

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

FINANCIAL STATEMENT AUDIT REPORT

OF

CASS COUNTY, INDIANA

January 1, 2019 to December 31, 2019



FILED
07/23/2020

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SCHEDULE OF OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|---|---------------------------------------|--|
| County Auditor | Cheryl Alcorn | 01-01-19 to 12-31-20 |
| County Treasurer | Kathleen Adair | 01-01-19 to 12-31-20 |
| Clerk of the Circuit Court | Beth Liming | 01-01-19 to 12-31-20 |
| County Sheriff | Ed Schroder | 01-01-19 to 12-31-20 |
| County Recorder | Cindy Howard | 01-01-19 to 12-31-20 |
| President of the Board of County Commissioners | James L. Sailors Ralph R. Anderson | 01-01-19 to 12-31-20 01-01-20 to 12-31-20 |
| President of the County Council | Michael Stajduhar | 01-01-19 to 12-31-20 |



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF CASS COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Cass County (County), which comprises the financial position and results of operations for the year ended December 31, 2019, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design 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. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2019.

Opinion on Regulatory Basis of Accounting

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, 2019, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.


Other Matters

Other Information

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, as listed in the Table of Contents, 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated June 8, 2020, 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 solely 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 effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

June 8, 2020

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

The financial statement and accompanying notes were approved by management of the County. The financial statement 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, 2019

| Fund | Cash and Investments 01-01-19 | Receipts | Disbursements | Cash and Investments 12-31-19 |
|---------------------------------|-------------------------------------|------------|---------------|-------------------------------------|
| Inmate Trust | \$ 49,522 | \$ 900,213 | \$ 910,388 | \$ 39,347 |
| Sheriff Commissary Supplemental | 76,700 | 393,818 | 315,131 | 155,387 |
| General | 2,582,104 | 13,893,228 | 13,263,562 | 3,211,770 |
| LIT - Economic Development | 1,841,416 | 585,418 | - | 2,426,834 |
| Co Child Advocacy Fund | - | 125 | - | 125 |
| Court Costs | 22,478 | 10,836 | 27,817 | 5,497 |
| Clerk Perpetuation | 97,889 | 25,700 | 33,047 | 90,542 |
| Community Transition Program | 313,398 | 118,075 | 78,640 | 352,833 |
| Congressional Interest | 7,766 | 599 | 8,365 | - |
| Congressional Principal | 29,625 | - | 29,625 | - |
| Sheriff's Photo Operating | 6,007 | 560 | - | 6,567 |
| County Sales Disclosure | 10,444 | 4,765 | - | 15,209 |
| Cumulative Bridge | 2,828,784 | 543,833 | 473,225 | 2,899,392 |
| Cum Capitol Development | 508,641 | 131,090 | 228,000 | 411,731 |
| Co Drug Free Program | 45,209 | 34,271 | 38,224 | 41,256 |
| Electronic Map Generation Fund | 6,000 | - | - | 6,000 |
| Local Emergency Plan | 8,249 | - | - | 8,249 |
| Recorder Enhanced Access | 13,987 | 1,754 | - | 15,741 |
| Extradition | 90,978 | 9,600 | 14,801 | 85,777 |
| Firearms Training | 24,677 | 8,520 | 20,022 | 13,175 |
| Health | 11,587 | 410,027 | 387,090 | 34,524 |
| RE-DACT | 48,192 | 5,004 | - | 53,196 |
| Health Maint | 114,399 | 44,393 | 47,776 | 111,016 |
| Local Road | 569,120 | 593,458 | 550,325 | 612,253 |
| LIT-Public Safety COUNTY Share | 2,052,776 | 1,231,717 | 1,147,328 | 2,137,165 |
| Highway | 3,430,776 | 2,714,258 | 3,160,822 | 2,984,212 |
| Park & Rec Non Reverting | 904,068 | 564,048 | 25,715 | 1,442,401 |
| Auditor Plat Bk Upkeep | 32,440 | 18,190 | 2,866 | 47,764 |
| Rainy Day Fund | 5,959,958 | - | 456,450 | 5,503,508 |
| Recorders Perpetuation | 189,912 | 83,132 | 81,275 | 191,769 |
| Sex Offender Reg State Share | 83 | 369 | 380 | 72 |
| Police Pension | 434,882 | 70,386 | - | 505,268 |
| Surplus Tax (Excess) | 49,338 | 41,301 | 36,942 | 53,697 |
| Surveyor Corner Perpetuation | 50,818 | 24,710 | 7,091 | 68,437 |
| Tax Sale (fees collected)SRI | 27,856 | 23,148 | 22,581 | 28,423 |
| Tax Sale Redemption | 3,110 | 74,930 | 71,620 | 6,420 |
| Tax Sale Surplus | 235,662 | 632,195 | 395,651 | 472,206 |
| Unsafe Building Fund | 4,676 | - | - | 4,676 |
| Vehicle Inspection | 3,480 | 550 | - | 4,030 |
| Guardian Ad Litem | 11,320 | 24,451 | 23,646 | 12,125 |
| Election & Registration | 42,170 | 231,696 | 99,140 | 174,726 |
| Co Elect Official Training | 20,899 | 5,005 | 623 | 25,281 |
| County Offender Transportation | - | 313 | - | 313 |
| 911 Statewide | 198,473 | 878,286 | 849,431 | 227,328 |
| Care of Juveniles | 77,274 | - | 5,000 | 72,274 |
| Capital Non-Reverting | 4,530,484 | 1,611,290 | 1,242,470 | 4,899,304 |
| General Drain | 216,945 | 21,812 | 34,673 | 204,084 |
| Drain Maintenance | 1,645,149 | 1,207,442 | 1,023,849 | 1,828,742 |
| Sheriff Sale Non Reverting | 37,090 | 14,058 | 11,300 | 39,848 |
| Park Donation | 1,069 | - | - | 1,069 |
| Forfeiture Seizure Non Revert | 17,494 | 11,593 | - | 29,087 |
| Clymers Allocation Repay Bond | 86,000 | 114,050 | 114,050 | 86,000 |
| Building Bond #3 2015 | 83,059 | 1,029,808 | 983,000 | 129,867 |
| Cass Co Self Insurance | 5,059,157 | 3,178,226 | 3,313,197 | 4,924,186 |
| Payroll | - | 2,624,842 | 2,624,842 | - |
| Settlement | 12 | 29,263,699 | 29,263,711 | - |
| Wheel tax/Surtax | 87 | 964,287 | 963,752 | 622 |
| CVET | - | 260,926 | 260,926 | - |
| Excise Tax Allocations | - | 1,209,589 | 1,209,589 | - |
| Financial Institution Tax | - | 413,471 | 413,471 | - |
| CEDIT HSC Dead 12-31-16 | 37,904 | - | 37,904 | - |
| HS Credit Rebate Dead 12/31/16 | 9,823 | - | 9,823 | - |
| Fines & Forfeitures | 937 | 13,112 | 8,574 | 5,475 |
| Infraction Judgement | 6,175 | 80,843 | 82,529 | 4,489 |
| Overweight Vehicle | 135 | 100 | 235 | - |
| Special Death Benefit | 505 | 5,320 | 5,050 | 775 |
| Sales Disclosure Fee (State) | 700 | 4,765 | 4,805 | 660 |
| Coroner Training Non-Reverting | 626 | 3,695 | 3,875 | 446 |
| Interstate Compact Fee Fd | - | 563 | 563 | - |
| Mortgage Fee Fund | 423 | 2,615 | 2,625 | 413 |

