

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

FINANCIAL STATEMENT AUDIT REPORT

OF

CASS COUNTY, INDIANA

January 1, 2020 to December 31, 2020



FILED
11/15/2021

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Cheryl Alcorn	01-01-20 to 12-31-21
County Treasurer	Kathleen Adair (Vacant) Cindy Howard	01-01-20 to 10-25-20 10-26-20 to 11-24-20 11-25-20 to 12-31-21
Clerk of the Circuit Court	Beth Liming Destry Richey	01-01-20 to 12-13-20 12-14-20 to 12-31-21
President of the Board of County Commissioners	Ralph Anderson Ryan Browning	01-01-20 to 12-31-20 01-01-21 to 12-31-21
President of the County Council	Michael Stajduhar Brian Reed	01-01-20 to 12-31-20 01-01-21 to 12-31-21



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, 2020, 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, 2020.

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, 2020, 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 and Schedule of Leases and Debt, 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 October 28, 2021, 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

October 28, 2021

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, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
Inmate Trust	\$ 39,347	\$ 868,007	\$ 871,536	\$ 35,818
Sheriff Commissary Supplemental	155,387	366,189	309,124	212,452
General	3,211,770	13,021,004	13,674,217	2,558,557
LIT - Economic Development	2,426,834	1,083,344	-	3,510,178
Co Child Advocacy Fund	125	-	-	125
Court Costs	5,497	8,503	5,497	8,503
Clerk Perpetuation	90,542	21,862	43,005	69,399
Community Corrections Supplemental	61,607	522,858	545,423	39,042
Community Transition Program	352,833	114,468	121,877	345,424
Sheriff's Photo Operating	6,567	175	-	6,742
County Sales Disclosure	15,209	5,390	886	19,713
Cumulative Bridge	2,899,392	459,492	324,602	3,034,282
Cum Capitol Development	411,731	119,295	285,399	245,627
Co Drug Free Program	41,256	27,983	33,152	36,087
Electronic Map Generation Fund	6,000	-	-	6,000
Local Emergency Plan	8,249	-	-	8,249
Recorder Enhanced Access	15,741	2,372	-	18,113
Extradition	85,777	500	9,163	77,114
Firearms Training	13,175	20,590	8,403	25,362
Health	34,524	607,229	426,548	215,205
RE-DACT	53,196	5,378	13,697	44,877
Health Maintenance Fund	111,016	64,425	44,518	130,923
Local Road & Street	612,253	569,885	524,840	657,298
LIT-Public Safety COUNTY Share	2,137,165	1,343,092	2,456,985	1,023,272
Highway	2,984,212	2,839,864	2,659,090	3,164,986
Park & Rec Non Reverting	1,442,401	658,900	526,866	1,574,435
Auditor Plat Bk Upkeep	47,764	22,720	1,900	68,584
Rainy Day Fund	5,503,508	-	2,337,641	3,165,867
Recorders Perpetuation	191,769	93,937	116,659	169,047
Sex Offender Reg State Share	72	375	424	23
Police Pension	505,268	36,391	-	541,659
Surplus Tax (Excess)	53,697	42,196	50,606	45,287
Surveyor Corner Perpetuation	68,437	26,660	-	95,097
Tax Sale (fees collected)SRI	28,423	9,688	21,450	16,661
Tax Sale Redemption	6,420	45,363	51,782	1
Tax Sale Surplus	472,206	501,148	443,896	529,458
Unsafe Building Fund	4,676	-	25	4,651
Vehicle Inspection	4,030	493	-	4,523
Guardian Ad Litem	12,125	21,651	20,642	13,134
Election & Registration	174,726	175,932	122,966	227,692
Co Elect Official Training	25,281	5,381	739	29,923
County Offender Transportation	313	753	-	1,066
911 Statewide	227,328	895,500	931,687	191,141
Care of Juveniles	72,274	-	34,961	37,313
Capital Non-Reverting	4,899,304	1,381,912	1,052,016	5,229,200
General Drain	204,084	60,129	41,959	222,254
Drain Maintenance	1,828,742	1,006,260	907,164	1,927,838
Sheriff Sale Non Reverting	39,848	8,520	9,100	39,268
Park Donation	1,069	-	-	1,069
Forfeiture Seizure Non Revert	29,087	150	2,518	26,719
Clymers Allocation Repay Bond	86,000	117,025	117,025	86,000
Jail Debt Service	129,867	1,539,759	983,001	686,625
Cass Co Self Insurance	4,924,186	3,216,508	2,751,214	5,389,480
Jail Expansion Co Funds	-	3,700,000	-	3,700,000
Payroll	-	2,706,358	2,706,357	1
Surplus Tax Repl Credit	-	30,309,956	30,309,956	-
Wheel tax/Surtax	622	1,049,111	1,049,093	640
CVET	-	248,146	248,146	-
Excise Tax Allocations	-	1,232,522	1,232,522	-
Financial Institution Tax	-	448,964	448,964	-
Fines & Forfeitures	5,475	20,505	22,607	3,373
Infraction Judgement	4,489	70,673	71,433	3,729
Special Death Benefit	775	4,330	4,615	490
Sales Disclosure Fee (State)	660	4,885	4,925	620
Coroner Training Non-Reverting	446	4,547	4,563	430
Interstate Compact Fee Fd	-	188	188	-
Mortgage Fee Fund	413	3,438	3,188	663
Child Restraint Violation	-	25	25	-
Forest Restoration Fund	-	1,016	1,016	-
Riverboat Wagering Tax Rev	-	230,832	230,832	-
Cass Tourism Promotion Fund	31,642	89,695	87,053	34,284

