

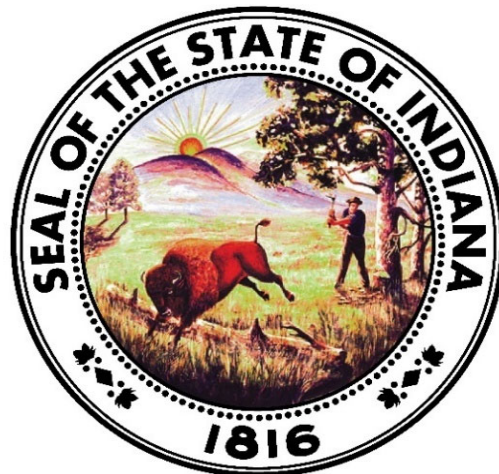
STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT AUDIT REPORT

OF

CASS COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED

06/09/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Cheryl Alcorn	01-01-22 to 12-31-23
County Treasurer	Cindy Howard Daphne Slusher	01-01-22 to 08-31-22 09-01-22 to 12-31-23
Clerk of the Circuit Court	Destry Richey	01-01-22 to 12-31-23
County Sheriff	Edward Schroder	01-01-22 to 12-31-23
County Recorder	Beth Liming	01-01-22 to 12-31-23
President of the Board of County Commissioners	Ryan Browning Ruth Baker	01-01-22 to 12-31-22 01-01-23 to 12-31-23
President of the County Council	Brian Reed Tracy Williamson	01-01-22 to 12-31-22 01-01-23 to 12-31-23



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, 2022, 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 and for the year ended December 31, 2022, 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 and for the year ended December 31, 2022, 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management 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 and related disclosures 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)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.


Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the 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 do 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 May 23, 2023, 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, CPA, CFE
Deputy State Examiner

May 23, 2023

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED
SUPPLEMENTARY INFORMATION; AND OTHER INFORMATION

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.

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
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
General	\$ 3,682,871	\$ 14,148,727	\$ 14,420,796	\$ 3,410,802
LIT - Economic Development	4,596,642	1,004,450	162,500	5,438,592
Court Costs	18,427	9,350	-	27,777
Clerk Perpetuation	90,059	22,424	9,771	102,712
Community Transition Program	223,251	89,250	89,567	222,934
Sheriff's Photo Operating	7,387	165	-	7,552
County Sales Disclosure	27,109	9,665	-	36,774
Cumulative Bridge	2,569,657	419,708	610,022	2,379,343
Cum Capitol Development	569,627	400,595	296,039	674,183
Co Drug Free Program	39,547	32,241	23,554	48,234
Local Emergency Plan	8,249	5,435	5,060	8,624
Recorder Enhanced Access	21,212	2,703	-	23,915
Extradition	78,025	-	2,745	75,280
Firearms Training	24,546	17,849	6	42,389
General Drain Improvement	260,521	44,795	139,484	165,832
Health	(2,415)	536,658	108,812	425,431
RE-DACT	51,036	5,089	-	56,125
Health Maintenance Fund	150,768	43,943	43,197	151,514
Local Road & Street	1,073,164	639,806	768,648	944,322
LIT-Public Safety COUNTY Share	1,113,186	2,276,818	3,050,544	339,460
Highway	3,312,742	3,057,168	2,819,028	3,550,882
Park & Rec Non Reverting	1,739,741	739,739	557,308	1,922,172
Auditor Plat Bk Upkeep	79,658	27,815	-	107,473
Rainy Day Fund	3,165,867	-	106,604	3,059,263
Recorders Perpetuation	216,825	102,519	88,698	230,646
Sex Offender Reg State Share	72	528	520	80
Police Pension	576,763	33,809	-	610,572
Surplus Tax (Excess)	81,911	53,004	74,814	60,101
Surveyor Corner Perpetuation	109,426	25,445	9,390	125,481
Tax Sale (fees collected)SRI	17,771	17,250	16,950	18,071
Tax Sale Redemption	2,143	52,556	54,267	432
Tax Sale Surplus	501,824	671,958	403,531	770,251
Unsafe Building Fund	2,273	4,550	4,680	2,143
Vehicle Inspection	5,198	647	-	5,845
Guardian Ad Litem	13,277	10,534	9,908	13,903
Election & Registration	164,838	90,115	225,770	29,183
Co Elect Official Training	35,347	5,100	1,292	39,155
County Offender Transportation	2,113	375	-	2,488
911 Statewide	343,280	790,563	846,153	287,690
Care of Juveniles	27,538	-	3,565	23,973
Juvenile Probation	-	124,566	-	124,566
Capital Non-Reverting	5,705,298	1,516,008	2,048,635	5,172,671
Construction\Reconstruction	350,073	426,021	334,639	441,455
Drain Maintenance	1,667,345	713,820	768,417	1,612,748
Sheriff Sale Non Reverting	31,197	4,434	9,140	26,491
Park Donation	1,605	24,712	12,039	14,278
Forfeiture Seizure Non Revert	38,351	34,467	9,500	63,318
Clymers Allocation Repay Bond	4,148,065	117,750	3,100,755	1,165,060
Jail Debt Service	123,289	868,283	982,000	9,572
Cass Co Self Insurance	4,846,773	3,083,303	3,799,156	4,130,920
Jail Expansion Co Funds	3,700,000	-	2,299,013	1,400,987
Payroll	-	3,194,979	3,194,979	-
Settlement Surp Tax Repl Cr	-	32,788,397	32,788,397	-
Wheel tax/Surtax	377	1,117,689	1,117,691	375
CVET	-	262,494	262,494	-
Excise Tax Allocations	-	1,204,604	1,204,604	-
Financial Institution Tax	-	626,740	626,740	-
Fines & Forfeitures	695	21,327	10,457	11,565
Infraction Judgement	3,892	49,844	49,045	4,691
Overweight Vehicle	-	949	949	-
Special Death Benefit	390	4,055	3,910	535
Sales Disclosure Fee (State)	1,750	9,515	10,275	990
Coroner Training Non-Reverting	468	3,895	3,778	585
Interstate Compact Fee Fd	-	375	375	-
Mortgage Fee Fund	618	3,015	3,220	413
Child Restraint Violation	-	150	150	-

