity

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The County's financial reporting entity is composed of the following:

Primary Government: Cass County
Discretely Presented Component Unit: Cass County Visitor's Bureau Commission

In determining the financial reporting entity, the County complies with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*.

The Logansport Memorial Hospital and Cass County Solid Waste District, which would be presented as blended component units, have been omitted from these financial statements. Accordingly, the financial statements do not include the data of all of the County's component units necessary to fairly present the financial position of the County.

Discretely Presented Component Units

Discretely presented component units are separate legal entities that meet the component unit criteria but do not meet the criteria for blending. The component unit that is discretely presented in the County's report is presented below:

Component Unit	Description/Inclusion Criteria
Cass County Visitor's Bureau Commission	The Cass County Visitor's Bureau Commission is a significant discretely presented component unit of the County. The primary government appoints a voting majority of the Commission's board and is able to impose its will.

Related Organizations

The County's officials are also responsible for appointing the members of the boards of other organizations, but the County's accountability for these organizations does not extend beyond making the appointments. The County appoints the board members of the Cass County Hospital Authority, Royal Center-Boone Township Public Library, Walton-Tipton Township Public Library, Logansport Library, Wabash River Heritage, and Cass County Hospitality and Tourism Commission.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The Statement of Activities and Net Assets – Cash and Investment Basis displays information about the reporting government as a whole. It includes all funds of the reporting entity except for fiduciary funds.

CASS COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, fund equity, receipts, and disbursements. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. However, at this time, the County has not established any enterprise funds.

The County reports the following major governmental funds:

The general fund is the primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The county economic development income tax fund accounts for the County's share of the county economic development income tax. Funds may be used to promote economic development in the County.

The county highway fund accounts for the state motor vehicle highway distributions. Funds may be used for the direct and indirect costs of repair and maintenance of the County's roads.

The family and children fund accounts for the costs of providing various assistance programs administered by the Indiana Family and Social Services Administration and the Indiana Division of Family Resources. Financing is provided by property taxes and state and federal reimbursements.

Additionally, the County reports the following fund types:

The internal service fund accounts for employee health benefits provided to other departments on a cost-reimbursement basis.

The pension trust funds account for the activities of the sheriff's retirement trust and the sheriff's benefit trust, which accumulate resources for pension benefit payments.

The private-purpose trust fund reports a trust arrangement under which principal and income benefit the county schools.

Agency funds account for assets held by the County as an agent for county jail inmates, wards, group benefit providers and various taxing authorities.

C. Measurement Focus and Basis of Accounting

The government-wide, governmental fund, proprietary fund, and fiduciary fund financial statements are reported using the basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

CASS COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

The cash and investment basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash rather than when earned and disbursements are recognized when paid rather than when a liability is incurred. Investment transactions are not presented on the financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the internal service fund and other governmental funds. Elimination of these charges would distort the direct costs and program receipts reported for the various functions concerned.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities are provided to people outside the government (enterprise funds) or other departments or agencies primarily within the government (internal service funds). The County does not have any enterprise funds.

D. Assets and Cash and Investment Balances

1. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as interest receipts in the year of the sale of the investment.

2. Property Taxes

Property taxes levied are collected by the County Treasurer and are distributed to the County in June and in December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100% of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which become delinquent if not paid by May 10 and November 10, respectively. All property taxes collected by the County Treasurer and available for distribution were distributed to the County Funds on or prior to December 31 of the year collected.

3. Capital Assets

Capital assets arising from cash transactions acquired for use in governmental or proprietary fund operations are accounted for as capital outlay disbursements of the fund upon acquisition.

4. Long-Term Debt

Long-term debt arising from cash basis transactions of governmental and proprietary funds is not reported as liabilities in the basic financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as disbursements.

CASS COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

5. Equity Classification

Government-Wide Statements

Equity is classified as net assets and displayed in two components:

- a. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.
- b. Unrestricted net assets – All other net assets that do not meet the definition of "restricted."

It is the County's policy to first use restricted net assets prior to the use of unrestricted net assets when a disbursement is incurred for purposes for which both restricted and unrestricted net assets are available.

Fund Financial Statements

Governmental fund equity is classified as fund balance. Proprietary fund equity is classified the same as in the government-wide statements.

E. Receipts and Disbursements

1. Program Receipts

Amounts reported as program receipts include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general receipts rather than as program receipts. Likewise, general receipts include all taxes.

2. Operating Receipts and Disbursements

Operating receipts and disbursements for proprietary funds and the similar discretely presented component unit result from providing services and producing and delivering goods and/or services. They also include all receipts and disbursements not related to capital and related financing, noncapital financing, or investing activities.

F. Internal and Interfund Balances and Activities

In the process of aggregating the financial information for the government-wide Statement of Activities and Net Assets – Cash and Investment Basis, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

Fund Financial Statements

1. Interfund services – Sales or purchases of goods and services between funds are reported as receipts and disbursements.

CASS COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

2. Interfund reimbursements – Repayments from funds responsible for certain disbursements to the funds that initially paid for them are not reported as reimbursements but as adjustments to disbursements in the respective funds.
3. Interfund transfers – Flow of assets from one fund to another where repayment is not expected is reported as transfers in and out.

Government-Wide Financial Statements

Interfund activity and balances, if any, are eliminated or reclassified in the government-wide financial statements as follows:

1. Internal activities – Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis except for the net amount of transfers between governmental and business-type activities, which are reported as Transfers – Internal Activities. The effects of interfund services between funds, if any, are not eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis.
2. Primary government and component unit activity and balances – Resource flows between the primary government and the discretely-presented component unit(s) are reported as if they were external transactions and are classified separately from internal balances and activities within the primary government.

II. Stewardship, Compliance and Accountability

Budgetary Information

Annual budgets are adopted on the cash basis, which is not consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at calendar year end.

Prior to the first required publication, the fiscal officer of the County submits to the governing board a proposed operating budget for the year commencing the following January 1. Prior to adoption, the budget is advertised and public hearings are conducted by the governing board to obtain taxpayer comments. In September of each year, the governing board, through the passage of a resolution/ordinance, approves the budget for the next year. Copies of the budget resolution/ordinance and the advertisement for funds for which property taxes are levied or highway use taxes are received are sent to the Indiana Department of Local Government Finance. The budget becomes legally enacted after the fiscal officer of the County receives approval of the Indiana Department of Local Government Finance.

The County's management cannot transfer budgeted appropriations between object classifications of a budget without approval of the governing board. The Indiana Department of Local Government Finance must approve any revisions to the appropriations for any fund or any department of the General Fund. The legal level of budgetary control is by object and department within the fund for the General Fund and by object within the fund for all other budgeted funds.

