

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF
CASS COUNTY, INDIANA
January 1, 2011 to December 31, 2011



FILED
05/24/2012

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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 Conner-Kraud	01-01-09 to 12-31-12
Clerk	Beth Liming	01-01-09 to 12-31-12
Sheriff	Randy Pryor	01-01-11 to 12-31-14
Recorder	Patricia Williams	01-01-11 to 12-31-14
President of the Board of County Commissioners	David Arnold	01-01-11 to 12-31-12
President of the County Council	Ralph Anderson Brian Reed George Stebbins	01-01-11 to 07-14-11 07-15-11 to 12-31-11 01-01-12 to 12-31-12



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF CASS COUNTY, INDIANA

We have audited the accompanying financial statement of Cass County (County), for the year ended December 31, 2011. This financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on this financial statement 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 statement is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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 opinion.

As discussed in Note 1, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2011, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated April 9, 2012, 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.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. 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 financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Included in the financial statement 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 Indiana Code 36-8-16-14 and Indiana Code 36-8-16.5-41 these fees have been subject to an annual audit performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Leases and Debt, and Schedule of Capital Assets are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the County's management, County Commissioners, others within the entity, 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

April 9, 2012



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

TO: THE OFFICIALS OF CASS COUNTY, INDIANA

We have audited the financial statement of Cass County (County), for the year ended December 31, 2011, and have issued our report thereon dated April 9, 2012. 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 opinion on the financial statement, 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 deficiency in internal control 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 and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is 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.

This report is intended solely for the information and use of the County's management, County Commissioners, others within the entity, 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

April 9, 2012

FINANCIAL STATEMENT

The financial statement and accompanying notes were approved by management of the County. The financial statements and notes are presented as intended by the County.

CASS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
General	\$ 385,131	\$ 10,156,644	\$ 9,260,585	\$ 1,281,190
Highway	2,730,624	3,532,348	2,953,710	3,309,262
Local Road And Street	263,772	323,557	114,901	472,428
Accident Report	11,035	250	9,547	1,738
Firearms Training	3,970	6,850	4,215	6,605
Park Non-Reverting Operating	153,162	22,352	104,527	70,987
Health	63,397	559,577	376,072	246,902
Economic Development Operating	3,038,607	830,066	919,131	2,949,542
Law Enforcement Continuing Education	2	-	-	2
Motor Vehicle Inspection	5,202	805	5	6,002
Clerk's Records Perpetuation	25,139	8,183	1,000	32,322
Election And Registration	205,233	53,264	85,011	173,486
Unsafe Building	7,106	-	154	6,952
Emergency Telephone System	53,701	609,309	646,476	16,534
Drug Free Community	53,677	32,048	35,713	50,012
Drainage Maintenance	768,994	271,535	144,896	895,633
Emergency Planning/Right To Know	3,370	-	-	3,370
Parks And Recreation	157,987	334,908	308,158	184,737
Prosecutor Title IV-D #1	40,731	82,451	33,819	89,363
Extradition	69,576	-	1,618	67,958
Juvenile Probation Service	48,807	18,004	8,120	58,691
Adult Probation Services	136,078	145,497	163,287	118,288
Recorder's Records Perpetuation	114,942	59,567	35,391	139,118
User Fee	497,597	232,992	247,056	483,533
Health Maintenance	16,251	33,139	13,118	36,272
Guardian Ad Litem	6,537	27,897	33,498	936
Plat Book	20,972	6,175	2,000	25,147
Clerk Title IV-D #1	21,244	28,826	400	49,670
Surveyor's Corner Perpetuation	18,009	6,230	-	24,239
Jury Pay Fund	-	8,120	4,433	3,687
Prisoner Reimbursement	6,247	4,938	-	11,185
Rainy Day	1,448,943	164,804	637,648	976,099
In-Home Detention	245,295	189,614	186,883	248,026
Tobacco Settlement	105,350	23,824	17,221	111,953
CASA Grant	3,189	1,155	600	3,744
Sheriff Sale Non-Reverting	-	18,531	7,400	11,131
RE-DACT	51,140	6,528	109	57,559
DUI Task Force	2,509	6,425	9,336	(402)
Sex Offender Registry - County	-	4,433	3,969	464
Reassessment 2015	-	159,917	-	159,917
Title IV-D Incentive	-	154,787	-	154,787
County Elected Official Training	-	1,426	-	1,426
Cumulative Bridge	1,037,349	503,562	328,290	1,212,621
General Drain Improvement	85,540	46,181	63,190	68,531
Self- Insurance	2,361,465	2,765,019	2,300,000	2,826,484
Sheriff's Pension	3,684,847	782,776	291,000	4,176,623
Congressional School Principal	32,921	-	32,921	-
Court Costs	130,816	11,047	141,863	-
Congressional School Interest	2,978	3,712	6,690	-
Surplus Tax Sale	178,911	27,271	88,969	117,213
Tax Sale Redemption	-	122,050	122,050	-
Surplus Tax	13,451	28,010	23,321	18,140
State Fines And Forfeitures	45,489	44,149	82,818	6,820
Overweight Vehicle Fines	-	1,113	900	213
Infraction Judgements	11,832	98,473	100,925	9,380
Inheritance Tax	627,812	931,009	1,334,738	224,083
Special Death Benefit	765	6,344	6,634	475
CAGIT Agency	1	4,051,292	4,051,292	1
CEDIT HSC	35,147	538	-	35,685
Cass Tourism Promotion Fund	10,682	74,897	84,932	647
Wheel Tax	(68,617)	1,026,427	957,810	-
Mortgage Fees - State Share	648	2,602	2,730	520
Child Restraint Violations Fines	50	647	672	25
Interstate Compact	38	-	38	-
Riverboat Tax Distribution	-	256,141	-	256,141
LOIT PTRC	-	5,438,311	5,285,060	153,251
LOIT Public Safety - County	-	782,682	685,305	97,377
State Sex Offender Registration	-	93	-	93
Tax Distribution	28,331	28,241,563	28,268,330	1,564
Accident/Case Report Non-Reverting	-	2,099	-	2,099
Public Health Coordinator Grant	-	9,780	9,780	-
Recorder Enhanced Access	-	286	-	286
Odyssey Grant	-	20,596	19,863	733
EMA Performance CFDA	-	5,977	3,071	2,906

