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

FINANCIAL STATEMENT AUDIT REPORT

OF

CASS COUNTY, INDIANA

January 1, 2021 to December 31, 2021

FILED
07/21/2022

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SCHEDULE OF OFFICIALS

Office	Official	Term
County Auditor	Cheryl Alcorn	01-01-21 to 12-31-22
County Treasurer	Cindy Howard	01-01-21 to 12-31-22
Clerk of the Circuit Court	Destry Richey	01-01-21 to 12-31-22
County Sheriff	Edward Schroder	01-01-21 to 12-31-22
County Recorder	Beth Liming	01-01-21 to 12-31-22
President of the Board of County Commissioners	Ryan Browning	01-01-21 to 12-31-22
President of the County Council	Brian Reed	01-01-21 to 12-31-22

STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF CASS COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Cass County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2021, and the related notes to the financial statement as listed in the Table of Contents.

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 and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of December 31, 2021, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of December 31, 2021, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to 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.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of the 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 Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises 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, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 13, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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.

Beth Kelley

Beth Kelley, CPA, CFE
Deputy State Examiner

July 13, 2022

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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, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
Inmate Trust	$ 35,818	$ 985,775	$ 933,396	$ 88,197
Jail Commissary	212,451	409,535	404,900	217,086
General	2,558,556	14,245,319	13,121,003	3,682,872
LIT - Economic Development	3,510,178	1,086,464	-	4,596,642
Co Child Advocacy Fund	125	50	175	-
Court Costs	8,503	9,923	-	18,426
Clerk Perpetuation	69,399	22,415	1,755	90,059
Community Corrections Supplemental	39,042	681,147	667,613	52,576
Community Transition Program	345,424	84,825	206,997	223,252
Sheriff's Photo Operating	6,742	645	-	7,387
County Sales Disclosure	19,713	8,625	1,229	27,109
Cumulative Bridge	3,034,283	485,511	950,136	2,569,658
Cum Capitol Development	245,628	437,584	113,585	569,627
Co Drug Free Program	36,087	33,581	30,121	39,547
Electronic Map Generation Fund	6,000	1,000	7,000	-
Local Emergency Plan	8,249	-	-	8,249
Recorder Enhanced Access	18,113	3,099	-	21,212
Extradition	77,114	2,000	1,089	78,025
Firearms Training	25,362	9,065	9,881	24,546
General Drain Improvement	-	260,521	-	260,521
Health	215,204	200,774	418,392	(2,414)
RE-DACT	44,877	6,159	-	51,036
Health Maintenance Fund	130,924	44,389	24,546	150,767
Local Road & Street	657,298	620,719	204,854	1,073,163
LIT-Public Safety COUNTY Share	1,023,273	1,340,965	1,251,052	1,113,186
Highway	3,164,985	2,900,730	2,752,975	3,312,740
Park & Rec Non Reverting	1,574,436	730,776	565,470	1,739,742
Auditor Plat Bk Upkeep	68,584	30,750	19,676	79,658
Rainy Day Fund	3,165,867	-	-	3,165,867
Recorders Perpetuation	169,046	107,940	60,160	216,826
Sex Offender Reg State Share	22	542	493	71
Police Pension	541,660	35,103	-	576,763
Surplus Tax (Excess)	45,288	69,341	32,718	81,911
Surveyor Corner Perpetuation	95,097	30,795	16,465	109,427
Tax Sale (fees collected) SRI	16,661	17,285	16,175	17,771
Tax Sale Redemption	-	130,353	128,210	2,143
Tax Sale Surplus	529,458	516,932	544,566	501,824
Unsafe Building Fund	4,651	-	2,378	2,273
Vehicle Inspection	4,523	675	-	5,198
Guardian Ad Litem	13,135	12,986	12,843	13,278
Election & Registration	227,694	63	62,917	164,840
Co Elect Official Training	29,923	6,161	737	35,347
County Offender Transportation	1,065	1,048	-	2,113
911 Statewide	191,141	937,223	785,084	343,280
Care of Juveniles	37,312	-	9,775	27,537
Capital Non-Reverting	5,229,199	1,541,061	1,064,962	5,705,298
General Drain	222,254	682,093	554,273	350,074
Drain Maintenance	1,927,837	1,368,498	1,628,990	1,667,345
Sheriff Sale Non Reverting	39,268	7,029	15,100	31,197
Park Donation	1,069	2,500	1,964	1,605
Forfeiture Seizure Non Revert	26,719	12,280	648	38,351
Clymers Allocation Repay Bond	86,000	5,054,562	992,497	4,148,065
Jail Debt Service	686,625	419,663	983,000	123,288
Cass Co Self Insurance	5,389,479	3,221,135	3,763,841	4,846,773
Jail Expansion Co Funds	3,700,000	-	-	3,700,000
Payroll	-	2,702,236	2,702,236	-
Settlement Surplus Tax Repl Credit	-	30,751,575	30,751,575	-
Wheel tax/Surtax	640	1,068,782	1,069,045	377
CVET	-	253,936	253,936	-
Excise Tax Allocations	-	1,271,353	1,271,353	-
Financial Institution Tax	-	554,632	554,632	-
Fines & Forfeitures	3,373	21,956	24,635	694
Infraction Judgement	3,729	69,666	69,503	3,892
Special Death Benefit	490	3,580	3,680	390
Sales Disclosure Fee (State)	620	8,735	7,605	1,750
Coroner Training Non-Reverting	430	4,097	4,058	469
Interstate Compact Fee Fund	-	438	438	-
Mortgage Fee Fund	663	3,783	3,828	618
Child Restraint Violation	-	75	75	-
Riverboat Wagering Tax Rev	-	230,559	230,559	-

