

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

ANNUAL FINANCIAL REPORT

2009

CASS COUNTY, INDIANA



**FILED**

07/12/2010



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### SCHEDULE OF OFFICIALS

| <u>Office</u>                                     | <u>Official</u>   | <u>Term</u>          |
|---|-------------------|----------------------|
| Auditor   | Vaneen M. Ide     | 01-01-09 to 12-31-12 |
| Treasurer   | Dawn R. Conner    | 01-01-09 to 12-31-12 |
| Clerk   | Beth Liming       | 01-01-09 to 12-31-12 |
| Sheriff   | Gene L. Isaacs    | 01-01-09 to 12-31-12 |
| Recorder  | Patricia Williams | 01-01-08 to 12-31-10 |
| President of the Board of<br>County Commissioners | David S. Arnold   | 01-01-09 to 12-31-10 |
| President of the<br>County Council                | Ralph Anderson    | 01-01-09 to 12-31-10 |



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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, each major fund, and the aggregate remaining fund information of Cass County (County), as of and for the year ended December 31, 2009, 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, each major fund, and the aggregate remaining fund information of the County as of December 31, 2009, 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 June 8, 2010, 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 integral part of 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.

Included in the financial statements are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with IC 36-8-16-14 and IC 36-8-16.5-41 these fees have been subjected to an annual examination performed by State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statements.

The Schedules of Funding Progress 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

June 8, 2010



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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, each major fund, and the aggregate remaining fund information of Cass County (County), as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 8, 2010. The opinions to the financial statements were qualified due to the omission of a number of component units which should have been included to fairly present the financial position of the County. 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 June 8, 2010.

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, the Board of County Commissioners 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

June 8, 2010

CASS COUNTY  
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS  
For The Year Ended December 31, 2009

| <u>Functions/Programs</u>                                       | <u>Disbursements</u> | <u>Program Receipts</u>        |   |   | <u>Net<br/>(Disbursement)<br/>Receipt and<br/>Changes in<br/>in Net Assets</u> |
|---|----------------------|--------------------------------|---|---|--|
|   |                      | Charges for<br><u>Services</u> | Operating<br>Grants and<br><u>Contributions</u> | Capital<br>Grants and<br><u>Contributions</u> | <u>Primary<br/>Governmental<br/>Activities</u>                                 |
| Primary government:   |                      |                                |   |   |  |
| Governmental activities:  |                      |                                |   |   |  |
| General government  | \$ 12,200,158        | \$ 562,185                     | \$ 14,162                                       | \$ -  | \$ (11,623,811)  |
| Public safety   | 6,511,941            | 2,245,014                      | 862,987   | -   | (3,403,940)  |
| Highways and streets  | 3,670,793            | -                              | 2,534,310                                       | 268,053                                       | (868,430)  |
| Health and welfare  | 983,971              | 76,239                         | 64,277  | -   | (843,455)  |
| Economic development  | 823,472              | -                              | -   | -   | (823,472)  |
| Culture and recreation  | 397,009              | 251,811                        | -   | -   | (145,198)  |
| Principal and interest on indebtedness                          | 1,334,577            | -                              | -   | -   | (1,334,577)  |
|   | <u>25,921,921</u>    | <u>3,135,249</u>               | <u>3,475,736</u>                                | <u>268,053</u>                                | <u>(19,042,883)</u>  |
| Total governmental activities                                   |                      |                                |   |   |  |
| General receipts:   |                      |                                |   |   |  |
| Property taxes  |                      |                                |   |   | 7,374,140  |
| Income taxes  |                      |                                |   |   | 1,183,770  |
| Intergovernmental   |                      |                                |   |   | 1,009,975  |
| Other local sources   |                      |                                |   |   | 9,324,837  |
| Grants and contributions not restricted<br>to specific programs |                      |                                |   |   | 16,450   |
| Investment earnings   |                      |                                |   |   | <u>125,225</u>   |
|   |                      |                                |   |   | <u>19,034,397</u>  |
|   |                      |                                |   |   | Total general receipts   |
|   |                      |                                |   |   | <u>19,034,397</u>  |
|   |                      |                                |   |   | Change in net assets   |
|   |                      |                                |   |   | (8,486)  |
|   |                      |                                |   |   | <u>16,563,494</u>  |
|   |                      |                                |   |   | Net assets - beginning   |
|   |                      |                                |   |   | <u>16,563,494</u>  |
|   |                      |                                |   |   | Net assets - ending  |
|   |                      |                                |   |   | <u>\$ 16,555,008</u>   |
| <br><u>Assets</u>   |                      |                                |   |   |  |
| Cash and investments  |                      |                                |   |   | \$ 2,978,498   |
| Restricted assets:  |                      |                                |   |   |  |
| Cash and investments  |                      |                                |   |   | <u>13,576,510</u>  |
| Total assets  |                      |                                |   |   | <u>\$ 16,555,008</u>   |
| <br><u>Net Assets</u>   |                      |                                |   |   |  |
| Restricted for:   |                      |                                |   |   |  |
| General government  |                      |                                |   |   | \$ 4,682,060   |
| Public safety   |                      |                                |   |   | 1,170,696  |
| Highways and streets  |                      |                                |   |   | 2,159,314  |
| Health and welfare  |                      |                                |   |   | 243,687  |
| Economic development  |                      |                                |   |   | 3,148,971  |
| Culture and recreation  |                      |                                |   |   | 279,440  |
| Debt service  |                      |                                |   |   | 488,635  |
| Capital outlay  |                      |                                |   |   | 1,403,707  |
| Unrestricted  |                      |                                |   |   | <u>2,978,498</u>   |
| Total net assets  |                      |                                |   |   | <u>\$ 16,555,008</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, 2009

|   | General           | County<br>Economic<br>Development<br>Income<br>Tax | Highway             | Rainy<br>Day        | Other<br>Governmental<br>Funds | Totals               |
|---|-------------------|--|---------------------|---------------------|--------------------------------|----------------------|
| <b>Receipts:</b>  |                   |  |                     |                     |                                |                      |
| Taxes   | \$ 8,208,308      | \$ 998,770   | \$ 505,240          | \$ 1,684            | \$ 2,416,529                   | \$ 12,130,531        |
| Special assessments   | -                 | -  | -                   | -                   | 201,678                        | 201,678              |
| Intergovernmental   | 776,333           | -  | 2,367,849           | -                   | 2,562,094                      | 5,706,276            |
| Charges for services  | 497,982           | -  | -                   | -                   | 2,003,474                      | 2,501,456            |
| Fines and forfeits  | 154,393           | -  | -                   | -                   | 277,722                        | 432,115              |
| Other   | 376,637           | -  | 49,757              | 115,792             | 1,007,925                      | 1,550,111            |
| <b>Total receipts</b>   | <b>10,013,653</b> | <b>998,770</b>                                     | <b>2,922,846</b>    | <b>117,476</b>      | <b>8,469,422</b>               | <b>22,522,167</b>    |
| <b>Disbursements:</b>   |                   |  |                     |                     |                                |                      |
| General government  | 6,969,570         | -  | -                   | 166,120             | 2,444,866                      | 9,580,556            |
| Public safety   | 3,785,612         | -  | -                   | -                   | 2,130,062                      | 5,915,674            |
| Highways and streets  | -                 | -  | 2,452,330           | -                   | 1,103,916                      | 3,556,246            |
| Health and welfare  | 4,167             | -  | -                   | -                   | 979,804                        | 983,971              |
| Economic development  | -                 | 635,917  | -                   | -                   | -                              | 635,917              |
| Culture and recreation  | -                 | -  | -                   | -                   | 397,009                        | 397,009              |
| Debt service:   |                   |  |                     |                     |                                |                      |
| Principal   | -                 | -  | -                   | -                   | 1,054,577                      | 1,054,577            |
| Interest  | -                 | -  | -                   | -                   | 280,000                        | 280,000              |
| Capital outlay:   |                   |  |                     |                     |                                |                      |
| General government  | 52,687            | -  | -                   | -                   | 229,269                        | 281,956              |
| Public safety   | 34,156            | -  | -                   | -                   | 562,111                        | 596,267              |
| Highways and streets  | -                 | -  | 114,547             | -                   | -                              | 114,547              |
| Economic development  | -                 | -  | -                   | -                   | 187,555                        | 187,555              |
| <b>Total disbursements</b>  | <b>10,846,192</b> | <b>635,917</b>                                     | <b>2,566,877</b>    | <b>166,120</b>      | <b>9,369,169</b>               | <b>23,584,275</b>    |
| Excess (deficiency) of receipts over disbursements  | (832,539)         | 362,853  | 355,969             | (48,644)            | (899,747)                      | (1,062,108)          |
| <b>Other financing sources (uses):</b>  |                   |  |                     |                     |                                |                      |
| Transfers out   | -                 | -  | -                   | -                   | (1,020,041)                    | (1,020,041)          |
| Transfers in  | -                 | 185,000  | -                   | 835,041             | -                              | 1,020,041            |
| Other receipts  | 217,353           | -  | -                   | -                   | 41,399                         | 258,752              |
| <b>Total other financing sources (uses)</b>   | <b>217,353</b>    | <b>185,000</b>                                     | <b>-</b>            | <b>835,041</b>      | <b>(978,642)</b>               | <b>258,752</b>       |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses   | (615,186)         | 547,853  | 355,969             | 786,397             | (1,878,389)                    | (803,356)            |
| Cash and investment fund balance - beginning  | 1,078,516         | 2,514,091  | 1,734,211           | 703,652             | 9,272,208                      | 15,302,678           |
| Cash and investment fund balance - ending   | \$ 463,330        | \$ 3,061,944                                       | \$ 2,090,180        | \$ 1,490,049        | \$ 7,393,819                   | 14,499,322           |
| 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. |                   |  |                     |                     |                                |                      |
|   |                   |  |                     |                     |                                | 2,055,686            |
| Net assets of governmental activities   |                   |  |                     |                     |                                | \$ 16,555,008        |
| <b>Cash and Investment Assets - Ending</b>  |                   |  |                     |                     |                                |                      |
| Cash and investments  | \$ 463,330        | \$ -   | \$ -                | \$ 1,490,049        | \$ 719,559                     | \$ 2,672,938         |
| Restricted assets:  |                   |  |                     |                     |                                |                      |
| Cash and investments  | -                 | 3,061,944  | 2,090,180           | -                   | 6,674,260                      | 11,826,384           |
| <b>Total cash and investment assets - ending</b>  | <b>\$ 463,330</b> | <b>\$ 3,061,944</b>                                | <b>\$ 2,090,180</b> | <b>\$ 1,490,049</b> | <b>\$ 7,393,819</b>            | <b>\$ 14,499,322</b> |
| <b>Cash and Investment Fund Balance - Ending</b>  |                   |  |                     |                     |                                |                      |
| Restricted for:   |                   |  |                     |                     |                                |                      |
| General government  | \$ -              | \$ -   | \$ -                | \$ -                | \$ 2,927,424                   | \$ 2,927,424         |
| Public safety   | -                 | -  | -                   | -                   | 1,175,206                      | 1,175,206            |
| Highways and streets  | -                 | -  | 2,090,180           | -                   | 69,134                         | 2,159,314            |
| Health and welfare  | -                 | -  | -                   | -                   | 243,687                        | 243,687              |
| Economic development  | -                 | 3,061,944  | -                   | -                   | 87,027                         | 3,148,971            |
| Culture and recreation  | -                 | -  | -                   | -                   | 279,440                        | 279,440              |
| Debt service  | -                 | -  | -                   | -                   | 488,635                        | 488,635              |
| Capital outlay  | -                 | -  | -                   | -                   | 1,403,707                      | 1,403,707            |
| Unrestricted  | 463,330           | -  | -                   | 1,490,049           | 719,559                        | 2,672,938            |
| <b>Total cash and investment fund balance - ending</b>  | <b>\$ 463,330</b> | <b>\$ 3,061,944</b>                                | <b>\$ 2,090,180</b> | <b>\$ 1,490,049</b> | <b>\$ 7,393,819</b>            | <b>\$ 14,499,322</b> |

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 FUND  
As Of And For the Year Ended December 31, 2009

|  | Internal<br>Service<br>Funds |
|--|------------------------------|
| Operating receipts:  |                              |
| Miscellaneous  | \$ 3,132,516                 |
| Operating disbursements:                                     |                              |
| Insurance claims and expense                                 | 2,337,646                    |
| Excess of operating receipts<br>over operating disbursements | 794,870                      |
| Cash and investment fund balance - beginning                 | 1,260,816                    |
| Cash and investment fund balance - ending                    | \$ 2,055,686                 |
| <u>Cash and Investment Assets - December 31</u>              |                              |
| Restricted assets:   |                              |
| Cash and investments   | \$ 2,055,686                 |
| <u>Cash and Investment Fund Balance - December 31</u>        |                              |
| Restricted for:  |                              |
| Other purposes   | \$ 2,055,686                 |

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, 2009

|  | Pension<br>Trust Funds | Private-Purpose<br>Trust Fund | Agency<br>Funds |
|--|------------------------|-------------------------------|-----------------|
| Additions:   |                        |                               |                 |
| Contributions:                                     |                        |                               |                 |
| Employer   | \$ 286,311             | \$ -                          |                 |
| Investment earnings:                               |                        |                               |                 |
| Interest   | 94,750                 | -                             |                 |
| Less investment realized losses                    | (209,599)              | -                             |                 |
| Net investment earnings                            | (114,849)              | -                             |                 |
| Total additions                                    | 171,462                | -                             |                 |
| Deductions:  |                        |                               |                 |
| Benefits   | 81,152                 | -                             |                 |
| Administrative and general                         | 65,101                 | -                             |                 |
| Total deductions                                   | 146,253                | -                             |                 |
| Excess of total additions<br>over total deductions | 25,209                 | -                             |                 |
| Cash and investment fund balance - beginning       | 3,826,247              | 32,921                        |                 |
| Cash and investment fund balance - ending          | \$ 3,851,456           | \$ 32,921                     | \$ 3,051,409    |

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   |
| Blended Component Units: | Logansport Memorial Hospital<br>Cass County Solid Waste District<br>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, Cass County Solid Waste District and Cass County Visitor's Bureau Commission 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.