CASS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

| Fund | Cash and Investments 01-01-19 | Receipts | Disbursements | Cash and Investments 12-31-19 |
|---|-------------------------------------|-----------------------|-----------------------|-------------------------------------|
| Child Restraint Violation | 50 | 275 | 325 | - |
| Riverboat Wagering Tax Rev | - | 230,831 | 230,831 | - |
| Cass Tourism Promotion Fund | 9,422 | 117,312 | 95,092 | 31,642 |
| 93.563 Title IV-D Incentive | 150,957 | 17,751 | 9,000 | 159,708 |
| 93.563 Pros Incentive Post | 37,915 | 26,701 | 43,479 | 21,137 |
| 93.563 Clerk Incentive Post | 170,280 | 17,751 | 9,835 | 178,196 |
| Treasurer Supplemental | 940,083 | 1,011,386 | 940,083 | 1,011,386 |
| Community Corrections Inmate Commissary | 55 | - | 55 | - |
| Clerk Supplemental | 634,456 | 3,532,598 | 3,496,924 | 670,130 |
| Redevelopment Commisnon NonReverting | - | 55,402 | 2,150 | 53,252 |
| Community Corrections Supplemental | 75,958 | 788,833 | 803,184 | 61,607 |
| MVH Restricted | - | 2,099,148 | 2,099,148 | - |
| Reassessment | 69,925 | 149,344 | 205,397 | 13,872 |
| LIT Correctional Facility | - | 1,424,377 | 1,275,313 | 149,064 |
| Sher Non-Rev K-9 CareWelf&Tr | 36,016 | - | 7,195 | 28,821 |
| Clymers Operating Fund | 565 | - | - | 565 |
| Sheriff Non-Rev Training | 8,259 | 4,807 | 8,453 | 4,613 |
| Arson Investigation | (27) | 27 | - | - |
| Law Enforcement | 19,130 | 9,079 | 12,048 | 16,161 |
| Cass County Work Crew -NA | 14,505 | 7,590 | 7,593 | 14,502 |
| Certificate Tax Sale | 9,650 | 25,408 | 18,498 | 16,560 |
| E911 Subsidy | 31,938 | - | 975 | 30,963 |
| County Redevelop Commission | 2,973,028 | 1,180,778 | 508,059 | 3,645,747 |
| Sheriff Non Reverting Radios | 1,015 | - | 75 | 940 |
| Indian Creek Project Loan | 135,306 | 589,512 | 546,004 | 178,814 |
| Reno & Const Jail & Annex | 533,523 | - | 501,051 | 32,472 |
| Health Ins Clearing Fund | 268,590 | 3,000,000 | 2,725,259 | 543,331 |
| CCEMA Non-Reverting Capital | 1,906 | - | - | 1,906 |
| LIT - Property Tax Relief | 277,674 | 7,521,762 | 7,419,087 | 380,349 |
| LOIT Spec Dist Restricted | 80,362 | - | 80,117 | 245 |
| LIT CERTIFIED SHARES | - | 7,297,962 | 7,297,962 | - |
| LIT PUBLIC SAFETY | - | 1,824,490 | 1,824,490 | - |
| LIT Economic Development EDIT | - | 1,113,388 | 1,113,388 | - |
| Transit Authority Grant | - | 1,102,750 | 1,102,750 | - |
| BYRNE Grant - NA | 19,655 | 94,467 | 109,361 | 4,761 |
| 93.069 Public Health Bio-Terro | 2,999 | - | - | 2,999 |
| 20.600 OPO/DUI Equip Awards Gr | 367 | - | - | 367 |
| 16.588 Stop Grant - NA | (23,641) | 41,647 | 16,617 | 1,389 |
| 16.575 Victim Advoc Grant | 85,362 | 54,775 | 27,497 | 112,640 |
| Bulletproof Vest Part Grant | - | 1,055 | - | 1,055 |
| 93.617 HAVA Title III | 49,283 | - | 25,400 | 23,883 |
| EMA Performance CFDA 97.042 | 2,906 | - | - | 2,906 |
| 93.074 Hospital Prep Grant | 6,055 | - | - | 6,055 |
| JDAI GRANT | 29,647 | 78,018 | 84,124 | 23,541 |
| 93.074 ZIKA Grant | 401 | - | - | 401 |
| State Deputy Project-NA | 1,186 | 10,448 | 10,946 | 688 |
| 16.547 Federal CASA Grant | 62,922 | 35,057 | 29,602 | 68,377 |
| CAPTA | 6,355 | - | - | 6,355 |
| SCAAP Grant | 5,203 | 11,582 | 16,236 | 549 |
| Cass Co Cedit | 3,471,109 | 298,199 | 820,902 | 2,948,406 |
| Cass County Correction | (1,272) | - | 27,768 | (29,040) |
| DUI Task Force Enforce Program | (402) | 402 | - | - |
| Corrections Grant- NA | 65,084 | 721,188 | 795,461 | (9,189) |
| COMM Correct Project Income-NA | 341,020 | 227,867 | 143,769 | 425,118 |
| Adult Protective Services - NA | (113,652) | 389,465 | 234,357 | 41,456 |
| Tobacco Education | 55,082 | 11,250 | 33,379 | 32,953 |
| SECTION 102 HAVA | 565 | 6,492 | 6,492 | 565 |
| GIS Web Feature Grant | 2,100 | - | - | 2,100 |
| Public Health Coordinator Gran | 48,141 | 9,735 | 12,366 | 45,510 |
| 93-6-16-CP-C0-2557 SCAN | 983 | 6,749 | 5,702 | 2,030 |
| Child Restraint Dist Grant | (1,038) | 4,174 | 3,107 | 29 |
| Comm Crossing Grant | 62,161 | 900,822 | 958,270 | 4,713 |
| EMPG 97.042 2016 Sal Grant | 56,014 | - | 56,014 | - |
| Pre-Trial Supervision Grant | 9,667 | 49,763 | 53,787 | 5,643 |
| Totals | <u>\$ 45,495,720</u> | <u>\$ 102,472,495</u> | <u>\$ 100,282,389</u> | <u>\$ 47,685,826</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.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with 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. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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 include the following sources:

Taxes. Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's 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.

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions 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.

CASS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Charges for services. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines 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. Amounts received 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. Amounts received from various sources, including, but 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 include the following uses:

Personal services. Amounts disbursed 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. Amounts disbursed for 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, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements. Amounts disbursed for various other purposes including, but 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, make transfers 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.

CASS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for amounts 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 amounts 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 December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. 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.

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, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

CASS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

Financial Report

INPRS 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:

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

CASS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

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. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. 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. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. 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.

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2019.

CASS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. *Holding Corporation*

The County has entered into a capital lease with Cass County Government 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 2019 totaled \$983,000.

Note 9. *Subsequent Events*

On December 16, 2019, the Board of County Commissioners approved Resolution 2019-06, Approving Issuance of Lease Bond to Building Corporation, which allowed for the release of a lease bond to the Cass County Building Corporation for financing the renovation and expansion of the Cass County Jail. Lease Rental Bonds, Series 2020, was closed on February 4, 2020, with a principal balance of \$17,120,000.

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OTHER INFORMATION - UNAUDITED

The County's Annual Financial Report information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

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

The other information presented was 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, 2019

| | Inmate Trust | Sheriff Commissary Supplemental | General | LIT - Economic Development | Co Child Advocacy Fund | Court Costs |
|---|-----------------|---------------------------------------|--------------|-------------------------------------|---------------------------------|----------------|
| Cash and investments - beginning | \$ 49,522 | \$ 76,700 | \$ 2,582,104 | \$ 1,841,416 | \$ - | \$ 22,478 |
| Receipts: | | | | | | |
| Taxes | - | - | 10,830,857 | - | - | - |
| Intergovernmental receipts | - | - | 964,783 | - | - | - |
| Charges for services | - | - | 764,060 | - | - | - |
| Fines and forfeits | - | - | 3,420 | - | - | - |
| Other receipts | 900,213 | 393,818 | 1,330,108 | 585,418 | 125 | 10,836 |
| Total receipts | 900,213 | 393,818 | 13,893,228 | 585,418 | 125 | 10,836 |
| Disbursements: | | | | | | |
| Personal services | - | - | 9,489,478 | - | - | - |
| Supplies | - | - | 664,977 | - | - | - |
| Other services and charges | - | - | 2,722,183 | - | - | - |
| Capital outlay | - | - | 276,826 | - | - | - |
| Other disbursements | 910,388 | 315,131 | 110,098 | - | - | 27,817 |
| Total disbursements | 910,388 | 315,131 | 13,263,562 | - | - | 27,817 |
| Excess (deficiency) of receipts over disbursements | (10,175) | 78,687 | 629,666 | 585,418 | 125 | (16,981) |
| Cash and investments - ending | \$ 39,347 | \$ 155,387 | \$ 3,211,770 | \$ 2,426,834 | \$ 125 | \$ 5,497 |

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

| | Clerk Perpetuation | Community Transition Program | Congressional Interest | Congressional Principal | Sheriff's Photo Operating | County Sales Disclosure |
|---|-----------------------|------------------------------------|---------------------------|----------------------------|---------------------------------|-------------------------------|
| Cash and investments - beginning | \$ 97,889 | \$ 313,398 | \$ 7,766 | \$ 29,625 | \$ 6,007 | \$ 10,444 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Intergovernmental receipts | 144 | - | - | - | - | - |
| Charges for services | - | - | - | - | - | 4,765 |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 25,556 | 118,075 | 599 | - | 560 | - |
| Total receipts | 25,700 | 118,075 | 599 | - | 560 | 4,765 |
| Disbursements: | | | | | | |
| Personal services | 4,086 | - | - | - | - | - |
| Supplies | 2,768 | - | - | - | - | - |
| Other services and charges | 3,000 | 58,076 | - | - | - | - |
| Capital outlay | - | 20,564 | - | - | - | - |
| Other disbursements | 23,193 | - | 8,365 | 29,625 | - | - |
| Total disbursements | 33,047 | 78,640 | 8,365 | 29,625 | - | - |
| Excess (deficiency) of receipts over disbursements | (7,347) | 39,435 | (7,766) | (29,625) | 560 | 4,765 |
| Cash and investments - ending | \$ 90,542 | \$ 352,833 | \$ - | \$ - | \$ 6,567 | \$ 15,209 |