CASS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
Cass Tourism Promotion Fund	34,284	114,229	140,505	8,008
Title IV-D Incentive 93.563	137,203	19,520	45,975	110,748
Pros Incentive Post 93.563	29,965	120,449	15,513	134,901
Clerk Incentive Post 93.563	185,498	16,920	103,110	99,308
Clerk Supplemental	712,966	4,387,986	4,375,477	725,475
Treasurer Supplemental	1,272,630	1,281,520	1,272,630	1,281,520
MVH Restricted	-	2,030,217	1,636,986	393,231
Reassessment	51,813	352,047	262,794	141,066
LIT Correctional Facility	1,006,277	1,661,457	587,000	2,080,734
Sher Non-Rev K-9 CareWelf&Tr	2,797	22	2,762	57
Clymers Operating Fund	565	-	-	565
Inmate Intake Fee Non Rev	13,455	19,929	6,273	27,111
Sheriff Non-Rev Training	3,068	2,407	2,949	2,526
Law Enforcement	3,300	2,144	1,237	4,207
Cass County Work Crew - NA	28,293	2,967	18,940	12,320
Certificate Tax Sale	638	12,518	13,156	-
E911 Subsidy	40,368	16,182	607	55,943
County Redevelopment Commission	1,258,828	1,016,705	1,220,922	1,054,611
Sheriff Non Reverting Radios	940	-	-	940
Indian Creek Project Loan	601,847	138,703	429,918	310,632
Reno & Const Jail & Annex	17,993	-	16,060	1,933
Redev Comm Nonreverting	60,402	9,450	7,463	62,389
Health Ins Clearing Fund	370,697	3,500,000	3,748,849	121,848
CCEMA Non-Reverting Capital	1,906	-	-	1,906
LIT - Property Tax Relief	1,035,979	8,307,286	8,925,741	417,524
LIT CERTIFIED SHARES	-	8,307,286	8,307,286	-
LIT PUBLIC SAFETY	-	2,076,822	2,076,822	-
LIT Economic Development EDIT	-	2,053,851	2,053,851	-
Transit Authority Grant	-	1,602,041	1,602,041	-
BYRNE Grant - NA	-	144,683	125,361	19,322
Public Health Bio-Terro 93.069	2,999	-	-	2,999
OPO/DUI Equip Awards Gr 20.600	367	-	-	367
Stop Grant - NA 16.588	927	21,707	18,912	3,722
Victim Advoc Grant 16.575	115,907	24,370	14,214	126,063
Bulletproof Vest Part Grant	1,055	-	-	1,055
HAVA Title III 93.617	23,883	-	-	23,883
EMA Performance CFDA 97.042	2,906	-	-	2,906
Hospital Prep Grant 93.074	6,055	-	-	6,055
JDAI GRANT	18,428	-	18,428	-
Addiction Resp SIM 93.788	-	60,000	-	60,000
ZIKA Grant 93.074	401	-	-	401
State Deputy Project - NA	1,624	6,161	7,836	(51)
Federal CASA Grant 16.547	69,171	27,439	18,359	78,251
CARES Provider Relief Fund	-	1,219,668	1,200,000	19,668
COVID-ICJI Pre-Trial 16.034	(1,064)	76,008	82,905	(7,961)
COVID-CDGB CFDA 14.228	-	20,596	20,596	-
COVID-TESTING GRANT 93.323	237,118	-	238,852	(1,734)
American Rescue Plan Covid Grant	-	3,660,323	312,430	3,347,893
CAPTA	6,355	-	-	6,355
SCAAP Grant	5,366	-	-	5,366
Cass Co CEDIT	2,468,686	219,533	403,542	2,284,677
Cass County Correction	407	26,983	26,825	565
Corrections Grant - NA	2,550	862,243	862,308	2,485
COMM Correct Project Income - NA	318,224	76,118	73,176	321,166
Adult Protective Services - NA	27,107	303,707	298,467	32,347
Tobacco Education Fund	13,566	11,250	19,752	5,064
SECTION 102 HAVA	565	-	-	565
GIS Web Feature Grant	2,100	-	-	2,100
Prep Grant-Public Health Coord	43,112	123	2,809	40,426
CP-C0-2557| SCAN 93-6-16-	2,030	-	-	2,030
Child Restraint Dist Grant	29	-	-	29
Comm Crossing Grant	-	793,275	749,507	43,768
EMPG 97.042 2016 Sal Grant	-	29,181	29,181	-
Pre-Trial Supervision Grant	3,227	59,716	54,673	8,270
REIMB COVID VAC ADMIN FEE	-	90,576	-	90,576
Totals	$ 49,772,119	$ 120,549,335	$ 110,763,799	$ 59,557,655