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

CASS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Homestead Credit Rebate Fund	-	9,823	-	9,823
Health/ Bioterrorism	2,999	-	-	2,999
Law Enforcement Grant	2,826	-	-	2,826
Park Donation	709	479	437	751
Memorial Home Donation	10,508	-	-	10,508
EMA Non-Reverting Operating	303	-	-	303
Stop Violence Against Women	1,885	26,560	23,259	5,186
Transit Authority Grant	-	934,194	934,194	-
Victim Advocacy Grant	8,097	28,976	24,446	12,627
Superior Court Interpreter	4,731	13,385	15,946	2,170
Emergency Gas Award	550	-	-	550
Hoosier Safety Foundation	(1,209)	1,209	-	-
Section 102 HAVA	23,639	-	6,805	16,834
Arson Investigation	226	-	-	226
EMA Grant	348	-	-	348
Non-Reverting High Street Rentals	26,901	81,096	35,578	72,419
Work Crew	6,079	-	5,562	517
Project Income	76,226	174,879	120,232	130,873
Alternative School	7,692	30	3,941	3,781
Bulletproof Vest Grant	1,262	-	-	1,262
Cumulative Reassessment	65,002	-	2,144	62,858
Dissolution Education Workshop	6,800	4,980	5,325	6,455
State Deputy Project	(599)	3,863	3,184	80
Sheriff's Commissary	31,462	109,490	95,824	45,128
County Corrections	442	27,818	27,600	660
France Park Planning Grant	194	-	-	194
HAVA Title III	108,898	-	-	108,898
Adult Protective Services	2,429	143,157	139,497	6,089
Care Of Juveniles	77,274	-	-	77,274
Wal-Mart K9 Grant	8	-	-	8
Wal-Mart EMA Grant	572	-	-	572
SCAAP Grant	12,925	7,681	9,938	10,668
Public Defender	141,048	30,037	77,313	93,772
Bail Bond Administration	8,211	-	-	8,211
Redevelopment Commission	127,051	282,352	-	409,403
Community Transition Program	11,655	64,359	-	76,014
Police Pension	56,420	28,598	-	85,018
Community Corrections Grant A	175,485	629,585	716,160	88,910
E-911 Wireless	105,035	132,262	142,350	94,947
County Sales Disclosure	12,335	3,000	-	15,335
Sheriff's Photo Operating	4,007	1,120	-	5,127
PHER/H1N1	7,189	-	7,189	-
CAPTA	12,483	10,335	8,129	14,689
GIS Web Feature Grant	2,100	-	-	2,100
ARRA Prosecutor Incentive	953	-	113	840
ARRA Clerk Incentive	10,262	-	-	10,262
Immunization Grant	7,994	-	7,994	-
Property Replacement	1	1,350,429	1,350,429	1
Capital Non-Reverting	1,165,990	227,223	70,694	1,322,519
Lease Rental Payment	375,224	1,334,447	614,500	1,095,171
Non-Reverting Capital Project	1,906	-	-	1,906
Capital Development	377,999	244,796	315,990	306,805
Sheriff's Benefit	215,098	34,161	7,180	242,079
Surplus Dog	26	-	-	26
Payroll	-	6,725,283	6,725,283	-
Delinquent Property Tax Collection	1,308	-	-	1,308
Tax Sale	11,440	47,508	37,373	21,575
County Economic Development Income Tax	11,794	1,351,647	1,350,990	12,451
Treasurer - Supplemental	2,234,996	35,061,305	36,549,873	746,428
Coroner Training Non-Reverting	308	3,169	3,167	310
Certificate Tax Sale	-	210,446	193,928	16,518
Sales Disclosure Fee	373	3,280	3,203	450
Clerk - Supplemental	370,451	5,398,590	5,287,542	481,499
Inmate Trust - Supplemental	11,905	599,257	590,906	20,256
Recorder - Supplemental	25	143,703	143,703	25
Community Corrections - Supplemental	25,310	404,455	380,872	48,893
Sheriff - Supplemental	2,844	185,645	185,645	2,844
Beacon Savings - Supplemental	25	-	-	25
Totals	<u>\$ 24,972,412</u>	<u>\$ 119,486,235</u>	<u>\$ 116,887,637</u>	<u>\$ 27,571,010</u>

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

CASS COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. 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 some or all of 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 accompanying financial statement presents the financial information for the County (primary government), and does not include financial information for any of the County's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the County (primary government).