CASS COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

III. Detailed Notes on All Funds

A. Deposits and Investments

1. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Indiana Code 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. The County does not have a deposit policy for custodial credit risk. At December 31, 2008, the County had deposit balances in the amount of \$19,040,555. Of this amount, the following was exposed to custodial credit risk:

	2008
Uninsured deposits collateralized with securities held by the pledging financial institution's trust department or agent, but not in the depositor-government's name	\$ 399,735

The remaining bank balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

2. Investments

As of December 31, 2008, the County and the Sheriff's Retirement and Benefit Plan had the following investments:

Investment Type	Sheriff's Retirement and Benefit Pension Plans
U.S. treasuries and securities	\$ 642,128
U.S. government sponsored enterprise	337,908
Corporate bonds	399,735
Corporate equity securities	1,669,312
Mutual funds	176,377
Total	\$ 3,225,460

Statutory Authorization for Investments

Indiana Code 5-13-9 authorizes the County to invest in securities backed by the full faith and credit of the United States Treasury or fully guaranteed by the United States of America and issued by the United States Treasury, a federal agency, a federal instrumentality, or a federal government sponsored enterprise. Indiana Code also authorizes the County to invest in securities fully guaranteed and issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. These investments are required by statute to have a stated final maturity of not more than two years.

CASS COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Indiana Code also provides for investment in money market mutual funds that are in the form of securities of, or interest in, an open-end, no-load, management-type investment company or investment trust registered under the provision of the federal Investment Company Act of 1940, as amended. Investments in money market mutual funds may not exceed 50% of the funds held by the County and available for investment. The portfolio of an investment company or investment trust used must be limited to direct obligations of the United States of America, obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise or repurchase agreements fully collateralized by direct obligations of the United States of America or obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. The form of securities of, or interest in, an investment company or investment trust must be rated as AAA, or its equivalent by Standard and Poor's Corporation or its successor or Aaa, or its equivalent, by Moody's Investors Service, Inc., or its successor. The form of securities in an investment company or investment trust should have a stated final maturity of one day.

Additionally, the County may enter into repurchase agreements with depositories designated by the State Board of Finance as depositories for state deposits involving the County's purchase and guaranteed resale of any interest-bearing obligations issued or fully insured or guaranteed by the United States of America, a United States of America government agency, an instrumentality of the United States of America, or a federal government sponsored enterprise. The repurchase agreement is considered to have a stated final maturity of one day. This agreement must be fully collateralized by interest-bearing obligations as determined by their current market value.

The Sheriff's Pension Plan is not subject to the same investment laws as the County. The Sheriff's Merit Board has not adopted an investment policy for interest rate and credit risk.

Investment Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The County does not have a formal investment policy for custodial credit risk for investments.

The Sheriff's Merit Board has not adopted an investment policy for custodial credit risk for investments.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County must follow state statute and limit the stated final maturities of the investments to no more than two years. The County does not have a formal investment policy for interest rate risk for investments.

The Sheriff's Merit Board has not adopted a formal investment policy for interest rate risk.

CASS COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Investment Maturities (in Years)		
	Less Than 1	1-2	More Than 2
U.S. treasuries and securities	\$ 25,722	\$ 383,831	\$ 232,575
U.S. government sponsored enterprise	-	242,931	94,977
Corporate bonds	-	37,819	361,916
Totals	<u>\$ 25,722</u>	<u>\$ 664,581</u>	<u>\$ 689,468</u>

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The distribution of securities with credit ratings is summarized below. The County does not have a formal investment policy for credit risk for investments.

The Sheriff's Merit Board has not adopted a policy for credit risk.

Sheriff's Retirement and Benefit Pension Plans:

Standard and Poor's Rating	Moody's Rating	Corporate Bonds
AAA	Aaa	\$ 26,429
AA	Aa	76,273
A	A	218,696
BBB	Baa	63,408
Unrated	Unrated	14,929
Total		<u>\$ 399,735</u>

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County does not have a policy in regards to concentration of credit risk. United States of America government and United States of America governmental agency securities are exempt from this policy requirement.

The Sheriff's Merit Board has not adopted a policy for the concentration of credit risk.

The County did not hold any investments subject to the concentration of credit risk. The sheriff's pension retirement and benefit funds did not hold investments from a single issuer in excess of one percent of the total portfolio; therefore, concentration of credit risk is considered insignificant.

CASS COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Foreign Currency Risk

The County does not have a formal policy in regards to foreign currency risk.

The Sheriff's Merit Board has not adopted a formal policy in regards to foreign currency risk.

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2008, were as follows:

<u>Transfer From</u>	<u>Transfer To</u>	<u>2008</u>
General Fund	Emergency Telephone System	\$ 391,955
Guardian Ad Litem/Court	CAPTA Grant	<u>7,781</u>
Total		<u>\$ 399,736</u>

The County typically uses transfers for cash flow purposes as provided by various statutory provisions.

IV. Other Information

A. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents (excluding postemployment benefits); and natural disasters.

The risks of torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters are covered by commercial insurance from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three/3 years. There were no significant reductions in insurance by major category of risk.

Medical Benefits to Employees

The County has chosen to establish a risk financing fund for risks associated with medical benefits to employees, retirees and dependents. The risk financing fund is accounted for in the Self-Insurance Fund, an internal service fund, where assets are set aside for claim settlements. An excess policy through commercial insurance covers individual claims in excess of \$50,000 per year. Settled claims resulting from this risk did not exceed commercial insurance coverage in the past three years. Interfund premiums are paid into the fund by all affected funds and are available to pay claims, claim reserves, and administrative costs of the program. Interfund premiums are based upon the number of employees paid from each affected fund and are reported as quasi-external interfund transactions.

CASS COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Job Related Illnesses or Injuries to Employees

During 1991, the County joined with other governmental entities in the Indiana Public Employers' Plan, Inc., a public entity risk pool currently operating as a common risk management and insurance program for 745 member governmental entities. This risk pool was formed in 1989. The purpose of the risk pool is to provide a medium for the funding and administration of job related illnesses or injuries to employees. The County pays an annual premium to the risk pool for its job related illnesses and injuries to employees coverage. The risk pool is considered a self-sustaining risk pool that will provide coverage for its members for up to \$1,000,000 per insured event. The risk pool obtains independent coverage for insured events in excess of the \$1,000,000 limit.

B. Holding Corporation

The County has entered into a capital lease with Cass County Indiana Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related party of the County. Lease payments during the year totaled \$1,222,000.

C. Administration of Welfare Programs

The County is required to provide certain funding for administrative costs of welfare programs, the Hospital Care for Indigent Program, Medical Assistance to Wards and Children with Special Health Care Needs through local property tax levies. The County remits those taxes to the State, which pays the cost.

D. Ethanol Plant Grant Obligation

Ordinance 05-01, passed September 9, 2005, obligates the County to pay \$2,000,000 to the Andersons Corporation for the building of an ethanol plant that will create additional employment and tax revenue opportunities in the County. Payments are made from the County Economic Development Income Tax Fund from 2007 through 2012 based on the Andersons Corporation meeting certain conditions. The County paid \$200,000 in 2008. Through December 31, 2008, the County has paid \$1,200,000 to the Andersons Corporation.