CASS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
93.563 Title IV-D Incentive	159,708	16,117	38,623	137,202
93.563 Pros Incentive Post	21,137	24,432	15,604	29,965
93.563 Clerk Incentive Post	178,196	16,117	8,816	185,497
Treasurer Supplemental	1,011,386	1,272,630	1,011,386	1,272,630
Clerk Supplemental	670,130	3,163,947	3,121,111	712,966
MVH Restricted	-	1,868,100	1,868,099	1
Reassessment	13,872	327,666	289,726	51,812
LIT Correctional Facility	149,064	1,505,209	647,996	1,006,277
Sher Non-Rev K-9 CareWelf&Tr	28,821	-	26,024	2,797
Clymers Operating Fund	565	-	-	565
Inmate Intake Fee Non Rev	-	17,196	3,741	13,455
Sheriff Non-Rev Training	4,613	3,760	5,305	3,068
Law Enforcement	16,161	-	12,861	3,300
Cass County Work Crew -NA	14,502	13,791	-	28,293
Certificate Tax Sale	16,560	22,799	38,721	638
E911 Subsidy	30,963	50,000	40,595	40,368
County Redevelop Commission	3,645,747	1,212,148	3,599,067	1,258,828
Sheriff Non Reverting Radios	940	-	-	940
Indian Creek Project Loan	178,814	866,023	442,990	601,847
Reno & Const Jail & Annex	32,472	176	14,656	17,992
Redev Comm Nonreverting	53,252	9,450	2,300	60,402
Health Ins Clearing Fund	543,331	2,500,000	2,672,634	370,697
CCEMA Non-Reverting Capital	1,906	-	-	1,906
LIT - Property Tax Relief	380,349	9,131,835	8,476,205	1,035,979
LOIT Spec Dist Restricted	245	4,713	4,958	-
LIT CERTIFIED SHARES	-	8,261,856	8,261,856	-
LIT PUBLIC SAFETY	-	2,065,465	2,065,465	-
LIT Economic Development EDIT	-	2,065,465	2,065,465	-
Transit Authority Grant	-	1,093,125	1,093,125	-
BYRNE Grant - NA	4,761	125,287	130,048	-
93.069 Public Health Bio-Terro	2,999	-	-	2,999
20.600 OPO/DUI Equip Awards Gr	367	-	-	367
16.588 Stop Grant - NA	1,389	21,411	21,873	927
16.575 Victim Advoc Grant	112,640	43,935	40,668	115,907
Bulletproof Vest Part Grant	1,055	-	-	1,055
93.617 HAVA Title III	23,883	-	-	23,883
EMA Performance CFDA 97.042	2,906	-	-	2,906
93.074 Hospital Prep Grant	6,055	-	-	6,055
JDAI GRANT	23,541	30,440	35,553	18,428
93.074 ZIKA Grant	401	-	-	401
State Deputy Project-NA	688	6,808	5,871	1,625
16.547 Federal CASA Grant	68,377	25,534	24,740	69,171
CARES Provider Relief Fund	-	11,735	11,735	-
COVID-ICJI-Pre-Trial 16.034	-	-	1,064	(1,064)
COVID-CDGB CFDA 14.228	-	129,386	129,386	-
COVID-TESTING-GR 93.323	-	300,000	62,882	237,118
CAPTA	6,355	-	-	6,355
SCAAP Grant	549	8,160	3,342	5,367
Cass Co Cedit	2,948,406	432,855	912,573	2,468,688
Cass County Correction	(29,040)	57,216	27,769	407
Corrections Grant- NA	(9,189)	871,432	859,693	2,550
COMM Correct Project Income-NA	425,118	56,626	163,520	318,224
Adult Protective Services - NA	41,456	294,845	309,194	27,107
Tobacco Education Fund	32,953	-	19,388	13,565
SECTION 102 HAVA	565	-	-	565
GIS Web Feature Grant	2,100	-	-	2,100
Public Health Coordinator Gran	45,510	-	2,398	43,112
93-6-16-CP-CO-2557 SCAN	2,030	-	-	2,030
Child Restraint Dist Grant	29	-	-	29
Comm Crossing Grant	4,713	816,563	821,276	-
EMPG 97.042 2016 Sal Grant	-	29,181	29,181	-
Coroner SUID/SDY Grant	-	2,883	2,883	-
Pre-Trial Supervision Grant	5,643	59,716	62,132	3,227
DON'T USE AO Error	-	908	908	-
Totals	<u>\$ 47,685,826</u>	<u>\$ 110,901,388</u>	<u>\$ 108,815,092</u>	<u>\$ 49,772,122</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.