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (Indiana Code 5-11-1-6), 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 regulatory 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.

C. Cash and Investments

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

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts may include, but are not limited to, the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Licenses and permits which include amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

CASS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

Charges for services which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable tv receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits which include receipts derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Other receipts which include amounts received from various sources which can include, but are not limited to the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements may include, but are not limited to, the following uses:

Personal services include outflows for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest which include fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

CASS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The County may, from time to time, transfer money from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for money received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent 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 normally become delinquent if not paid by May 10 and November 10, respectively.

CASS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana at year end should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the County to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

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

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks. These risks may also be mitigated by the County by recording as a disbursement any replacement items purchased.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is 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 this 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 members' contributions, set by state statute at 3 percent 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. That 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

CASS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of PERF.

B. County Police Retirement Plan

Plan Description

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

Funding Policy

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute.

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan 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.

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 2011 Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statements contained in this report and the financial information presented in the Annual Reports of the County which are referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

The supplementary information presented was prepared and/or approved by management of the County. It is presented as intended by the County.

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011

	General	Highway	Local Road And Street	Accident Report	Firearms Training	Park Non-Reverting Operating	Health	Economic Development Operating
Cash and investments - beginning	\$ 385,131	\$ 2,730,624	\$ 263,772	\$ 11,035	\$ 3,970	\$ 153,162	\$ 63,397	\$ 3,038,607
Receipts:								
Taxes	8,501,406	-	-	-	-	-	432,592	791,335
Licenses and permits	5,829	-	-	-	-	-	-	-
Intergovernmental	685,190	2,968,660	293,595	-	-	-	43,468	-
Charges for services	368,824	-	-	250	6,850	22,352	83,051	-
Fines and forfeits	184,577	-	-	-	-	-	-	-
Other receipts	410,818	563,688	29,962	-	-	-	466	38,731
Total receipts	<u>10,156,644</u>	<u>3,532,348</u>	<u>323,557</u>	<u>250</u>	<u>6,850</u>	<u>22,352</u>	<u>559,577</u>	<u>830,066</u>
Disbursements:								
Personal services	6,985,727	1,206,702	-	-	-	-	303,085	-
Supplies	523,438	1,039,486	114,901	-	-	-	48,941	-
Other services and charges	1,564,076	99,265	-	-	-	-	23,896	750,021
Capital outlay	16,662	108,257	-	-	-	-	-	-
Other disbursements	170,682	500,000	-	9,547	4,215	104,527	150	169,110
Total disbursements	<u>9,260,585</u>	<u>2,953,710</u>	<u>114,901</u>	<u>9,547</u>	<u>4,215</u>	<u>104,527</u>	<u>376,072</u>	<u>919,131</u>
Excess (deficiency) of receipts over disbursements	<u>896,059</u>	<u>578,638</u>	<u>208,656</u>	<u>(9,297)</u>	<u>2,635</u>	<u>(82,175)</u>	<u>183,505</u>	<u>(89,065)</u>
Cash and investments - ending	<u>\$ 1,281,190</u>	<u>\$ 3,309,262</u>	<u>\$ 472,428</u>	<u>\$ 1,738</u>	<u>\$ 6,605</u>	<u>\$ 70,987</u>	<u>\$ 246,902</u>	<u>\$ 2,949,542</u>

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Law Enforcement Continuing Education	Motor Vehicle Inspection	Clerk's Records Perpetuation	Election And Registration	Unsafe Building	Emergency Telephone System	Drug Free Community	Drainage Maintenance
Cash and investments - beginning	\$ 2	\$ 5,202	\$ 25,139	\$ 205,233	\$ 7,106	\$ 53,701	\$ 53,677	\$ 768,994
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	8,183	-	-	609,309	-	-
Fines and forfeits	-	-	-	-	-	-	32,048	-
Other receipts	-	805	-	53,264	-	-	-	271,535
Total receipts	-	805	8,183	53,264	-	609,309	32,048	271,535
Disbursements:								
Personal services	-	-	-	64,609	-	579,097	-	-
Supplies	-	-	-	5,993	-	-	-	144,896
Other services and charges	-	-	-	14,409	-	67,379	35,713	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	5	1,000	-	154	-	-	-
Total disbursements	-	5	1,000	85,011	154	646,476	35,713	144,896
Excess (deficiency) of receipts over disbursements	-	800	7,183	(31,747)	(154)	(37,167)	(3,665)	126,639
Cash and investments - ending	<u>\$ 2</u>	<u>\$ 6,002</u>	<u>\$ 32,322</u>	<u>\$ 173,486</u>	<u>\$ 6,952</u>	<u>\$ 16,534</u>	<u>\$ 50,012</u>	<u>\$ 895,633</u>