Related Organizations

The County's officials are also responsible for appointing the voting majority 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 voting majority of the Cass County Hospital Authority, Royal Center-Boone Township Public Library, Walton-Tipton Township Public Library, Logansport Library, Wabash River Heritage, and the 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. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues.

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.

CASS COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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 receipt of income tax revenue and the use of that revenue for economic development services, economic development projects and economic development debt payments.

The highway fund receives funds from state motor vehicle highway distributions and general property taxes. This fund is used primarily for the construction and maintenance of county highways.

The rainy day fund is used to account for transfers of unused and unencumbered funds under Indiana Code 36-1-8-5. The rainy day funds may be used solely for the operation of the County and its various departments, including, but not limited to, salaries and wages, costs of services, supplies, equipment, capital improvements, repairs and similar expenditures.

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 and benefit payments.

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

The agency funds account for assets held by the County as an agent for county jail inmates, 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.

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.

CASS COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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.

When both restricted and unrestricted resources are available for use, the County's policy is to use restricted resources first, then unrestricted resources as they are needed.

D. Assets and Cash and Investment Balances

1. Restricted Assets

All restricted assets, as presented in the accompanying financial statements, are restricted due to enabling legislation.

2. 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.

3. Property Taxes

Normally, 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. 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 may 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 on or prior to December 31 of the year collected.

4. 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.

5. Long-Term Debt

Long-term debt arising from cash basis transactions of governmental and proprietary funds is not reported as a liability 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)

6. 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."

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 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 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 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.
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.

CASS COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

3. Interfund transfers – Flow of assets from one fund to another where repayment is not expected is reported as transfers in and out.
4. Interfund loans – Flow of assets from one fund to another where repayment is expected is reported as interfund loans.

Government-Wide Financial Statements

Interfund activity, if any, is 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 loans and 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 – Resource flows between the primary government and the discretely-presented component unit, if any, are reported as if they were external transactions and are classified separately from internal activities within the primary government.

II. Stewardship, Compliance and Accountability

A. 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. Prior to November 1, 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)

B. Disbursements in Excess of Appropriations

For the year ended December 31, 2009, disbursements exceeded budgeted appropriations in the following fund by the amount below:

| Fund                 | 2009            |
|----------------------|-----------------|
| Lease Rental Payment | \$ <u>2,000</u> |

These disbursements were funded by available cash balances.

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. IC 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, 2009, the County had deposit balances in the amount of \$19,384,809.

The 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, 2009, the County and the Sheriff's Retirement and Benefit Plan had the following investments:

| Investment<br>Type              | Sheriff's<br>Retirement and<br>Benefit Pension<br>Plans |
|---------------------------------|---|
| U.S. treasuries and securities  | \$ 514,223  |
| Mutual bond funds               | 143,024   |
| Corporate bonds                 | 549,072   |
| Government sponsored enterprise | 218,350   |
| Corporate stock                 | <u>2,657,333</u>  |
| Total                           | <u>\$ 4,082,002</u>                                     |

CASS COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Statutory Authorization for Investments

IC 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.

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.

CASS COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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.

Sheriff's Retirement and Benefit Pension Plans:

| Investment<br>Type              | Investment Maturities (in Years) |                   |                   |
|---------------------------------|----------------------------------|-------------------|-------------------|
|                                 | Less<br>Than 1                   | 1-5               | More<br>Than 5    |
| U.S. treasuries and securities  | \$ 178,708                       | \$ 246,541        | \$ 88,974         |
| Government sponsored enterprise | 6,297                            | 212,053           | -                 |
| Corporate stock                 | 100,842                          | 114,769           | 333,461           |
| Totals                          | <u>\$ 285,847</u>                | <u>\$ 573,363</u> | <u>\$ 422,435</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<br>and Poor's<br>Rating | Moody's<br>Rating | Investments        |
|----------------------------------|-------------------|--------------------|
|                                  |                   | Corporate<br>Bonds |
| AA                               | Aa                | \$ 44,209          |
| A                                | A                 | 320,486            |
| BBB                              | Baa               | 157,859            |
| Unrated                          | Unrated           | 26,518             |
| Total                            |                   | <u>\$ 549,072</u>  |

CASS COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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.

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

| <u>Transfer From</u>     | <u>Transfer To</u>          | <u>2009</u>         |
|--------------------------|-----------------------------|---------------------|
| Other governmental funds | Rainy Day Fund              | \$ 706,548          |
| Other governmental funds | Rainy Day Fund              | 128,493             |
|                          | County Economic Development |                     |
| Other governmental funds | Income Tax Fund             | <u>185,000</u>      |
| Total                    |                             | <u>\$ 1,020,041</u> |

Interfund transfers for the year ended December 31, 2009, were as follows:

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, and dependents; 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.

CASS COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

The County has chosen to establish a risk financing fund for risks associated with medical benefits to employees. The risk financing fund is accounted for in the Cass County Self-Insurance Fund, an internal service fund, where assets are set aside for claim settlements. The County purchases commercial insurance for claims in excess of coverage provided by the fund. 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.

Settled claims from risks covered by commercial insurance have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

During 1991, the County joined with other governmental entities in the Indiana Public Employer's Plan, Inc. (IPEP), a public entity risk pool currently operating as a common risk management and insurance program for 934 member governmental entities. This risk pool was formed in the 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 or 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 2009 totaled \$1,225,000. On September 15, 2009, the lessor refunded \$5,400,000 of the original debt by issuing \$5,465,000 in refunding bonds at a lower interest rate.

C. Ethanol Plant 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 2009. To date the County has paid \$1,400,000 to the Andersons Corporation.

CASS COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

D. 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 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

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The total contributions made to PERF by the County during the period were \$501,468.

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.

CASS COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Funding Policy

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute. The contributions made by the County during the period were \$279,379.

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.

Funding Policy

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute. The contributions made by the County during the period were \$6,932.

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) |
|--------------------------|-------------------------------|---------------------------------------|--|--------------------|---------------------|---|
| 07-01-07                 | \$ 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%  |
| 07-01-09                 | 5,098,567                     | 5,767,683                             | (669,116)                                  | 88%                | 5,924,150           | 11%   |

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) |
|--------------------------|-------------------------------|---------------------------------------|--------------------|--------------------|---------------------|---|
| 01-01-05                 | \$ 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%)  |
| 01-01-09                 | 3,645,187                     | 5,305,079                             | (1,659,892)        | 69%                | 780,834             | (213%)  |
| 01-01-10                 | 4,037,094                     | 5,563,977                             | (1,526,883)        | 73%                | 791,918             | (193%)  |

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, 2009

|   | Local Road<br>and Street | Accident<br>Report | Firearms<br>Training | Park<br>Nonreverting<br>Operating | Health           | Health/<br>Bioterrorism | Law<br>Enforcement<br>Continuing<br>Education | Motor<br>Vehicle<br>Inspection |
|---|--------------------------|--------------------|----------------------|-----------------------------------|------------------|-------------------------|---|--------------------------------|
| Receipts:   |                          |                    |                      |                                   |                  |                         |   |                                |
| Taxes   | \$ -                     | \$ -               | \$ -                 | \$ -                              | \$ 284,296       | \$ -                    | \$ -  | \$ -                           |
| Special assessments   | -                        | -                  | -                    | -                                 | -                | -                       | -   | -                              |
| Intergovernmental   | 268,053                  | -                  | -                    | -                                 | 27,831           | 4,721                   | -   | -                              |
| Charges for services  | -                        | 1,185              | 14,930               | 23,875                            | 76,239           | -                       | -   | -                              |
| Fines and forfeits  | -                        | -                  | -                    | -                                 | -                | -                       | -   | -                              |
| Other   | 64,045                   | -                  | -                    | -                                 | 154              | -                       | -   | 572                            |
| <b>Total receipts</b>   | <b>332,098</b>           | <b>1,185</b>       | <b>14,930</b>        | <b>23,875</b>                     | <b>388,520</b>   | <b>4,721</b>            | <b>-</b>                                      | <b>572</b>                     |
| Disbursements:  |                          |                    |                      |                                   |                  |                         |   |                                |
| General government  | -                        | -                  | -                    | -                                 | -                | -                       | -   | -                              |
| Public safety   | -                        | 1,108              | 23,829               | -                                 | -                | 2,476                   | 4,793   | -                              |
| Highways and streets  | 507,175                  | -                  | -                    | -                                 | -                | -                       | -   | -                              |
| Health and welfare  | -                        | -                  | -                    | -                                 | 420,562          | -                       | -   | -                              |
| Culture and recreation  | -                        | -                  | -                    | 21,244                            | -                | -                       | -   | -                              |
| Debt service:   |                          |                    |                      |                                   |                  |                         |   |                                |
| Principal   | -                        | -                  | -                    | -                                 | -                | -                       | -   | -                              |
| Interest  | -                        | -                  | -                    | -                                 | -                | -                       | -   | -                              |
| Capital outlay:   |                          |                    |                      |                                   |                  |                         |   |                                |
| General government  | -                        | -                  | -                    | -                                 | -                | -                       | -   | -                              |
| Public safety   | -                        | -                  | -                    | -                                 | -                | -                       | -   | -                              |
| Economic development  | -                        | -                  | -                    | -                                 | -                | -                       | -   | -                              |
| <b>Total disbursements</b>  | <b>507,175</b>           | <b>1,108</b>       | <b>23,829</b>        | <b>21,244</b>                     | <b>420,562</b>   | <b>2,476</b>            | <b>4,793</b>                                  | <b>-</b>                       |
| Excess (deficiency) of receipts over disbursements  | (175,077)                | 77                 | (8,899)              | 2,631                             | (32,042)         | 2,245                   | (4,793)                                       | 572                            |
| Other financing sources (uses):   |                          |                    |                      |                                   |                  |                         |   |                                |
| Transfers out   | -                        | -                  | -                    | -                                 | -                | -                       | -   | -                              |
| Other receipts  | 31,024                   | -                  | -                    | -                                 | -                | -                       | -   | -                              |
| <b>Total other financing sources (uses)</b>   | <b>31,024</b>            | <b>-</b>           | <b>-</b>             | <b>-</b>                          | <b>-</b>         | <b>-</b>                | <b>-</b>                                      | <b>-</b>                       |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (144,053)                | 77                 | (8,899)              | 2,631                             | (32,042)         | 2,245                   | (4,793)                                       | 572                            |
| Cash and investment fund balance - beginning  | 213,187                  | 10,468             | 17,266               | 87,277                            | 98,526           | 754                     | 6,165   | 3,938                          |
| Cash and investment fund balance - ending   | \$ 69,134                | \$ 10,545          | \$ 8,367             | \$ 89,908                         | \$ 66,484        | \$ 2,999                | \$ 1,372                                      | \$ 4,510                       |
| <b>Cash and Investment Assets - Ending</b>  |                          |                    |                      |                                   |                  |                         |   |                                |
| Cash and investments  | \$ -                     | \$ -               | \$ -                 | \$ -                              | \$ -             | \$ -                    | \$ -  | \$ -                           |
| Restricted assets:  |                          |                    |                      |                                   |                  |                         |   |                                |
| Cash and investments  | 69,134                   | 10,545             | 8,367                | 89,908                            | 66,484           | 2,999                   | 1,372   | 4,510                          |
| <b>Total cash and investment assets - ending</b>  | <b>\$ 69,134</b>         | <b>\$ 10,545</b>   | <b>\$ 8,367</b>      | <b>\$ 89,908</b>                  | <b>\$ 66,484</b> | <b>\$ 2,999</b>         | <b>\$ 1,372</b>                               | <b>\$ 4,510</b>                |
| <b>Cash and Investment Fund Balance - Ending</b>  |                          |                    |                      |                                   |                  |                         |   |                                |
| Restricted for:   |                          |                    |                      |                                   |                  |                         |   |                                |
| General government  | \$ -                     | \$ -               | \$ -                 | \$ -                              | \$ -             | \$ -                    | \$ -  | \$ -                           |
| Public safety   | -                        | 10,545             | 8,367                | -                                 | -                | 2,999                   | 1,372   | 4,510                          |
| Highways and streets  | 69,134                   | -                  | -                    | -                                 | -                | -                       | -   | -                              |
| Health and welfare  | -                        | -                  | -                    | -                                 | 66,484           | -                       | -   | -                              |
| Economic development  | -                        | -                  | -                    | -                                 | -                | -                       | -   | -                              |
| Culture and recreation  | -                        | -                  | -                    | 89,908                            | -                | -                       | -   | -                              |
| Debt service  | -                        | -                  | -                    | -                                 | -                | -                       | -   | -                              |
| Capital outlay  | -                        | -                  | -                    | -                                 | -                | -                       | -   | -                              |
| Unrestricted  | -                        | -                  | -                    | -                                 | -                | -                       | -   | -                              |
| <b>Total cash and investment fund balance - ending</b>  | <b>\$ 69,134</b>         | <b>\$ 10,545</b>   | <b>\$ 8,367</b>      | <b>\$ 89,908</b>                  | <b>\$ 66,484</b> | <b>\$ 2,999</b>         | <b>\$ 1,372</b>                               | <b>\$ 4,510</b>                |