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

| | Cumulative Bridge | Cum Capitol Development | Co Drug Free Program | Electronic Map Generation Fund | Local Emergency Plan | Recorder Enhanced Access |
|---|----------------------|-------------------------------|-------------------------------|---|----------------------------|--------------------------------|
| Cash and investments - beginning | \$ 2,828,784 | \$ 508,641 | \$ 45,209 | \$ 6,000 | \$ 8,249 | \$ 13,987 |
| Receipts: | | | | | | |
| Taxes | 399,731 | 120,059 | - | - | - | - |
| Intergovernmental receipts | 144,102 | 11,031 | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | - | 34,271 | - | - | 1,754 |
| Total receipts | <u>543,833</u> | <u>131,090</u> | <u>34,271</u> | <u>-</u> | <u>-</u> | <u>1,754</u> |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | 473,225 | - | 38,224 | - | - | - |
| Capital outlay | - | 228,000 | - | - | - | - |
| Other disbursements | - | - | - | - | - | - |
| Total disbursements | <u>473,225</u> | <u>228,000</u> | <u>38,224</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess (deficiency) of receipts over disbursements | <u>70,608</u> | <u>(96,910)</u> | <u>(3,953)</u> | <u>-</u> | <u>-</u> | <u>1,754</u> |
| Cash and investments - ending | <u>\$ 2,899,392</u> | <u>\$ 411,731</u> | <u>\$ 41,256</u> | <u>\$ 6,000</u> | <u>\$ 8,249</u> | <u>\$ 15,741</u> |

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

| | <u>Extradition</u> | <u>Firearms Training</u> | <u>Health</u> | <u>RE-DACT</u> | <u>Health Maint</u> | <u>Local Road</u> |
|---|--------------------|------------------------------|---------------|----------------|-------------------------|-----------------------|
| Cash and investments - beginning | \$ 90,978 | \$ 24,677 | \$ 11,587 | \$ 48,192 | \$ 114,399 | \$ 569,120 |
| Receipts: | | | | | | |
| Taxes | - | - | 309,648 | - | - | - |
| Intergovernmental receipts | - | - | 28,460 | - | - | 593,458 |
| Charges for services | - | - | 71,908 | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 9,600 | 8,520 | 11 | 5,004 | 44,393 | - |
| Total receipts | 9,600 | 8,520 | 410,027 | 5,004 | 44,393 | 593,458 |
| Disbursements: | | | | | | |
| Personal services | - | - | 348,632 | - | 47,776 | - |
| Supplies | - | - | 18,582 | - | - | 125,325 |
| Other services and charges | - | - | 19,876 | - | - | - |
| Capital outlay | - | - | - | - | - | 425,000 |
| Other disbursements | 14,801 | 20,022 | - | - | - | - |
| Total disbursements | 14,801 | 20,022 | 387,090 | - | 47,776 | 550,325 |
| Excess (deficiency) of receipts over disbursements | (5,201) | (11,502) | 22,937 | 5,004 | (3,383) | 43,133 |
| Cash and investments - ending | \$ 85,777 | \$ 13,175 | \$ 34,524 | \$ 53,196 | \$ 111,016 | \$ 612,253 |

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

| | LIT-Public Safety COUNTY Share | Highway | Park & Rec Non Reverting | Auditor Plat Bk Upkeep | Rainy Day Fund | Recorders Perpetuation |
|---|---|--------------|--------------------------------------|---------------------------------|----------------------|---------------------------|
| Cash and investments - beginning | \$ 2,052,776 | \$ 3,430,776 | \$ 904,068 | \$ 32,440 | \$ 5,959,958 | \$ 189,912 |
| Receipts: | | | | | | |
| Taxes | - | 761,153 | - | - | - | - |
| Intergovernmental receipts | - | 1,921,113 | - | - | - | - |
| Charges for services | - | - | 564,048 | 18,190 | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 1,231,717 | 31,992 | - | - | - | 83,132 |
| Total receipts | 1,231,717 | 2,714,258 | 564,048 | 18,190 | - | 83,132 |
| Disbursements: | | | | | | |
| Personal services | 66,092 | 1,772,797 | - | - | - | 14,835 |
| Supplies | 12,834 | 991,621 | 23,075 | 801 | - | - |
| Other services and charges | 985,578 | 133,704 | - | 2,065 | 456,450 | - |
| Capital outlay | 82,824 | 84,665 | - | - | - | - |
| Other disbursements | - | 178,035 | 2,640 | - | - | 66,440 |
| Total disbursements | 1,147,328 | 3,160,822 | 25,715 | 2,866 | 456,450 | 81,275 |
| Excess (deficiency) of receipts over disbursements | 84,389 | (446,564) | 538,333 | 15,324 | (456,450) | 1,857 |
| Cash and investments - ending | \$ 2,137,165 | \$ 2,984,212 | \$ 1,442,401 | \$ 47,764 | \$ 5,503,508 | \$ 191,769 |

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

| | Sex Offender Reg State Share | Police Pension | Surplus Tax (Excess) | Surveyor Corner Perpetuation | Tax Sale (fees collected)SRI | Tax Sale Redemption |
|---|--|-------------------|----------------------------|------------------------------------|---------------------------------------|---------------------------|
| Cash and investments - beginning | \$ 83 | \$ 434,882 | \$ 49,338 | \$ 50,818 | \$ 27,856 | \$ 3,110 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 369 | 70,386 | 41,301 | 24,710 | 23,148 | 74,930 |
| Total receipts | 369 | 70,386 | 41,301 | 24,710 | 23,148 | 74,930 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 380 | - | 36,942 | 7,091 | 22,581 | 71,620 |
| Total disbursements | 380 | - | 36,942 | 7,091 | 22,581 | 71,620 |
| Excess (deficiency) of receipts over disbursements | (11) | 70,386 | 4,359 | 17,619 | 567 | 3,310 |
| Cash and investments - ending | \$ 72 | \$ 505,268 | \$ 53,697 | \$ 68,437 | \$ 28,423 | \$ 6,420 |