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Emergency Planning/Right To Know	Parks And Recreation	Prosecutor Title IV-D #1	Extradition	Juvenile Probation Service	Adult Probation Services	Recorder's Records Perpetuation	User Fee
Cash and investments - beginning	\$ 3,370	\$ 157,987	\$ 40,731	\$ 69,576	\$ 48,807	\$ 136,078	\$ 114,942	\$ 497,597
Receipts:								
Taxes	-	96,132	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	9,659	82,451	-	-	-	-	-
Charges for services	-	217,524	-	-	18,004	145,447	59,567	-
Fines and forfeits	-	-	-	-	-	-	-	12,781
Other receipts	-	11,593	-	-	-	50	-	220,211
Total receipts	-	334,908	82,451	-	18,004	145,497	59,567	232,992
Disbursements:								
Personal services	-	220,054	2,635	-	-	152,122	-	77,530
Supplies	-	16,567	-	-	-	2,649	-	6,266
Other services and charges	-	71,282	-	-	8,120	2,987	-	20,806
Capital outlay	-	-	-	-	-	5,114	-	23,595
Other disbursements	-	255	31,184	1,618	-	415	35,391	118,859
Total disbursements	-	308,158	33,819	1,618	8,120	163,287	35,391	247,056
Excess (deficiency) of receipts over disbursements	-	26,750	48,632	(1,618)	9,884	(17,790)	24,176	(14,064)
Cash and investments - ending	\$ 3,370	\$ 184,737	\$ 89,363	\$ 67,958	\$ 58,691	\$ 118,288	\$ 139,118	\$ 483,533

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Health Maintenance	Guardian Ad Litem	Plat Book	Clerk Title IV-D #1	Surveyor's Corner Perpetuation	Jury Pay Fund	Prisoner Reimbursement	Rainy Day
Cash and investments - beginning	\$ 16,251	\$ 6,537	\$ 20,972	\$ 21,244	\$ 18,009	\$ -	\$ 6,247	\$ 1,448,943
Receipts:								
Taxes	33,139	-	-	-	-	-	4,938	892
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	6,175	-	-	8,120	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	27,897	-	28,826	6,230	-	-	163,912
Total receipts	<u>33,139</u>	<u>27,897</u>	<u>6,175</u>	<u>28,826</u>	<u>6,230</u>	<u>8,120</u>	<u>4,938</u>	<u>164,804</u>
Disbursements:								
Personal services	9,003	-	-	-	-	-	-	3,228
Supplies	2,957	-	-	-	-	-	-	3,742
Other services and charges	1,158	-	2,000	-	-	-	-	630,678
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	33,498	-	400	-	4,433	-	-
Total disbursements	<u>13,118</u>	<u>33,498</u>	<u>2,000</u>	<u>400</u>	<u>-</u>	<u>4,433</u>	<u>-</u>	<u>637,648</u>
Excess (deficiency) of receipts over disbursements	<u>20,021</u>	<u>(5,601)</u>	<u>4,175</u>	<u>28,426</u>	<u>6,230</u>	<u>3,687</u>	<u>4,938</u>	<u>(472,844)</u>
Cash and investments - ending	<u>\$ 36,272</u>	<u>\$ 936</u>	<u>\$ 25,147</u>	<u>\$ 49,670</u>	<u>\$ 24,239</u>	<u>\$ 3,687</u>	<u>\$ 11,185</u>	<u>\$ 976,099</u>

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	In-Home Detention	Tobacco Settlement	CASA Grant	Sheriff Sale Non-Reverting	RE-DACT	DUI Task Force	Sex Offender Registry - County	Reassessment 2015
Cash and investments - beginning	\$ 245,295	\$ 105,350	\$ 3,189	\$ -	\$ 51,140	\$ 2,509	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	6,125	-	145,315
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	23,824	-	-	-	-	-	14,602
Charges for services	189,614	-	-	-	6,528	-	4,433	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	1,155	18,531	-	300	-	-
Total receipts	189,614	23,824	1,155	18,531	6,528	6,425	4,433	159,917
Disbursements:								
Personal services	115,767	12,751	-	-	-	274	-	-
Supplies	23,783	4,015	-	-	-	-	-	-
Other services and charges	46,202	455	-	-	-	-	-	-
Capital outlay	1,131	-	-	-	-	-	-	-
Other disbursements	-	-	600	7,400	109	9,062	3,969	-
Total disbursements	186,883	17,221	600	7,400	109	9,336	3,969	-
Excess (deficiency) of receipts over disbursements	2,731	6,603	555	11,131	6,419	(2,911)	464	159,917
Cash and investments - ending	\$ 248,026	\$ 111,953	\$ 3,744	\$ 11,131	\$ 57,559	\$ (402)	\$ 464	\$ 159,917