CASS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
Riverboat Wagering Tax Rev	-	213,228	212,801	427
Cass Tourism Promotion Fund	8,008	118,515	115,706	10,817
Title IV-D Incentive 93.563	110,747	15,260	36,689	89,318
Pros Incentive Post 93.563	134,902	22,960	13,520	144,342
Clerk Incentive Post 93.563	99,308	15,260	8,131	106,437
Treasurer Supplemental	1,281,520	1,301,600	1,281,520	1,301,600
Clerk Supplemental	725,476	3,378,013	3,317,909	785,580
Community Corrections	52,576	717,559	719,077	51,058
Jail Commissary	217,087	406,921	277,068	346,940
Sheriff's Inmate Trust	88,197	870,126	895,763	62,560
MVH Restricted	393,231	2,150,015	2,173,101	370,145
Reassessment	141,065	116,296	197,330	60,031
LIT Correctional Facility	2,080,734	1,554,727	1,234,000	2,401,461
Opioid Restricted	-	128,331	-	128,331
Opioid Unrestricted	-	54,597	-	54,597
Sher Non-Rev K-9 CareWelf&Tr	57	50	101	6
Clymers Operating Fund	565	-	-	565
Inmate Intake Fee Non Rev	27,111	18,210	4,226	41,095
Sheriff Non-Rev Training	2,527	2,501	2,494	2,534
Law Enforcement	4,208	52,064	2,100	54,172
Cass County Work Crew -NA	12,321	13,274	12,725	12,870
Certificate Tax Sale	-	406	406	-
E911 Subsidy	55,943	12,858	903	67,898
County Redevelop Commission	1,054,610	19,014,516	18,314,954	1,754,172
Sheriff Non Reverting Radios	940	-	740	200
Indian Creek Project Loan	310,633	247,463	416,701	141,395
Reno & Const Jail & Annex	1,933	-	-	1,933
Redev Comm Nonreverting	62,388	9,965	8,882	63,471
EMS Ambulance Non Reverting	-	921,666	270,524	651,142
Health Ins Clearing Fund	121,848	3,500,000	3,143,377	478,471
CCEMA Non-Reverting Capital	1,906	-	-	1,906
LIT - Property Tax Relief	417,524	7,779,099	7,678,810	517,813
LIT CERTIFIED SHARES	-	7,774,505	7,773,142	1,363
LIT PUBLIC SAFETY	-	3,802,128	3,802,128	-
LIT Economic Development EDIT	-	1,943,286	1,943,286	-
Transit Authority Grant	-	1,560,480	1,560,480	-
JAG/BYRNE Grant	19,322	35,893	44,831	10,384
Public Health Bio-Terro 93.069	2,999	-	-	2,999
OPO/DUI Equip Awards Gr 20.600	367	6,629	6,996	-
Stop Grant - NA 16.588	3,722	27,094	20,189	10,627
Victim Advoc Grant 16.575	126,063	39,045	10,416	154,692
Bulletproof Vest Part Grant	1,055	-	-	1,055
HAVA Title III 93.617	23,883	-	-	23,883
EMA Performance CFDA 97.042	2,906	-	2,556	350
Hospital Prep Grant 93.074	6,055	-	-	6,055
Addiction Resp SIM 93.788	60,000	7,500	53,675	13,825
ZIKA Grant 93.074	401	-	-	401
State Deputy Project-NA	(50)	10,760	13,840	(3,130)
HazMat Prepare Grant 20.703	-	-	5,493	(5,493)
Federal CASA Grant 16.547	78,251	15,288	21,675	71,864
Title IV-E Foster Care 93.658	-	2,994	-	2,994
CARES Provider Relief Fund	19,668	-	-	19,668
COVID-ICJI-Pre-Trial 16.034	(7,960)	8,124	164	-
COVID-TESTING-GR 21.019	(1,734)	13,712	11,978	-
COVID-VACCINE(CHILD) 93.268	-	9,624	9,624	-
Infectious Dis Grant 93.323	-	100,000	65,795	34,205
American Rescue Plan Covid Grt	3,347,893	3,785,746	2,212,744	4,920,895
CAPTA	6,355	-	-	6,355
SCAAP Grant	5,366	-	-	5,366
Cass Co Cedit	2,284,678	163,355	1,177,459	1,270,574
Cass County Correction	565	26,983	26,983	565
Corrections Grant- NA	2,484	915,863	915,356	2,991
COMM Correct Project Income-NA	321,165	125,558	154,718	292,005
Adult Protective Services - NA	32,346	318,388	327,148	23,586
Tobacco Education Fund	5,064	21,608	23,567	3,105
SECTION 102 HAVA	565	-	-	565