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, 2009  
 (Continued)

|   | Clerk's<br>Records<br>Perpetuation | Election<br>And<br>Registration | Unsafe<br>Building | Law<br>Enforcement<br>Grant | Emergency<br>Telephone<br>System | Drug Free<br>Community | Drainage<br>Maintenance |
|---|------------------------------------|---------------------------------|--------------------|-----------------------------|----------------------------------|------------------------|-------------------------|
| Receipts:   |                                    |                                 |                    |                             |                                  |                        |                         |
| Taxes   | \$ -                               | \$ -                            | \$ -               | \$ -                        | \$ -                             | \$ -                   | \$ -                    |
| Special assessments   | -                                  | -                               | -                  | -                           | -                                | -                      | 201,678                 |
| Intergovernmental   | -                                  | -                               | -                  | -                           | -                                | -                      | -                       |
| Charges for services  | 9,632                              | -                               | -                  | -                           | 1,038,148                        | -                      | -                       |
| Fines and forfeits  | -                                  | -                               | -                  | -                           | -                                | 35,650                 | -                       |
| Other   | -                                  | 40                              | -                  | -                           | -                                | -                      | -                       |
| <b>Total receipts</b>   | <b>9,632</b>                       | <b>40</b>                       | <b>-</b>           | <b>-</b>                    | <b>1,038,148</b>                 | <b>35,650</b>          | <b>201,678</b>          |
| Disbursements:  |                                    |                                 |                    |                             |                                  |                        |                         |
| General government  | 1,150                              | 48,625                          | -                  | -                           | -                                | -                      | 160,931                 |
| Public safety   | -                                  | -                               | -                  | -                           | 1,126,376                        | 26,443                 | -                       |
| Highways and streets  | -                                  | -                               | -                  | -                           | -                                | -                      | -                       |
| Health and welfare  | -                                  | -                               | -                  | -                           | -                                | -                      | -                       |
| Culture and recreation  | -                                  | -                               | -                  | -                           | -                                | -                      | -                       |
| Debt service:   |                                    |                                 |                    |                             |                                  |                        |                         |
| Principal   | -                                  | -                               | -                  | -                           | -                                | -                      | -                       |
| Interest  | -                                  | -                               | -                  | -                           | -                                | -                      | -                       |
| Capital outlay:   |                                    |                                 |                    |                             |                                  |                        |                         |
| General government  | -                                  | -                               | -                  | -                           | -                                | -                      | -                       |
| Public safety   | -                                  | -                               | 41                 | -                           | -                                | -                      | -                       |
| Economic development  | -                                  | -                               | -                  | -                           | -                                | -                      | -                       |
| <b>Total disbursements</b>  | <b>1,150</b>                       | <b>48,625</b>                   | <b>41</b>          | <b>-</b>                    | <b>1,126,376</b>                 | <b>26,443</b>          | <b>160,931</b>          |
| Excess (deficiency) of receipts over disbursements  | 8,482                              | (48,585)                        | (41)               | -                           | (88,228)                         | 9,207                  | 40,747                  |
| Other financing sources (uses):   |                                    |                                 |                    |                             |                                  |                        |                         |
| Transfers out   | -                                  | -                               | -                  | -                           | -                                | -                      | -                       |
| Other receipts  | -                                  | -                               | -                  | -                           | -                                | -                      | -                       |
| <b>Total other financing sources (uses)</b>   | <b>-</b>                           | <b>-</b>                        | <b>-</b>           | <b>-</b>                    | <b>-</b>                         | <b>-</b>               | <b>-</b>                |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 8,482                              | (48,585)                        | (41)               | -                           | (88,228)                         | 9,207                  | 40,747                  |
| Cash and investment fund balance - beginning  | 9,374                              | 349,635                         | 10,000             | 2,826                       | 349,913                          | 37,730                 | 655,637                 |
| Cash and investment fund balance - ending   | <u>\$ 17,856</u>                   | <u>\$ 301,050</u>               | <u>\$ 9,959</u>    | <u>\$ 2,826</u>             | <u>\$ 261,685</u>                | <u>\$ 46,937</u>       | <u>\$ 696,384</u>       |
| <u>Cash and Investment Assets - Ending</u>  |                                    |                                 |                    |                             |                                  |                        |                         |
| Cash and investments  | \$ -                               | \$ -                            | \$ -               | \$ -                        | \$ -                             | \$ -                   | \$ -                    |
| Restricted assets:  |                                    |                                 |                    |                             |                                  |                        |                         |
| Cash and investments  | 17,856                             | 301,050                         | 9,959              | 2,826                       | 261,685                          | 46,937                 | 696,384                 |
| <b>Total cash and investment assets - ending</b>  | <u>\$ 17,856</u>                   | <u>\$ 301,050</u>               | <u>\$ 9,959</u>    | <u>\$ 2,826</u>             | <u>\$ 261,685</u>                | <u>\$ 46,937</u>       | <u>\$ 696,384</u>       |
| <u>Cash and Investment Fund Balance - Ending</u>  |                                    |                                 |                    |                             |                                  |                        |                         |
| Restricted for:   |                                    |                                 |                    |                             |                                  |                        |                         |
| General government  | \$ 17,856                          | \$ 301,050                      | \$ -               | \$ -                        | \$ -                             | \$ -                   | \$ 696,384              |
| Public safety   | -                                  | -                               | 9,959              | 2,826                       | 261,685                          | 46,937                 | -                       |
| Highways and streets  | -                                  | -                               | -                  | -                           | -                                | -                      | -                       |
| Health and welfare  | -                                  | -                               | -                  | -                           | -                                | -                      | -                       |
| Economic development  | -                                  | -                               | -                  | -                           | -                                | -                      | -                       |
| Culture and recreation  | -                                  | -                               | -                  | -                           | -                                | -                      | -                       |
| Debt service  | -                                  | -                               | -                  | -                           | -                                | -                      | -                       |
| Capital outlay  | -                                  | -                               | -                  | -                           | -                                | -                      | -                       |
| Unrestricted  | -                                  | -                               | -                  | -                           | -                                | -                      | -                       |
| <b>Total cash and investment fund balance - ending</b>  | <u>\$ 17,856</u>                   | <u>\$ 301,050</u>               | <u>\$ 9,959</u>    | <u>\$ 2,826</u>             | <u>\$ 261,685</u>                | <u>\$ 46,937</u>       | <u>\$ 696,384</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, 2009  
 (Continued)

|   | Emergency<br>Planning/Right<br>To Know | CPRTS            | Parks and<br>Recreation | Prosecutor<br>Title IV-D #1 | Extradition      | Juvenile<br>Probation<br>Service | Adult<br>Probation<br>Services |
|---|--|------------------|-------------------------|-----------------------------|------------------|----------------------------------|--------------------------------|
| <b>Receipts:</b>  |  |                  |                         |                             |                  |                                  |                                |
| Taxes   | \$ -                                   | \$ -             | \$ 176,824              | \$ -                        | \$ -             | \$ -                             | \$ -                           |
| Special assessments   | -                                      | -                | -                       | -                           | -                | -                                | -                              |
| Intergovernmental   | -                                      | -                | 17,311                  | 31,123                      | -                | -                                | -                              |
| Charges for services  | -                                      | -                | 237,379                 | -                           | -                | 19,749                           | 159,088                        |
| Fines and forfeits  | -                                      | -                | -                       | -                           | 2,600            | -                                | -                              |
| Other   | -                                      | -                | 8,192                   | -                           | -                | -                                | -                              |
| <b>Total receipts</b>   | <b>-</b>                               | <b>-</b>         | <b>439,706</b>          | <b>31,123</b>               | <b>2,600</b>     | <b>19,749</b>                    | <b>159,088</b>                 |
| <b>Disbursements:</b>   |  |                  |                         |                             |                  |                                  |                                |
| General government  | -                                      | -                | -                       | -                           | -                | -                                | -                              |
| Public safety   | -                                      | -                | -                       | -                           | 3,114            | 8,899                            | 150,864                        |
| Highways and streets  | -                                      | -                | -                       | -                           | -                | -                                | -                              |
| Health and welfare  | -                                      | 10,457           | -                       | 16,306                      | -                | -                                | -                              |
| Culture and recreation  | -                                      | -                | 375,765                 | -                           | -                | -                                | -                              |
| Debt service:   |  |                  |                         |                             |                  |                                  |                                |
| Principal   | -                                      | -                | -                       | -                           | -                | -                                | -                              |
| Interest  | -                                      | -                | -                       | -                           | -                | -                                | -                              |
| Capital outlay:   |  |                  |                         |                             |                  |                                  |                                |
| General government  | -                                      | -                | -                       | -                           | -                | -                                | -                              |
| Public safety   | -                                      | -                | -                       | -                           | -                | -                                | 9,693                          |
| Economic development  | -                                      | -                | -                       | -                           | -                | -                                | -                              |
| <b>Total disbursements</b>  | <b>-</b>                               | <b>10,457</b>    | <b>375,765</b>          | <b>16,306</b>               | <b>3,114</b>     | <b>8,899</b>                     | <b>160,557</b>                 |
| Excess (deficiency) of receipts over disbursements  | -                                      | (10,457)         | 63,941                  | 14,817                      | (514)            | 10,850                           | (1,469)                        |
| <b>Other financing sources (uses):</b>  |  |                  |                         |                             |                  |                                  |                                |
| Transfers out   | -                                      | (128,493)        | -                       | -                           | -                | -                                | -                              |
| Other receipts  | -                                      | -                | -                       | -                           | -                | -                                | -                              |
| <b>Total other financing sources (uses)</b>   | <b>-</b>                               | <b>(128,493)</b> | <b>-</b>                | <b>-</b>                    | <b>-</b>         | <b>-</b>                         | <b>-</b>                       |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | -                                      | (138,950)        | 63,941                  | 14,817                      | (514)            | 10,850                           | (1,469)                        |
| Cash and investment fund balance - beginning  | 3,370                                  | 138,950          | 118,353                 | 9,795                       | 79,702           | 34,358                           | 146,184                        |
| Cash and investment fund balance - ending   | <u>\$ 3,370</u>                        | <u>\$ -</u>      | <u>\$ 182,294</u>       | <u>\$ 24,612</u>            | <u>\$ 79,188</u> | <u>\$ 45,208</u>                 | <u>\$ 144,715</u>              |
| <b><u>Cash and Investment Assets - Ending</u></b>   |  |                  |                         |                             |                  |                                  |                                |
| Cash and investments  | \$ -                                   | \$ -             | \$ -                    | \$ -                        | \$ -             | \$ -                             | \$ -                           |
| Restricted assets:  |  |                  |                         |                             |                  |                                  |                                |
| Cash and investments  | 3,370                                  | -                | 182,294                 | 24,612                      | 79,188           | 45,208                           | 144,715                        |
| <b>Total cash and investment assets - ending</b>  | <u>\$ 3,370</u>                        | <u>\$ -</u>      | <u>\$ 182,294</u>       | <u>\$ 24,612</u>            | <u>\$ 79,188</u> | <u>\$ 45,208</u>                 | <u>\$ 144,715</u>              |
| <b><u>Cash and Investment Fund Balance - Ending</u></b>   |  |                  |                         |                             |                  |                                  |                                |
| Restricted for:   |  |                  |                         |                             |                  |                                  |                                |
| General government  | \$ -                                   | \$ -             | \$ -                    | \$ -                        | \$ -             | \$ -                             | \$ -                           |
| Public safety   | 3,370                                  | -                | -                       | -                           | 79,188           | 45,208                           | 144,715                        |
| Highways and streets  | -                                      | -                | -                       | -                           | -                | -                                | -                              |
| Health and welfare  | -                                      | -                | -                       | 24,612                      | -                | -                                | -                              |
| Economic development  | -                                      | -                | -                       | -                           | -                | -                                | -                              |
| Culture and recreation  | -                                      | -                | 182,294                 | -                           | -                | -                                | -                              |
| Debt service  | -                                      | -                | -                       | -                           | -                | -                                | -                              |
| Capital outlay  | -                                      | -                | -                       | -                           | -                | -                                | -                              |
| Unrestricted  | -                                      | -                | -                       | -                           | -                | -                                | -                              |
| <b>Total cash and investment fund balance - ending</b>  | <u>\$ 3,370</u>                        | <u>\$ -</u>      | <u>\$ 182,294</u>       | <u>\$ 24,612</u>            | <u>\$ 79,188</u> | <u>\$ 45,208</u>                 | <u>\$ 144,715</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, 2009  
 (Continued)