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Title IV-D Incentive	County Elected Official Training	Cumulative Bridge	General Drain Improvement	Self- Insurance	Sheriff's Pension	Congressional School Principal	Court Costs
Cash and investments - beginning	\$ -	\$ -	\$ 1,037,349	\$ 85,540	\$ 2,361,465	\$ 3,684,847	\$ 32,921	\$ 130,816
Receipts:								
Taxes	-	-	409,118	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	154,787	-	41,110	-	-	-	-	-
Charges for services	-	1,426	-	-	2,765,019	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	53,334	46,181	-	782,776	-	11,047
Total receipts	<u>154,787</u>	<u>1,426</u>	<u>503,562</u>	<u>46,181</u>	<u>2,765,019</u>	<u>782,776</u>	<u>-</u>	<u>11,047</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	63,190	-	-	-	-
Other services and charges	-	-	328,290	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	2,300,000	291,000	32,921	141,863
Total disbursements	<u>-</u>	<u>-</u>	<u>328,290</u>	<u>63,190</u>	<u>2,300,000</u>	<u>291,000</u>	<u>32,921</u>	<u>141,863</u>
Excess (deficiency) of receipts over disbursements	<u>154,787</u>	<u>1,426</u>	<u>175,272</u>	<u>(17,009)</u>	<u>465,019</u>	<u>491,776</u>	<u>(32,921)</u>	<u>(130,816)</u>
Cash and investments - ending	<u>\$ 154,787</u>	<u>\$ 1,426</u>	<u>\$ 1,212,621</u>	<u>\$ 68,531</u>	<u>\$ 2,826,484</u>	<u>\$ 4,176,623</u>	<u>\$ -</u>	<u>\$ -</u>

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Congressional School Interest	Surplus Tax Sale	Tax Sale Redemption	Surplus Tax	State Fines And Forfeitures	Overweight Vehicle Fines	Infraction Judgements	Inheritance Tax
Cash and investments - beginning	\$ 2,978	\$ 178,911	\$ -	\$ 13,451	\$ 45,489	\$ -	\$ 11,832	\$ 627,812
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	3,712	27,271	122,050	28,010	44,149	1,113	98,473	931,009
Total receipts	3,712	27,271	122,050	28,010	44,149	1,113	98,473	931,009
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	6,690	88,969	122,050	23,321	82,818	900	100,925	1,334,738
Total disbursements	6,690	88,969	122,050	23,321	82,818	900	100,925	1,334,738
Excess (deficiency) of receipts over disbursements	(2,978)	(61,698)	-	4,689	(38,669)	213	(2,452)	(403,729)
Cash and investments - ending	\$ -	\$ 117,213	\$ -	\$ 18,140	\$ 6,820	\$ 213	\$ 9,380	\$ 224,083

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Special Death Benefit	CAGIT Agency	CEDIT HSC	Cass Tourism Promotion Fund	Wheel Tax	Mortgage Fees - State Share	Child Restraint Violations Fines	Interstate Compact
Cash and investments - beginning	\$ 765	\$ 1	\$ 35,147	\$ 10,682	\$ (68,617)	\$ 648	\$ 50	\$ 38
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	6,344	4,051,292	538	74,897	1,026,427	2,602	647	-
Total receipts	6,344	4,051,292	538	74,897	1,026,427	2,602	647	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	6,634	4,051,292	-	84,932	957,810	2,730	672	38
Total disbursements	6,634	4,051,292	-	84,932	957,810	2,730	672	38
Excess (deficiency) of receipts over disbursements	(290)	-	538	(10,035)	68,617	(128)	(25)	(38)
Cash and investments - ending	\$ 475	\$ 1	\$ 35,685	\$ 647	\$ -	\$ 520	\$ 25	\$ -

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Riverboat Tax Distribution	LOIT PTRC	LOIT Public Safety - County	State Sex Offender Registration	Tax Distribution	Accident/Case Report Non-Reverting	Public Health Coordinator Grant	Recorder Enhanced Access
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 28,331	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	782,319	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	9,780	-
Charges for services	-	-	-	-	-	2,099	-	286
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	256,141	5,438,311	363	93	28,241,563	-	-	-
Total receipts	256,141	5,438,311	782,682	93	28,241,563	2,099	9,780	286
Disbursements:								
Personal services	-	-	198,161	-	-	-	-	-
Supplies	-	-	21,481	-	-	-	-	-
Other services and charges	-	-	415,663	-	-	-	-	-
Capital outlay	-	-	50,000	-	-	-	-	-
Other disbursements	-	5,285,060	-	-	28,268,330	-	9,780	-
Total disbursements	-	5,285,060	685,305	-	28,268,330	-	9,780	-
Excess (deficiency) of receipts over disbursements	256,141	153,251	97,377	93	(26,767)	2,099	-	286
Cash and investments - ending	\$ 256,141	\$ 153,251	\$ 97,377	\$ 93	\$ 1,564	\$ 2,099	\$ -	\$ 286