CASS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
GIS Web Feature Grant	2,100	-	-	2,100
Prep Grant-Public Health Coord	40,425	25,000	7,801	57,624
CP-C0-2557 SCAN 93-6-16-	2,030	-	-	2,030
Child Restraint Dist Grant	29	-	-	29
Comm Crossing Grant	43,768	1,000,000	1,043,768	-
EMPG 97.042 2016 Sal Grant	-	25,823	25,823	-
Pre-Trial Supervision Grant	8,270	69,082	72,091	5,261
REIMB COVID VAC ADMIN FEE	90,576	-	90,576	-
IOCS Pretrial Grant 2022	-	19,091	15,000	4,091
Court Reform Security Grant	-	79,787	79,787	-
Totals	\$ 59,557,654	\$ 136,163,564	\$ 139,452,228	\$ 56,268,990

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, 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.

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, 2022.

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 2022 totaled \$2,216,000.

REQUIRED SUPPLEMENTARY INFORMATION

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	General	LIT - Economic Development	Court Costs	Clerk Perpetuation	Community Transition Program
Cash and investments - beginning	\$ 3,682,871	\$ 4,596,642	\$ 18,427	\$ 90,059	\$ 223,251
Receipts:					
Taxes	11,750,115	-	-	-	-
Intergovernmental receipts	966,276	-	-	268	-
Charges for services	638,380	-	-	-	-
Fines and forfeits	100	-	-	-	-
Other receipts	793,856	1,004,450	9,350	22,156	89,250
Total receipts	14,148,727	1,004,450	9,350	22,424	89,250
Disbursements:					
Personal services	10,261,429	-	-	-	-
Supplies	1,006,937	-	-	1,890	-
Other services and charges	2,867,970	162,500	-	7,881	71,115
Capital outlay	91,215	-	-	-	18,452
Other disbursements	193,245	-	-	-	-
Total disbursements	14,420,796	162,500	-	9,771	89,567
Excess (deficiency) of receipts over disbursements	(272,069)	841,950	9,350	12,653	(317)
Cash and investments - ending	\$ 3,410,802	\$ 5,438,592	\$ 27,777	\$ 102,712	\$ 222,934

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Sheriff's Photo Operating	County Sales Disclosure	Cumulative Bridge	Cum Capitol Development	Co Drug Free Program
Cash and investments - beginning	\$ 7,387	\$ 27,109	\$ 2,569,657	\$ 569,627	\$ 39,547
Receipts:					
Taxes	-	-	382,317	368,425	-
Intergovernmental receipts	-	-	33,373	32,170	-
Charges for services	-	9,665	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	165	-	4,018	-	32,241
Total receipts	165	9,665	419,708	400,595	32,241
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	610,022	72,547	23,554
Capital outlay	-	-	-	223,492	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	610,022	296,039	23,554
Excess (deficiency) of receipts over disbursements	165	9,665	(190,314)	104,556	8,687
Cash and investments - ending	\$ 7,552	\$ 36,774	\$ 2,379,343	\$ 674,183	\$ 48,234

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Local Emergency Plan	Recorder Enhanced Access	Extradition	Firearms Training	General Drain Improvement
Cash and investments - beginning	\$ 8,249	\$ 21,212	\$ 78,025	\$ 24,546	\$ 260,521
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	5,435	2,703	-	17,849	44,795
Total receipts	5,435	2,703	-	17,849	44,795
Disbursements:					
Personal services	-	-	-	-	-
Supplies	457	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	4,603	-	-	-	-
Other disbursements	-	-	2,745	6	139,484
Total disbursements	5,060	-	2,745	6	139,484
Excess (deficiency) of receipts over disbursements	375	2,703	(2,745)	17,843	(94,689)
Cash and investments - ending	\$ 8,624	\$ 23,915	\$ 75,280	\$ 42,389	\$ 165,832