|   | Recorder's<br>Records<br>Perpetuation | User<br>Fee       | Family<br>And<br>Children | Health<br>Maintenance | Guardian<br>Ad<br>Litem/Court | Plat<br>Book     | Clerk<br>Title IV-D #1 |
|---|---------------------------------------|-------------------|---------------------------|-----------------------|-------------------------------|------------------|------------------------|
| Receipts:   |                                       |                   |                           |                       |                               |                  |                        |
| Taxes   | \$ -                                  | \$ -              | \$ -                      | \$ -                  | \$ -                          | \$ -             | \$ -                   |
| Special assessments   | -                                     | -                 | -                         | -                     | -                             | -                | -                      |
| Intergovernmental   | -                                     | -                 | -                         | 33,154                | -                             | -                | -                      |
| Charges for services  | 36,183                                | -                 | -                         | -                     | -                             | 6,920            | -                      |
| Fines and forfeits  | -                                     | 139,938           | -                         | -                     | 12,981                        | -                | -                      |
| Other   | -                                     | 81,690            | 207,555                   | 48                    | 14,471                        | 120              | 16,189                 |
| <b>Total receipts</b>   | <b>36,183</b>                         | <b>221,628</b>    | <b>207,555</b>            | <b>33,202</b>         | <b>27,452</b>                 | <b>7,040</b>     | <b>16,189</b>          |
| Disbursements:  |                                       |                   |                           |                       |                               |                  |                        |
| General government  | 32,894                                | 185,044           | -                         | -                     | 53,168                        | 300              | -                      |
| Public safety   | -                                     | -                 | -                         | -                     | -                             | -                | -                      |
| Highways and streets  | -                                     | -                 | -                         | -                     | -                             | -                | -                      |
| Health and welfare  | -                                     | -                 | 476,183                   | 35,980                | -                             | -                | 1,318                  |
| Culture and recreation  | -                                     | -                 | -                         | -                     | -                             | -                | -                      |
| Debt service:   |                                       |                   |                           |                       |                               |                  |                        |
| Principal   | -                                     | -                 | -                         | -                     | -                             | -                | -                      |
| Interest  | -                                     | -                 | -                         | -                     | -                             | -                | -                      |
| Capital outlay:   |                                       |                   |                           |                       |                               |                  |                        |
| General government  | -                                     | 5,008             | -                         | -                     | -                             | -                | -                      |
| Public safety   | -                                     | -                 | -                         | -                     | -                             | -                | -                      |
| Economic development  | -                                     | -                 | -                         | -                     | -                             | -                | -                      |
| <b>Total disbursements</b>  | <b>32,894</b>                         | <b>190,052</b>    | <b>476,183</b>            | <b>35,980</b>         | <b>53,168</b>                 | <b>300</b>       | <b>1,318</b>           |
| Excess (deficiency) of receipts over disbursements  | 3,289                                 | 31,576            | (268,628)                 | (2,778)               | (25,716)                      | 6,740            | 14,871                 |
| Other financing sources (uses):   |                                       |                   |                           |                       |                               |                  |                        |
| Transfers out   | -                                     | -                 | (706,548)                 | -                     | -                             | -                | -                      |
| Other receipts  | -                                     | -                 | -                         | -                     | -                             | -                | -                      |
| <b>Total other financing sources (uses)</b>   | <b>-</b>                              | <b>-</b>          | <b>(706,548)</b>          | <b>-</b>              | <b>-</b>                      | <b>-</b>         | <b>-</b>               |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 3,289                                 | 31,576            | (975,176)                 | (2,778)               | (25,716)                      | 6,740            | 14,871                 |
| Cash and investment fund balance - beginning  | 118,289                               | 426,900           | 975,176                   | 16,254                | 42,976                        | 7,477            | 25,936                 |
| Cash and investment fund balance - ending   | \$ 121,578                            | \$ 458,476        | \$ -                      | \$ 13,476             | \$ 17,260                     | \$ 14,217        | \$ 40,807              |
| <b><u>Cash and Investment Assets - Ending</u></b>   |                                       |                   |                           |                       |                               |                  |                        |
| Cash and investments  | \$ -                                  | \$ -              | \$ -                      | \$ -                  | \$ -                          | \$ -             | \$ -                   |
| Restricted assets:  |                                       |                   |                           |                       |                               |                  |                        |
| Cash and investments  | 121,578                               | 458,476           | -                         | 13,476                | 17,260                        | 14,217           | 40,807                 |
| <b>Total cash and investment assets - ending</b>  | <b>\$ 121,578</b>                     | <b>\$ 458,476</b> | <b>\$ -</b>               | <b>\$ 13,476</b>      | <b>\$ 17,260</b>              | <b>\$ 14,217</b> | <b>\$ 40,807</b>       |
| <b><u>Cash and Investment Fund Balance - Ending</u></b>   |                                       |                   |                           |                       |                               |                  |                        |
| Restricted for:   |                                       |                   |                           |                       |                               |                  |                        |
| General government  | \$ 121,578                            | \$ 458,476        | \$ -                      | \$ -                  | \$ 17,260                     | \$ 14,217        | \$ -                   |
| Public safety   | -                                     | -                 | -                         | -                     | -                             | -                | -                      |
| Highways and streets  | -                                     | -                 | -                         | -                     | -                             | -                | -                      |
| Health and welfare  | -                                     | -                 | -                         | 13,476                | -                             | -                | 40,807                 |
| Economic development  | -                                     | -                 | -                         | -                     | -                             | -                | -                      |
| Culture and recreation  | -                                     | -                 | -                         | -                     | -                             | -                | -                      |
| Debt service  | -                                     | -                 | -                         | -                     | -                             | -                | -                      |
| Capital outlay  | -                                     | -                 | -                         | -                     | -                             | -                | -                      |
| Unrestricted  | -                                     | -                 | -                         | -                     | -                             | -                | -                      |
| <b>Total cash and investment fund balance - ending</b>  | <b>\$ 121,578</b>                     | <b>\$ 458,476</b> | <b>\$ -</b>               | <b>\$ 13,476</b>      | <b>\$ 17,260</b>              | <b>\$ 14,217</b> | <b>\$ 40,807</b>       |

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, 2009  
 (Continued)

|   | Surveyor's<br>Corner<br>Perpetuation | Park<br>Donation | Memorial<br>Home<br>Donation | Emergency<br>Management<br>Nonreverting<br>Operating | Stop<br>Violence<br>Against<br>Women | Transit<br>Authority<br>Grant | Victim<br>Advocacy<br>Grant |
|---|--------------------------------------|------------------|------------------------------|--|--------------------------------------|-------------------------------|-----------------------------|
| Receipts:   |                                      |                  |                              |  |                                      |                               |                             |
| Taxes   | \$ -                                 | \$ -             | \$ -                         | \$ -   | \$ -                                 | \$ -                          | \$ -                        |
| Special assessments   | -                                    | -                | -                            | -  | -                                    | -                             | -                           |
| Intergovernmental   | -                                    | -                | -                            | -  | -                                    | 903,081                       | -                           |
| Charges for services  | -                                    | -                | -                            | -  | -                                    | -                             | -                           |
| Fines and forfeits  | -                                    | -                | -                            | -  | -                                    | -                             | -                           |
| Other   | 6,005                                | 85               | -                            | -  | 18,062                               | -                             | 28,269                      |
| <b>Total receipts</b>   | <b>6,005</b>                         | <b>85</b>        | <b>-</b>                     | <b>-</b>   | <b>18,062</b>                        | <b>903,081</b>                | <b>28,269</b>               |
| Disbursements:  |                                      |                  |                              |  |                                      |                               |                             |
| General government  | -                                    | -                | -                            | -  | -                                    | 903,081                       | 22,737                      |
| Public safety   | -                                    | -                | -                            | 1,486  | 17,085                               | -                             | -                           |
| Highways and streets  | -                                    | -                | -                            | -  | -                                    | -                             | -                           |
| Health and welfare  | -                                    | -                | -                            | -  | -                                    | -                             | -                           |
| Culture and recreation  | -                                    | -                | -                            | -  | -                                    | -                             | -                           |
| Debt service:   |                                      |                  |                              |  |                                      |                               |                             |
| Principal   | -                                    | -                | -                            | -  | -                                    | -                             | -                           |
| Interest  | -                                    | -                | -                            | -  | -                                    | -                             | -                           |
| Capital outlay:   |                                      |                  |                              |  |                                      |                               |                             |
| General government  | -                                    | -                | -                            | -  | -                                    | -                             | -                           |
| Public safety   | -                                    | -                | -                            | -  | -                                    | -                             | -                           |
| Economic development  | -                                    | -                | -                            | -  | -                                    | -                             | -                           |
| <b>Total disbursements</b>  | <b>-</b>                             | <b>-</b>         | <b>-</b>                     | <b>1,486</b>   | <b>17,085</b>                        | <b>903,081</b>                | <b>22,737</b>               |
| Excess (deficiency) of receipts over disbursements  | 6,005                                | 85               | -                            | (1,486)  | 977                                  | -                             | 5,532                       |
| Other financing sources (uses):   |                                      |                  |                              |  |                                      |                               |                             |
| Transfers out   | -                                    | -                | -                            | -  | -                                    | -                             | -                           |
| Other receipts  | -                                    | -                | -                            | -  | -                                    | -                             | -                           |
| <b>Total other financing sources (uses)</b>   | <b>-</b>                             | <b>-</b>         | <b>-</b>                     | <b>-</b>   | <b>-</b>                             | <b>-</b>                      | <b>-</b>                    |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 6,005                                | 85               | -                            | (1,486)  | 977                                  | -                             | 5,532                       |
| Cash and investment fund balance - beginning  | 89,749                               | 1,121            | 5,838                        | 1,789  | 129                                  | -                             | 5,103                       |
| Cash and investment fund balance - ending   | \$ 95,754                            | \$ 1,206         | \$ 5,838                     | \$ 303   | \$ 1,106                             | \$ -                          | \$ 10,635                   |
| <b><u>Cash and Investment Assets - Ending</u></b>   |                                      |                  |                              |  |                                      |                               |                             |
| Cash and investments  | \$ -                                 | \$ -             | \$ -                         | \$ -   | \$ -                                 | \$ -                          | \$ -                        |
| Restricted assets:  |                                      |                  |                              |  |                                      |                               |                             |
| Cash and investments  | 95,754                               | 1,206            | 5,838                        | 303  | 1,106                                | -                             | 10,635                      |
| <b>Total cash and investment assets - ending</b>  | <b>\$ 95,754</b>                     | <b>\$ 1,206</b>  | <b>\$ 5,838</b>              | <b>\$ 303</b>  | <b>\$ 1,106</b>                      | <b>\$ -</b>                   | <b>\$ 10,635</b>            |
| <b><u>Cash and Investment Fund Balance - Ending</u></b>   |                                      |                  |                              |  |                                      |                               |                             |
| Restricted for:   |                                      |                  |                              |  |                                      |                               |                             |
| General government  | \$ 95,754                            | \$ -             | \$ -                         | \$ -   | \$ -                                 | \$ -                          | \$ -                        |
| Public safety   | -                                    | -                | -                            | 303  | 1,106                                | -                             | 10,635                      |
| Highways and streets  | -                                    | -                | -                            | -  | -                                    | -                             | -                           |
| Health and welfare  | -                                    | -                | -                            | -  | -                                    | -                             | -                           |
| Economic development  | -                                    | -                | -                            | -  | -                                    | -                             | -                           |
| Culture and recreation  | -                                    | 1,206            | 5,838                        | -  | -                                    | -                             | -                           |
| Debt service  | -                                    | -                | -                            | -  | -                                    | -                             | -                           |
| Capital outlay  | -                                    | -                | -                            | -  | -                                    | -                             | -                           |
| Unrestricted  | -                                    | -                | -                            | -  | -                                    | -                             | -                           |
| <b>Total cash and investment fund balance - ending</b>  | <b>\$ 95,754</b>                     | <b>\$ 1,206</b>  | <b>\$ 5,838</b>              | <b>\$ 303</b>  | <b>\$ 1,106</b>                      | <b>\$ -</b>                   | <b>\$ 10,635</b>            |

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, 2009  
 (Continued)

|   | Superior<br>Court<br>Interpreter | Emergency<br>Gas<br>Award | Section<br>102<br>HAVA | Arson<br>Investigation | EMA<br>Grant  | Nonreverting<br>High Street<br>Rentals | LLEBG        |
|---|----------------------------------|---------------------------|------------------------|------------------------|---------------|--|--------------|
| <b>Receipts:</b>  |                                  |                           |                        |                        |               |  |              |
| Taxes   | \$ -                             | \$ -                      | \$ -                   | \$ -                   | \$ -          | \$ -                                   | \$ -         |
| Special assessments   | -                                | -                         | -                      | -                      | -             | -                                      | -            |
| Intergovernmental   | 14,500                           | -                         | -                      | -                      | -             | -                                      | -            |
| Charges for services  | -                                | -                         | -                      | -                      | -             | -                                      | -            |
| Fines and forfeits  | -                                | -                         | -                      | -                      | -             | -                                      | -            |
| Other   | -                                | -                         | -                      | -                      | -             | 87,003                                 | -            |
| <b>Total receipts</b>   | <b>14,500</b>                    | <b>-</b>                  | <b>-</b>               | <b>-</b>               | <b>-</b>      | <b>87,003</b>                          | <b>-</b>     |
| <b>Disbursements:</b>   |                                  |                           |                        |                        |               |  |              |
| General government  | 16,521                           | -                         | -                      | -                      | -             | 138,095                                | 9,385        |
| Public safety   | -                                | -                         | -                      | -                      | -             | -                                      | -            |
| Highways and streets  | -                                | -                         | -                      | -                      | -             | -                                      | -            |
| Health and welfare  | -                                | -                         | -                      | -                      | -             | -                                      | -            |
| Culture and recreation  | -                                | -                         | -                      | -                      | -             | -                                      | -            |
| Debt service:   |                                  |                           |                        |                        |               |  |              |
| Principal   | -                                | -                         | -                      | -                      | -             | -                                      | -            |
| Interest  | -                                | -                         | -                      | -                      | -             | -                                      | -            |
| Capital outlay:   |                                  |                           |                        |                        |               |  |              |
| General government  | -                                | -                         | -                      | -                      | 4,450         | -                                      | -            |
| Public safety   | -                                | -                         | -                      | -                      | -             | -                                      | -            |
| Economic development  | -                                | -                         | -                      | -                      | -             | -                                      | -            |
| <b>Total disbursements</b>  | <b>16,521</b>                    | <b>-</b>                  | <b>-</b>               | <b>-</b>               | <b>4,450</b>  | <b>138,095</b>                         | <b>9,385</b> |
| Excess (deficiency) of receipts over disbursements  | (2,021)                          | -                         | -                      | -                      | (4,450)       | (51,092)                               | (9,385)      |
| <b>Other financing sources (uses):</b>  |                                  |                           |                        |                        |               |  |              |
| Transfers out   | -                                | -                         | -                      | -                      | -             | -                                      | -            |
| Other receipts  | -                                | -                         | -                      | -                      | -             | -                                      | -            |
| <b>Total other financing sources (uses)</b>   | <b>-</b>                         | <b>-</b>                  | <b>-</b>               | <b>-</b>               | <b>-</b>      | <b>-</b>                               | <b>-</b>     |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (2,021)                          | -                         | -                      | -                      | (4,450)       | (51,092)                               | (9,385)      |
| Cash and investment fund balance - beginning  | 6,619                            | 550                       | 18,767                 | 226                    | 4,798         | 62,316                                 | 9,385        |
| Cash and investment fund balance - ending   | <u>\$ 4,598</u>                  | <u>\$ 550</u>             | <u>\$ 18,767</u>       | <u>\$ 226</u>          | <u>\$ 348</u> | <u>\$ 11,224</u>                       | <u>\$ -</u>  |
| <b><u>Cash and Investment Assets - Ending</u></b>   |                                  |                           |                        |                        |               |  |              |
| Cash and investments  | \$ -                             | \$ -                      | \$ -                   | \$ -                   | \$ -          | \$ 11,224                              | \$ -         |
| Restricted assets:  |                                  |                           |                        |                        |               |  |              |
| Cash and investments  | 4,598                            | 550                       | 18,767                 | 226                    | 348           | -                                      | -            |
| <b>Total cash and investment assets - ending</b>  | <u>\$ 4,598</u>                  | <u>\$ 550</u>             | <u>\$ 18,767</u>       | <u>\$ 226</u>          | <u>\$ 348</u> | <u>\$ 11,224</u>                       | <u>\$ -</u>  |
| <b><u>Cash and Investment Fund Balance - Ending</u></b>   |                                  |                           |                        |                        |               |  |              |
| Restricted for:   |                                  |                           |                        |                        |               |  |              |
| General government  | \$ 4,598                         | \$ 550                    | \$ 18,767              | \$ -                   | \$ -          | \$ -                                   | \$ -         |
| Public safety   | -                                | -                         | -                      | 226                    | 348           | -                                      | -            |
| Highways and streets  | -                                | -                         | -                      | -                      | -             | -                                      | -            |
| Health and welfare  | -                                | -                         | -                      | -                      | -             | -                                      | -            |
| Economic development  | -                                | -                         | -                      | -                      | -             | -                                      | -            |
| Culture and recreation  | -                                | -                         | -                      | -                      | -             | -                                      | -            |
| Debt service  | -                                | -                         | -                      | -                      | -             | -                                      | -            |
| Capital outlay  | -                                | -                         | -                      | -                      | -             | -                                      | -            |
| Unrestricted  | -                                | -                         | -                      | -                      | -             | 11,224                                 | -            |
| <b>Total cash and investment fund balance - ending</b>  | <u>\$ 4,598</u>                  | <u>\$ 550</u>             | <u>\$ 18,767</u>       | <u>\$ 226</u>          | <u>\$ 348</u> | <u>\$ 11,224</u>                       | <u>\$ -</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, 2009  
 (Continued)