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

| | Tax Sale Surplus | Unsafe Building Fund | Vehicle Inspection | Guardian Ad Litem | Election & Registration | Co Elect Official Training |
|---|------------------------|----------------------------|-----------------------|-------------------------|-------------------------------|-------------------------------------|
| Cash and investments - beginning | \$ 235,662 | \$ 4,676 | \$ 3,480 | \$ 11,320 | \$ 42,170 | \$ 20,899 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | 136,769 | - |
| Intergovernmental receipts | - | - | - | - | 12,575 | 1 |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 632,195 | - | 550 | 24,451 | 82,352 | 5,004 |
| Total receipts | 632,195 | - | 550 | 24,451 | 231,696 | 5,005 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | 65,416 | - |
| Supplies | - | - | - | - | 3,998 | - |
| Other services and charges | - | - | - | - | 29,726 | 623 |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 395,651 | - | - | 23,646 | - | - |
| Total disbursements | 395,651 | - | - | 23,646 | 99,140 | 623 |
| Excess (deficiency) of receipts over disbursements | 236,544 | - | 550 | 805 | 132,556 | 4,382 |
| Cash and investments - ending | \$ 472,206 | \$ 4,676 | \$ 4,030 | \$ 12,125 | \$ 174,726 | \$ 25,281 |

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

| | County Offender Transportation | 911 Statewide | Care of Juveniles | Capital Non-Reverting | General Drain | Drain Maintenance |
|---|--------------------------------------|------------------|-------------------------|--------------------------|------------------|----------------------|
| Cash and investments - beginning | \$ - | \$ 198,473 | \$ 77,274 | \$ 4,530,484 | \$ 216,945 | \$ 1,645,149 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | 4,320 | - | - |
| Charges for services | 313 | - | - | 663,069 | - | - |
| Fines and forfeits | - | - | - | 45,947 | - | - |
| Other receipts | - | 878,286 | - | 897,954 | 21,812 | 1,207,442 |
| Total receipts | 313 | 878,286 | - | 1,611,290 | 21,812 | 1,207,442 |
| Disbursements: | | | | | | |
| Personal services | - | 725,824 | 5,000 | 586,454 | - | - |
| Supplies | - | - | - | 40,763 | - | - |
| Other services and charges | - | 123,607 | - | 128,087 | 34,673 | 1,023,849 |
| Capital outlay | - | - | - | 17,262 | - | - |
| Other disbursements | - | - | - | 469,904 | - | - |
| Total disbursements | - | 849,431 | 5,000 | 1,242,470 | 34,673 | 1,023,849 |
| Excess (deficiency) of receipts over disbursements | 313 | 28,855 | (5,000) | 368,820 | (12,861) | 183,593 |
| Cash and investments - ending | \$ 313 | \$ 227,328 | \$ 72,274 | \$ 4,899,304 | \$ 204,084 | \$ 1,828,742 |

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

| | Sheriff Sale Non Reverting | Park Donation | Forfeiture Seizure Non Revert | Clymers Allocation Repay Bond | Building Bond #3 2015 | Cass Co Self Insurance |
|---|-------------------------------------|------------------|--|--|--------------------------------|---------------------------------|
| Cash and investments - beginning | \$ 37,090 | \$ 1,069 | \$ 17,494 | \$ 86,000 | \$ 83,059 | \$ 5,059,157 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | 951,708 | - |
| Intergovernmental receipts | - | - | - | - | 78,100 | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 14,058 | - | 11,593 | 114,050 | - | 3,178,226 |
| Total receipts | 14,058 | - | 11,593 | 114,050 | 1,029,808 | 3,178,226 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | 114,050 | 983,000 | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 11,300 | - | - | - | - | 3,313,197 |
| Total disbursements | 11,300 | - | - | 114,050 | 983,000 | 3,313,197 |
| Excess (deficiency) of receipts over disbursements | 2,758 | - | 11,593 | - | 46,808 | (134,971) |
| Cash and investments - ending | \$ 39,848 | \$ 1,069 | \$ 29,087 | \$ 86,000 | \$ 129,867 | \$ 4,924,186 |

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

| | Payroll | Settlement | Wheel tax/Surtax | CVET | Excise Tax Allocations | Financial Institution Tax |
|---|-----------|------------|---------------------|---------|------------------------------|---------------------------------|
| Cash and investments - beginning | \$ - | \$ 12 | \$ 87 | \$ - | \$ - | \$ - |
| Receipts: | | | | | | |
| Taxes | - | 27,200,085 | 964,287 | - | - | - |
| Intergovernmental receipts | - | 2,058,006 | - | - | 1,209,589 | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 2,624,842 | 5,608 | - | 260,926 | - | 413,471 |
| Total receipts | 2,624,842 | 29,263,699 | 964,287 | 260,926 | 1,209,589 | 413,471 |
| Disbursements: | | | | | | |
| Personal services | 910 | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 2,623,932 | 29,263,711 | 963,752 | 260,926 | 1,209,589 | 413,471 |
| Total disbursements | 2,624,842 | 29,263,711 | 963,752 | 260,926 | 1,209,589 | 413,471 |
| Excess (deficiency) of receipts over disbursements | - | (12) | 535 | - | - | - |
| Cash and investments - ending | \$ - | \$ - | \$ 622 | \$ - | \$ - | \$ - |