CASS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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, 2020.

Note 8. Holding Corporation

The County has entered into two capital leases with the Cass County Government Building Corporation (the lessor) for building and jail renovation and a new jail expansion. 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 2020 totaled \$983,000 and \$557,000, respectively.

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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, 2020

	Inmate Trust	Sheriff Commissary Supplemental	General	LIT - Economic Development	Co Child Advocacy Fund	Court Costs
Cash and investments - beginning	\$ 39,347	\$ 155,387	\$ 3,211,770	\$ 2,426,834	\$ 125	\$ 5,497
Receipts:						
Taxes	-	-	10,648,015	-	-	-
Intergovernmental receipts	-	-	875,063	-	-	-
Charges for services	868,007	366,189	820,319	-	-	-
Fines and forfeits	-	-	1,918	-	-	-
Other receipts	-	-	675,689	1,083,344	-	8,503
Total receipts	<u>868,007</u>	<u>366,189</u>	<u>13,021,004</u>	<u>1,083,344</u>	<u>-</u>	<u>8,503</u>
Disbursements:						
Personal services	-	-	9,384,465	-	-	-
Supplies	-	309,124	817,170	-	-	-
Other services and charges	-	-	2,936,066	-	-	-
Capital outlay	-	-	303,338	-	-	-
Other disbursements	871,536	-	233,178	-	-	5,497
Total disbursements	<u>871,536</u>	<u>309,124</u>	<u>13,674,217</u>	<u>-</u>	<u>-</u>	<u>5,497</u>
Excess (deficiency) of receipts over disbursements	<u>(3,529)</u>	<u>57,065</u>	<u>(653,213)</u>	<u>1,083,344</u>	<u>-</u>	<u>3,006</u>
Cash and investments - ending	<u>\$ 35,818</u>	<u>\$ 212,452</u>	<u>\$ 2,558,557</u>	<u>\$ 3,510,178</u>	<u>\$ 125</u>	<u>\$ 8,503</u>

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Clerk Perpetuation	Community Corrections Supplemental	Community Transition Program	Sheriffs Photo Operating	County Sales Disclosure	Cumulative Bridge
Cash and investments - beginning	\$ 90,542	\$ 61,607	\$ 352,833	\$ 6,567	\$ 15,209	\$ 2,899,392
Receipts:						
Taxes	-	-	-	-	-	383,002
Intergovernmental receipts	569	-	-	-	-	69,581
Charges for services	-	522,858	-	-	5,390	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	21,293	-	114,468	175	-	6,909
Total receipts	21,862	522,858	114,468	175	5,390	459,492
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	650	-	-	-	-	-
Other services and charges	585	-	50,544	-	-	324,602
Capital outlay	10,428	-	62,144	-	-	-
Other disbursements	31,342	545,423	9,189	-	886	-
Total disbursements	43,005	545,423	121,877	-	886	324,602
Excess (deficiency) of receipts over disbursements	(21,143)	(22,565)	(7,409)	175	4,504	134,890
Cash and investments - ending	\$ 69,399	\$ 39,042	\$ 345,424	\$ 6,742	\$ 19,713	\$ 3,034,282