E. Pension Plans

Agent Multiple-Employer and Single-Employer Defined Benefit Pension Plans

1. Public Employees' Retirement Fund

Plan Description

The County contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in the defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity

CASS COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

savings account. The annuity savings account consists of member's contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

PERF administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. The report may be obtained by contacting:

Public Employees' Retirement Fund
Harrison Building, Room 800
143 West Market Street
Indianapolis, IN 46204
Ph. (317) 233-4162

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

2. County Police Retirement Plan

Plan Description

The County contributes to the County Police Retirement Plan, which is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

3. County Police Benefit Plan

Plan Description

The County contributes to the County Police Benefit Plan which is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

CASS COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

Actuarial Information for the Above Plans

	PERF	County Police Retirement Plan	County Police Benefit Plan
Annual required contribution	\$ 306,973	\$ 303,318	\$ 6,699
Interest on net pension obligation	(21,642)	9,630	-
Adjustment to annual required contribution	24,662	(22,081)	-
Annual pension cost	309,993	290,867	6,699
Contributions made	302,552	388,301	6,699
Increase (decrease) in net pension obligation	7,441	(97,434)	-
Net pension obligation, beginning of year	(298,506)	137,565	-
Net pension obligation, end of year	\$ (291,065)	\$ 40,131	\$ -

	PERF	County Police Retirement Plan	County Police Benefit Plan
Contribution rates:			
County	3%	6%	6%
Plan members	3%	6%	6%
Actuarial valuation date	07-01-08	01-01-08	01-01-08
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed
Amortization period	30 years	30 years	30 years
Amortization period (from date)	07-01-97	12-31-97	12-31-97
Asset valuation method	4 year smoothed market	4 year smoothed market	4 year smoothed market

CASS COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Actuarial Assumptions	PERF	County Police Retirement Plan	County Police Benefit Plan
Investment rate of return	7.25%	7%	7%
Projected future salary increases:			
Total	5%	5%	5%
Attributed to inflation	4%	4%	4%
Attributed to merit/seniority	1%	1%	1%
Cost-of-living adjustments	2%	2%	0%

Three Year Trend Information

	Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
PERF	06-30-06	\$ 267,071	99%	\$ (325,538)
	06-30-07	306,146	91%	(298,506)
	06-30-08	309,993	98%	(291,065)
County Police Retirement Plan	12-31-05	315,435	93%	100,410
	12-31-06	333,927	89%	137,565
	12-31-07	290,867	133%	40,131
County Police Benefit Plan	12-31-05	6,156	100%	-
	12-31-06	3,228	100%	-
	12-31-07	6,699	100%	-

CASS COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF FUNDING PROGRESS

Public Employees' Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over (Unfunded) AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-06	\$ 4,593,222	\$ 4,589,525	\$ 3,697	100%	\$ 5,092,715	0%
07-01-07	5,164,175	5,140,629	23,546	100%	5,053,381	0%
07-01-08	5,546,992	5,779,837	(232,845)	96%	5,429,016	4%

County Police Retirement Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
01-01-03	\$ 1,948,820	\$ 3,197,927	\$ (1,249,107)	61%	\$ 552,561	(226%)
01-01-04	2,098,446	3,312,225	(1,213,779)	63%	611,158	(199%)
01-01-05	2,258,591	3,482,764	(1,224,173)	65%	635,121	(193%)
01-01-06	2,677,080	3,982,393	(1,305,313)	67%	668,525	(195%)
01-01-07	3,143,140	4,470,591	(1,327,451)	70%	717,538	(185%)
01-01-08	3,719,470	4,991,369	(1,271,899)	75%	751,137	(169%)

CASS COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008

	Local Road and Street	Accident Report	Firearms Training	Park Nonreverting Operating	Health	Donations	Health/ Bioterrorism
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 139,414	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Intergovernmental	347,192	-	-	-	14,487	-	45,000
Charges for services	-	1,716	15,422	26,790	54,419	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	147,714	-	450	-	20,222	-	-
Total receipts	494,906	1,716	15,872	26,790	228,542	-	45,000
Disbursements:							
General government	-	-	-	-	-	88	-
Public safety	-	372	13,994	-	-	-	44,246
Highways and streets	751,679	-	-	-	-	-	-
Health and welfare	-	-	-	-	400,817	-	-
Culture and recreation	-	-	-	9,906	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	73,884	-	-	-	-	-	-
Total disbursements	825,563	372	13,994	9,906	400,817	88	44,246
Excess (deficiency) of receipts over disbursements	(330,657)	1,344	1,878	16,884	(172,275)	(88)	754
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(330,657)	1,344	1,878	16,884	(172,275)	(88)	754
Cash and investment fund balance - beginning	543,843	9,124	15,388	70,393	270,800	88	-
Cash and investment fund balance - ending	\$ 213,186	\$ 10,468	\$ 17,266	\$ 87,277	\$ 98,525	\$ -	\$ 754
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	213,186	10,468	17,266	87,277	98,525	-	754
Total cash and investment assets - ending	\$ 213,186	\$ 10,468	\$ 17,266	\$ 87,277	\$ 98,525	\$ -	\$ 754
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	10,468	17,266	-	-	-	754
Highways and streets	213,186	-	-	-	-	-	-
Health and welfare	-	-	-	-	98,525	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	87,277	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - ending	\$ 213,186	\$ 10,468	\$ 17,266	\$ 87,277	\$ 98,525	\$ -	\$ 754

CASS COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Law Enforcement Continuing Education	Motor Vehicle Inspection	Clerk's Records Perpetuation	Election and Registration	Unsafe Building	Law Enforcement Grant	Emergency Telephone System
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	6,156	-	10,224	-	-	-	717,439
Fines and forfeits	-	-	-	-	10,000	-	-
Other	-	603	-	1,629	-	-	-
Total receipts	6,156	603	10,224	1,629	10,000	-	717,439
Disbursements:							
General government	-	-	10,039	114,713	-	-	-
Public safety	1,000	204	-	-	-	-	637,146
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	367,215
Highways and streets	-	-	-	-	-	-	-
Total disbursements	1,000	204	10,039	114,713	-	-	1,004,361
Excess (deficiency) of receipts over disbursements	5,156	399	185	(113,084)	10,000	-	(286,922)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	391,955
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	391,955
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	5,156	399	185	(113,084)	10,000	-	105,033
Cash and investment fund balance - beginning	1,009	3,539	9,189	462,718	-	2,826	244,881
Cash and investment fund balance - ending	<u>\$ 6,165</u>	<u>\$ 3,938</u>	<u>\$ 9,374</u>	<u>\$ 349,634</u>	<u>\$ 10,000</u>	<u>\$ 2,826</u>	<u>\$ 349,914</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	6,165	3,938	9,374	349,634	10,000	2,826	349,914
Total cash and investment assets - ending	\$ 6,165	\$ 3,938	\$ 9,374	\$ 349,634	\$ 10,000	\$ 2,826	\$ 349,914
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ 9,374	\$ 349,634	\$ -	\$ -	\$ -
Public safety	6,165	3,938	-	-	10,000	2,826	349,914
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - ending	\$ 6,165	\$ 3,938	\$ 9,374	\$ 349,634	\$ 10,000	\$ 2,826	\$ 349,914