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Odyssey Grant	EMA Performance CFDA	Homestead Credit Rebate Fund	Health/ Bioterrorism	Law Enforcement Grant	Park Donation	Memorial Home Donation	EMA Non-Reverting Operating
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 2,999	\$ 2,826	\$ 709	\$ 10,508	\$ 303
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	20,596	5,977	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	9,823	-	-	479	-	-
Total receipts	20,596	5,977	9,823	-	-	479	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	19,863	3,071	-	-	-	437	-	-
Total disbursements	19,863	3,071	-	-	-	437	-	-
Excess (deficiency) of receipts over disbursements	733	2,906	9,823	-	-	42	-	-
Cash and investments - ending	<u>\$ 733</u>	<u>\$ 2,906</u>	<u>\$ 9,823</u>	<u>\$ 2,999</u>	<u>\$ 2,826</u>	<u>\$ 751</u>	<u>\$ 10,508</u>	<u>\$ 303</u>

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Stop Violence Against Women	Transit Authority Grant	Victim Advocacy Grant	Superior Court Interpreter	Emergency Gas Award	Hoosier Safety Foundation	Section 102 HAVA	Arson Investigation
Cash and investments - beginning	\$ 1,885	\$ -	\$ 8,097	\$ 4,731	\$ 550	\$ (1,209)	\$ 23,639	\$ 226
Receipts:								
Taxes	25,119	934,194	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	13,385	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	1,441	-	28,976	-	-	1,209	-	-
Total receipts	26,560	934,194	28,976	13,385	-	1,209	-	-
Disbursements:								
Personal services	2,223	-	288	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	21,036	934,194	24,158	15,946	-	-	6,805	-
Total disbursements	23,259	934,194	24,446	15,946	-	-	6,805	-
Excess (deficiency) of receipts over disbursements	3,301	-	4,530	(2,561)	-	1,209	(6,805)	-
Cash and investments - ending	\$ 5,186	\$ -	\$ 12,627	\$ 2,170	\$ 550	\$ -	\$ 16,834	\$ 226

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	EMA Grant	Non-Reverting High Street Rentals	Work Crew	Project Income	Alternative School	Bulletproof Vest Grant	Cumulative Reassessment	Dissolution Education Workshop
Cash and investments - beginning	\$ 348	\$ 26,901	\$ 6,079	\$ 76,226	\$ 7,692	\$ 1,262	\$ 65,002	\$ 6,800
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	4,980
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	81,096	-	174,879	30	-	-	-
Total receipts	-	81,096	-	174,879	30	-	-	4,980
Disbursements:								
Personal services	-	-	-	-	-	-	2,144	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	35,578	5,562	120,232	3,941	-	-	5,325
Total disbursements	-	35,578	5,562	120,232	3,941	-	2,144	5,325
Excess (deficiency) of receipts over disbursements	-	45,518	(5,562)	54,647	(3,911)	-	(2,144)	(345)
Cash and investments - ending	\$ 348	\$ 72,419	\$ 517	\$ 130,873	\$ 3,781	\$ 1,262	\$ 62,858	\$ 6,455

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	State Deputy Project	Sheriff's Commissary	County Corrections	France Park Planning Grant	HAVA Title III	Adult Protective Services	Care Of Juveniles	Wal-Mart K9 Grant
Cash and investments - beginning	\$ (599)	\$ 31,462	\$ 442	\$ 194	\$ 108,898	\$ 2,429	\$ 77,274	\$ 8
Receipts:								
Taxes	3,863	-	27,818	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	143,157	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	109,490	-	-	-	-	-	-
Total receipts	<u>3,863</u>	<u>109,490</u>	<u>27,818</u>	<u>-</u>	<u>-</u>	<u>143,157</u>	<u>-</u>	<u>-</u>
Disbursements:								
Personal services	3,184	-	27,600	-	-	7,455	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	95,824	-	-	-	132,042	-	-
Total disbursements	<u>3,184</u>	<u>95,824</u>	<u>27,600</u>	<u>-</u>	<u>-</u>	<u>139,497</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>679</u>	<u>13,666</u>	<u>218</u>	<u>-</u>	<u>-</u>	<u>3,660</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 80</u>	<u>\$ 45,128</u>	<u>\$ 660</u>	<u>\$ 194</u>	<u>\$ 108,898</u>	<u>\$ 6,089</u>	<u>\$ 77,274</u>	<u>\$ 8</u>

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Wal-Mart EMA Grant	SCAAP Grant	Public Defender	Bail Bond Administration	Redevelopment Commission	Community Transition Program	Police Pension	Community Corrections Grant A
Cash and investments - beginning	\$ 572	\$ 12,925	\$ 141,048	\$ 8,211	\$ 127,051	\$ 11,655	\$ 56,420	\$ 175,485
Receipts:								
Taxes	-	7,681	-	-	282,352	64,359	-	629,585
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	30,037	-	-	-	-	-
Other receipts	-	-	-	-	-	-	28,598	-
Total receipts	-	7,681	30,037	-	282,352	64,359	28,598	629,585
Disbursements:								
Personal services	-	-	-	-	-	-	-	521,798
Supplies	-	-	-	-	-	-	-	38,874
Other services and charges	-	-	-	-	-	-	-	45,738
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	9,938	77,313	-	-	-	-	109,750
Total disbursements	-	9,938	77,313	-	-	-	-	716,160
Excess (deficiency) of receipts over disbursements	-	(2,257)	(47,276)	-	282,352	64,359	28,598	(86,575)
Cash and investments - ending	\$ 572	\$ 10,668	\$ 93,772	\$ 8,211	\$ 409,403	\$ 76,014	\$ 85,018	\$ 88,910