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

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.

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.

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

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. With the exception of the Health fund, 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, 2021. The Health fund has a deficit balance of $2,414 on December 31, 2021. This is due to overtime hours for the Health department staff exceeding the budgeted costs.

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 2021 totaled $1,570,000.

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OTHER INFORMATION

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, 2021

	Inmate Trust	Jail Commissary	General	LIT - Economic Development	Co Child Advocacy Fund	Court Costs
Cash and investments - beginning	$ 35,818	$ 212,451	$ 2,558,556	$ 3,510,178	$ 125	$ 8,503
Receipts:						
Taxes	-	-	12,070,183	-	-	-
Intergovernmental receipts	-	-	1,058,237	-	-	-
Charges for services	-	409,535	626,735	-	-	-
Fines and forfeits	-	-	8,015	-	-	-
Other receipts	985,775	-	482,149	1,086,464	50	9,923
Total receipts	985,775	409,535	14,245,319	1,086,464	50	9,923
Disbursements:						
Personal services	-	-	9,307,014	-	-	-
Supplies	-	-	851,934	-	-	-
Other services and charges	-	-	2,809,281	-	-	-
Capital outlay	-	-	67,071	-	-	-
Other disbursements	933,396	404,900	85,703	-	175	-
Total disbursements	933,396	404,900	13,121,003	-	175	-
Excess (deficiency) of receipts over disbursements	52,379	4,635	1,124,316	1,086,464	(125)	9,923
Cash and investments - ending	$ 88,197	$ 217,086	$ 3,682,872	$ 4,596,642	$ -	$ 18,426

CASS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

	Clerk Perpetuation	Community Corrections Supplemental	Community Transition Program	Sheriff's Photo Operating	County Sales Disclosure	Cumulative Bridge
Cash and investments - beginning	$ 69,399	$ 39,042	$ 345,424	$ 6,742	$ 19,713	$ 3,034,283
Receipts:						
Taxes	-	-	-	-	-	399,418
Intergovernmental receipts	69	-	-	-	-	86,093
Charges for services	-	-	-	-	8,625	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	22,346	681,147	84,825	645	-	-
Total receipts	22,415	681,147	84,825	645	8,625	485,511
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	1,215	-	-	-	-	-
Other services and charges	540	-	53,458	-	-	950,136
Capital outlay	-	-	153,539	-	-	-
Other disbursements	-	667,613	-	-	1,229	-
Total disbursements	1,755	667,613	206,997	-	1,229	950,136
Excess (deficiency) of receipts over disbursements	20,660	13,534	(122,172)	645	7,396	(464,625)
Cash and investments - ending	$ 90,059	$ 52,576	$ 223,252	$ 7,387	$ 27,109	$ 2,569,658