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Cum Capitol Development	Co Drug Free Program	Electronic Map Generation Fund	Local Emergency Plan	Recorder Enhanced Access	Extradition
Cash and investments - beginning	\$ 411,731	\$ 41,256	\$ 6,000	\$ 8,249	\$ 15,741	\$ 85,777
Receipts:						
Taxes	109,300	-	-	-	-	-
Intergovernmental receipts	9,995	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	27,983	-	-	2,372	500
Total receipts	<u>119,295</u>	<u>27,983</u>	<u>-</u>	<u>-</u>	<u>2,372</u>	<u>500</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	35,399	33,152	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	250,000	-	-	-	-	9,163
Total disbursements	<u>285,399</u>	<u>33,152</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,163</u>
Excess (deficiency) of receipts over disbursements	<u>(166,104)</u>	<u>(5,169)</u>	<u>-</u>	<u>-</u>	<u>2,372</u>	<u>(8,663)</u>
Cash and investments - ending	<u>\$ 245,627</u>	<u>\$ 36,087</u>	<u>\$ 6,000</u>	<u>\$ 8,249</u>	<u>\$ 18,113</u>	<u>\$ 77,114</u>

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Firearms Training	Health	RE-DACT	Health Maintenance Fund	Local Road & Street	LIT-Public Safety COUNTY Share
Cash and investments - beginning	\$ 13,175	\$ 34,524	\$ 53,196	\$ 111,016	\$ 612,253	\$ 2,137,165
Receipts:						
Taxes	-	485,258	-	-	-	-
Intergovernmental receipts	-	44,401	-	-	569,885	-
Charges for services	-	61,150	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	20,590	16,420	5,378	64,425	-	1,343,092
Total receipts	20,590	607,229	5,378	64,425	569,885	1,343,092
Disbursements:						
Personal services	-	393,546	-	44,518	-	60,940
Supplies	-	15,988	-	-	66,837	33,349
Other services and charges	-	17,014	-	-	-	1,102,714
Capital outlay	-	-	-	-	458,003	9,982
Other disbursements	8,403	-	13,697	-	-	1,250,000
Total disbursements	8,403	426,548	13,697	44,518	524,840	2,456,985
Excess (deficiency) of receipts over disbursements	12,187	180,681	(8,319)	19,907	45,045	(1,113,893)
Cash and investments - ending	\$ 25,362	\$ 215,205	\$ 44,877	\$ 130,923	\$ 657,298	\$ 1,023,272

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Highway	Park & Rec Non Reverting	Auditor Plat Bk Upkeep	Rainy Day Fund	Recorders Perpetuation	Sex Offender Reg State Share
Cash and investments - beginning	\$ 2,984,212	\$ 1,442,401	\$ 47,764	\$ 5,503,508	\$ 191,769	\$ 72
Receipts:						
Taxes	827,658	-	-	-	-	-
Intergovernmental receipts	1,922,902	-	-	-	-	-
Charges for services	-	654,423	22,720	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	89,304	4,477	-	-	93,937	375
Total receipts	2,839,864	658,900	22,720	-	93,937	375
Disbursements:						
Personal services	1,789,080	-	-	-	15,719	-
Supplies	648,350	23,330	-	-	-	-
Other services and charges	157,040	-	1,900	137,641	-	-
Capital outlay	31,256	475,108	-	-	-	-
Other disbursements	33,364	28,428	-	2,200,000	100,940	424
Total disbursements	2,659,090	526,866	1,900	2,337,641	116,659	424
Excess (deficiency) of receipts over disbursements	180,774	132,034	20,820	(2,337,641)	(22,722)	(49)
Cash and investments - ending	\$ 3,164,986	\$ 1,574,435	\$ 68,584	\$ 3,165,867	\$ 169,047	\$ 23

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Police Pension	Surplus Tax (Excess)	Surveyor Corner Perpetuation	Tax Sale (fees collected)SRI	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 505,268	\$ 53,697	\$ 68,437	\$ 28,423	\$ 6,420	\$ 472,206
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	36,391	42,196	26,660	9,688	45,363	501,148
Total receipts	36,391	42,196	26,660	9,688	45,363	501,148
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	50,606	-	21,450	51,782	443,896
Total disbursements	-	50,606	-	21,450	51,782	443,896
Excess (deficiency) of receipts over disbursements	36,391	(8,410)	26,660	(11,762)	(6,419)	57,252
Cash and investments - ending	\$ 541,659	\$ 45,287	\$ 95,097	\$ 16,661	\$ 1	\$ 529,458