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	E-911 Wireless	County Sales Disclosure	Sheriff's Photo Operating	PHER/H1N1	CAPTA	GIS Web Feature Grant	ARRA Prosecutor Incentive	ARRA Clerk Incentive
Cash and investments - beginning	\$ 105,035	\$ 12,335	\$ 4,007	\$ 7,189	\$ 12,483	\$ 2,100	\$ 953	\$ 10,262
Receipts:								
Taxes	-	3,000	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	132,262	-	1,120	-	10,335	-	-	-
Total receipts	132,262	3,000	1,120	-	10,335	-	-	-
Disbursements:								
Personal services	134,072	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	8,278	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	7,189	8,129	-	113	-
Total disbursements	142,350	-	-	7,189	8,129	-	113	-
Excess (deficiency) of receipts over disbursements	(10,088)	3,000	1,120	(7,189)	2,206	-	(113)	-
Cash and investments - ending	\$ 94,947	\$ 15,335	\$ 5,127	\$ -	\$ 14,689	\$ 2,100	\$ 840	\$ 10,262

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Immunization Grant	Property Replacement	Capital Non-Reverting	Lease Rental Payment	Non-Reverting Capital Project	Capital Development	Sheriff's Benefit	Surplus Dog
Cash and investments - beginning	\$ 7,994	\$ 1	\$ 1,165,990	\$ 375,224	\$ 1,906	\$ 377,999	\$ 215,098	\$ 26
Receipts:								
Taxes	-	-	-	1,208,352	-	222,444	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	121,419	-	22,352	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	1,350,429	227,223	4,676	-	-	34,161	-
Total receipts	-	1,350,429	227,223	1,334,447	-	244,796	34,161	-
Disbursements:								
Personal services	-	-	44,655	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	12,525	614,500	-	-	-	-
Capital outlay	-	-	-	-	-	315,990	-	-
Other disbursements	7,994	1,350,429	13,514	-	-	-	7,180	-
Total disbursements	7,994	1,350,429	70,694	614,500	-	315,990	7,180	-
Excess (deficiency) of receipts over disbursements	(7,994)	-	156,529	719,947	-	(71,194)	26,981	-
Cash and investments - ending	\$ -	\$ 1	\$ 1,322,519	\$ 1,095,171	\$ 1,906	\$ 306,805	\$ 242,079	\$ 26

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Payroll	Delinquent Property Tax Collection	Tax Sale	County Economic Development Income Tax	Treasurer - Supplemental	Coroner Training Non-Reverting	Certificate Tax Sale	Sales Disclosure Fee
Cash and investments - beginning	\$ -	\$ 1,308	\$ 11,440	\$ 11,794	\$ 2,234,996	\$ 308	\$ -	\$ 373
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	3,169	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	6,725,283	-	47,508	1,351,647	35,061,305	-	210,446	3,280
Total receipts	6,725,283	-	47,508	1,351,647	35,061,305	3,169	210,446	3,280
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	6,725,283	-	37,373	1,350,990	36,549,873	3,167	193,928	3,203
Total disbursements	6,725,283	-	37,373	1,350,990	36,549,873	3,167	193,928	3,203
Excess (deficiency) of receipts over disbursements	-	-	10,135	657	(1,488,568)	2	16,518	77
Cash and investments - ending	\$ -	\$ 1,308	\$ 21,575	\$ 12,451	\$ 746,428	\$ 310	\$ 16,518	\$ 450