CASS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

	Cum Capitol Development	Co Drug Free Program	Electronic Map Generation Fund	Local Emergency Plan	Recorder Enhanced Access	Extradition
Cash and investments - beginning	$ 245,628	$ 36,087	$ 6,000	$ 8,249	$ 18,113	$ 77,114
Receipts:						
Taxes	399,418	-	-	-	-	-
Intergovernmental receipts	38,166	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	33,581	1,000	-	3,099	2,000
Total receipts	437,584	33,581	1,000	-	3,099	2,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	30,121	-	-	-	-
Capital outlay	113,585	-	-	-	-	-
Other disbursements	-	-	7,000	-	-	1,089
Total disbursements	113,585	30,121	7,000	-	-	1,089
Excess (deficiency) of receipts over disbursements	323,999	3,460	(6,000)	-	3,099	911
Cash and investments - ending	$ 569,627	$ 39,547	$ -	$ 8,249	$ 21,212	$ 78,025

CASS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

	Firearms Training	General Drain Improvement	Health	RE-DACT	Health Maintenance Fund	Local Road & Street
Cash and investments - beginning	$ 25,362	$ -	$ 215,204	$ 44,877	$ 130,924	$ 657,298
Receipts:						
Taxes	-	-	133,248	-	-	-
Intergovernmental receipts	-	-	12,722	-	-	620,719
Charges for services	-	-	52,955	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	9,065	260,521	1,849	6,159	44,389	-
Total receipts	9,065	260,521	200,774	6,159	44,389	620,719
Disbursements:						
Personal services	-	-	382,972	-	24,546	-
Supplies	-	-	14,396	-	-	204,854
Other services and charges	-	-	21,024	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	9,881	-	-	-	-	-
Total disbursements	9,881	-	418,392	-	24,546	204,854
Excess (deficiency) of receipts over disbursements	(816)	260,521	(217,618)	6,159	19,843	415,865
Cash and investments - ending	$ 24,546	$ 260,521	$ (2,414)	$ 51,036	$ 150,767	$ 1,073,163

CASS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

	LIT-Public Safety COUNTY Share	Highway	Park & Rec Non Reverting	Auditor Plat Bk Upkeep	Rainy Day Fund	Recorders Perpetuation
Cash and investments - beginning	$ 1,023,273	$ 3,164,985	$ 1,574,436	$ 68,584	$ 3,165,867	$ 169,046
Receipts:						
Taxes	-	844,384	-	-	-	-
Intergovernmental receipts	-	2,030,217	-	-	-	-
Charges for services	-	-	730,776	30,750	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,340,965	26,129	-	-	-	107,940
Total receipts	1,340,965	2,900,730	730,776	30,750	-	107,940
Disbursements:						
Personal services	63,231	1,816,813	329,042	-	-	17,122
Supplies	12,980	681,746	45,680	-	-	-
Other services and charges	1,164,856	225,921	90,425	19,676	-	-
Capital outlay	9,985	28,495	73,852	-	-	-
Other disbursements	-	-	26,471	-	-	43,038
Total disbursements	1,251,052	2,752,975	565,470	19,676	-	60,160
Excess (deficiency) of receipts over disbursements	89,913	147,755	165,306	11,074	-	47,780
Cash and investments - ending	$ 1,113,186	$ 3,312,740	$ 1,739,742	$ 79,658	$ 3,165,867	$ 216,826

CASS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

	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	$ 22	$ 541,660	$ 45,288	$ 95,097	$ 16,661	$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	542	35,103	69,341	30,795	17,285	130,353
Total receipts	542	35,103	69,341	30,795	17,285	130,353
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	493	-	32,718	16,465	16,175	128,210
Total disbursements	493	-	32,718	16,465	16,175	128,210
Excess (deficiency) of receipts over disbursements	49	35,103	36,623	14,330	1,110	2,143
Cash and investments - ending	$ 71	$ 576,763	$ 81,911	$ 109,427	$ 17,771	$ 2,143