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Unsafe Building Fund	Vehicle Inspection	Guardian Ad Litem	Election & Registration	Co Elect Official Training	County Offender Transportation
Cash and investments - beginning	\$ 4,676	\$ 4,030	\$ 12,125	\$ 174,726	\$ 25,281	\$ 313
Receipts:						
Taxes	-	-	-	160,993	-	-
Intergovernmental receipts	-	-	-	14,730	3	-
Charges for services	-	-	-	-	-	753
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	493	21,651	209	5,378	-
Total receipts	-	493	21,651	175,932	5,381	753
Disbursements:						
Personal services	-	-	-	84,177	-	-
Supplies	-	-	-	17,005	-	-
Other services and charges	-	-	-	21,784	739	-
Capital outlay	-	-	-	-	-	-
Other disbursements	25	-	20,642	-	-	-
Total disbursements	25	-	20,642	122,966	739	-
Excess (deficiency) of receipts over disbursements	(25)	493	1,009	52,966	4,642	753
Cash and investments - ending	\$ 4,651	\$ 4,523	\$ 13,134	\$ 227,692	\$ 29,923	\$ 1,066

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	911 Statewide	Care of Juveniles	Capital Non-Reverting	General Drain	Drain Maintenance	Sheriff Sale Non Reverting
Cash and investments - beginning	\$ 227,328	\$ 72,274	\$ 4,899,304	\$ 204,084	\$ 1,828,742	\$ 39,848
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	895	-	-	-
Charges for services	-	-	593,692	-	-	-
Fines and forfeits	-	-	30,067	-	-	-
Other receipts	895,500	-	757,258	60,129	1,006,260	8,520
Total receipts	895,500	-	1,381,912	60,129	1,006,260	8,520
Disbursements:						
Personal services	661,160	8,911	318,806	-	-	-
Supplies	-	-	25,068	-	-	-
Other services and charges	262,527	-	223,342	41,959	907,164	-
Capital outlay	-	-	10,968	-	-	-
Other disbursements	8,000	26,050	473,832	-	-	9,100
Total disbursements	931,687	34,961	1,052,016	41,959	907,164	9,100
Excess (deficiency) of receipts over disbursements	(36,187)	(34,961)	329,896	18,170	99,096	(580)
Cash and investments - ending	\$ 191,141	\$ 37,313	\$ 5,229,200	\$ 222,254	\$ 1,927,838	\$ 39,268

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Park Donation	Forfeiture Seizure Non Revert	Clymers Allocation Repay Bond	Jail Debt Service	Cass Co Self Insurance	Jail Expansion Co Funds
Cash and investments - beginning	\$ 1,069	\$ 29,087	\$ 86,000	\$ 129,867	\$ 4,924,186	\$ -
Receipts:						
Taxes	-	-	-	1,426,547	-	-
Intergovernmental receipts	-	-	-	113,212	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	150	117,025	-	3,216,508	3,700,000
Total receipts	-	150	117,025	1,539,759	3,216,508	3,700,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	117,025	983,001	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	2,518	-	-	2,751,214	-
Total disbursements	-	2,518	117,025	983,001	2,751,214	-
Excess (deficiency) of receipts over disbursements	-	(2,368)	-	556,758	465,294	3,700,000
Cash and investments - ending	\$ 1,069	\$ 26,719	\$ 86,000	\$ 686,625	\$ 5,389,480	\$ 3,700,000

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Payroll	Surplus Tax Repl Credit	Wheel tax/Surtax	CVET	Excise Tax Allocations	Financial Institution Tax
Cash and investments - beginning	\$ -	\$ -	\$ 622	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	28,150,671	1,049,111	-	-	-
Intergovernmental receipts	-	2,156,490	-	-	1,232,522	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,706,358	2,795	-	248,146	-	448,964
Total receipts	2,706,358	30,309,956	1,049,111	248,146	1,232,522	448,964
Disbursements:						
Personal services	1,118	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,705,239	30,309,956	1,049,093	248,146	1,232,522	448,964
Total disbursements	2,706,357	30,309,956	1,049,093	248,146	1,232,522	448,964
Excess (deficiency) of receipts over disbursements	1	-	18	-	-	-
Cash and investments - ending	\$ 1	\$ -	\$ 640	\$ -	\$ -	\$ -