CASS COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Drug Free Community	Drainage Maintenance	Emergency Planning/Right To Know	Children's Psychiatric Residential Treatment Services	Parks and Recreation	Prosecutor Title IV-D #1	Extradition
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	188,986	-	-	-	-	-
Intergovernmental	-	-	-	-	-	21,745	-
Charges for services	-	-	-	-	225,806	-	-
Fines and forfeits	27,814	-	-	-	-	-	16,400
Other	-	-	-	-	5,674	-	-
Total receipts	27,814	188,986	-	-	231,480	21,745	16,400
Disbursements:							
General government	-	70,439	-	-	-	-	-
Public safety	24,782	-	-	-	-	-	6,084
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	96,726	-	21,521	-
Culture and recreation	-	-	-	-	411,566	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Total disbursements	24,782	70,439	-	96,726	411,566	21,521	6,084
Excess (deficiency) of receipts over disbursements	3,032	118,547	-	(96,726)	(180,086)	224	10,316
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,032	118,547	-	(96,726)	(180,086)	224	10,316
Cash and investment fund balance - beginning	34,697	537,089	3,370	235,676	298,439	9,571	69,386
Cash and investment fund balance - ending	<u>\$ 37,729</u>	<u>\$ 655,636</u>	<u>\$ 3,370</u>	<u>\$ 138,950</u>	<u>\$ 118,353</u>	<u>\$ 9,795</u>	<u>\$ 79,702</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	37,729	655,636	3,370	138,950	118,353	9,795	79,702
Total cash and investment assets - ending	\$ 37,729	\$ 655,636	\$ 3,370	\$ 138,950	\$ 118,353	\$ 9,795	\$ 79,702
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ 655,636	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	37,729	-	3,370	-	-	-	79,702
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	138,950	-	9,795	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	118,353	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - ending	\$ 37,729	\$ 655,636	\$ 3,370	\$ 138,950	\$ 118,353	\$ 9,795	\$ 79,702

CASS COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Juvenile Probation Service	Adult Probation Services	Recorder's Records Perpetuation	User Fee	Health Maintenance	Guardian Ad Litem/ Court
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	-	25,911	-
Charges for services	26,033	131,018	38,913	-	-	-
Fines and forfeits	-	-	-	202,531	-	17,615
Other	-	25,905	-	157	128	14,691
Total receipts	26,033	156,923	38,913	202,688	26,039	32,306
Disbursements:						
General government	-	-	31,270	205,294	-	24,263
Public safety	44,805	146,529	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	32,377	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	16,506	-	-
Public safety	-	3,511	-	-	-	-
Highways and streets	-	-	-	-	-	-
Total disbursements	44,805	150,040	31,270	221,800	32,377	24,263
Excess (deficiency) of receipts over disbursements	(18,772)	6,883	7,643	(19,112)	(6,338)	8,043
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(7,781)
Total other financing sources (uses)	-	-	-	-	-	(7,781)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(18,772)	6,883	7,643	(19,112)	(6,338)	262
Cash and investment fund balance - beginning	53,130	139,301	110,646	446,013	22,592	42,714
Cash and investment fund balance - ending	\$ 34,358	\$ 146,184	\$ 118,289	\$ 426,901	\$ 16,254	\$ 42,976
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	34,358	146,184	118,289	426,901	16,254	42,976
Total cash and investment assets - ending	\$ 34,358	\$ 146,184	\$ 118,289	\$ 426,901	\$ 16,254	\$ 42,976
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ 118,289	\$ 426,901	\$ -	\$ 42,976
Public safety	34,358	146,184	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	16,254	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	\$ 34,358	\$ 146,184	\$ 118,289	\$ 426,901	\$ 16,254	\$ 42,976

CASS COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Plat Book	Clerk Title IV-D #1	Surveyor's Corner Perpetuation	Park Donation	Memorial Home Donation	Emergency Management Nonreverting Operating
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	6,990	-	81	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	165	14,453	6,705	120	-	-
Total receipts	7,155	14,453	6,786	120	-	-
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	7,416	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Total disbursements	-	7,416	-	-	-	-
Excess (deficiency) of receipts over disbursements	7,155	7,037	6,786	120	-	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	7,155	7,037	6,786	120	-	-
Cash and investment fund balance - beginning	322	18,900	82,963	1,001	5,838	1,789
Cash and investment fund balance - ending	<u>\$ 7,477</u>	<u>\$ 25,937</u>	<u>\$ 89,749</u>	<u>\$ 1,121</u>	<u>\$ 5,838</u>	<u>\$ 1,789</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	7,477	25,937	89,749	1,121	5,838	1,789
Total cash and investment assets - ending	<u>\$ 7,477</u>	<u>\$ 25,937</u>	<u>\$ 89,749</u>	<u>\$ 1,121</u>	<u>\$ 5,838</u>	<u>\$ 1,789</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ 7,477	\$ -	\$ 89,749	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	1,789
Highways and streets	-	-	-	-	-	-
Health and welfare	-	25,937	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	1,121	5,838	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 7,477</u>	<u>\$ 25,937</u>	<u>\$ 89,749</u>	<u>\$ 1,121</u>	<u>\$ 5,838</u>	<u>\$ 1,789</u>

CASS COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Stop Violence Against Women	Transit Authority Grant	Victim Advocacy Grant	CPF Grant	WRHC Grant	Brownfield Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Intergovernmental	12,443	778,823	17,050	-	-	42,106
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	1,504	-	217	-	-	-
Total receipts	13,947	778,823	17,267	-	-	42,106
Disbursements:						
General government	-	778,823	24,050	5,000	34,240	42,106
Public safety	17,135	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Total disbursements	17,135	778,823	24,050	5,000	34,240	42,106
Excess (deficiency) of receipts over disbursements	(3,188)	-	(6,783)	(5,000)	(34,240)	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,188)	-	(6,783)	(5,000)	(34,240)	-
Cash and investment fund balance - beginning	3,318	-	11,886	5,000	34,240	-
Cash and investment fund balance - ending	\$ 130	\$ -	\$ 5,103	\$ -	\$ -	\$ -
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	130	-	5,103	-	-	-
Total cash and investment assets - ending	\$ 130	\$ -	\$ 5,103	\$ -	\$ -	\$ -
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	130	-	5,103	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	\$ 130	\$ -	\$ 5,103	\$ -	\$ -	\$ -