CASS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

	Tax Sale Surplus	Unsafe Building Fund	Vehicle Inspection	Guardian Ad Litem	Election & Registration	Co Elect Official Training
Cash and investments - beginning	$ 529,458	$ 4,651	$ 4,523	$ 13,135	$ 227,694	$ 29,923
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	2
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	516,932	-	675	12,986	63	6,159
Total receipts	516,932	-	675	12,986	63	6,161
Disbursements:						
Personal services	-	-	-	-	37,723	-
Supplies	-	-	-	-	1,033	-
Other services and charges	-	-	-	-	24,161	737
Capital outlay	-	-	-	-	-	-
Other disbursements	544,566	2,378	-	12,843	-	-
Total disbursements	544,566	2,378	-	12,843	62,917	737
Excess (deficiency) of receipts over disbursements	(27,634)	(2,378)	675	143	(62,854)	5,424
Cash and investments - ending	$ 501,824	$ 2,273	$ 5,198	$ 13,278	$ 164,840	$ 35,347

CASS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

	County Offender Transportation	911 Statewide	Care of Juveniles	Capital Non-Reverting	General Drain	Drain Maintenance
Cash and investments - beginning	$ 1,065	$ 191,141	$ 37,312	$ 5,229,199	$ 222,254	$ 1,927,837
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	7,944	-	-
Charges for services	1,048	-	-	696,764	-	-
Fines and forfeits	-	-	-	35,402	-	-
Other receipts	-	937,223	-	800,951	682,093	1,368,498
Total receipts	1,048	937,223	-	1,541,061	682,093	1,368,498
Disbursements:						
Personal services	-	631,408	5,939	331,618	-	-
Supplies	-	-	-	28,546	-	-
Other services and charges	-	153,676	-	382,974	52,000	848,013
Capital outlay	-	-	-	5,805	-	-
Other disbursements	-	-	3,836	316,019	502,273	780,977
Total disbursements	-	785,084	9,775	1,064,962	554,273	1,628,990
Excess (deficiency) of receipts over disbursements	1,048	152,139	(9,775)	476,099	127,820	(260,492)
Cash and investments - ending	$ 2,113	$ 343,280	$ 27,537	$ 5,705,298	$ 350,074	$ 1,667,345

CASS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

	Sheriff Sale Non Reverting	Park Donation	Forfeiture Seizure Non Revert	Clymers Allocation Repay Bond	Jail Debt Service	Cass Co Self Insurance
Cash and investments - beginning	$ 39,268	$ 1,069	$ 26,719	$ 86,000	$ 686,625	$ 5,389,479
Receipts:						
Taxes	-	-	-	-	386,082	-
Intergovernmental receipts	-	-	-	-	33,581	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	7,029	2,500	12,280	5,054,562	-	3,221,135
Total receipts	7,029	2,500	12,280	5,054,562	419,663	3,221,135
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	667,038	983,000	-
Capital outlay	-	-	-	-	-	-
Other disbursements	15,100	1,964	648	325,459	-	3,763,841
Total disbursements	15,100	1,964	648	992,497	983,000	3,763,841
Excess (deficiency) of receipts over disbursements	(8,071)	536	11,632	4,062,065	(563,337)	(542,706)
Cash and investments - ending	$ 31,197	$ 1,605	$ 38,351	$ 4,148,065	$ 123,288	$ 4,846,773

CASS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

	Jail Expansion Co Funds	Payroll	Settlement Surplus Tax Repl Credit	Wheel tax/Surtax	CVET	Excise Tax Allocations
Cash and investments - beginning	$ 3,700,000	$ -	$ -	$ 640	$ -	$ -
Receipts:						
Taxes	-	-	28,512,850	1,028,325	-	-
Intergovernmental receipts	-	-	2,236,458	-	-	1,271,353
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	2,702,236	2,267	40,457	253,936	-
Total receipts	-	2,702,236	30,751,575	1,068,782	253,936	1,271,353
Disbursements:						
Personal services	-	1,141	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	2,701,095	30,751,575	1,069,045	253,936	1,271,353
Total disbursements	-	2,702,236	30,751,575	1,069,045	253,936	1,271,353
Excess (deficiency) of receipts over disbursements	-	-	-	(263)	-	-
Cash and investments - ending	$ 3,700,000	$ -	$ -	$ 377	$ -	$ -