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Fines & Forfeitures	Infraction Judgement	Special Death Benefit	Sales Disclosure Fee (State)	Coroner Training Non-Reverting	Interstate Compact Fee Fd
Cash and investments - beginning	\$ 5,475	\$ 4,489	\$ 775	\$ 660	\$ 446	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	4,885	4,547	188
Fines and forfeits	-	-	-	-	-	-
Other receipts	20,505	70,673	4,330	-	-	-
Total receipts	20,505	70,673	4,330	4,885	4,547	188
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	22,607	71,433	4,615	4,925	4,563	188
Total disbursements	22,607	71,433	4,615	4,925	4,563	188
Excess (deficiency) of receipts over disbursements	(2,102)	(760)	(285)	(40)	(16)	-
Cash and investments - ending	\$ 3,373	\$ 3,729	\$ 490	\$ 620	\$ 430	\$ -

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Mortgage Fee Fund	Child Restraint Violation	Forest Restoration Fund	Riverboat Wagering Tax Rev	Cass Tourism Promotion Fund	93.563 Title IV-D Incentive
Cash and investments - beginning	\$ 413	\$ -	\$ -	\$ -	\$ 31,642	\$ 159,708
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,438	25	1,016	230,832	89,695	16,117
Total receipts	3,438	25	1,016	230,832	89,695	16,117
Disbursements:						
Personal services	-	-	-	-	-	4,223
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	9,000
Capital outlay	-	-	-	-	-	-
Other disbursements	3,188	25	1,016	230,832	87,053	25,400
Total disbursements	3,188	25	1,016	230,832	87,053	38,623
Excess (deficiency) of receipts over disbursements	250	-	-	-	2,642	(22,506)
Cash and investments - ending	\$ 663	\$ -	\$ -	\$ -	\$ 34,284	\$ 137,202

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	93.563 Pros Incentive Post	93.563 Clerk Incentive Post	Treasurer Supplemental	Clerk Supplemental	MVH Restricted	Reassessment
Cash and investments - beginning	\$ 21,137	\$ 178,196	\$ 1,011,386	\$ 670,130	\$ -	\$ 13,872
Receipts:						
Taxes	-	-	-	-	-	300,205
Intergovernmental receipts	-	-	-	-	1,834,736	27,461
Charges for services	-	-	1,272,630	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	24,432	16,117	-	3,163,947	33,364	-
Total receipts	24,432	16,117	1,272,630	3,163,947	1,868,100	327,666
Disbursements:						
Personal services	7,974	8,674	-	-	-	2,375
Supplies	-	-	-	-	1,818,099	-
Other services and charges	-	-	-	-	-	287,351
Capital outlay	-	-	-	-	50,000	-
Other disbursements	7,630	142	1,011,386	3,121,111	-	-
Total disbursements	15,604	8,816	1,011,386	3,121,111	1,868,099	289,726
Excess (deficiency) of receipts over disbursements	8,828	7,301	261,244	42,836	1	37,940
Cash and investments - ending	\$ 29,965	\$ 185,497	\$ 1,272,630	\$ 712,966	\$ 1	\$ 51,812

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	LIT Correctional Facility	Sher Non-Rev K-9 CareWelf&Tr	Clymers Operating Fund	Inmate Intake Fee Non Rev	Sheriff Non-Rev Training	Law Enforcement
Cash and investments - beginning	\$ 149,064	\$ 28,821	\$ 565	\$ -	\$ 4,613	\$ 16,161
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,505,209	-	-	17,196	3,760	-
Total receipts	1,505,209	-	-	17,196	3,760	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	557,000	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	90,996	26,024	-	3,741	5,305	12,861
Total disbursements	647,996	26,024	-	3,741	5,305	12,861
Excess (deficiency) of receipts over disbursements	857,213	(26,024)	-	13,455	(1,545)	(12,861)
Cash and investments - ending	\$ 1,006,277	\$ 2,797	\$ 565	\$ 13,455	\$ 3,068	\$ 3,300