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

| | CEDIT HSC Dead 12-31-16 | HS Credit Rebate Dead 12/31/16 | Fines & Forfeitures | Infraction Judgement | Overweight Vehicle | Special Death Benefit |
|---|----------------------------------|--|---------------------------|-------------------------|-----------------------|-----------------------------|
| Cash and investments - beginning | \$ 37,904 | \$ 9,823 | \$ 937 | \$ 6,175 | \$ 135 | \$ 505 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | - | 13,112 | 80,843 | 100 | 5,320 |
| Total receipts | - | - | 13,112 | 80,843 | 100 | 5,320 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 37,904 | 9,823 | 8,574 | 82,529 | 235 | 5,050 |
| Total disbursements | 37,904 | 9,823 | 8,574 | 82,529 | 235 | 5,050 |
| Excess (deficiency) of receipts over disbursements | (37,904) | (9,823) | 4,538 | (1,686) | (135) | 270 |
| Cash and investments - ending | \$ - | \$ - | \$ 5,475 | \$ 4,489 | \$ - | \$ 775 |

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

| | Sales Disclosure Fee (State) | Coroner Training Non-Reverting | Interstate Compact Fee Fd | Mortgage Fee Fund | Child Restraint Violation | Riverboat Wagering Tax Rev |
|---|---------------------------------------|--------------------------------------|------------------------------------|-------------------------|---------------------------------|-------------------------------------|
| Cash and investments - beginning | \$ 700 | \$ 626 | \$ - | \$ 423 | \$ 50 | \$ - |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | 4,765 | 3,695 | 563 | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | - | - | 2,615 | 275 | 230,831 |
| Total receipts | 4,765 | 3,695 | 563 | 2,615 | 275 | 230,831 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 4,805 | 3,875 | 563 | 2,625 | 325 | 230,831 |
| Total disbursements | 4,805 | 3,875 | 563 | 2,625 | 325 | 230,831 |
| Excess (deficiency) of receipts over disbursements | (40) | (180) | - | (10) | (50) | - |
| Cash and investments - ending | \$ 660 | \$ 446 | \$ - | \$ 413 | \$ - | \$ - |

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

| | Cass Tourism Promotion Fund | 93.563 Title IV-D Incentive | 93.563 Pros Incentive Post | 93.563 Clerk Incentive Post | Treasurer Supplemental | Community Corrections Inmate Commissary |
|---|--------------------------------------|--------------------------------------|-------------------------------------|--------------------------------------|---------------------------|--|
| Cash and investments - beginning | \$ 9,422 | \$ 150,957 | \$ 37,915 | \$ 170,280 | \$ 940,083 | \$ 55 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 117,312 | 17,751 | 26,701 | 17,751 | 1,011,386 | - |
| Total receipts | 117,312 | 17,751 | 26,701 | 17,751 | 1,011,386 | - |
| Disbursements: | | | | | | |
| Personal services | - | - | 26,958 | 8,480 | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | 7,500 | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 95,092 | 1,500 | 16,521 | 1,355 | 940,083 | 55 |
| Total disbursements | 95,092 | 9,000 | 43,479 | 9,835 | 940,083 | 55 |
| Excess (deficiency) of receipts over disbursements | 22,220 | 8,751 | (16,778) | 7,916 | 71,303 | (55) |
| Cash and investments - ending | \$ 31,642 | \$ 159,708 | \$ 21,137 | \$ 178,196 | \$ 1,011,386 | \$ - |

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

| | Clerk Supplemental | Redevelopment Commisson NonReverting | Community Corrections Supplemental | MVH Restricted | Reassessment | LIT Correctional Facility |
|---|-----------------------|--|--|-------------------|--------------|---------------------------------|
| Cash and investments - beginning | \$ 634,456 | \$ - | \$ 75,958 | \$ - | \$ 69,925 | \$ - |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | 136,769 | - |
| Intergovernmental receipts | - | - | - | 1,921,113 | 12,575 | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 3,532,598 | 55,402 | 788,833 | 178,035 | - | 1,424,377 |
| Total receipts | 3,532,598 | 55,402 | 788,833 | 2,099,148 | 149,344 | 1,424,377 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | 2,377 | - |
| Supplies | - | - | - | 2,028,647 | - | - |
| Other services and charges | - | - | - | 30,501 | 203,020 | - |
| Capital outlay | - | - | - | 40,000 | - | - |
| Other disbursements | 3,496,924 | 2,150 | 803,184 | - | - | 1,275,313 |
| Total disbursements | 3,496,924 | 2,150 | 803,184 | 2,099,148 | 205,397 | 1,275,313 |
| Excess (deficiency) of receipts over disbursements | 35,674 | 53,252 | (14,351) | - | (56,053) | 149,064 |
| Cash and investments - ending | \$ 670,130 | \$ 53,252 | \$ 61,607 | \$ - | \$ 13,872 | \$ 149,064 |

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

| | Sher Non-Rev K-9 CareWelf&Tr | Clymers Operating Fund | Sheriff Non-Rev Training | Arson Investigation | Law Enforcement | Cass County Work Crew -NA |
|---|---------------------------------------|------------------------------|--------------------------------|------------------------|--------------------|---------------------------------------|
| Cash and investments - beginning | \$ 36,016 | \$ 565 | \$ 8,259 | \$ (27) | \$ 19,130 | \$ 14,505 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | 90 |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | - | 4,807 | 27 | 9,079 | 7,500 |
| Total receipts | - | - | 4,807 | 27 | 9,079 | 7,590 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 7,195 | - | 8,453 | - | 12,048 | 7,593 |
| Total disbursements | 7,195 | - | 8,453 | - | 12,048 | 7,593 |
| Excess (deficiency) of receipts over disbursements | (7,195) | - | (3,646) | 27 | (2,969) | (3) |
| Cash and investments - ending | \$ 28,821 | \$ 565 | \$ 4,613 | \$ - | \$ 16,161 | \$ 14,502 |