CASS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

	Financial Institution Tax	Fines & Forfeitures	Infraction Judgement	Special Death Benefit	Sales Disclosure Fee (State)	Coroner Training Non-Reverting
Cash and investments - beginning	$ -	$ 3,373	$ 3,729	$ 490	$ 620	$ 430
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	8,735	4,097
Fines and forfeits	-	-	-	-	-	-
Other receipts	554,632	21,956	69,666	3,580	-	-
Total receipts	554,632	21,956	69,666	3,580	8,735	4,097
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	554,632	24,635	69,503	3,680	7,605	4,058
Total disbursements	554,632	24,635	69,503	3,680	7,605	4,058
Excess (deficiency) of receipts over disbursements	-	(2,679)	163	(100)	1,130	39
Cash and investments - ending	$ -	$ 694	$ 3,892	$ 390	$ 1,750	$ 469

CASS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

	Interstate Compact Fee Fund	Mortgage Fee Fund	Child Restraint Violation	Riverboat Wagering Tax Rev	Cass Tourism Promotion Fund	Title IV-D Incentive 93.563
Cash and investments - beginning	$ -	$ 663	$ -	$ -	$ 34,284	$ 137,203
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	3,478
Charges for services	438	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	3,783	75	230,559	114,229	16,042
Total receipts	438	3,783	75	230,559	114,229	19,520
Disbursements:						
Personal services	-	-	-	-	-	5,214
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	9,000
Capital outlay	-	-	-	-	-	-
Other disbursements	438	3,828	75	230,559	140,505	31,761
Total disbursements	438	3,828	75	230,559	140,505	45,975
Excess (deficiency) of receipts over disbursements	-	(45)	-	-	(26,276)	(26,455)
Cash and investments - ending	$ -	$ 618	$ -	$ -	$ 8,008	$ 110,748

CASS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

	Pros Incentive Post 93.563	Clerk Incentive Post 93.563	Clerk Supplemental	Treasurer Supplemental	MVH Restricted	Reassessment
Cash and investments - beginning	$ 29,965	$ 185,498	$ 712,966	$ 1,272,630	$ -	$ 51,813
Receipts:						
Taxes	-	-	-	-	-	321,331
Intergovernmental receipts	5,231	3,478	-	-	2,030,217	30,716
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	4,387,986	-	-	-
Other receipts	115,218	13,442	-	1,281,520	-	-
Total receipts	120,449	16,920	4,387,986	1,281,520	2,030,217	352,047
Disbursements:						
Personal services	7,945	7,830	-	-	-	2,376
Supplies	-	-	-	-	1,624,728	-
Other services and charges	-	-	-	-	12,258	260,418
Capital outlay	-	-	-	-	-	-
Other disbursements	7,568	95,280	4,375,477	1,272,630	-	-
Total disbursements	15,513	103,110	4,375,477	1,272,630	1,636,986	262,794
Excess (deficiency) of receipts over disbursements	104,936	(86,190)	12,509	8,890	393,231	89,253
Cash and investments - ending	$ 134,901	$ 99,308	$ 725,475	$ 1,281,520	$ 393,231	$ 141,066

CASS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

	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	$ 1,006,277	$ 2,797	$ 565	$ 13,455	$ 3,068	$ 3,300
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,661,457	22	-	19,929	2,407	2,144
Total receipts	1,661,457	22	-	19,929	2,407	2,144
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	587,000	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	2,762	-	6,273	2,949	1,237
Total disbursements	587,000	2,762	-	6,273	2,949	1,237
Excess (deficiency) of receipts over disbursements	1,074,457	(2,740)	-	13,656	(542)	907
Cash and investments - ending	$ 2,080,734	$ 57	$ 565	$ 27,111	$ 2,526	$ 4,207

CASS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

	Cass County Work Crew - NA	Certificate Tax Sale	E911 Subsidy	County Redevelopment Commission	Sheriff Non Reverting Radios	Indian Creek Project Loan
Cash and investments - beginning	$ 28,293	$ 638	$ 40,368	$ 1,258,828	$ 940	$ 601,847
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,967	12,518	16,182	1,016,705	-	138,703
Total receipts	2,967	12,518	16,182	1,016,705	-	138,703
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	18,940	13,156	607	1,220,922	-	429,918
Total disbursements	18,940	13,156	607	1,220,922	-	429,918
Excess (deficiency) of receipts over disbursements	(15,973)	(638)	15,575	(204,217)	-	(291,215)
Cash and investments - ending	$ 12,320	$ -	$ 55,943	$ 1,054,611	$ 940	$ 310,632