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Health	RE-DACT	Health Maintenance Fund	Local Road & Street	LIT-Public Safety COUNTY Share
Cash and investments - beginning	\$ (2,415)	\$ 51,036	\$ 150,768	\$ 1,073,164	\$ 1,113,186
Receipts:					
Taxes	127,346	-	-	-	-
Intergovernmental receipts	11,124	-	-	639,806	-
Charges for services	55,723	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	342,465	5,089	43,943	-	2,276,818
Total receipts	536,658	5,089	43,943	639,806	2,276,818
Disbursements:					
Personal services	67,972	-	22,793	-	1,302,603
Supplies	18,124	-	-	157,428	192,818
Other services and charges	22,716	-	-	-	1,532,443
Capital outlay	-	-	-	611,220	22,680
Other disbursements	-	-	20,404	-	-
Total disbursements	108,812	-	43,197	768,648	3,050,544
Excess (deficiency) of receipts over disbursements	427,846	5,089	746	(128,842)	(773,726)
Cash and investments - ending	\$ 425,431	\$ 56,125	\$ 151,514	\$ 944,322	\$ 339,460

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Highway	Park & Rec Non Reverting	Auditor Plat Bk Upkeep	Rainy Day Fund	Recorders Perpetuation
Cash and investments - beginning	\$ 3,312,742	\$ 1,739,741	\$ 79,658	\$ 3,165,867	\$ 216,825
Receipts:					
Taxes	880,086	-	-	-	-
Intergovernmental receipts	2,117,229	-	-	-	-
Charges for services	-	735,600	27,815	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	59,853	4,139	-	-	102,519
Total receipts	3,057,168	739,739	27,815	-	102,519
Disbursements:					
Personal services	1,756,516	353,347	-	-	16,276
Supplies	830,562	29,901	-	-	-
Other services and charges	230,395	107,567	-	106,604	-
Capital outlay	1,555	25,695	-	-	-
Other disbursements	-	40,798	-	-	72,422
Total disbursements	2,819,028	557,308	-	106,604	88,698
Excess (deficiency) of receipts over disbursements	238,140	182,431	27,815	(106,604)	13,821
Cash and investments - ending	\$ 3,550,882	\$ 1,922,172	\$ 107,473	\$ 3,059,263	\$ 230,646

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Sex Offender Reg State Share	Police Pension	Surplus Tax (Excess)	Surveyor Corner Perpetuation	Tax Sale (fees collected)SRI
Cash and investments - beginning	\$ 72	\$ 576,763	\$ 81,911	\$ 109,426	\$ 17,771
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	528	33,809	53,004	25,445	17,250
Total receipts	528	33,809	53,004	25,445	17,250
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	520	-	74,814	9,390	16,950
Total disbursements	520	-	74,814	9,390	16,950
Excess (deficiency) of receipts over disbursements	8	33,809	(21,810)	16,055	300
Cash and investments - ending	\$ 80	\$ 610,572	\$ 60,101	\$ 125,481	\$ 18,071

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Tax Sale Redemption	Tax Sale Surplus	Unsafe Building Fund	Vehicle Inspection	Guardian Ad Litem
Cash and investments - beginning	\$ 2,143	\$ 501,824	\$ 2,273	\$ 5,198	\$ 13,277
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	52,556	671,958	4,550	647	10,534
Total receipts	52,556	671,958	4,550	647	10,534
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	54,267	403,531	4,680	-	9,908
Total disbursements	54,267	403,531	4,680	-	9,908
Excess (deficiency) of receipts over disbursements	(1,711)	268,427	(130)	647	626
Cash and investments - ending	\$ 432	\$ 770,251	\$ 2,143	\$ 5,845	\$ 13,903

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Election & Registration	Co Elect Official Training	County Offender Transportation	911 Statewide	Care of Juveniles
Cash and investments - beginning	\$ 164,838	\$ 35,347	\$ 2,113	\$ 343,280	\$ 27,538
Receipts:					
Taxes	82,665	-	-	-	-
Intergovernmental receipts	7,216	11	-	-	-
Charges for services	-	-	375	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	234	5,089	-	790,563	-
Total receipts	90,115	5,100	375	790,563	-
Disbursements:					
Personal services	96,475	-	-	683,217	3,565
Supplies	9,254	-	-	-	-
Other services and charges	120,041	1,232	-	162,936	-
Capital outlay	-	-	-	-	-
Other disbursements	-	60	-	-	-
Total disbursements	225,770	1,292	-	846,153	3,565
Excess (deficiency) of receipts over disbursements	(135,655)	3,808	375	(55,590)	(3,565)
Cash and investments - ending	\$ 29,183	\$ 39,155	\$ 2,488	\$ 287,690	\$ 23,973