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

| | Certificate Tax Sale | E911 Subsidy | County Redevelop Commission | Sheriff Non Reverting Radios | Indian Creek Project Loan | Reno & Const Jail & Annex |
|---|----------------------------|-----------------|-----------------------------------|---------------------------------------|------------------------------------|---------------------------------------|
| Cash and investments - beginning | \$ 9,650 | \$ 31,938 | \$ 2,973,028 | \$ 1,015 | \$ 135,306 | \$ 533,523 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 25,408 | - | 1,180,778 | - | 589,512 | - |
| Total receipts | 25,408 | - | 1,180,778 | - | 589,512 | - |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | 14,149 |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | 165,378 |
| Capital outlay | - | - | - | - | - | 321,524 |
| Other disbursements | 18,498 | 975 | 508,059 | 75 | 546,004 | - |
| Total disbursements | 18,498 | 975 | 508,059 | 75 | 546,004 | 501,051 |
| Excess (deficiency) of receipts over disbursements | 6,910 | (975) | 672,719 | (75) | 43,508 | (501,051) |
| Cash and investments - ending | \$ 16,560 | \$ 30,963 | \$ 3,645,747 | \$ 940 | \$ 178,814 | \$ 32,472 |

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

| | Health Ins Clearing Fund | CCEMA Non-Reverting Capital | LIT - Property Tax Relief | LOIT Spec Dist Restricted | LIT CERTIFIED SHARES | LIT PUBLIC SAFETY |
|---|-----------------------------------|-----------------------------------|---------------------------------------|------------------------------------|----------------------------|-------------------------|
| Cash and investments - beginning | \$ 268,590 | \$ 1,906 | \$ 277,674 | \$ 80,362 | \$ - | \$ - |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | 7,297,962 | 1,824,490 |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 3,000,000 | - | 7,521,762 | - | - | - |
| Total receipts | 3,000,000 | - | 7,521,762 | - | 7,297,962 | 1,824,490 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 2,725,259 | - | 7,419,087 | 80,117 | 7,297,962 | 1,824,490 |
| Total disbursements | 2,725,259 | - | 7,419,087 | 80,117 | 7,297,962 | 1,824,490 |
| Excess (deficiency) of receipts over disbursements | 274,741 | - | 102,675 | (80,117) | - | - |
| Cash and investments - ending | \$ 543,331 | \$ 1,906 | \$ 380,349 | \$ 245 | \$ - | \$ - |

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

| | LIT Economic Development EDIT | Transit Authority Grant | BYRNE Grant - NA | 93.069 Public Health Bio-Terro | 20.600 OPO/DUI Equip Awards Gr | 16.588 Stop Grant - NA |
|---|--|-------------------------------|---------------------------|---|--|------------------------------------|
| Cash and investments - beginning | \$ - | \$ - | \$ 19,655 | \$ 2,999 | \$ 367 | \$ (23,641) |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Intergovernmental receipts | 1,113,388 | 610,419 | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | 492,331 | 94,467 | - | - | 41,647 |
| Total receipts | 1,113,388 | 1,102,750 | 94,467 | - | - | 41,647 |
| Disbursements: | | | | | | |
| Personal services | - | - | 11,766 | - | - | 1,181 |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | 1,900 | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 1,113,388 | 1,102,750 | 95,695 | - | - | 15,436 |
| Total disbursements | 1,113,388 | 1,102,750 | 109,361 | - | - | 16,617 |
| Excess (deficiency) of receipts over disbursements | - | - | (14,894) | - | - | 25,030 |
| Cash and investments - ending | \$ - | \$ - | \$ 4,761 | \$ 2,999 | \$ 367 | \$ 1,389 |

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

| | 16.575 Victim Advoc Grant | Bulletproof Vest Part Grant | 93.617 HAVA Title III | EMA Performance CFDA 97.042 | 93.074 Hospital Prep Grant | JDAI GRANT |
|---|------------------------------------|--------------------------------------|--------------------------------|--------------------------------------|-------------------------------------|---------------|
| Cash and investments - beginning | \$ 85,362 | \$ - | \$ 49,283 | \$ 2,906 | \$ 6,055 | \$ 29,647 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 54,775 | 1,055 | - | - | - | 78,018 |
| Total receipts | 54,775 | 1,055 | - | - | - | 78,018 |
| Disbursements: | | | | | | |
| Personal services | 475 | - | - | - | - | 21,680 |
| Supplies | - | - | - | - | - | 3,580 |
| Other services and charges | - | - | - | - | - | 51,964 |
| Capital outlay | - | - | - | - | - | 30 |
| Other disbursements | 27,022 | - | 25,400 | - | - | 6,870 |
| Total disbursements | 27,497 | - | 25,400 | - | - | 84,124 |
| Excess (deficiency) of receipts over disbursements | 27,278 | 1,055 | (25,400) | - | - | (6,106) |
| Cash and investments - ending | \$ 112,640 | \$ 1,055 | \$ 23,883 | \$ 2,906 | \$ 6,055 | \$ 23,541 |

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

| | 93.074 ZIKA Grant | State Deputy Project-NA | 16.547 Federal CASA Grant | CAPTA | SCAAP Grant | Cass Co Cedit |
|---|-------------------------|-------------------------------|------------------------------------|----------|----------------|---------------------|
| Cash and investments - beginning | \$ 401 | \$ 1,186 | \$ 62,922 | \$ 6,355 | \$ 5,203 | \$ 3,471,109 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | 242,088 |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | 10,448 | 35,057 | - | 11,582 | 56,111 |
| Total receipts | - | 10,448 | 35,057 | - | 11,582 | 298,199 |
| Disbursements: | | | | | | |
| Personal services | - | 9,004 | - | - | - | 93,405 |
| Supplies | - | - | - | - | - | 7,405 |
| Other services and charges | - | - | - | - | - | 670,092 |
| Capital outlay | - | - | - | - | - | 50,000 |
| Other disbursements | - | 1,942 | 29,602 | - | 16,236 | - |
| Total disbursements | - | 10,946 | 29,602 | - | 16,236 | 820,902 |
| Excess (deficiency) of receipts over disbursements | - | (498) | 5,455 | - | (4,654) | (522,703) |
| Cash and investments - ending | \$ 401 | \$ 688 | \$ 68,377 | \$ 6,355 | \$ 549 | \$ 2,948,406 |