CASS COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Superior Court Interpreter	Emergency Gas Award	Hoosier Safety Foundation	Section II Help America Vote Act	Arson Investigation	Cass County Emergency Management Agency Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Intergovernmental	14,000	-	-	73,512	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	14,000	-	-	73,512	-	-
Disbursements:						
General government	7,402	-	1,303	54,746	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	109,634	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Total disbursements	7,402	-	1,303	164,380	-	-
Excess (deficiency) of receipts over disbursements	6,598	-	(1,303)	(90,868)	-	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	6,598	-	(1,303)	(90,868)	-	-
Cash and investment fund balance - beginning	21	550	1,303	109,635	226	4,798
Cash and investment fund balance - ending	<u>\$ 6,619</u>	<u>\$ 550</u>	<u>\$ -</u>	<u>\$ 18,767</u>	<u>\$ 226</u>	<u>\$ 4,798</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	6,619	550	-	18,767	226	4,798
Total cash and investment assets - ending	<u>\$ 6,619</u>	<u>\$ 550</u>	<u>\$ -</u>	<u>\$ 18,767</u>	<u>\$ 226</u>	<u>\$ 4,798</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ 6,619	\$ 550	\$ -	\$ 18,767	\$ -	\$ -
Public safety	-	-	-	-	226	4,798
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 6,619</u>	<u>\$ 550</u>	<u>\$ -</u>	<u>\$ 18,767</u>	<u>\$ 226</u>	<u>\$ 4,798</u>

CASS COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Nonreverting High Street Rentals	Local Law Enforcement Block Grant	Rainy Day	Work Crew	Project Income	Alternative School
Receipts:						
Taxes	\$ -	\$ -	\$ 244,024	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	-	10,000	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	6,000	34,351	-
Other	90,901	-	-	381	41	23,445
Total receipts	90,901	-	244,024	6,381	44,392	23,445
Disbursements:						
General government	91,020	7,943	19,597	-	-	-
Public safety	-	-	-	7,553	46,391	33,885
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Total disbursements	91,020	7,943	19,597	7,553	46,391	33,885
Excess (deficiency) of receipts over disbursements	(119)	(7,943)	224,427	(1,172)	(1,999)	(10,440)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(119)	(7,943)	224,427	(1,172)	(1,999)	(10,440)
Cash and investment fund balance - beginning	62,435	17,328	479,225	1,176	19,053	34,996
Cash and investment fund balance - ending	<u>\$ 62,316</u>	<u>\$ 9,385</u>	<u>\$ 703,652</u>	<u>\$ 4</u>	<u>\$ 17,054</u>	<u>\$ 24,556</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 62,316	\$ 9,385	\$ 703,652	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	-	-	4	17,054	24,556
Total cash and investment assets - ending	\$ 62,316	\$ 9,385	\$ 703,652	\$ 4	\$ 17,054	\$ 24,556
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	4	17,054	24,556
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	62,316	9,385	703,652	-	-	-
Total cash and investment fund balance - ending	\$ 62,316	\$ 9,385	\$ 703,652	\$ 4	\$ 17,054	\$ 24,556

CASS COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Law Enforcement Terrorism Prevention Grant	Byrne Grant	Bulletproof Bulletproof Vest Grant	Cumulative Reassessment	Dissolution Education Workshop	State Deputy Project
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ 150,568	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Intergovernmental	-	114,105	-	15,647	-	5,164
Charges for services	-	-	-	-	4,770	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	10,944	-	-
Total receipts	-	114,105	-	177,159	4,770	5,164
Disbursements:						
General government	3	113,595	-	277,259	6,258	-
Public safety	-	-	-	-	-	5,036
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	381	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Total disbursements	3	113,595	-	277,640	6,258	5,036
Excess (deficiency) of receipts over disbursements	(3)	510	-	(100,481)	(1,488)	128
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3)	510	-	(100,481)	(1,488)	128
Cash and investment fund balance - beginning	3	-	1,262	261,841	8,752	(37)
Cash and investment fund balance - ending	\$ -	\$ 510	\$ 1,262	\$ 161,360	\$ 7,264	\$ 91
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	510	1,262	161,360	7,264	91
Total cash and investment assets - ending	\$ -	\$ 510	\$ 1,262	\$ 161,360	\$ 7,264	\$ 91
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ 161,360	\$ 7,264	\$ -
Public safety	-	510	1,262	-	-	91
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	\$ -	\$ 510	\$ 1,262	\$ 161,360	\$ 7,264	\$ 91

CASS COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Sheriffs Commissary	County Corrections	France Park Planning Grant	Inhome Detention	Tobacco Settlement	Health Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Intergovernmental	-	27,818	-	-	23,858	-
Charges for services	83,668	-	-	260,296	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	83,668	27,818	-	260,296	23,858	-
Disbursements:						
General government	-	-	-	-	-	-
Public safety	69,152	38,700	-	232,451	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	20,374	1
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Total disbursements	69,152	38,700	-	232,451	20,374	1
Excess (deficiency) of receipts over disbursements	14,516	(10,882)	-	27,845	3,484	(1)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	14,516	(10,882)	-	27,845	3,484	(1)
Cash and investment fund balance - beginning	6,163	10,960	194	114,376	89,997	1
Cash and investment fund balance - ending	\$ 20,679	\$ 78	\$ 194	\$ 142,221	\$ 93,481	\$ -
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	20,679	78	194	142,221	93,481	-
Total cash and investment assets - ending	\$ 20,679	\$ 78	\$ 194	\$ 142,221	\$ 93,481	\$ -
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	20,679	78	-	142,221	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	93,481	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	194	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	\$ 20,679	\$ 78	\$ 194	\$ 142,221	\$ 93,481	\$ -

CASS COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	CASA Grant	Law Enforcement Terror Prevention	Help America Vote Act Title III	Adult Protective Services	Juveniles Services Treatment	Wal-Mart K-9 Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	99,476	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	2,000	-	-	-	-	-
Total receipts	2,000	-	-	99,476	-	-
Disbursements:						
General government	-	578	-	-	-	-
Public safety	-	-	-	119,872	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	46,697	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Total disbursements	-	578	46,697	119,872	-	-
Excess (deficiency) of receipts over disbursements	2,000	(578)	(46,697)	(20,396)	-	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,000	(578)	(46,697)	(20,396)	-	-
Cash and investment fund balance - beginning	-	578	46,697	32,390	77,274	50
Cash and investment fund balance - ending	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,994</u>	<u>\$ 77,274</u>	<u>\$ 50</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	2,000	-	-	11,994	77,274	50
Total cash and investment assets - ending	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,994</u>	<u>\$ 77,274</u>	<u>\$ 50</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	2,000	-	-	11,994	77,274	50
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,994</u>	<u>\$ 77,274</u>	<u>\$ 50</u>