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Cass County Work Crew -NA	Certificate Tax Sale	E911 Subsidy	County Redevelop Commission	Sheriff Non Reverting Radios	Indian Creek Project Loan
Cash and investments - beginning	\$ 14,502	\$ 16,560	\$ 30,963	\$ 3,645,747	\$ 940	\$ 178,814
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	13,791	22,799	50,000	1,212,148	-	866,023
Total receipts	13,791	22,799	50,000	1,212,148	-	866,023
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	38,721	40,595	3,599,067	-	442,990
Total disbursements	-	38,721	40,595	3,599,067	-	442,990
Excess (deficiency) of receipts over disbursements	13,791	(15,922)	9,405	(2,386,919)	-	423,033
Cash and investments - ending	\$ 28,293	\$ 638	\$ 40,368	\$ 1,258,828	\$ 940	\$ 601,847

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Reno & Const Jail & Annex	Redev Comm Nonreverting	Health Ins Clearing Fund	CCEMA Non-Reverting Capital	LIT - Property Tax Relief	LOIT Spec Dist Restricted
Cash and investments - beginning	\$ 32,472	\$ 53,252	\$ 543,331	\$ 1,906	\$ 380,349	\$ 245
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	176	9,450	2,500,000	-	9,131,835	4,713
Total receipts	176	9,450	2,500,000	-	9,131,835	4,713
Disbursements:						
Personal services	14,657	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	(1)	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	2,300	2,672,634	-	8,476,205	4,958
Total disbursements	14,656	2,300	2,672,634	-	8,476,205	4,958
Excess (deficiency) of receipts over disbursements	(14,480)	7,150	(172,634)	-	655,630	(245)
Cash and investments - ending	\$ 17,992	\$ 60,402	\$ 370,697	\$ 1,906	\$ 1,035,979	\$ -

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	LIT CERTIFIED SHARES	LIT PUBLIC SAFETY	LIT Economic Development EDIT	Transit Authority Grant	BYRNE Grant - NA	93.069 Public Health Bio-Terro
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 4,761	\$ 2,999
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	8,261,856	2,065,465	2,065,465	1,093,125	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	125,287	-
Total receipts	<u>8,261,856</u>	<u>2,065,465</u>	<u>2,065,465</u>	<u>1,093,125</u>	<u>125,287</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	12,826	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	8,755	-
Capital outlay	-	-	-	-	-	-
Other disbursements	8,261,856	2,065,465	2,065,465	1,093,125	108,467	-
Total disbursements	<u>8,261,856</u>	<u>2,065,465</u>	<u>2,065,465</u>	<u>1,093,125</u>	<u>130,048</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	(4,761)	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,999</u>

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	20.600 OPO/DUI Equip Awards Gr	16.588 Stop Grant - NA	16.575 Victim Advoc Grant	Bulletproof Vest Part Grant	93.617 HAVA Title III	EMA Performance CFDA 97.042
Cash and investments - beginning	\$ 367	\$ 1,389	\$ 112,640	\$ 1,055	\$ 23,883	\$ 2,906
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	21,411	43,935	-	-	-
Total receipts	-	21,411	43,935	-	-	-
Disbursements:						
Personal services	-	961	408	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	20,912	40,260	-	-	-
Total disbursements	-	21,873	40,668	-	-	-
Excess (deficiency) of receipts over disbursements	-	(462)	3,267	-	-	-
Cash and investments - ending	\$ 367	\$ 927	\$ 115,907	\$ 1,055	\$ 23,883	\$ 2,906

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	93.074 Hospital Prep Grant	JDAI GRANT	93.074 ZIKA Grant	State Deputy Project-NA	16.547 Federal CASA Grant	CARES Provider Relief Fund
Cash and investments - beginning	\$ 6,055	\$ 23,541	\$ 401	\$ 688	\$ 68,377	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	30,440	-	6,808	25,534	11,735
Total receipts	-	30,440	-	6,808	25,534	11,735
Disbursements:						
Personal services	-	11,356	-	4,538	-	-
Supplies	-	91	-	-	-	-
Other services and charges	-	24,106	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	1,333	24,740	11,735
Total disbursements	-	35,553	-	5,871	24,740	11,735
Excess (deficiency) of receipts over disbursements	-	(5,113)	-	937	794	-
Cash and investments - ending	\$ 6,055	\$ 18,428	\$ 401	\$ 1,625	\$ 69,171	\$ -