|   | Work<br>Crew    | Project<br>Income | Alternative<br>School | Edward<br>Byrne<br>Law | Bulletproof<br>Vest<br>Grant | Cumulative<br>Reassessment | Dissolution<br>Education<br>Workshop |
|---|-----------------|-------------------|-----------------------|------------------------|------------------------------|----------------------------|--------------------------------------|
| <b>Receipts:</b>  |                 |                   |                       |                        |                              |                            |                                      |
| Taxes   | \$ -            | \$ -              | \$ -                  | \$ -                   | \$ -                         | \$ 144,406                 | \$ -                                 |
| Special assessments   | -               | -                 | -                     | -                      | -                            | -                          | -                                    |
| Intergovernmental   | -               | -                 | -                     | -                      | -                            | 14,134                     | -                                    |
| Charges for services  | -               | -                 | -                     | -                      | -                            | -                          | 5,260                                |
| Fines and forfeits  | 8,270           | 27,699            | -                     | -                      | -                            | -                          | -                                    |
| Other   | -               | 334               | 6,840                 | 2,507                  | -                            | -                          | -                                    |
| <b>Total receipts</b>   | <b>8,270</b>    | <b>28,033</b>     | <b>6,840</b>          | <b>2,507</b>           | <b>-</b>                     | <b>158,540</b>             | <b>5,260</b>                         |
| <b>Disbursements:</b>   |                 |                   |                       |                        |                              |                            |                                      |
| General government  | -               | -                 | -                     | 3,016                  | -                            | 234,522                    | 5,956                                |
| Public safety   | 5,389           | 28,353            | 18,665                | -                      | -                            | -                          | -                                    |
| Highways and streets  | -               | -                 | -                     | -                      | -                            | -                          | -                                    |
| Health and welfare  | -               | -                 | -                     | -                      | -                            | -                          | -                                    |
| Culture and recreation  | -               | -                 | -                     | -                      | -                            | -                          | -                                    |
| Debt service:   |                 |                   |                       |                        |                              |                            |                                      |
| Principal   | -               | -                 | -                     | -                      | -                            | -                          | -                                    |
| Interest  | -               | -                 | -                     | -                      | -                            | -                          | -                                    |
| Capital outlay:   |                 |                   |                       |                        |                              |                            |                                      |
| General government  | -               | -                 | -                     | -                      | -                            | -                          | -                                    |
| Public safety   | -               | -                 | -                     | -                      | -                            | -                          | -                                    |
| Economic development  | -               | -                 | -                     | -                      | -                            | -                          | -                                    |
| <b>Total disbursements</b>  | <b>5,389</b>    | <b>28,353</b>     | <b>18,665</b>         | <b>3,016</b>           | <b>-</b>                     | <b>234,522</b>             | <b>5,956</b>                         |
| Excess (deficiency) of receipts over disbursements  | 2,881           | (320)             | (11,825)              | (509)                  | -                            | (75,982)                   | (696)                                |
| <b>Other financing sources (uses):</b>  |                 |                   |                       |                        |                              |                            |                                      |
| Transfers out   | -               | -                 | -                     | -                      | -                            | -                          | -                                    |
| Other receipts  | -               | -                 | -                     | -                      | -                            | -                          | -                                    |
| <b>Total other financing sources (uses)</b>   | <b>-</b>        | <b>-</b>          | <b>-</b>              | <b>-</b>               | <b>-</b>                     | <b>-</b>                   | <b>-</b>                             |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 2,881           | (320)             | (11,825)              | (509)                  | -                            | (75,982)                   | (696)                                |
| Cash and investment fund balance - beginning  | 4               | 17,055            | 24,556                | 509                    | 1,262                        | 161,360                    | 7,264                                |
| Cash and investment fund balance - ending   | \$ 2,885        | \$ 16,735         | \$ 12,731             | \$ -                   | \$ 1,262                     | \$ 85,378                  | \$ 6,568                             |
| <b><u>Cash and Investment Assets - Ending</u></b>   |                 |                   |                       |                        |                              |                            |                                      |
| Cash and investments  | \$ -            | \$ -              | \$ -                  | \$ -                   | \$ -                         | \$ -                       | \$ -                                 |
| Restricted assets:  |                 |                   |                       |                        |                              |                            |                                      |
| Cash and investments  | 2,885           | 16,735            | 12,731                | -                      | 1,262                        | 85,378                     | 6,568                                |
| <b>Total cash and investment assets - ending</b>  | <b>\$ 2,885</b> | <b>\$ 16,735</b>  | <b>\$ 12,731</b>      | <b>\$ -</b>            | <b>\$ 1,262</b>              | <b>\$ 85,378</b>           | <b>\$ 6,568</b>                      |
| <b><u>Cash and Investment Fund Balance - Ending</u></b>   |                 |                   |                       |                        |                              |                            |                                      |
| <b>Restricted for:</b>  |                 |                   |                       |                        |                              |                            |                                      |
| General government  | \$ -            | \$ -              | \$ -                  | \$ -                   | \$ -                         | \$ 85,378                  | \$ 6,568                             |
| Public safety   | 2,885           | 16,735            | 12,731                | -                      | 1,262                        | -                          | -                                    |
| Highways and streets  | -               | -                 | -                     | -                      | -                            | -                          | -                                    |
| Health and welfare  | -               | -                 | -                     | -                      | -                            | -                          | -                                    |
| Economic development  | -               | -                 | -                     | -                      | -                            | -                          | -                                    |
| Culture and recreation  | -               | -                 | -                     | -                      | -                            | -                          | -                                    |
| Debt service  | -               | -                 | -                     | -                      | -                            | -                          | -                                    |
| Capital outlay  | -               | -                 | -                     | -                      | -                            | -                          | -                                    |
| Unrestricted  | -               | -                 | -                     | -                      | -                            | -                          | -                                    |
| <b>Total cash and investment fund balance - ending</b>  | <b>\$ 2,885</b> | <b>\$ 16,735</b>  | <b>\$ 12,731</b>      | <b>\$ -</b>            | <b>\$ 1,262</b>              | <b>\$ 85,378</b>           | <b>\$ 6,568</b>                      |

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, 2009  
 (Continued)

|   | State<br>Deputy<br>Project | Sheriff's<br>Commissary | County<br>Corrections | France Park<br>Planning<br>Grant | Inhome<br>Detention | Tobacco<br>Settlement |
|---|----------------------------|-------------------------|-----------------------|----------------------------------|---------------------|-----------------------|
| <b>Receipts:</b>  |                            |                         |                       |                                  |                     |                       |
| Taxes   | \$ -                       | \$ -                    | \$ -                  | \$ -                             | \$ -                | \$ -                  |
| Special assessments   | -                          | -                       | -                     | -                                | -                   | -                     |
| Intergovernmental   | 3,953                      | -                       | 27,818                | -                                | -                   | 23,825                |
| Charges for services  | -                          | 114,361                 | -                     | -                                | 249,095             | -                     |
| Fines and forfeits  | -                          | -                       | -                     | -                                | -                   | -                     |
| Other   | -                          | -                       | -                     | -                                | -                   | -                     |
| <b>Total receipts</b>   | <b>3,953</b>               | <b>114,361</b>          | <b>27,818</b>         | <b>-</b>                         | <b>249,095</b>      | <b>23,825</b>         |
| <b>Disbursements:</b>   |                            |                         |                       |                                  |                     |                       |
| General government  | -                          | -                       | -                     | -                                | -                   | -                     |
| Public safety   | 3,926                      | 96,459                  | 27,643                | -                                | 238,499             | -                     |
| Highways and streets  | -                          | -                       | -                     | -                                | -                   | -                     |
| Health and welfare  | -                          | -                       | -                     | -                                | -                   | 18,998                |
| Culture and recreation  | -                          | -                       | -                     | -                                | -                   | -                     |
| Debt service:   |                            |                         |                       |                                  |                     |                       |
| Principal   | -                          | -                       | -                     | -                                | -                   | -                     |
| Interest  | -                          | -                       | -                     | -                                | -                   | -                     |
| Capital outlay:   |                            |                         |                       |                                  |                     |                       |
| General government  | -                          | -                       | -                     | -                                | -                   | -                     |
| Public safety   | -                          | -                       | -                     | -                                | 2,568               | -                     |
| Economic development  | -                          | -                       | -                     | -                                | -                   | -                     |
| <b>Total disbursements</b>  | <b>3,926</b>               | <b>96,459</b>           | <b>27,643</b>         | <b>-</b>                         | <b>241,067</b>      | <b>18,998</b>         |
| Excess (deficiency) of receipts over disbursements  | 27                         | 17,902                  | 175                   | -                                | 8,028               | 4,827                 |
| <b>Other financing sources (uses):</b>  |                            |                         |                       |                                  |                     |                       |
| Transfers out   | -                          | -                       | -                     | -                                | -                   | -                     |
| Other receipts  | -                          | -                       | -                     | -                                | -                   | -                     |
| <b>Total other financing sources (uses)</b>   | <b>-</b>                   | <b>-</b>                | <b>-</b>              | <b>-</b>                         | <b>-</b>            | <b>-</b>              |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 27                         | 17,902                  | 175                   | -                                | 8,028               | 4,827                 |
| Cash and investment fund balance - beginning  | 91                         | 20,679                  | 78                    | 194                              | 142,220             | 93,481                |
| Cash and investment fund balance - ending   | <u>\$ 118</u>              | <u>\$ 38,581</u>        | <u>\$ 253</u>         | <u>\$ 194</u>                    | <u>\$ 150,248</u>   | <u>\$ 98,308</u>      |
| <b><u>Cash and Investment Assets - Ending</u></b>   |                            |                         |                       |                                  |                     |                       |
| Cash and investments  | \$ -                       | \$ -                    | \$ -                  | \$ -                             | \$ -                | \$ -                  |
| Restricted assets:  |                            |                         |                       |                                  |                     |                       |
| Cash and investments  | 118                        | 38,581                  | 253                   | 194                              | 150,248             | 98,308                |
| <b>Total cash and investment assets - ending</b>  | <u>\$ 118</u>              | <u>\$ 38,581</u>        | <u>\$ 253</u>         | <u>\$ 194</u>                    | <u>\$ 150,248</u>   | <u>\$ 98,308</u>      |
| <b><u>Cash and Investment Fund Balance - Ending</u></b>   |                            |                         |                       |                                  |                     |                       |
| Restricted for:   |                            |                         |                       |                                  |                     |                       |
| General government  | \$ -                       | \$ -                    | \$ -                  | \$ -                             | \$ -                | \$ -                  |
| Public safety   | 118                        | 38,581                  | 253                   | -                                | 150,248             | -                     |
| Highways and streets  | -                          | -                       | -                     | -                                | -                   | -                     |
| Health and welfare  | -                          | -                       | -                     | -                                | -                   | 98,308                |
| Economic development  | -                          | -                       | -                     | -                                | -                   | -                     |
| Culture and recreation  | -                          | -                       | -                     | 194                              | -                   | -                     |
| Debt service  | -                          | -                       | -                     | -                                | -                   | -                     |
| Capital outlay  | -                          | -                       | -                     | -                                | -                   | -                     |
| Unrestricted  | -                          | -                       | -                     | -                                | -                   | -                     |
| <b>Total cash and investment fund balance - ending</b>  | <u>\$ 118</u>              | <u>\$ 38,581</u>        | <u>\$ 253</u>         | <u>\$ 194</u>                    | <u>\$ 150,248</u>   | <u>\$ 98,308</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, 2009  
 (Continued)