CASS COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Wal-Mart EMA Grant	Identification Security Protection	State Criminal Alien Assistance Program	Homeland Security Laptops	Public Defender	Bail Bond Administration
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	15,808	17,898	-	-
Charges for services	-	11,684	-	-	-	-
Fines and forfeits	-	-	-	-	32,040	-
Other	4,000	-	-	-	-	-
Total receipts	4,000	11,684	15,808	17,898	32,040	-
Disbursements:						
General government	2,328	-	-	-	-	-
Public safety	-	4,293	-	17,898	14,631	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Total disbursements	2,328	4,293	-	17,898	14,631	-
Excess (deficiency) of receipts over disbursements	1,672	7,391	15,808	-	17,409	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,672	7,391	15,808	-	17,409	-
Cash and investment fund balance - beginning	-	21,320	-	-	122,270	8,211
Cash and investment fund balance - ending	<u>\$ 1,672</u>	<u>\$ 28,711</u>	<u>\$ 15,808</u>	<u>\$ -</u>	<u>\$ 139,679</u>	<u>\$ 8,211</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	1,672	28,711	15,808	-	139,679	8,211
Total cash and investment assets - ending	<u>\$ 1,672</u>	<u>\$ 28,711</u>	<u>\$ 15,808</u>	<u>\$ -</u>	<u>\$ 139,679</u>	<u>\$ 8,211</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ 28,711	\$ -	\$ -	\$ -	\$ 8,211
Public safety	1,672	-	15,808	-	139,679	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 1,672</u>	<u>\$ 28,711</u>	<u>\$ 15,808</u>	<u>\$ -</u>	<u>\$ 139,679</u>	<u>\$ 8,211</u>

CASS COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	DUI Task Force	Redevelopment Commission	Community Transition Program	Police Pension	Public Health Coordinator Grant	Park Grant CFDA # 83.544
Receipts:						
Taxes	\$ -	\$ 190,196	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Intergovernmental	5,000	-	16,950	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	44,116	-	-
Other	-	-	-	4,172	7,087	-
Total receipts	5,000	190,196	16,950	48,288	7,087	-
Disbursements:						
General government	-	-	-	-	-	224
Public safety	2,500	-	5,355	55,846	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Total disbursements	2,500	-	5,355	55,846	-	224
Excess (deficiency) of receipts over disbursements	2,500	190,196	11,595	(7,558)	7,087	(224)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,500	190,196	11,595	(7,558)	7,087	(224)
Cash and investment fund balance - beginning	-	-	4,952	29,498	(7,087)	224
Cash and investment fund balance - ending	\$ 2,500	\$ 190,196	\$ 16,547	\$ 21,940	\$ -	\$ -
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	2,500	190,196	16,547	21,940	-	-
Total cash and investment assets - ending	\$ 2,500	\$ 190,196	\$ 16,547	\$ 21,940	\$ -	\$ -
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	2,500	-	16,547	21,940	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	190,196	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	\$ 2,500	\$ 190,196	\$ 16,547	\$ 21,940	\$ -	\$ -

CASS COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Community Corrections	CAPTA Grant	Sheriff's Photo Operating	County Sales Disclosure	Capital Nonreverting	Lease Rental Payment
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,105,557
Special assessments	-	-	-	-	-	-
Intergovernmental	448,114	3,000	-	-	-	114,884
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	395	3,020	264,956	-
Total receipts	448,114	3,000	395	3,020	264,956	1,220,441
Disbursements:						
General government	-	-	-	-	19,475	-
Public safety	214,825	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	900,000
Interest	-	-	-	-	-	322,000
Capital outlay:						
General government	-	-	-	-	30,352	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Total disbursements	214,825	-	-	-	49,827	1,222,000
Excess (deficiency) of receipts over disbursements	233,289	3,000	395	3,020	215,129	(1,559)
Other financing sources (uses):						
Transfers in	-	7,781	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	7,781	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	233,289	10,781	395	3,020	215,129	(1,559)
Cash and investment fund balance - beginning	22,327	-	1,884	7,357	783,444	579,597
Cash and investment fund balance - ending	<u>\$ 255,616</u>	<u>\$ 10,781</u>	<u>\$ 2,279</u>	<u>\$ 10,377</u>	<u>\$ 998,573</u>	<u>\$ 578,038</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ 2,279	\$ 10,377	\$ -	\$ -
Restricted assets:						
Cash and investments	255,616	10,781	-	-	998,573	578,038
Total cash and investment assets - ending	<u>\$ 255,616</u>	<u>\$ 10,781</u>	<u>\$ 2,279</u>	<u>\$ 10,377</u>	<u>\$ 998,573</u>	<u>\$ 578,038</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ 10,781	\$ -	\$ -	\$ 998,573	\$ -
Public safety	255,616	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	578,038
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	2,279	10,377	-	-
Total cash and investment fund balance - ending	<u>\$ 255,616</u>	<u>\$ 10,781</u>	<u>\$ 2,279</u>	<u>\$ 10,377</u>	<u>\$ 998,573</u>	<u>\$ 578,038</u>

CASS COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Cumulative Bridge	State Grant Capital Projects	General Drain Improvement	Nonreverting Capital Project	Capital Development	Totals
Receipts:						
Taxes	\$ 344,354	\$ -	\$ -	\$ -	\$ 283,011	\$ 2,457,124
Special assessments	-	-	-	-	-	188,986
Intergovernmental	244,607	379,167	-	-	29,409	2,963,174
Charges for services	-	-	-	-	-	1,621,425
Fines and forfeits	-	-	-	-	-	390,867
Other	56,636	-	11,336	-	8,495	728,146
Total receipts	645,597	379,167	11,336	-	320,915	8,349,722
Disbursements:						
General government	-	-	-	-	-	1,942,056
Public safety	-	-	-	-	-	1,804,685
Highways and streets	-	-	-	-	-	751,679
Health and welfare	-	-	-	-	-	579,232
Culture and recreation	-	-	-	-	-	421,472
Debt service:						
Principal	-	-	-	-	92,450	992,450
Interest	-	-	-	-	49,150	371,150
Capital outlay:						
General government	-	-	27,448	-	160	231,178
Public safety	-	60,490	-	-	-	431,216
Highways and streets	459,550	-	-	-	-	533,434
Total disbursements	459,550	60,490	27,448	-	141,760	8,058,552
Excess (deficiency) of receipts over disbursements	186,047	318,677	(16,112)	-	179,155	291,170
Other financing sources (uses):						
Transfers in	-	-	-	-	-	399,736
Transfers out	-	-	-	-	-	(7,781)
Total other financing sources (uses)	-	-	-	-	-	391,955
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	186,047	318,677	(16,112)	-	179,155	683,125
Cash and investment fund balance - beginning	1,053,375	270,833	101,092	1,906	133,431	8,317,560
Cash and investment fund balance - ending	\$ 1,239,422	\$ 589,510	\$ 84,980	\$ 1,906	\$ 312,586	\$ 9,000,685
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 788,009
Restricted assets:						
Cash and investments	1,239,422	589,510	84,980	1,906	312,586	8,212,676
Total cash and investment assets - ending	\$ 1,239,422	\$ 589,510	\$ 84,980	\$ 1,906	\$ 312,586	\$ 9,000,685
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,940,872
Public safety	-	-	-	-	-	1,466,255
Highways and streets	-	-	-	-	-	213,186
Health and welfare	-	-	-	-	-	382,942
Economic development	-	-	-	-	-	190,196
Culture and recreation	-	-	-	-	-	212,783
Debt service	-	-	-	-	-	578,038
Capital outlay	1,239,422	589,510	84,980	1,906	312,586	2,228,404
Unrestricted	-	-	-	-	-	788,009
Total cash and investment fund balance - ending	\$ 1,239,422	\$ 589,510	\$ 84,980	\$ 1,906	\$ 312,586	\$ 9,000,685