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Juvenile Probation	Capital Non-Reverting	Construction\Reconstruction	Drain Maintenance
Cash and investments - beginning	\$ -	\$ 5,705,298	\$ 350,073	\$ 1,667,345
Receipts:				
Taxes	-	-	-	-
Intergovernmental receipts	-	4,745	-	-
Charges for services	3,818	675,124	-	-
Fines and forfeits	-	42,803	-	-
Other receipts	120,748	793,336	426,021	713,820
Total receipts	<u>124,566</u>	<u>1,516,008</u>	<u>426,021</u>	<u>713,820</u>
Disbursements:				
Personal services	-	726,018	-	-
Supplies	-	34,829	-	-
Other services and charges	-	214,978	-	15,000
Capital outlay	-	391	-	-
Other disbursements	-	1,072,419	334,639	753,417
Total disbursements	<u>-</u>	<u>2,048,635</u>	<u>334,639</u>	<u>768,417</u>
Excess (deficiency) of receipts over disbursements	<u>124,566</u>	<u>(532,627)</u>	<u>91,382</u>	<u>(54,597)</u>
Cash and investments - ending	<u>\$ 124,566</u>	<u>\$ 5,172,671</u>	<u>\$ 441,455</u>	<u>\$ 1,612,748</u>

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Sheriff Sale Non Reverting	Park Donation	Forfeiture Seizure Non Revert	Clymers Allocation Repay Bond	Jail Debt Service
Cash and investments - beginning	\$ 31,197	\$ 1,605	\$ 38,351	\$ 4,148,065	\$ 123,289
Receipts:					
Taxes	-	-	-	-	808,252
Intergovernmental receipts	-	-	-	-	60,031
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	4,434	24,712	34,467	117,750	-
Total receipts	<u>4,434</u>	<u>24,712</u>	<u>34,467</u>	<u>117,750</u>	<u>868,283</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	5,959	-	-	-
Other services and charges	-	3,574	-	264,175	982,000
Capital outlay	-	-	-	-	-
Other disbursements	9,140	2,506	9,500	2,836,580	-
Total disbursements	<u>9,140</u>	<u>12,039</u>	<u>9,500</u>	<u>3,100,755</u>	<u>982,000</u>
Excess (deficiency) of receipts over disbursements	<u>(4,706)</u>	<u>12,673</u>	<u>24,967</u>	<u>(2,983,005)</u>	<u>(113,717)</u>
Cash and investments - ending	<u>\$ 26,491</u>	<u>\$ 14,278</u>	<u>\$ 63,318</u>	<u>\$ 1,165,060</u>	<u>\$ 9,572</u>

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Cass Co Self Insurance	Jail Expansion Co Funds	Payroll	Settlement Surp Tax Repl Cr	Wheel tax/Surtax
Cash and investments - beginning	\$ 4,846,773	\$ 3,700,000	\$ -	\$ -	\$ 377
Receipts:					
Taxes	-	-	-	30,629,996	1,117,689
Intergovernmental receipts	-	-	-	2,146,094	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,083,303	-	3,194,979	12,307	-
Total receipts	3,083,303	-	3,194,979	32,788,397	1,117,689
Disbursements:					
Personal services	-	-	725	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,799,156	2,299,013	3,194,254	32,788,397	1,117,691
Total disbursements	3,799,156	2,299,013	3,194,979	32,788,397	1,117,691
Excess (deficiency) of receipts over disbursements	(715,853)	(2,299,013)	-	-	(2)
Cash and investments - ending	\$ 4,130,920	\$ 1,400,987	\$ -	\$ -	\$ 375

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CVET	Excise Tax Allocations	Financial Institution Tax	Fines & Forfeitures	Infraction Judgement
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 695	\$ 3,892
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	1,204,604	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	262,494	-	626,740	21,327	49,844
Total receipts	262,494	1,204,604	626,740	21,327	49,844
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	262,494	1,204,604	626,740	10,457	49,045
Total disbursements	262,494	1,204,604	626,740	10,457	49,045
Excess (deficiency) of receipts over disbursements	-	-	-	10,870	799
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 11,565	\$ 4,691

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Overweight Vehicle	Special Death Benefit	Sales Disclosure Fee (State)	Coroner Training Non-Reverting	Interstate Compact Fee Fd
Cash and investments - beginning	\$ -	\$ 390	\$ 1,750	\$ 468	\$ -
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	9,515	3,895	375
Fines and forfeits	-	-	-	-	-
Other receipts	949	4,055	-	-	-
Total receipts	949	4,055	9,515	3,895	375
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	949	3,910	10,275	3,778	375
Total disbursements	949	3,910	10,275	3,778	375
Excess (deficiency) of receipts over disbursements	-	145	(760)	117	-
Cash and investments - ending	\$ -	\$ 535	\$ 990	\$ 585	\$ -

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Mortgage Fee Fund	Child Restraint Violation	Riverboat Wagering Tax Rev	Cass Tourism Promotion Fund	Title IV-D Incentive 93.563
Cash and investments - beginning	\$ 618	\$ -	\$ -	\$ 8,008	\$ 110,747
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,015	150	213,228	118,515	15,260
Total receipts	3,015	150	213,228	118,515	15,260
Disbursements:					
Personal services	-	-	-	-	3,916
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	9,000
Capital outlay	-	-	-	-	-
Other disbursements	3,220	150	212,801	115,706	23,773
Total disbursements	3,220	150	212,801	115,706	36,689
Excess (deficiency) of receipts over disbursements	(205)	-	427	2,809	(21,429)
Cash and investments - ending	\$ 413	\$ -	\$ 427	\$ 10,817	\$ 89,318