|   | CASA<br>Grant | Adult<br>Protective<br>Services | Care of<br>Juveniles | Walmart<br>K9 Grant | Walmart<br>EMA Grant | Re-Dact          |
|---|---------------|---------------------------------|----------------------|---------------------|----------------------|------------------|
| <b>Receipts:</b>  |               |                                 |                      |                     |                      |                  |
| Taxes   | \$ -          | \$ -                            | \$ -                 | \$ -                | \$ -                 | \$ -             |
| Special assessments   | -             | -                               | -                    | -                   | -                    | -                |
| Intergovernmental   | -             | 116,573                         | -                    | -                   | -                    | -                |
| Charges for services  | -             | -                               | -                    | -                   | -                    | 11,430           |
| Fines and forfeits  | -             | -                               | -                    | -                   | -                    | -                |
| Other   | 2,100         | -                               | -                    | -                   | 1,950                | -                |
| <b>Total receipts</b>   | <b>2,100</b>  | <b>116,573</b>                  | <b>-</b>             | <b>-</b>            | <b>1,950</b>         | <b>11,430</b>    |
| <b>Disbursements:</b>   |               |                                 |                      |                     |                      |                  |
| General government  | -             | -                               | -                    | -                   | 3,050                | -                |
| Public safety   | -             | 114,604                         | -                    | -                   | -                    | 798              |
| Highways and streets  | -             | -                               | -                    | -                   | -                    | -                |
| Health and welfare  | -             | -                               | -                    | -                   | -                    | -                |
| Culture and recreation  | -             | -                               | -                    | -                   | -                    | -                |
| Debt service:   |               |                                 |                      |                     |                      |                  |
| Principal   | -             | -                               | -                    | -                   | -                    | -                |
| Interest  | -             | -                               | -                    | -                   | -                    | -                |
| Capital outlay:   |               |                                 |                      |                     |                      |                  |
| General government  | -             | -                               | -                    | -                   | -                    | -                |
| Public safety   | 3,114         | -                               | -                    | -                   | -                    | -                |
| Economic development  | -             | -                               | -                    | -                   | -                    | -                |
| <b>Total disbursements</b>  | <b>3,114</b>  | <b>114,604</b>                  | <b>-</b>             | <b>-</b>            | <b>3,050</b>         | <b>798</b>       |
| Excess (deficiency) of receipts over disbursements  | (1,014)       | 1,969                           | -                    | -                   | (1,100)              | 10,632           |
| <b>Other financing sources (uses):</b>  |               |                                 |                      |                     |                      |                  |
| Transfers out   | -             | -                               | -                    | -                   | -                    | -                |
| Other receipts  | -             | -                               | -                    | -                   | -                    | -                |
| <b>Total other financing sources (uses)</b>   | <b>-</b>      | <b>-</b>                        | <b>-</b>             | <b>-</b>            | <b>-</b>             | <b>-</b>         |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (1,014)       | 1,969                           | -                    | -                   | (1,100)              | 10,632           |
| Cash and investment fund balance - beginning  | 2,000         | 11,993                          | 77,274               | 50                  | 1,672                | 28,711           |
| Cash and investment fund balance - ending   | \$ 986        | \$ 13,962                       | \$ 77,274            | \$ 50               | \$ 572               | \$ 39,343        |
| <b><u>Cash and Investment Assets - Ending</u></b>   |               |                                 |                      |                     |                      |                  |
| Cash and investments  | \$ -          | \$ -                            | \$ -                 | \$ -                | \$ -                 | \$ -             |
| Restricted assets:  |               |                                 |                      |                     |                      |                  |
| Cash and investments  | 986           | 13,962                          | 77,274               | 50                  | 572                  | 39,343           |
| <b>Total cash and investment assets - ending</b>  | <b>\$ 986</b> | <b>\$ 13,962</b>                | <b>\$ 77,274</b>     | <b>\$ 50</b>        | <b>\$ 572</b>        | <b>\$ 39,343</b> |
| <b><u>Cash and Investment Fund Balance - Ending</u></b>   |               |                                 |                      |                     |                      |                  |
| Restricted for:   |               |                                 |                      |                     |                      |                  |
| General government  | \$ -          | \$ -                            | \$ -                 | \$ -                | \$ -                 | \$ 39,343        |
| Public safety   | 986           | 13,962                          | 77,274               | 50                  | 572                  | -                |
| Highways and streets  | -             | -                               | -                    | -                   | -                    | -                |
| Health and welfare  | -             | -                               | -                    | -                   | -                    | -                |
| Economic development  | -             | -                               | -                    | -                   | -                    | -                |
| Culture and recreation  | -             | -                               | -                    | -                   | -                    | -                |
| Debt service  | -             | -                               | -                    | -                   | -                    | -                |
| Capital outlay  | -             | -                               | -                    | -                   | -                    | -                |
| Unrestricted  | -             | -                               | -                    | -                   | -                    | -                |
| <b>Total cash and investment fund balance - ending</b>  | <b>\$ 986</b> | <b>\$ 13,962</b>                | <b>\$ 77,274</b>     | <b>\$ 50</b>        | <b>\$ 572</b>        | <b>\$ 39,343</b> |

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, 2009  
 (Continued)

|   | Scaap<br>Grant   | Public<br>Defender | Bail Bond<br>Administration | D Task<br>Force | Redevelopment<br>Commission | Community<br>Transition<br>Program |
|---|------------------|--------------------|-----------------------------|-----------------|-----------------------------|------------------------------------|
| <b>Receipts:</b>  |                  |                    |                             |                 |                             |                                    |
| Taxes   | \$ -             | \$ -               | \$ -                        | \$ -            | \$ 269,386                  | \$ -                               |
| Special assessments   | -                | -                  | -                           | -               | -                           | -                                  |
| Intergovernmental   | -                | -                  | -                           | 15,000          | -                           | 15,899                             |
| Charges for services  | -                | -                  | -                           | -               | -                           | -                                  |
| Fines and forfeits  | -                | 35,346             | -                           | -               | -                           | -                                  |
| Other   | -                | -                  | -                           | -               | -                           | -                                  |
| <b>Total receipts</b>   | <b>-</b>         | <b>35,346</b>      | <b>-</b>                    | <b>15,000</b>   | <b>269,386</b>              | <b>15,899</b>                      |
| <b>Disbursements:</b>   |                  |                    |                             |                 |                             |                                    |
| General government  | -                | -                  | -                           | -               | -                           | -                                  |
| Public safety   | -                | 17,949             | -                           | 12,753          | -                           | 12,764                             |
| Highways and streets  | -                | -                  | -                           | -               | -                           | -                                  |
| Health and welfare  | -                | -                  | -                           | -               | -                           | -                                  |
| Culture and recreation  | -                | -                  | -                           | -               | -                           | -                                  |
| Debt service:   |                  |                    |                             |                 |                             |                                    |
| Principal   | -                | -                  | -                           | -               | -                           | -                                  |
| Interest  | -                | -                  | -                           | -               | -                           | -                                  |
| Capital outlay:   |                  |                    |                             |                 |                             |                                    |
| General government  | -                | -                  | -                           | -               | -                           | -                                  |
| Public safety   | -                | -                  | -                           | -               | -                           | -                                  |
| Economic development  | -                | -                  | -                           | -               | 187,555                     | -                                  |
| <b>Total disbursements</b>  | <b>-</b>         | <b>17,949</b>      | <b>-</b>                    | <b>12,753</b>   | <b>187,555</b>              | <b>12,764</b>                      |
| Excess (deficiency) of receipts over disbursements  | -                | 17,397             | -                           | 2,247           | 81,831                      | 3,135                              |
| <b>Other financing sources (uses):</b>  |                  |                    |                             |                 |                             |                                    |
| Transfers out   | -                | -                  | -                           | -               | (185,000)                   | -                                  |
| Other receipts  | -                | -                  | -                           | -               | -                           | -                                  |
| <b>Total other financing sources (uses)</b>   | <b>-</b>         | <b>-</b>           | <b>-</b>                    | <b>-</b>        | <b>(185,000)</b>            | <b>-</b>                           |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | -                | 17,397             | -                           | 2,247           | (103,169)                   | 3,135                              |
| Cash and investment fund balance - beginning  | 15,808           | 139,680            | 8,211                       | 2,500           | 190,196                     | 16,547                             |
| Cash and investment fund balance - ending   | <u>\$ 15,808</u> | <u>\$ 157,077</u>  | <u>\$ 8,211</u>             | <u>\$ 4,747</u> | <u>\$ 87,027</u>            | <u>\$ 19,682</u>                   |
| <b><u>Cash and Investment Assets - Ending</u></b>   |                  |                    |                             |                 |                             |                                    |
| Cash and investments  | \$ -             | \$ -               | \$ -                        | \$ -            | \$ -                        | \$ -                               |
| Restricted assets:  |                  |                    |                             |                 |                             |                                    |
| Cash and investments  | 15,808           | 157,077            | 8,211                       | 4,747           | 87,027                      | 19,682                             |
| <b>Total cash and investment assets - ending</b>  | <u>\$ 15,808</u> | <u>\$ 157,077</u>  | <u>\$ 8,211</u>             | <u>\$ 4,747</u> | <u>\$ 87,027</u>            | <u>\$ 19,682</u>                   |
| <b><u>Cash and Investment Fund Balance - Ending</u></b>   |                  |                    |                             |                 |                             |                                    |
| <b>Restricted for:</b>  |                  |                    |                             |                 |                             |                                    |
| General government  | \$ -             | \$ -               | \$ 8,211                    | \$ -            | \$ -                        | \$ -                               |
| Public safety   | 15,808           | 157,077            | -                           | 4,747           | -                           | 19,682                             |
| Highways and streets  | -                | -                  | -                           | -               | -                           | -                                  |
| Health and welfare  | -                | -                  | -                           | -               | -                           | -                                  |
| Economic development  | -                | -                  | -                           | -               | 87,027                      | -                                  |
| Culture and recreation  | -                | -                  | -                           | -               | -                           | -                                  |
| Debt service  | -                | -                  | -                           | -               | -                           | -                                  |
| Capital outlay  | -                | -                  | -                           | -               | -                           | -                                  |
| Unrestricted  | -                | -                  | -                           | -               | -                           | -                                  |
| <b>Total cash and investment fund balance - ending</b>  | <u>\$ 15,808</u> | <u>\$ 157,077</u>  | <u>\$ 8,211</u>             | <u>\$ 4,747</u> | <u>\$ 87,027</u>            | <u>\$ 19,682</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, 2009  
 (Continued)

|   | Police<br>Pension | Community<br>Corrections<br>Grant A | E-911<br>Wireless | County<br>Sales<br>Disclosure | Sheriff's<br>Photo<br>Operating | Pher/H1N1       |
|---|-------------------|-------------------------------------|-------------------|-------------------------------|---------------------------------|-----------------|
| Receipts:   |                   |                                     |                   |                               |                                 |                 |
| Taxes   | \$ -              | \$ -                                | \$ -              | \$ 3,490                      | \$ -                            | \$ -            |
| Special assessments   | -                 | -                                   | -                 | -                             | -                               | -               |
| Intergovernmental   | -                 | 679,023                             | -                 | -                             | -                               | 14,162          |
| Charges for services  | -                 | -                                   | -                 | -                             | -                               | -               |
| Fines and forfeits  | 15,238            | -                                   | -                 | -                             | -                               | -               |
| Other   | 20,632            | -                                   | 61,781            | -                             | 1,116                           | -               |
| <b>Total receipts</b>   | <b>35,870</b>     | <b>679,023</b>                      | <b>61,781</b>     | <b>3,490</b>                  | <b>1,116</b>                    | <b>14,162</b>   |
| Disbursements:  |                   |                                     |                   |                               |                                 |                 |
| General government  | -                 | 315,633                             | -                 | -                             | 13                              | 5,714           |
| Public safety   | 34,295            | -                                   | -                 | -                             | -                               | -               |
| Highways and streets  | -                 | -                                   | -                 | -                             | -                               | -               |
| Health and welfare  | -                 | -                                   | -                 | -                             | -                               | -               |
| Culture and recreation  | -                 | -                                   | -                 | -                             | -                               | -               |
| Debt service:   |                   |                                     |                   |                               |                                 |                 |
| Principal   | -                 | -                                   | -                 | -                             | -                               | -               |
| Interest  | -                 | -                                   | -                 | -                             | -                               | -               |
| Capital outlay:   |                   |                                     |                   |                               |                                 |                 |
| General government  | -                 | 11,645                              | -                 | -                             | -                               | -               |
| Public safety   | -                 | -                                   | -                 | -                             | -                               | -               |
| Economic development  | -                 | -                                   | -                 | -                             | -                               | -               |
| <b>Total disbursements</b>  | <b>34,295</b>     | <b>327,278</b>                      | <b>-</b>          | <b>-</b>                      | <b>13</b>                       | <b>5,714</b>    |
| Excess (deficiency) of receipts over disbursements  | 1,575             | 351,745                             | 61,781            | 3,490                         | 1,103                           | 8,448           |
| Other financing sources (uses):   |                   |                                     |                   |                               |                                 |                 |
| Transfers out   | -                 | -                                   | -                 | -                             | -                               | -               |
| Other receipts  | -                 | -                                   | -                 | -                             | -                               | -               |
| <b>Total other financing sources (uses)</b>   | <b>-</b>          | <b>-</b>                            | <b>-</b>          | <b>-</b>                      | <b>-</b>                        | <b>-</b>        |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 1,575             | 351,745                             | 61,781            | 3,490                         | 1,103                           | 8,448           |
| Cash and investment fund balance - beginning  | 21,940            | 255,616                             | -                 | 10,377                        | 2,279                           | -               |
| Cash and investment fund balance - ending   | \$ 23,515         | \$ 607,361                          | \$ 61,781         | \$ 13,867                     | \$ 3,382                        | \$ 8,448        |
| <b><u>Cash and Investment Assets - Ending</u></b>   |                   |                                     |                   |                               |                                 |                 |
| Cash and investments  | \$ -              | \$ 607,361                          | \$ 61,781         | \$ 13,867                     | \$ 3,382                        | \$ 8,448        |
| Restricted assets:  |                   |                                     |                   |                               |                                 |                 |
| Cash and investments  | 23,515            | -                                   | -                 | -                             | -                               | -               |
| <b>Total cash and investment assets - ending</b>  | <b>\$ 23,515</b>  | <b>\$ 607,361</b>                   | <b>\$ 61,781</b>  | <b>\$ 13,867</b>              | <b>\$ 3,382</b>                 | <b>\$ 8,448</b> |
| <b><u>Cash and Investment Fund Balance - Ending</u></b>   |                   |                                     |                   |                               |                                 |                 |
| Restricted for:   |                   |                                     |                   |                               |                                 |                 |
| General government  | \$ -              | \$ -                                | \$ -              | \$ -                          | \$ -                            | \$ -            |
| Public safety   | 23,515            | -                                   | -                 | -                             | -                               | -               |
| Highways and streets  | -                 | -                                   | -                 | -                             | -                               | -               |
| Health and welfare  | -                 | -                                   | -                 | -                             | -                               | -               |
| Economic development  | -                 | -                                   | -                 | -                             | -                               | -               |
| Culture and recreation  | -                 | -                                   | -                 | -                             | -                               | -               |
| Debt service  | -                 | -                                   | -                 | -                             | -                               | -               |
| Capital outlay  | -                 | -                                   | -                 | -                             | -                               | -               |
| Unrestricted  | -                 | 607,361                             | 61,781            | 13,867                        | 3,382                           | 8,448           |
| <b>Total cash and investment fund balance - ending</b>  | <b>\$ 23,515</b>  | <b>\$ 607,361</b>                   | <b>\$ 61,781</b>  | <b>\$ 13,867</b>              | <b>\$ 3,382</b>                 | <b>\$ 8,448</b> |