CASS COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 PENSION TRUST FUNDS
 For The Year Ended December 31, 2008

	Sheriff's Pension	Sheriff's Benefit	Totals
Additions:			
Contributions:			
Employer	\$ 292,818	\$ 1,974	\$ 294,792
Investment receipts:			
Interest	68,452	5,773	74,225
Less investment disbursements	(138,632)	(537)	(139,169)
Net investment receipts	(70,180)	5,236	(64,944)
Total additions	222,638	7,210	229,848
Deductions:			
Benefits	80,221	-	80,221
Administrative and general	61,173	3,469	64,642
Total deductions	141,394	3,469	144,863
Excess of total additions over total deductions	81,244	3,741	84,985
Cash and investment fund balance - beginning	3,498,320	242,942	3,741,262
Cash and investment fund balance - ending	\$ 3,579,564	\$ 246,683	\$ 3,826,247

CASS COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008

	City and Town Court Costs	Congressional School Interest	Weed Cutting	Surplus Tax Sale	Tax Sale Redemption	Surplus Tax	Surplus Dog
Additions:							
Agency fund additions	\$ 14,211	\$ 1,481	\$ -	\$ 309,868	\$ 286,363	\$ 149,283	\$ -
Deductions:							
Agency fund deductions	-	-	-	773,340	286,363	40,006	-
Excess (deficiency) of total additions over total deductions	14,211	1,481	-	(463,472)	-	109,277	-
Cash and investment fund balance - beginning	91,308	-	12	557,733	-	37,470	26
Cash and investment fund balance - ending	<u>\$ 105,519</u>	<u>\$ 1,481</u>	<u>\$ 12</u>	<u>\$ 94,261</u>	<u>\$ -</u>	<u>\$ 146,747</u>	<u>\$ 26</u>

CASS COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	State Fines and Forfeitures	Overweight Vehicle Fines	Infraction Judgements	Inheritance Tax	Surplus Tax Replacement Credit	Payroll	Special Death Benefit
Additions:							
Agency fund additions	\$ 132,295	\$ 11,280	\$ 145,933	\$ 1,604,258	\$ 102,864	\$ 7,024,873	\$ 5,381
Deductions:							
Agency fund deductions	84,972	14,273	185,913	2,027,493	102,864	7,024,873	7,932
Excess (deficiency) of total additions over total deductions	47,323	(2,993)	(39,980)	(423,235)	-	-	(2,551)
Cash and investment fund balance - beginning	13,505	4,703	61,886	740,554	-	23	3,450
Cash and investment fund balance - ending	<u>\$ 60,828</u>	<u>\$ 1,710</u>	<u>\$ 21,906</u>	<u>\$ 317,319</u>	<u>\$ -</u>	<u>\$ 23</u>	<u>\$ 899</u>

CASS COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Delinquent Pp Tax Collection	Cagit Agency	Cedit Hsc	Tax Sale	Cass Tourism Promotion Fund	Wheel Tax	Mortgage Fees-State Share
Additions:							
Agency fund additions	\$ 1,408	\$ 4,908,598	\$ 1,540,333	\$ 47,005	\$ 83,151	\$ 888,889	\$ 3,625
Deductions:							
Agency fund deductions	1,727	4,908,598	1,537,174	48,520	78,658	889,249	6,347
Excess (deficiency) of total additions over total deductions	(319)	-	3,159	(1,515)	4,493	(360)	(2,722)
Cash and investment fund balance - beginning	1,627	1	32,237	12,875	5,597	360	3,180
Cash and investment fund balance - ending	<u>\$ 1,308</u>	<u>\$ 1</u>	<u>\$ 35,396</u>	<u>\$ 11,360</u>	<u>\$ 10,090</u>	<u>\$ -</u>	<u>\$ 458</u>

CASS COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Child Restraint Violation	Interstate Compact	Riverboat Wagering Tax Revenue	Workers Comp Settlement	Welfare Trust	Tax Distribution
Additions:						
Agency fund additions	\$ 400	\$ 150	\$ 256,756	\$ 15,076	\$ 9,078	\$ 44,234,119
Deductions:						
Agency fund deductions	825	375	256,756	15,076	28,245	44,225,503
Excess (deficiency) of total additions over total deductions	(425)	(225)	-	-	(19,167)	8,616
Cash and investment fund balance - beginning	450	225	-	-	38,374	-
Cash and investment fund balance - ending	<u>\$ 25</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,207</u>	<u>\$ 8,616</u>

CASS COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Property Replacement	Clerk of the Circuit Court	Treasurer	Recorder	Inmate Trust	Sheriff
Additions:						
Agency fund additions	\$ 1,570,929	\$ 3,851,335	\$ 51,300,459	\$ 138,008	\$ 209,794	\$ 701,583
Deductions:						
Agency fund deductions	<u>1,570,929</u>	<u>4,048,050</u>	<u>51,596,684</u>	<u>138,008</u>	<u>180,808</u>	<u>698,683</u>
Excess (deficiency) of total additions over total deductions	-	(196,715)	(296,225)	-	28,986	2,900
Cash and investment fund balance - beginning	<u>1</u>	<u>574,170</u>	<u>1,443,061</u>	<u>25</u>	<u>13,736</u>	<u>6,339</u>
Cash and investment fund balance - ending	<u>\$ 1</u>	<u>\$ 377,455</u>	<u>\$ 1,146,836</u>	<u>\$ 25</u>	<u>\$ 42,722</u>	<u>\$ 9,239</u>

CASS COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Coroner Training Non Reverting	Co Economic Development Income Tax	Surplus Homestead Credit	Certificate Tax Sale	Sales Disclosure Fee State	Totals
Additions:						
Agency fund additions	\$ 3,717	\$ 1,717,684	\$ 4,388	\$ 87,200	\$ 3,020	\$ 121,364,795
Deductions:						
Agency fund deductions	5,363	1,716,982	4,388	85,137	4,080	122,594,194
Excess (deficiency) of total additions over total deductions	(1,646)	702	-	2,063	(1,060)	(1,229,399)
Cash and investment fund balance - beginning	1,924	9,272	-	-	1,415	3,655,539
Cash and investment fund balance - ending	\$ 278	\$ 9,974	\$ -	\$ 2,063	\$ 355	\$ 2,426,140

CASS COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS
 For The Year Ended December 31, 2008