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Pros Incentive Post 93.563	Clerk Incentive Post 93.563	Treasurer Supplemental	Clerk Supplemental	Community Corrections
Cash and investments - beginning	\$ 134,902	\$ 99,308	\$ 1,281,520	\$ 725,476	\$ 52,576
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	22,960	15,260	1,301,600	3,378,013	717,559
Total receipts	22,960	15,260	1,301,600	3,378,013	717,559
Disbursements:					
Personal services	3,850	8,004	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	9,670	127	1,281,520	3,317,909	719,077
Total disbursements	13,520	8,131	1,281,520	3,317,909	719,077
Excess (deficiency) of receipts over disbursements	9,440	7,129	20,080	60,104	(1,518)
Cash and investments - ending	\$ 144,342	\$ 106,437	\$ 1,301,600	\$ 785,580	\$ 51,058

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Jail Commissary	Sheriff's Inmate Trust	MVH Restricted	Reassessment	LIT Correctional Facility
Cash and investments - beginning	\$ 217,087	\$ 88,197	\$ 393,231	\$ 141,065	\$ 2,080,734
Receipts:					
Taxes	-	-	-	90,793	-
Intergovernmental receipts	-	-	2,117,229	7,917	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	406,921	870,126	32,786	17,586	1,554,727
Total receipts	406,921	870,126	2,150,015	116,296	1,554,727
Disbursements:					
Personal services	-	-	-	2,376	-
Supplies	-	-	2,159,101	-	-
Other services and charges	-	-	14,000	194,954	1,234,000
Capital outlay	-	-	-	-	-
Other disbursements	277,068	895,763	-	-	-
Total disbursements	277,068	895,763	2,173,101	197,330	1,234,000
Excess (deficiency) of receipts over disbursements	129,853	(25,637)	(23,086)	(81,034)	320,727
Cash and investments - ending	\$ 346,940	\$ 62,560	\$ 370,145	\$ 60,031	\$ 2,401,461

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Opioid Restricted	Opioid Unrestricted	Sher Non-Rev K-9 CareWelf&Tr	Clymers Operating Fund	Inmate Intake Fee Non Rev
Cash and investments - beginning	\$ -	\$ -	\$ 57	\$ 565	\$ 27,111
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	128,331	54,597	50	-	18,210
Total receipts	128,331	54,597	50	-	18,210
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	101	-	4,226
Total disbursements	-	-	101	-	4,226
Excess (deficiency) of receipts over disbursements	128,331	54,597	(51)	-	13,984
Cash and investments - ending	\$ 128,331	\$ 54,597	\$ 6	\$ 565	\$ 41,095

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Sheriff Non-Rev Training	Law Enforcement	Cass County Work Crew -NA	Certificate Tax Sale	E911 Subsidy
Cash and investments - beginning	\$ 2,527	\$ 4,208	\$ 12,321	\$ -	\$ 55,943
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,501	52,064	13,274	406	12,858
Total receipts	<u>2,501</u>	<u>52,064</u>	<u>13,274</u>	<u>406</u>	<u>12,858</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,494	2,100	12,725	406	903
Total disbursements	<u>2,494</u>	<u>2,100</u>	<u>12,725</u>	<u>406</u>	<u>903</u>
Excess (deficiency) of receipts over disbursements	<u>7</u>	<u>49,964</u>	<u>549</u>	<u>-</u>	<u>11,955</u>
Cash and investments - ending	<u>\$ 2,534</u>	<u>\$ 54,172</u>	<u>\$ 12,870</u>	<u>\$ -</u>	<u>\$ 67,898</u>

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	County Redevelop Commission	Sheriff Non Reverting Radios	Indian Creek Project Loan	Reno & Const Jail & Annex	Redev Comm Nonreverting
Cash and investments - beginning	\$ 1,054,610	\$ 940	\$ 310,633	\$ 1,933	\$ 62,388
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	<u>19,014,516</u>	<u>-</u>	<u>247,463</u>	<u>-</u>	<u>9,965</u>
Total receipts	<u>19,014,516</u>	<u>-</u>	<u>247,463</u>	<u>-</u>	<u>9,965</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	143,917	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	<u>18,171,037</u>	<u>740</u>	<u>416,701</u>	<u>-</u>	<u>8,882</u>
Total disbursements	<u>18,314,954</u>	<u>740</u>	<u>416,701</u>	<u>-</u>	<u>8,882</u>
Excess (deficiency) of receipts over disbursements	<u>699,562</u>	<u>(740)</u>	<u>(169,238)</u>	<u>-</u>	<u>1,083</u>
Cash and investments - ending	<u>\$ 1,754,172</u>	<u>\$ 200</u>	<u>\$ 141,395</u>	<u>\$ 1,933</u>	<u>\$ 63,471</u>