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

| | Cass County Correction | DUI Task Force Enforce Program | Corrections Grant- NA | COMM Correct Project Income-NA | Adult Protective Services - NA | Tobacco Education |
|---|------------------------------|--|-----------------------------|---|--|----------------------|
| Cash and investments - beginning | \$ (1,272) | \$ (402) | \$ 65,084 | \$ 341,020 | \$ (113,652) | \$ 55,082 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | - | - | - | 222,379 | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | 402 | 721,188 | 5,488 | 389,465 | 11,250 |
| Total receipts | - | 402 | 721,188 | 227,867 | 389,465 | 11,250 |
| Disbursements: | | | | | | |
| Personal services | 27,768 | - | 644,573 | - | 22,657 | 23,076 |
| Supplies | - | - | - | 107,160 | - | - |
| Other services and charges | - | - | 51,647 | 36,609 | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | - | - | 99,241 | - | 211,700 | 10,303 |
| Total disbursements | 27,768 | - | 795,461 | 143,769 | 234,357 | 33,379 |
| Excess (deficiency) of receipts over disbursements | (27,768) | 402 | (74,273) | 84,098 | 155,108 | (22,129) |
| Cash and investments - ending | \$ (29,040) | \$ - | \$ (9,189) | \$ 425,118 | \$ 41,456 | \$ 32,953 |

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

| | SECTION 102 HAVA | GIS Web Feature Grant | Public Health Coordinator Gran | 93-6-16-CP-C0-2557/SCAN | Child Restraint Dist Grant |
|---|------------------------|--------------------------------|---|-------------------------|-------------------------------------|
| Cash and investments - beginning | \$ 565 | \$ 2,100 | \$ 48,141 | \$ 983 | \$ (1,038) |
| Receipts: | | | | | |
| Taxes | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - |
| Charges for services | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - |
| Other receipts | 6,492 | - | 9,735 | 6,749 | 4,174 |
| Total receipts | 6,492 | - | 9,735 | 6,749 | 4,174 |
| Disbursements: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies | - | - | 9,644 | - | - |
| Other services and charges | - | - | 2,722 | - | - |
| Capital outlay | - | - | - | - | - |
| Other disbursements | 6,492 | - | - | 5,702 | 3,107 |
| Total disbursements | 6,492 | - | 12,366 | 5,702 | 3,107 |
| Excess (deficiency) of receipts over disbursements | - | - | (2,631) | 1,047 | 1,067 |
| Cash and investments - ending | \$ 565 | \$ 2,100 | \$ 45,510 | \$ 2,030 | \$ 29 |

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

| | Comm Crossing Grant | EMPG 97.042 2016 Sal Grant | Pre-Trial Supervision Grant | Totals |
|--|---------------------------|--|-----------------------------------|----------------------|
| Cash and investments - beginning | \$ 62,161 | \$ 56,014 | \$ 9,667 | \$ 45,495,720 |
| Receipts: | | | | |
| Taxes | - | - | - | 41,811,066 |
| Intergovernmental receipts | - | - | - | 20,047,717 |
| Charges for services | - | - | - | 2,317,845 |
| Fines and forfeits | - | - | - | 49,367 |
| Other receipts | 900,822 | - | 49,763 | 38,246,500 |
| Total receipts | <u>900,822</u> | <u>-</u> | <u>49,763</u> | <u>102,472,495</u> |
| Disbursements: | | | | |
| Personal services | - | - | 53,787 | 14,088,636 |
| Supplies | - | - | - | 4,041,180 |
| Other services and charges | - | - | - | 8,551,329 |
| Capital outlay | - | - | - | 1,546,695 |
| Other disbursements | 958,270 | 56,014 | - | 72,054,549 |
| Total disbursements | <u>958,270</u> | <u>56,014</u> | <u>53,787</u> | <u>100,282,389</u> |
| Excess (deficiency) of receipts over disbursements | <u>(57,448)</u> | <u>(56,014)</u> | <u>(4,024)</u> | <u>2,190,106</u> |
| Cash and investments - ending | <u>\$ 4,713</u> | <u>\$ -</u> | <u>\$ 5,643</u> | <u>\$ 47,685,826</u> |

CASS COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2019

| Lessor | Purpose | Annual Lease Payment | Lease Beginning Date | Lease Ending Date |
|---|--|----------------------------|----------------------------|-------------------------|
| Governmental activities: | | | | |
| Cass County Government Building Corporation | Cass County Building & Jail Renovation | \$ 983,000 | 6/30/2016 | 12/30/2025 |
| Total of annual lease payments | | <u>\$ 983,000</u> | | |

| Type | Description of Debt Purpose | Ending Principal Balance | Principal and Interest Due Within One Year |
|-------------------------------|--|--------------------------------|---|
| Governmental activities: | | | |
| Notes and loans payable | Indian Creek Drainage Reconstruction Project | \$ 1,600,000 | \$ 449,562 |
| Notes and loans payable | Clymers | <u>1,585,000</u> | <u>117,025</u> |
| Total governmental activities | | <u>3,185,000</u> | <u>566,587</u> |
| Totals | | <u>\$ 3,185,000</u> | <u>\$ 566,587</u> |

CASS COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2019

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.

| | Ending Balance |
|------------------------------------|------------------------------|
| Governmental activities: | |
| Land | \$ 7,712,435 |
| Infrastructure | 73,860,456 |
| Buildings | 18,423,700 |
| Improvements other than buildings | 734,877 |
| Machinery, equipment, and vehicles | 9,056,942 |
| Books and other | <u>101,036</u> |
| Total governmental activities | <u>109,889,446</u> |
| Total capital assets | <u><u>\$ 109,889,446</u></u> |

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.