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

Retroactive reporting of general infrastructure assets as of December 31, 2008, has not been completed.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 3,753,133
Infrastructure	1,355,730
Buildings	16,123,976
Improvements other than buildings	326,607
Machinery and equipment	<u>8,597,949</u>
 Total governmental activities, capital assets not being depreciated	 <u>\$ 30,157,395</u>

CASS COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2008

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
Jail improvement	\$ 5,865,000	\$ 1,224,000
Claims and judgments	800,000	200,000
Notes and loans payable	1,066,643	143,400
Total governmental activities debt	\$ 7,731,643	\$ 1,567,400

CASS COUNTY
OTHER REPORTS

The annual report presented herein was prepared in addition to other official reports prepared for the individual County offices listed below:

County Auditor
County Treasurer
Clerk of the Circuit Court
County Sheriff
Cass County Visitor's Bureau Commission

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF CASS COUNTY, INDIANA

Compliance

We have audited the compliance of the Cass County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2008. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2008. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2008-1.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(Continued)

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A control deficiency in a County's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in item 2008-1 of the accompanying Schedule of Findings and Questioned Costs to be significant deficiencies.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. Of the significant deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs, we consider item 2008-1 to be a material weakness.

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. We did not audit the County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the County's management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

July 8, 2009

CASS COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2008

Federal Grantor Agency/Pass-Through Entity Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute Crime Victim Assistance	16.575	07VA014	\$ 11,870
Violence Against Women Formula Grants	16.588	06ST008 06ST065	8,374 <u>8,576</u>
Total for program			<u>16,950</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	05DJ105 07DJ014	10,000 <u>104,680</u>
Total for program			<u>114,680</u>
Total for federal grantor agency			<u>143,500</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation Formula Grants for Other Than Urbanized Areas	20.509	1802621O	<u>483,775</u>
Pass-Through Indiana Criminal Justice Institute Alcohol Impaired Driving Countermeasures Incentive Grants	20.601	OP08010119 OP09010119	3,750 <u>1,286</u>
Total for program			<u>5,036</u>
Total for federal grantor agency			<u>488,811</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Health Public Health Emergency Preparedness	93.069	BPRS 108-2	<u>42,500</u>
Pass-Through Indiana Division of Family Resources Child Support Enforcement	93.563		<u>253,779</u>
Total for federal grantor agency			<u>296,279</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Disaster Grants - Public Assistance (Presidentially Declared Disasters) Flood Emergency	97.036	1740	371,553
State Homeland Security Program (SHSP)	97.073	EDS #C44P-7-337	<u>17,898</u>
Total for federal grantor agency			<u>389,451</u>
Total federal awards expended			<u>\$ 1,318,041</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

CASS COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

I. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Cass County (County) and is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Accordingly, the amount of federal awards expended is based on when the activity related to the award occurs. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

II. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2008:

Program Title	Federal CFDA Number	2008
Formula Grants for Other Than Urbanized Areas	20.509	\$ <u>483,775</u>

CASS COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Qualified

Internal control over financial reporting:

Material weaknesses identified?	no
Significant deficiencies identified that are not considered to be material weaknesses?	none reported

Noncompliance material to financial statements noted?	no
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Federal Awards:

Internal control over major programs:

Material weaknesses identified?	yes
Significant deficiencies identified that are not considered to be material weaknesses?	none reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	yes
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Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
20.509	Formula Grants for Other Than Urbanized Areas
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee?	no
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Section II – Financial Statement Findings

No matters are reportable.

CASS COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section III – Federal Award Findings and Questioned Costs

FINDING 2008-1, SUBRECIPIENT MONITORING

Federal Agency: U.S. Department of Transportation
Federal Program: Formula Grants for Other Than Urbanized Areas
CFDA Number: 20.509
Federal Award Number: 18026210
Pass-Through Agency: Indiana Department of Transportation

The County does not properly monitor, Cass County Council on Aging, Inc., the County's subrecipient for this grant. County officials do not maintain checklists or calendars with reminders to ensure that the County is aware of subrecipient reporting and audit deadlines. The County did not receive the subrecipient's audit report for calendar year 2007, dated September 25, 2008, until it was requested in April 2009. The transportation grant was a major program for Cass County Council on Aging, Inc. in 2008. The auditors' opinion in their Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133 to the Board of Directors of Cass County Council on Aging, Inc., was qualified due to findings of noncompliance and material weaknesses in internal control over compliance with this major program. County officials were unaware of these findings and there was no evidence of any communication between the County and its subrecipient addressing these findings.

Failure to adequately monitor the subrecipient could allow noncompliance with program requirements by the subrecipient to occur and not be discovered in a timely manner. Noncompliance with program requirements could jeopardize future funding or cause the grantor agencies to request a refund of grant monies already received.

31 USC 7502(f)(2) states in part: "Each pass-through entity shall . . . monitor the subrecipient's use of Federal awards through site visits, limited scope audits, or other means" and "review the audit of a subrecipient as necessary to determine whether prompt and appropriate corrective action has been taken with respect to audit findings, as defined by the Director, pertaining to Federal awards provided to the subrecipient by the pass-through entity . . ."

We recommended that county officials implement procedures to adequately monitor subrecipients. These procedures should ensure that required reports are filed in a timely manner; that audits of subrecipients, when required, are performed in a timely manner with copies of the audit reports provided to the county; that any findings contained in the audit reports are promptly addressed; that program funds are properly disbursed; and that the subrecipients are achieving the program goals.

CASS COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2007-1, SUBRECIPIENT MONITORING

Federal Agency: U.S. Department of Transportation
Federal Program: Formula Grants for Other Than Urbanized Areas
CFDA Number: 20.509
Federal Award Number: 18025210
Pass-Through Agency: Indiana Department of Transportation

Officials indicated a system would be developed to insure proper monitoring of this grant program. No plan has been developed nor is the program being monitored in accordance with 31 USC 7502(f)(2) which states in part: "Each pass-through entity shall . . . monitor the subrecipient's use of Federal awards through site visits, limited scope audits, or other means" and "review the audit of a sub-recipient as necessary to determine whether prompt and appropriate correction has been taken with respect to audit findings."

Corrective Action Plan

Finding No. 2008-01

Federal Agency: U.S. Department of Transportation

Federal Program: Formula Grants for Other than Urbanized Areas

CFDA N: 20.509

Federal Award Number: 18026210

Pass – Through Agency: Indiana Department of Transportation

Title of Contact Person: Cass County Auditor

Phone Number: 574-753-7722

Expected Completion Date: December 31, 2009

Corrective Action Planned:

Cass County Will implement procedures to adequately monitor Cass County Council on Aging, Inc.



Vaneen M. Ide, Cass County Auditor



Dave Arnold, Cass County Commissioner

CASS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 8, 2009, with Vaneen M. Ide, Auditor; Ralph Anderson, President of the County Council; David S. Arnold, President of the Board of County Commissioners. The officials concurred with our audit findings.