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, 2009  
 (Continued)

|   | Capita           | Capital<br>Nonreverting | Lease<br>Rental<br>Payment | Cumulative<br>Bridge | Corrections<br>Grant<br>Building<br>Renovation | General<br>Drain<br>Improvement |
|---|------------------|-------------------------|----------------------------|----------------------|--|---------------------------------|
| <b>Receipts:</b>  |                  |                         |                            |                      |  |                                 |
| Taxes   | \$ -             | \$ -                    | \$ 1,034,359               | \$ 276,513           | \$ -   | \$ -                            |
| Special assessments   | -                | -                       | -                          | -                    | -  | -                               |
| Intergovernmental   | -                | -                       | 101,238                    | 27,062               | -  | -                               |
| Charges for services  | -                | -                       | -                          | -                    | -  | -                               |
| Fines and forfeits  | -                | -                       | -                          | -                    | -  | -                               |
| Other   | -                | 257,851                 | -                          | 25,184               | -  | 90,709                          |
| <b>Total receipts</b>   | <b>-</b>         | <b>257,851</b>          | <b>1,135,597</b>           | <b>328,759</b>       | <b>-</b>                                       | <b>90,709</b>                   |
| <b>Disbursements:</b>   |                  |                         |                            |                      |  |                                 |
| General government  | 7,660            | 105,413                 | -                          | -                    | -  | 142,058                         |
| Public safety   | -                | -                       | -                          | -                    | -  | -                               |
| Highways and streets  | -                | -                       | -                          | 596,741              | -  | -                               |
| Health and welfare  | -                | -                       | -                          | -                    | -  | -                               |
| Culture and recreation  | -                | -                       | -                          | -                    | -  | -                               |
| Debt service:   |                  |                         |                            |                      |  |                                 |
| Principal   | -                | 109,577                 | 945,000                    | -                    | -  | -                               |
| Interest  | -                | -                       | 280,000                    | -                    | -  | -                               |
| Capital outlay:   |                  |                         |                            |                      |  |                                 |
| General government  | -                | -                       | -                          | -                    | -  | -                               |
| Public safety   | -                | -                       | -                          | -                    | 546,695  | -                               |
| Economic development  | -                | -                       | -                          | -                    | -  | -                               |
| <b>Total disbursements</b>  | <b>7,660</b>     | <b>214,990</b>          | <b>1,225,000</b>           | <b>596,741</b>       | <b>546,695</b>                                 | <b>142,058</b>                  |
| Excess (deficiency) of receipts over disbursements  | (7,660)          | 42,861                  | (89,403)                   | (267,982)            | (546,695)                                      | (51,349)                        |
| <b>Other financing sources (uses):</b>  |                  |                         |                            |                      |  |                                 |
| Transfers out   | -                | -                       | -                          | -                    | -  | -                               |
| Other receipts  | 10,375           | -                       | -                          | -                    | -  | -                               |
| <b>Total other financing sources (uses)</b>   | <b>10,375</b>    | <b>-</b>                | <b>-</b>                   | <b>-</b>             | <b>-</b>                                       | <b>-</b>                        |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 2,715            | 42,861                  | (89,403)                   | (267,982)            | (546,695)                                      | (51,349)                        |
| Cash and investment fund balance - beginning  | 10,781           | 998,573                 | 578,038                    | 1,239,421            | 589,510  | 84,980                          |
| Cash and investment fund balance - ending   | \$ 13,496        | \$ 1,041,434            | \$ 488,635                 | \$ 971,439           | \$ 42,815                                      | \$ 33,631                       |
| <b>Cash and Investment Assets - Ending</b>  |                  |                         |                            |                      |  |                                 |
| Cash and investments  | \$ 13,496        | \$ -                    | \$ -                       | \$ -                 | \$ -   | \$ -                            |
| Restricted assets:  |                  |                         |                            |                      |  |                                 |
| Cash and investments  | -                | 1,041,434               | 488,635                    | 971,439              | 42,815   | 33,631                          |
| <b>Total cash and investment assets - ending</b>  | <b>\$ 13,496</b> | <b>\$ 1,041,434</b>     | <b>\$ 488,635</b>          | <b>\$ 971,439</b>    | <b>\$ 42,815</b>                               | <b>\$ 33,631</b>                |
| <b>Cash and Investment Fund Balance - Ending</b>  |                  |                         |                            |                      |  |                                 |
| Restricted for:   |                  |                         |                            |                      |  |                                 |
| General government  | \$ -             | \$ 1,041,434            | \$ -                       | \$ -                 | \$ -   | \$ -                            |
| Public safety   | -                | -                       | -                          | -                    | -  | -                               |
| Highways and streets  | -                | -                       | -                          | -                    | -  | -                               |
| Health and welfare  | -                | -                       | -                          | -                    | -  | -                               |
| Economic development  | -                | -                       | -                          | -                    | -  | -                               |
| Culture and recreation  | -                | -                       | -                          | -                    | -  | -                               |
| Debt service  | -                | -                       | 488,635                    | -                    | -  | -                               |
| Capital outlay  | -                | -                       | -                          | 971,439              | 42,815   | 33,631                          |
| Unrestricted  | 13,496           | -                       | -                          | -                    | -  | -                               |
| <b>Total cash and investment fund balance - ending</b>  | <b>\$ 13,496</b> | <b>\$ 1,041,434</b>     | <b>\$ 488,635</b>          | <b>\$ 971,439</b>    | <b>\$ 42,815</b>                               | <b>\$ 33,631</b>                |

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, 2009  
 (Continued)

|   | Nonreverting<br>Capital<br>Project | Prisoner<br>Reimbursement<br>Non-reverting | Comprehensive<br>Master<br>Plan Grant | PSIC Radios<br>Homeland<br>Security Grant | Capital<br>Development | Totals              |
|---|------------------------------------|--|---------------------------------------|---|------------------------|---------------------|
| <b>Receipts:</b>  |                                    |  |                                       |   |                        |                     |
| Taxes   | \$ -                               | \$ -                                       | \$ -                                  | \$ -                                      | \$ 227,255             | \$ 2,416,529        |
| Special assessments   | -                                  | -  | -                                     | -   | -                      | 201,678             |
| Intergovernmental   | -                                  | -  | 49,900                                | 151,492                                   | 22,241                 | 2,562,094           |
| Charges for services  | -                                  | -  | -                                     | -   | -                      | 2,003,474           |
| Fines and forfeits  | -                                  | -  | -                                     | -   | -                      | 277,722             |
| Other   | -                                  | 4,421                                      | -                                     | -   | -                      | 1,007,925           |
| <b>Total receipts</b>   | <b>-</b>                           | <b>4,421</b>                               | <b>49,900</b>                         | <b>151,492</b>                            | <b>249,496</b>         | <b>8,469,422</b>    |
| <b>Disbursements:</b>   |                                    |  |                                       |   |                        |                     |
| General government  | -                                  | -  | 49,900                                | -   | -                      | 2,444,866           |
| Public safety   | -                                  | -  | -                                     | 151,492                                   | -                      | 2,130,062           |
| Highways and streets  | -                                  | -  | -                                     | -   | -                      | 1,103,916           |
| Health and welfare  | -                                  | -  | -                                     | -   | -                      | 979,804             |
| Culture and recreation  | -                                  | -  | -                                     | -   | -                      | 397,009             |
| Debt service:   | -                                  | -  | -                                     | -   | -                      | -                   |
| Principal   | -                                  | -  | -                                     | -   | -                      | 1,054,577           |
| Interest  | -                                  | -  | -                                     | -   | -                      | 280,000             |
| Capital outlay:   | -                                  | -  | -                                     | -   | -                      | -                   |
| General government  | -                                  | -  | -                                     | -   | 208,166                | 229,269             |
| Public safety   | -                                  | -  | -                                     | -   | -                      | 562,111             |
| Economic development  | -                                  | -  | -                                     | -   | -                      | 187,555             |
| <b>Total disbursements</b>  | <b>-</b>                           | <b>-</b>                                   | <b>49,900</b>                         | <b>151,492</b>                            | <b>208,166</b>         | <b>9,369,169</b>    |
| Excess (deficiency) of receipts over disbursements  | -                                  | 4,421                                      | -                                     | -   | 41,330                 | (899,747)           |
| <b>Other financing sources (uses):</b>  |                                    |  |                                       |   |                        |                     |
| Transfers out   | -                                  | -  | -                                     | -   | -                      | (1,020,041)         |
| Other receipts  | -                                  | -  | -                                     | -   | -                      | 41,399              |
| <b>Total other financing sources (uses)</b>   | <b>-</b>                           | <b>-</b>                                   | <b>-</b>                              | <b>-</b>                                  | <b>-</b>               | <b>(978,642)</b>    |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | -                                  | 4,421                                      | -                                     | -   | 41,330                 | (1,878,389)         |
| Cash and investment fund balance - beginning  | 1,906                              | -  | -                                     | -   | 312,586                | 9,272,208           |
| Cash and investment fund balance - ending   | \$ 1,906                           | \$ 4,421                                   | \$ -                                  | \$ -                                      | \$ 353,916             | \$ 7,393,819        |
| <b>Cash and Investment Assets - Ending</b>  |                                    |  |                                       |   |                        |                     |
| Cash and investments  | \$ -                               | \$ -                                       | \$ -                                  | \$ -                                      | \$ -                   | \$ 719,559          |
| Restricted assets:  |                                    |  |                                       |   |                        |                     |
| Cash and investments  | 1,906                              | 4,421                                      | -                                     | -   | 353,916                | 6,674,260           |
| <b>Total cash and investment assets - ending</b>  | <b>\$ 1,906</b>                    | <b>\$ 4,421</b>                            | <b>\$ -</b>                           | <b>\$ -</b>                               | <b>\$ 353,916</b>      | <b>\$ 7,393,819</b> |
| <b>Cash and Investment Fund Balance - Ending</b>  |                                    |  |                                       |   |                        |                     |
| <b>Restricted for:</b>  |                                    |  |                                       |   |                        |                     |
| General government  | \$ -                               | \$ -                                       | \$ -                                  | \$ -                                      | \$ -                   | \$ 2,927,424        |
| Public safety   | -                                  | 4,421                                      | -                                     | -   | -                      | 1,175,206           |
| Highways and streets  | -                                  | -  | -                                     | -   | -                      | 69,134              |
| Health and welfare  | -                                  | -  | -                                     | -   | -                      | 243,687             |
| Economic development  | -                                  | -  | -                                     | -   | -                      | 87,027              |
| Culture and recreation  | -                                  | -  | -                                     | -   | -                      | 279,440             |
| Debt service  | -                                  | -  | -                                     | -   | -                      | 488,635             |
| Capital outlay  | 1,906                              | -  | -                                     | -   | 353,916                | 1,403,707           |
| Unrestricted  | -                                  | -  | -                                     | -   | -                      | 719,559             |
| <b>Total cash and investment fund balance - ending</b>  | <b>\$ 1,906</b>                    | <b>\$ 4,421</b>                            | <b>\$ -</b>                           | <b>\$ -</b>                               | <b>\$ 353,916</b>      | <b>\$ 7,393,819</b> |

CASS COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 PENSION TRUST FUNDS  
 For The Year Ended December 31, 2009

|   | Sheriff's<br>Pension | Sheriff's<br>Benefit | Totals       |
|---|----------------------|----------------------|--------------|
| Additions:  |                      |                      |              |
| Contributions:  |                      |                      |              |
| Employer  | \$ 279,379           | \$ 6,932             | \$ 286,311   |
| Investment receipts:  |                      |                      |              |
| Interest  | 90,190               | 4,560                | 94,750       |
| Less investment realized losses                                 | (172,600)            | (36,999)             | (209,599)    |
| Net investment receipts   | (82,410)             | (32,439)             | (114,849)    |
| Total additions   | 196,969              | (25,507)             | 171,462      |
| Deductions:   |                      |                      |              |
| Benefits  | 81,152               | -                    | 81,152       |
| Administrative and general                                      | 58,470               | 6,631                | 65,101       |
| Total deductions  | 139,622              | 6,631                | 146,253      |
| Excess (deficiency) of total additions<br>over total deductions | 57,347               | (32,138)             | 25,209       |
| Cash and investment fund balance - beginning                    | 3,579,564            | 246,683              | 3,826,247    |
| Cash and investment fund balance - ending                       | \$ 3,636,911         | \$ 214,545           | \$ 3,851,456 |

CASS COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009

|   | <u>Court Costs</u> | <u>Congressional<br/>School<br/>Interest</u> | <u>Surplus<br/>Tax Sale</u> | <u>Tax Sale<br/>Redemption</u> | <u>Surplus<br/>Tax</u> | <u>Surplus<br/>Dog</u> | <u>State Fines<br/>And<br/>Forfeitures</u> |
|---|--------------------|--|-----------------------------|--------------------------------|------------------------|------------------------|--|
| Additions:  |                    |  |                             |                                |                        |                        |  |
| Agency fund additions   | \$ 13,204          | \$ 901                                       | \$ -                        | \$ 62,385                      | \$ 59,622              | \$ -                   | \$ 112,387                                 |
| Deductions:   |                    |  |                             |                                |                        |                        |  |
| Agency fund deductions  | -                  | -  | 93,547                      | 62,385                         | 188,661                | -                      | 156,772                                    |
| Excess (deficiency) of total additions<br>over total deductions | 13,204             | 901  | (93,547)                    | -                              | (129,039)              | -                      | (44,385)                                   |
| Cash and investment fund balance - beginning                    | 105,519            | 1,481  | 94,261                      | -                              | 146,748                | 26                     | 60,828                                     |
| Cash and investment fund balance - ending                       | <u>\$ 118,723</u>  | <u>\$ 2,382</u>                              | <u>\$ 714</u>               | <u>\$ -</u>                    | <u>\$ 17,709</u>       | <u>\$ 26</u>           | <u>\$ 16,443</u>                           |