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	EMS Ambulance Non Reverting	Health Ins Clearing Fund	CCEMA Non-Reverting Capital	LIT - Property Tax Relief	LIT CERTIFIED SHARES
Cash and investments - beginning	\$ -	\$ 121,848	\$ 1,906	\$ 417,524	\$ -
Receipts:					
Taxes	-	-	-	-	7,773,142
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	921,666	3,500,000	-	7,779,099	1,363
Total receipts	921,666	3,500,000	-	7,779,099	7,774,505
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	291	-	-	-	-
Capital outlay	47,218	-	-	-	-
Other disbursements	223,015	3,143,377	-	7,678,810	7,773,142
Total disbursements	270,524	3,143,377	-	7,678,810	7,773,142
Excess (deficiency) of receipts over disbursements	651,142	356,623	-	100,289	1,363
Cash and investments - ending	\$ 651,142	\$ 478,471	\$ 1,906	\$ 517,813	\$ 1,363

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	LIT PUBLIC SAFETY	LIT Economic Development EDIT	Transit Authority Grant	JAG/BYRNE Grant	Public Health Bio-Terro 93.069
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 19,322	\$ 2,999
Receipts:					
Taxes	3,802,128	1,943,286	-	-	-
Intergovernmental receipts	-	-	1,560,480	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	35,893	-
Total receipts	<u>3,802,128</u>	<u>1,943,286</u>	<u>1,560,480</u>	<u>35,893</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	1,695	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,802,128	1,943,286	1,560,480	43,136	-
Total disbursements	<u>3,802,128</u>	<u>1,943,286</u>	<u>1,560,480</u>	<u>44,831</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	-	-	-	(8,938)	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,384</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, 2022

	OPO/DUI Equip Awards Gr 20.600	Stop Grant - NA 16.588	Victim Advoc Grant 16.575	Bulletproof Vest Part Grant	HAVA Title III 93.617
Cash and investments - beginning	\$ 367	\$ 3,722	\$ 126,063	\$ 1,055	\$ 23,883
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	6,629	27,094	39,045	-	-
Total receipts	6,629	27,094	39,045	-	-
Disbursements:					
Personal services	-	681	355	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	6,996	19,508	10,061	-	-
Total disbursements	6,996	20,189	10,416	-	-
Excess (deficiency) of receipts over disbursements	(367)	6,905	28,629	-	-
Cash and investments - ending	\$ -	\$ 10,627	\$ 154,692	\$ 1,055	\$ 23,883

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	EMA Performance CFDA 97.042	Hospital Prep Grant 93.074	Addiction Resp SIM 93.788	ZIKA Grant 93.074	State Deputy Project-NA
Cash and investments - beginning	\$ 2,906	\$ 6,055	\$ 60,000	\$ 401	\$ (50)
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	7,500	-	10,760
Total receipts	-	-	7,500	-	10,760
Disbursements:					
Personal services	-	-	-	-	11,195
Supplies	2,556	-	3,991	-	-
Other services and charges	-	-	26,083	-	-
Capital outlay	-	-	23,601	-	-
Other disbursements	-	-	-	-	2,645
Total disbursements	2,556	-	53,675	-	13,840
Excess (deficiency) of receipts over disbursements	(2,556)	-	(46,175)	-	(3,080)
Cash and investments - ending	\$ 350	\$ 6,055	\$ 13,825	\$ 401	\$ (3,130)

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	HazMat Prepare Grant 20,703	Federal CASA Grant 16,547	Title IV-E Foster Care 93,658	CARES Provider Relief Fund	COVID-ICJI-Pre-Trial 16,034
Cash and investments - beginning	\$ -	\$ 78,251	\$ -	\$ 19,668	\$ (7,960)
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	15,288	2,994	-	8,124
Total receipts	-	15,288	2,994	-	8,124
Disbursements:					
Personal services	-	-	-	-	-
Supplies	1,148	-	-	-	164
Other services and charges	-	-	-	-	-
Capital outlay	4,345	-	-	-	-
Other disbursements	-	21,675	-	-	-
Total disbursements	5,493	21,675	-	-	164
Excess (deficiency) of receipts over disbursements	(5,493)	(6,387)	2,994	-	7,960
Cash and investments - ending	\$ (5,493)	\$ 71,864	\$ 2,994	\$ 19,668	\$ -

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	COVID-TESTING-GR 21.019	COVID-VACCINE(CHILD) 93.268	Infectious Dis Grant 93.323	American Rescue Plan Covid Grt
Cash and investments - beginning	\$ (1,734)	\$ -	\$ -	\$ 3,347,893
Receipts:				
Taxes	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	13,712	9,624	100,000	3,785,746
Total receipts	13,712	9,624	100,000	3,785,746
Disbursements:				
Personal services	11,978	9,624	42,545	-
Supplies	-	-	-	650,305
Other services and charges	-	-	-	1,562,439
Capital outlay	-	-	-	-
Other disbursements	-	-	23,250	-
Total disbursements	11,978	9,624	65,795	2,212,744
Excess (deficiency) of receipts over disbursements	1,734	-	34,205	1,573,002
Cash and investments - ending	\$ -	\$ -	\$ 34,205	\$ 4,920,895