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	COVID-ICJI-Pre-Trial 16.034	COVID-CDGB CFDA 14.228	COVID-TESTING-GR 93.323	CAPTA	SCAAP Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 6,355	\$ 549
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	129,386	300,000	-	8,160
Total receipts	-	129,386	300,000	-	8,160
Disbursements:					
Personal services	1,064	-	36,145	-	-
Supplies	-	-	1,429	-	-
Other services and charges	-	-	102	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	129,386	25,206	-	3,342
Total disbursements	1,064	129,386	62,882	-	3,342
Excess (deficiency) of receipts over disbursements	(1,064)	-	237,118	-	4,818
Cash and investments - ending	\$ (1,064)	\$ -	\$ 237,118	\$ 6,355	\$ 5,367

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Cass Co Credit	Cass County Correction	Corrections Grant- NA	COMM Correct Project Income-NA	Adult Protective Services - NA	Tobacco Education Fund
Cash and investments - beginning	\$ 2,948,406	\$ (29,040)	\$ (9,189)	\$ 425,118	\$ 41,456	\$ 32,953
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	338,854	-	-	-	-	-
Charges for services	-	-	-	56,543	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	94,001	57,216	871,432	83	294,845	-
Total receipts	<u>432,855</u>	<u>57,216</u>	<u>871,432</u>	<u>56,626</u>	<u>294,845</u>	<u>-</u>
Disbursements:						
Personal services	95,838	27,769	683,192	74,425	23,080	14,603
Supplies	3,334	-	-	64,873	-	-
Other services and charges	763,401	-	58,322	24,222	-	-
Capital outlay	50,000	-	-	-	-	-
Other disbursements	-	-	118,179	-	286,114	4,785
Total disbursements	<u>912,573</u>	<u>27,769</u>	<u>859,693</u>	<u>163,520</u>	<u>309,194</u>	<u>19,388</u>
Excess (deficiency) of receipts over disbursements	<u>(479,718)</u>	<u>29,447</u>	<u>11,739</u>	<u>(106,894)</u>	<u>(14,349)</u>	<u>(19,388)</u>
Cash and investments - ending	<u>\$ 2,468,688</u>	<u>\$ 407</u>	<u>\$ 2,550</u>	<u>\$ 318,224</u>	<u>\$ 27,107</u>	<u>\$ 13,565</u>

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	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	\$ 45,510	\$ 2,030	\$ 29
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	337	-	-
Other services and charges	-	-	2,061	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	2,398	-	-
Excess (deficiency) of receipts over disbursements	-	-	(2,398)	-	-
Cash and investments - ending	\$ 565	\$ 2,100	\$ 43,112	\$ 2,030	\$ 29

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Comm Crossing Grant	EMPG 97.042 2016 Sal Grant	Coroner SUID/SDY Grant	Pre-Trial Supervision Grant	DON'T USE AO Error	Totals
Cash and investments - beginning	\$ 4,713	\$ -	\$ -	\$ 5,643	\$ -	\$ 47,685,826
Receipts:						
Taxes	-	-	-	-	-	43,540,760
Intergovernmental receipts	-	-	-	-	-	22,697,210
Charges for services	-	-	-	-	-	5,254,294
Fines and forfeits	-	-	-	-	-	31,985
Other receipts	816,563	29,181	2,883	59,716	908	39,377,139
Total receipts	816,563	29,181	2,883	59,716	908	110,901,388
Disbursements:						
Personal services	-	-	-	56,489	908	13,843,945
Supplies	-	-	-	-	-	3,845,034
Other services and charges	-	-	-	-	-	9,088,517
Capital outlay	-	-	2,883	-	-	1,464,110
Other disbursements	821,276	29,181	-	5,643	-	80,573,486
Total disbursements	821,276	29,181	2,883	62,132	908	108,815,092
Excess (deficiency) of receipts over disbursements	(4,713)	-	-	(2,416)	-	2,086,296
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 3,227	\$ -	\$ 49,772,122

CASS COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Cass County Government Building Corporation	Jail Expansion	\$ 587,000	6/30/2020	12/30/2039
Cass County Government Building Corporation	Cass County Building & Jail Renovation	<u>983,000</u>	6/30/2016	12/30/2025
Total governmental activities		<u>1,570,000</u>		
Total of annual lease payments		<u>\$ 1,570,000</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	\$ 1,547,923	\$ 436,238
Notes and loans payable	Clymers	<u>1,535,950</u>	<u>114,925</u>
Total governmental activities		<u>3,083,873</u>	<u>551,163</u>
Totals		<u>\$ 3,083,873</u>	<u>\$ 551,163</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/>.