CASS COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

|   | Overweight<br>Vehicle<br>Fines | Infraction<br>Judgements | Inheritance<br>Tax | Surplus Tax<br>Replacement<br>Credit | Payroll      | Special<br>Death<br>Benefit | Delinquent<br>Property Tax<br>Collection |
|---|--------------------------------|--------------------------|--------------------|--------------------------------------|--------------|-----------------------------|--|
| Additions:  |                                |                          |                    |                                      |              |                             |  |
| Agency fund additions   | \$ 13,241                      | \$ 127,593               | \$ 903,441         | \$ 41,001                            | \$ 7,162,004 | \$ 6,475                    | \$ -                                     |
| Deductions:   |                                |                          |                    |                                      |              |                             |  |
| Agency fund deductions  | 12,351                         | 134,212                  | 1,071,834          | 41,001                               | 7,162,027    | 6,364                       | -  |
| Excess (deficiency) of total additions<br>over total deductions | 890                            | (6,619)                  | (168,393)          | -                                    | (23)         | 111                         | -  |
| Cash and investment fund balance - beginning                    | 1,710                          | 21,907                   | 317,319            | -                                    | 23           | 899                         | 1,308                                    |
| Cash and investment fund balance - ending                       | <u>\$ 2,600</u>                | <u>\$ 15,288</u>         | <u>\$ 148,926</u>  | <u>\$ -</u>                          | <u>\$ -</u>  | <u>\$ 1,010</u>             | <u>\$ 1,308</u>                          |

CASS COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

|   | CAGIT<br>Agency | CEDIT<br>HSC     | Tax Sale         | Cass<br>Tourism<br>Promotion | Wheel Tax        | Mortgage<br>Fees-State<br>Share |
|---|-----------------|------------------|------------------|------------------------------|------------------|---------------------------------|
| Additions:  |                 |                  |                  |                              |                  |                                 |
| Agency fund additions   | \$ 4,973,045    | \$ 1,601,840     | \$ 4,670         | \$ 76,846                    | \$ 683,281       | \$ 3,403                        |
| Deductions:   |                 |                  |                  |                              |                  |                                 |
| Agency fund deductions  | 4,973,045       | 1,599,987        | -                | 58,962                       | 655,727          | 3,633                           |
| Excess (deficiency) of total additions<br>over total deductions | -               | 1,853            | 4,670            | 17,884                       | 27,554           | (230)                           |
| Cash and investment fund balance - beginning                    | 1               | 35,396           | 11,360           | 10,090                       | -                | 458                             |
| Cash and investment fund balance - ending                       | <u>\$ 1</u>     | <u>\$ 37,249</u> | <u>\$ 16,030</u> | <u>\$ 27,974</u>             | <u>\$ 27,554</u> | <u>\$ 228</u>                   |

CASS COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

|   | Child<br>Restraint<br>Violations<br>Fines | Interstate<br>Compact | Riverboat<br>Tax<br>Distribution | Welfare<br>Trust | Tax<br>Distribution | Property<br>Replacement |
|---|---|-----------------------|----------------------------------|------------------|---------------------|-------------------------|
| Additions:  |   |                       |                                  |                  |                     |                         |
| Agency fund additions   | \$ 925                                    | \$ 263                | \$ 256,141                       | \$ 195           | \$ 25,881,722       | \$ 1,657,677            |
| Deductions:   |   |                       |                                  |                  |                     |                         |
| Agency fund deductions  | 800                                       | 263                   | 256,141                          | 19,402           | 25,867,595          | 1,657,677               |
| Excess (deficiency) of total additions<br>over total deductions | 125                                       | -                     | -                                | (19,207)         | 14,127              | -                       |
| Cash and investment fund balance - beginning                    | 25  | -                     | -                                | 19,207           | 8,628               | 1                       |
| Cash and investment fund balance - ending                       | <u>\$ 150</u>                             | <u>\$ -</u>           | <u>\$ -</u>                      | <u>\$ -</u>      | <u>\$ 22,755</u>    | <u>\$ 1</u>             |

CASS COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

|   | Surplus<br>Homestead<br>Credit | Co.<br>Economic<br>Development<br>Income Tax | Coroner<br>Training<br>Non Reverting | Certificate<br>Tax Sale | Sales<br>Disclosure<br>Fee | Community<br>Corrections |
|---|--------------------------------|--|--------------------------------------|-------------------------|----------------------------|--------------------------|
| Additions:  |                                |  |                                      |                         |                            |                          |
| Agency fund additions   | \$ 3,890                       | \$ 1,805,096                                 | \$ 3,678                             | \$ 75,105               | \$ 3,490                   | \$ 74,316                |
| Deductions:   |                                |  |                                      |                         |                            |                          |
| Agency fund deductions  | 3,890                          | 1,804,306                                    | 3,620                                | 71,022                  | 3,513                      | 65,366                   |
| Excess (deficiency) of total additions<br>over total deductions | -                              | 790  | 58                                   | 4,083                   | (23)                       | 8,950                    |
| Cash and investment fund balance - beginning                    | -                              | 9,975  | 278                                  | 2,063                   | 355                        | -                        |
| Cash and investment fund balance - ending                       | <u>\$ -</u>                    | <u>\$ 10,765</u>                             | <u>\$ 336</u>                        | <u>\$ 6,146</u>         | <u>\$ 332</u>              | <u>\$ 8,950</u>          |

CASS COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

|   | Clerk of<br>the Circuit<br>Court | Treasurer           | Recorder     | Sheriff         | Inmate<br>Trust  | Totals              |
|---|----------------------------------|---------------------|--------------|-----------------|------------------|---------------------|
| Additions:  |                                  |                     |              |                 |                  |                     |
| Agency fund additions   | \$ 4,297,142                     | \$ 36,495,994       | \$ 144,464   | \$ 226,882      | \$ 512,035       | \$ 87,284,354       |
| Deductions:   |                                  |                     |              |                 |                  |                     |
| Agency fund deductions  | 4,325,426                        | 35,446,930          | 144,464      | 233,147         | 535,018          | 86,659,088          |
| Excess (deficiency) of total additions<br>over total deductions | (28,284)                         | 1,049,064           | -            | (6,265)         | (22,983)         | 625,266             |
| Cash and investment fund balance - beginning                    | 377,455                          | 1,146,836           | 25           | 9,239           | 42,722           | 2,426,143           |
| Cash and investment fund balance - ending                       | <u>\$ 349,171</u>                | <u>\$ 2,195,900</u> | <u>\$ 25</u> | <u>\$ 2,974</u> | <u>\$ 19,739</u> | <u>\$ 3,051,409</u> |

CASS COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CAPITAL ASSETS  
 For The Year Ended December 31, 2009

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, 2009 has not been completed.

| <u>Primary Government</u>  | <u>Ending<br/>Balance</u> |
|--|---------------------------|
| Governmental activities:   |                           |
| Capital assets, not being depreciated:                                 |                           |
| Land   | \$ 3,753,133              |
| Infrastructure   | 5,662,452                 |
| Buildings  | 15,954,074                |
| Improvements other than buildings                                      | 326,607                   |
| Machinery and equipment  | <u>7,748,467</u>          |
| Total governmental activities, capital<br>assets not being depreciated | <u>\$ 33,444,733</u>      |

CASS COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 December 31, 2009

The County has entered into the following debt:

| Description of Debt                | Ending<br>Principal<br>Balance | Principal and<br>Interest Due<br>Within One<br>Year |
|------------------------------------|--------------------------------|---|
| Governmental activities:           |                                |   |
| Capital leases:                    |                                |   |
| Jail Improvement                   | \$ 4,900,000                   | \$ 1,227,000  |
| Economic development commitment    | 600,000                        | 200,000   |
| Notes and loans payable            | <u>968,207</u>                 | <u>143,400</u>                                      |
| Total governmental activities debt | <u>\$ 6,468,207</u>            | <u>\$ 1,570,400</u>                                 |

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

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

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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 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, 2009. 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, 2009. 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 2009-1.

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

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)

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.

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 2009-1 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 2009-1, to be material weaknesses.

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, the County Commissioners, 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

June 8, 2010

CASS COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2009

| Federal Grantor Agency/Pass-Through Entity<br>Program Title/Project Title  | Federal<br>CFDA<br>Number | Pass-Through<br>Entity (or Other)<br>Identifying<br>Number | Total<br>Federal Awards<br>Expended |
|--|---------------------------|--|-------------------------------------|
| <u>U.S. DEPARTMENT OF COMMERCE</u>   |                           |  |                                     |
| Pass-Through Indiana Department of Homeland Security<br>Public Safety Interoperable Communications Grant Program   | 11.555                    | C44P-9-249A  | \$ 151,493                          |
| <u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>  |                           |  |                                     |
| Pass-Through Indiana Office of Community and Rural Affairs<br>Community Development Block Grants/State's Program and<br>Non-Entitlement Grants in Hawaii | 14.228                    | PL 05-045  | 49,900                              |
| <u>U.S. DEPARTMENT OF JUSTICE</u>  |                           |  |                                     |
| Pass-Through Indiana Division of Family Resources<br>Victims of Child Abuse  | 16.547                    |  | 3,114                               |
| Pass-Through Indiana Criminal Justice Institute<br>Crime Victim Assistance   | 16.575                    | 08VA018<br>09VA019   | 10,368<br>9,207                     |
| Total for program  |                           |  | 19,575                              |
| Violence Against Women Formula Grants  | 16.588                    | 06STO65  | 6,792                               |
| Total for federal grantor agency   |                           |  | 29,481                              |
| <u>U.S. DEPARTMENT OF TRANSPORTATION</u>   |                           |  |                                     |
| Pass-Through Indiana Department of Transportation<br>Highway Planning and Construction   | 20.205                    |  | 23,765                              |
| Formula Grants for Other Than Urbanized Areas  | 20.509                    | 180026   | 616,982                             |
| Pass-Through Indiana Criminal Justice Institute<br>Alcohol Impaired Driving Countermeasures Incentive Grants I   | 20.601                    | OP-09-01-01-20<br>K8-2010-03-03-04                         | 2,969<br>12,567                     |
| Total for program  |                           |  | 15,536                              |
| Total for federal grantor agency   |                           |  | 656,283                             |
| <u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>  |                           |  |                                     |
| Pass-Through Indiana Department of Health<br>Public Health Emergency Preparedness  | 93.069                    | 5U90TP517024-08  | 2,476                               |
| Pass-Through Indiana Division of Family Resources<br>AARA - Child Support Enforcement  | 93.563                    |  | 4,758                               |
| Child Support Enforcement  | 93.563                    |  | 167,068                             |
| Total for program  |                           |  | 171,826                             |
| Community Services Block Grant   | 93.569                    | 09-08-PV-1192-03   | 105,716                             |
| Total for federal grantor agency   |                           |  | 280,018                             |
| <u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>  |                           |  |                                     |
| Pass-Through Indiana Department of Homeland Security<br>Disaster Grants - Public Assistance (Presidentially Declared Disasters)<br>Flood Emergency       | 97.036                    | DR 1740  | 160,054                             |
| Total federal awards expended  |                           |  | \$ 1,327,229                        |

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 cash and investment basis of accounting used in the preparation of the financial statements. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

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, 2009:

| Program Title                                 | Federal<br>CFDA<br>Number | 2009              |
|---|---------------------------|-------------------|
| Formula Grants for Other Than Urbanized Areas | 20.509                    | \$ <u>616,982</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

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

Identification of Major Programs:

| CFDA<br>Number | Name of Federal Program or Cluster            |
|----------------|---|
| 20.509         | Formula Grants for Other Than Urbanized Areas |
| 93.563         | Child Support Enforcement                     |

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

Auditee qualified as low-risk auditee? no

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 2009-1, 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: 180026  
Pass-Through Agency: Indiana Department of Transportation

The County does not properly monitor Cass County Council on Aging, Inc., the County's sub-recipient 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. As of January 28, 2010, the Cass County Auditor had not received the third or fourth quarter reports for 2009 from the subrecipient, this has been a problem over the course of the last five audits.

The County received the subrecipient's audit report for 2008, dated September 22, 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 sub-recipients. 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 Auditor  
Cass County Government Bldg.  
200 Court Park  
Logansport, IN 46947**

February 3, 2010

Re: Summary Schedule of Prior Audit Findings

Finding No. 2008-1

Original SBOA Audit Report Number B34642

Auditee Contact Person: Vaneen M. Ide

Title of Contact Person: Cass County Auditor

Phone Number: 574-753-7722

Status of Finding: The County will adopt procedures to properly monitor "the Council On Aging", and maintain a checklist or calendar to ensure the sub recipient reporting is timely. The County has received the compliance audit for the calendar year 2009.

**Cass County Auditor  
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200 Court Park  
Logansport, IN 46947**

Corrective Action Plan

Finding No. 2009-1

Federal Agency: U.S. Department of Transportation

Federal Program: Formula Grants for Other than Urbanized Areas

CFDAN: 20.509

Federal Award Number: 180026

Pass-Through Agency: Indiana Department of Transportation

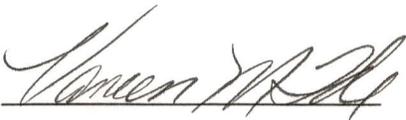
Title of Contact Person: Cass County Auditor

Phone Number: 574-753-7722

Expected Completion Date: April 1, 2010

Corrective Action Planned:

The County of Cass will adopt procedures to properly monitor "the Council On Aging", and maintain a checklist or calendar to ensure the sub recipient reporting is timely. A meeting has already taken place with the Council on Aging Board of Directors and the Auditor and Commissioner Dave Arnold. This matter has been brought to the Boards attention as they were unaware of the persistent problem with on time reporting to the Auditor. The County has received the compliance auditor for the calendar year 2009.



Vaneen M. Ide, Cass County Auditor



Dave Arnold, Cass County Commissioner

CASS COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 8, 2010, with Vaneen M. Idle, Auditor; David S. Arnold, President of the Board of County Commissioners; and Ralph Anderson, President of the County Council. The officials concurred with our audit findings.