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Clerk -	Inmate Trust -	Recorder -	Community Corrections -	Sheriff -	Beacon Savings -	
	<u>Supplemental</u>	<u>Supplemental</u>	<u>Supplemental</u>	<u>Supplemental</u>	<u>Supplemental</u>	<u>Supplemental</u>	<u>Totals</u>
Cash and investments - beginning	\$ 370,451	\$ 11,905	\$ 25	\$ 25,310	\$ 2,844	\$ 25	\$ 24,972,412
Receipts:							
Taxes	-	-	-	-	-	-	14,612,078
Licenses and permits	-	-	-	-	-	-	5,829
Intergovernmental	-	-	-	-	-	-	4,654,012
Charges for services	-	-	-	-	-	-	4,531,210
Fines and forfeits	-	-	-	-	-	-	259,443
Other receipts	<u>5,398,590</u>	<u>599,257</u>	<u>143,703</u>	<u>404,455</u>	<u>185,645</u>	<u>-</u>	<u>95,423,663</u>
Total receipts	<u>5,398,590</u>	<u>599,257</u>	<u>143,703</u>	<u>404,455</u>	<u>185,645</u>	<u>-</u>	<u>119,486,235</u>
Disbursements:							
Personal services	-	-	-	-	-	-	10,674,164
Supplies	-	-	-	-	-	-	2,061,179
Other services and charges	-	-	-	-	-	-	4,763,441
Capital outlay	-	-	-	-	-	-	520,749
Other disbursements	<u>5,287,542</u>	<u>590,906</u>	<u>143,703</u>	<u>380,872</u>	<u>185,645</u>	<u>-</u>	<u>98,868,104</u>
Total disbursements	<u>5,287,542</u>	<u>590,906</u>	<u>143,703</u>	<u>380,872</u>	<u>185,645</u>	<u>-</u>	<u>116,887,637</u>
Excess (deficiency) of receipts over disbursements	<u>111,048</u>	<u>8,351</u>	<u>-</u>	<u>23,583</u>	<u>-</u>	<u>-</u>	<u>2,598,598</u>
Cash and investments - ending	<u>\$ 481,499</u>	<u>\$ 20,256</u>	<u>\$ 25</u>	<u>\$ 48,893</u>	<u>\$ 2,844</u>	<u>\$ 25</u>	<u>\$ 27,571,010</u>

CASS COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2011

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, 2011, has not been completed.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 3,753,133
Infrastructure	5,901,474
Buildings	15,954,074
Improvements other than buildings	386,354
Machinery and equipment	<u>7,914,139</u>
Total governmental activities, capital assets not being depreciated	<u>\$ 33,909,174</u>

CASS COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2011

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
Jail Improvement	\$ 3,235,000	\$ 1,730,000
Claims and judgments	200,000	200,000
Notes and loans payable	<u>757,406</u>	<u>112,790</u>
Total governmental activities debt	<u>\$ 4,192,406</u>	<u>\$ 2,042,790</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 Clerk
County Auditor

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD
HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF CASS COUNTY, INDIANA

Compliance

We have audited the compliance of the Cass County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to its major federal program for the year ended December 31, 2011. The County's major federal program is 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 its major federal program 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 its major federal program for the year ended December 31, 2011.

Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD
HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(Continued)

A deficiency in 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 and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

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

This report is intended solely for the information and use of the County's management, County Commissioners, others within the entity, 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

April 9, 2012

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the County. The schedule and notes are presented as intended by the County.

CASS COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2011

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Grant			
State Criminal Alien Assistance Program 2011-AP-BX-0690	16.606		\$ 7,681
Pass-Through Indiana Criminal Justice Institute Crime Victim Assistance	16.575	10VAPR127 09VAPR235	15,189 <u>5,187</u>
Total for program			<u>20,376</u>
Violence Against Women Formula Grants	16.588	11STPR047 10-STPR-010	5,775 <u>10,244</u>
Total for program			<u>16,019</u>
Total for federal grantor agency			<u>44,076</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster			
State and Community Highway Safety Operation Pull-Over	20.600	OP-11-02-01-15	3,863
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	K8-2011-03-03-03	6,125
Pass-Through Supreme Court of Indiana Incentive Grant Program to Prohibit Racial Profiling	20.611		<u>10,250</u>
Total for cluster			<u>20,238</u>
Pass-Through Indiana Department of Transportation Formula Grants for Other Than Urbanized Areas	20.509		
CY 2011		18029210	421,429
CY 2010		180028	139,955
ARRA - Formula Grants for Other Than Urbanized Areas ARRA Capital Grant		86X001	<u>35,674</u>
Total for program			<u>597,058</u>
Total for federal grantor agency			<u>617,296</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Family and Social Services Administration CSBG Cluster			
Community Services Block Grant	93.569	09-11-PV-1192	<u>118,136</u>
Total for cluster			<u>118,136</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563		
Clerk Expenditures			18,123
Prosecutor Expenditures			163,984
Clerk Incentive Expenditures			400
Prosecutor Incentive Expenditures			33,819
Indirect Costs			<u>151,461</u>
Total for program			<u>367,787</u>
Total for federal grantor agency			<u>485,923</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Homeland Security Cluster			
Homeland Security Grant Program	97.067		<u>3,686</u>
Total for cluster			<u>3,686</u>
Emergency Management Performance Grants	97.042		<u>37,609</u>
Total for federal grantor agency			<u>41,295</u>
Total federal awards expended			<u>\$ 1,188,590</u>

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

CASS COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Cass County (County) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statement. 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.

Note 2. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to sub-recipients as follows for the year ended December 31, 2011:

Program Title	Federal CFDA Number	2011
Formula Grants for Other Than Urbanized Areas	20.509	\$ <u>597,058</u>

CASS COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies identified?	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?	no

Identification of Major Programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
20.509	Formula Grants for Other Than Urbanized Areas

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.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

CASS COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

CASS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on April 9, 2012, with David Arnold, President of the Board of County Commissioners; George Stebbins, President of the County Council; and Vaneen M. Ide, Auditor. Our audit disclosed no material items that warrant comment at this time.