CASS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

	Reno & Const Jail & Annex	Redev Comm Nonreverting	Health Ins Clearing Fund	CCEMA Non-Reverting Capital	LIT - Property Tax Relief	LIT CERTIFIED SHARES
Cash and investments - beginning	$ 17,993	$ 60,402	$ 370,697	$ 1,906	$ 1,035,979	$ -
Receipts:						
Taxes	-	-	-	-	-	8,307,286
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	9,450	3,500,000	-	8,307,286	-
Total receipts	-	9,450	3,500,000	-	8,307,286	8,307,286
Disbursements:						
Personal services	11,460	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	4,600	7,463	3,748,849	-	8,925,741	8,307,286
Total disbursements	16,060	7,463	3,748,849	-	8,925,741	8,307,286
Excess (deficiency) of receipts over disbursements	(16,060)	1,987	(248,849)	-	(618,455)	-
Cash and investments - ending	$ 1,933	$ 62,389	$ 121,848	$ 1,906	$ 417,524	$ -

CASS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

	LIT PUBLIC SAFETY	LIT Economic Development EDIT	Transit Authority Grant	BYRNE Grant - NA	Public Health Bio-Terro 93.069	OPO/DUI Equip Awards Gr 20.600
Cash and investments - beginning	$ -	$ -	$ -	$ -	$ 2,999	$ 367
Receipts:						
Taxes	2,076,822	2,053,851	-	-	-	-
Intergovernmental receipts	-	-	1,602,041	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	144,683	-	-
Total receipts	2,076,822	2,053,851	1,602,041	144,683	-	-
Disbursements:						
Personal services	-	-	-	12,725	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	6,865	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,076,822	2,053,851	1,602,041	105,771	-	-
Total disbursements	2,076,822	2,053,851	1,602,041	125,361	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	19,322	-	-
Cash and investments - ending	$ -	$ -	$ -	$ 19,322	$ 2,999	$ 367

CASS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

	Stop Grant - NA 16.588	Victim Advoc Grant 16.575	Bulletproof Vest Part Grant	HAVA Title III 93.617	EMA Performance CFDA 97.042	Hospital Prep Grant 93.074
Cash and investments - beginning	$ 927	$ 115,907	$ 1,055	$ 23,883	$ 2,906	$ 6,055
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	21,707	24,370	-	-	-	-
Total receipts	21,707	24,370	-	-	-	-
Disbursements:						
Personal services	707	421	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	18,205	13,793	-	-	-	-
Total disbursements	18,912	14,214	-	-	-	-
Excess (deficiency) of receipts over disbursements	2,795	10,156	-	-	-	-
Cash and investments - ending	$ 3,722	$ 126,063	$ 1,055	$ 23,883	$ 2,906	$ 6,055

CASS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

	JDAI GRANT	Addiction Resp SIM 93.788	ZIKA Grant 93.074	State Deputy Project - NA	Federal CASA Grant 16.547	CARES Provider Relief Fund
Cash and investments - beginning	$ 18,428	$ -	$ 401	$ 1,624	$ 69,171	$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	60,000	-	6,161	27,439	1,219,668
Total receipts	-	60,000	-	6,161	27,439	1,219,668
Disbursements:						
Personal services	-	-	-	3,161	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	18,428	-	-	4,675	18,359	1,200,000
Total disbursements	18,428	-	-	7,836	18,359	1,200,000
Excess (deficiency) of receipts over disbursements	(18,428)	60,000	-	(1,675)	9,080	19,668
Cash and investments - ending	$ -	$ 60,000	$ 401	$ (51)	$ 78,251	$ 19,668

CASS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

	COVID-ICJI Pre-Trial 16.034	COVID-CDGB CFDA 14.228	COVID-TESTING GRANT 93.323	American Rescue Plan Covid Grant	CAPTA	SCAAP Grant
Cash and investments - beginning	$ (1,064)	$ -	$ 237,118	$ -	$ 6,355	$ 5,366
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	76,008	20,596	-	3,660,323	-	-
Total receipts	76,008	20,596	-	3,660,323	-	-
Disbursements:						
Personal services	2,295	-	207,109	-	-	-
Supplies	45,627	-	17,088	239,680	-	-
Other services and charges	9,983	-	13,123	-	-	-
Capital outlay	25,000	-	-	72,750	-	-
Other disbursements	-	20,596	1,532	-	-	-
Total disbursements	82,905	20,596	238,852	312,430	-	-
Excess (deficiency) of receipts over disbursements	(6,897)	-	(238,852)	3,347,893	-	-
Cash and investments - ending	$ (7,961)	$ -	$ (1,734)	$ 3,347,893	$ 6,355	$ 5,366