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CAPTA	SCAAP Grant	Cass Co Cedit	Cass County Correction	Corrections Grant- NA
Cash and investments - beginning	\$ 6,355	\$ 5,366	\$ 2,284,678	\$ 565	\$ 2,484
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	81,922	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	81,433	26,983	915,863
Total receipts	-	-	163,355	26,983	915,863
Disbursements:					
Personal services	-	-	103,282	26,983	765,299
Supplies	-	-	7,488	-	-
Other services and charges	-	-	1,066,689	-	46,631
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	103,426
Total disbursements	-	-	1,177,459	26,983	915,356
Excess (deficiency) of receipts over disbursements	-	-	(1,014,104)	-	507
Cash and investments - ending	\$ 6,355	\$ 5,366	\$ 1,270,574	\$ 565	\$ 2,991

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	COMM Correct Project Income-NA	Adult Protective Services - NA	Tobacco Education Fund	SECTION 102 HAVA	GIS Web Feature Grant
Cash and investments - beginning	\$ 321,165	\$ 32,346	\$ 5,064	\$ 565	\$ 2,100
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	124,558	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,000	318,388	21,608	-	-
Total receipts	125,558	318,388	21,608	-	-
Disbursements:					
Personal services	-	23,284	23,567	-	-
Supplies	55,156	-	-	-	-
Other services and charges	99,562	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	303,864	-	-	-
Total disbursements	154,718	327,148	23,567	-	-
Excess (deficiency) of receipts over disbursements	(29,160)	(8,760)	(1,959)	-	-
Cash and investments - ending	\$ 292,005	\$ 23,586	\$ 3,105	\$ 565	\$ 2,100

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Prep Grant-Public Health Coord	CP-C0-2557 SCAN 93-6-16-	Child Restraint Dist Grant	Comm Crossing Grant	EMPG 97.042 2016 Sal Grant
Cash and investments - beginning	\$ 40,425	\$ 2,030	\$ 29	\$ 43,768	\$ -
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	25,000	-	-	1,000,000	25,823
Total receipts	25,000	-	-	1,000,000	25,823
Disbursements:					
Personal services	6,090	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,711	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	1,043,768	25,823
Total disbursements	7,801	-	-	1,043,768	25,823
Excess (deficiency) of receipts over disbursements	17,199	-	-	(43,768)	-
Cash and investments - ending	\$ 57,624	\$ 2,030	\$ 29	\$ -	\$ -

CASS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Pre-Trial Supervision Grant	REIMB COVID VAC ADMIN FEE	IOCS Pretrial Grant 2022	Court Reform Security Grant	Totals
Cash and investments - beginning	\$ 8,270	\$ 90,576	\$ -	\$ -	\$ 59,557,654
Receipts:					
Taxes	-	-	-	-	59,756,240
Intergovernmental receipts	-	-	-	-	10,990,495
Charges for services	-	-	-	-	2,284,843
Fines and forfeits	-	-	-	-	42,903
Other receipts	69,082	-	19,091	79,787	63,089,083
Total receipts	69,082	-	19,091	79,787	136,163,564
Disbursements:					
Personal services	59,498	5,368	-	-	16,400,526
Supplies	-	-	-	79,787	5,247,855
Other services and charges	-	-	15,000	-	11,993,527
Capital outlay	-	-	-	-	1,074,467
Other disbursements	12,593	85,208	-	-	104,735,853
Total disbursements	72,091	90,576	15,000	79,787	139,452,228
Excess (deficiency) of receipts over disbursements	(3,009)	(90,576)	4,091	-	(3,288,664)
Cash and investments - ending	\$ 5,261	\$ -	\$ 4,091	\$ -	\$ 56,268,990

OTHER INFORMATION

CASS COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Cass County Government Building Corporation	Jail Expansion	\$ 1,236,000	6/30/2020	12/30/2039
Cass County Government Building Corporation	Cass County Building & Jail Renovation	<u>981,000</u>	6/30/2016	12/30/2025
Total governmental activities		<u>2,217,000</u>		
Total of annual lease payments		<u>\$ 2,217,000</u>		

Description of Debt		Ending Principal Balance	Principal Due Within One Year
Type	Purpose		
Governmental activities:			
Notes and Loans Payable	Indiana Creek Drainage Project	\$ 258,313	\$ 258,313
Other	TIF Bond - Clymers	1,186,250	120,500
Other	TIF Bond - Fire Supression	4,350,000	190,000
Other	TIF Bond - Waelz Project	<u>17,000,000</u>	<u>4,000</u>
Total governmental activities		<u>22,794,563</u>	<u>572,813</u>
Totals		<u>\$ 22,794,563</u>	<u>\$ 572,813</u>

CASS COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2022

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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 7,195,787
Infrastructure	73,860,456
Buildings	12,105,273
Improvements other than buildings	500,933
Machinery, equipment, and vehicles	11,924,234
Construction in progress	<u>22,000,000</u>
Total governmental activities	<u>127,586,683</u>
Total capital assets	<u>\$ 127,586,683</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/>.