CASS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

	Cass Co CEDIT	Cass County Correction	Corrections Grant - NA	COMM Correct Project Income - NA	Adult Protective Services - NA	Tobacco Education Fund
Cash and investments - beginning	$ 2,468,686	$ 407	$ 2,550	$ 318,224	$ 27,107	$ 13,566
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	175,865	-	-	-	-	-
Charges for services	-	-	-	76,118	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	43,668	26,983	862,243	-	303,707	11,250
Total receipts	219,533	26,983	862,243	76,118	303,707	11,250
Disbursements:						
Personal services	98,343	26,825	664,976	-	22,912	19,752
Supplies	4,878	-	-	44,889	-	-
Other services and charges	250,321	-	79,153	28,287	-	-
Capital outlay	50,000	-	-	-	-	-
Other disbursements	-	-	118,179	-	275,555	-
Total disbursements	403,542	26,825	862,308	73,176	298,467	19,752
Excess (deficiency) of receipts over disbursements	(184,009)	158	(65)	2,942	5,240	(8,502)
Cash and investments - ending	$ 2,284,677	$ 565	$ 2,485	$ 321,166	$ 32,347	$ 5,064

CASS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

	SECTION 102 HAVA	GIS Web Feature Grant	Prep Grant-Public Health Coord	CP-C0-2557| SCAN 93-6-16-	Child Restraint Dist Grant
Cash and investments - beginning	$ 565	$ 2,100	$ 43,112	$ 2,030	$ 29
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	123	-	-
Total receipts	-	-	123	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	799	-	-
Other services and charges	-	-	2,010	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	2,809	-	-
Excess (deficiency) of receipts over disbursements	-	-	(2,686)	-	-
Cash and investments - ending	$ 565	$ 2,100	$ 40,426	$ 2,030	$ 29

CASS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

	Comm Crossing Grant	EMPG 97.042 2016 Sal Grant	Pre-Trial Supervision Grant	REIMB COVID VAC ADMIN FEE	Totals
Cash and investments - beginning	$ -	$ -	$ 3,227	$ -	$ 49,772,119
Receipts:					
Taxes	-	-	-	-	56,533,198
Intergovernmental receipts	-	-	-	-	11,246,587
Charges for services	-	-	-	-	2,646,576
Fines and forfeits	-	-	-	-	4,431,403
Other receipts	793,275	29,181	59,716	90,576	45,691,571
Total receipts	793,275	29,181	59,716	90,576	120,549,335
Disbursements:					
Personal services	-	-	54,673	-	14,097,293
Supplies	-	-	-	-	3,820,073
Other services and charges	-	-	-	-	9,735,455
Capital outlay	-	-	-	-	600,082
Other disbursements	749,507	29,181	-	-	82,510,896
Total disbursements	749,507	29,181	54,673	-	110,763,799
Excess (deficiency) of receipts over disbursements	43,768	-	5,043	90,576	9,785,536
Cash and investments - ending	$ 43,768	$ -	$ 8,270	$ 90,576	$ 59,557,655

CASS COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2021

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Cass County Government Building Corporation	Cass County Building & Jail Renovation	$ 982,000	6/30/2016	12/30/2025
Cass County Government Building Corporation	Jail Expansion	906,975	6/30/2020	12/30/2039
Total of annual lease payments		$ 1,888,975		

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
Redevelopment District Bonds of 2015, Series A	TIF Bond - Clymers	$ 1,480,000	$ 117,750
Indian Creek Joint Drainage Project	Ditch Reconstruction	800,000	423,057
Redevelopment District Bonds of 2021	Fire Surpression System	4,520,000	290,342
Totals		$ 6,800,000	$ 831,149

CASS COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2021

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	$ 7,195,787
Infrastructure	73,860,456
Buildings	12,105,273
Improvements other than buildings	500,933
Machinery, equipment, and vehicles	11,013,761
Construction in progress	22,000,000
Total capital assets	$ 126,676,210

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/.