

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

ADAMS COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
06/13/2012

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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	William A. Borne	01-01-09 to 12-31-12
Treasurer	Rex M. Moore	01-01-10 to 12-31-12
Clerk	Gayla M. Reinhart	01-01-08 to 12-31-14
Sheriff	Shane L. Rekeweg	01-01-11 to 12-31-14
Recorder	Constance J. Moser	01-01-09 to 12-31-12
President of the Board of County Commissioners	Douglas L. Bauman	01-01-11 to 12-31-12
President of the County Council	Randy S. Colclasure	01-01-11 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF ADAMS COUNTY, INDIANA

We have examined the financial statement of Adams County (County), for the period of January 1, 2011 to December 31, 2011. The County's management is responsible for the financial statement. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial statement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

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

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

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with Indiana Code 36-8-16-14 and Indiana Code 36-8-16.5-41 these fees have been subject to an annual examination performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement.

The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Payables and Receivables, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the examination procedures applied to the financial statement and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the County's management, Board of County Commissioners, and others within the entity and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

May 10, 2012

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FINANCIAL STATEMENT

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.

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

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
General	\$ 4,924,976	\$ 9,195,569	\$ 9,660,861	\$ 4,459,684
Highway	854,945	1,917,058	1,755,424	1,016,579
Local Road And Street	204,493	268,773	301,587	171,679
Aviation	247	-	-	247
Accident Report	511	1,467	1,705	273
Firearms Training	26,925	5,670	21,251	11,344
Park Nonreverting Operating	103,274	57,043	55,446	104,871
Health	87,742	288,943	285,675	91,010
Clerk's Records Perpetuation	42,476	7,655	-	50,131
Deferral Program	7,446	11,825	11,962	7,309
Emergency Telephone System	536,689	271,139	466,506	341,322
Drug Free Community	20,738	21,358	20,114	21,982
Drainage Maintenance	672,665	343,610	287,229	729,046
Emergency Planning/Right To Know	33,885	10,110	9,612	34,383
Parks And Recreation	113,703	134,657	159,566	88,794
Extradition	3,458	1,125	164	4,419
Juvenile Probation Service	6,101	325	-	6,426
Adult Probation Services	93,343	50,083	43,228	100,198
Recorder's Records Perpetuation	54,688	41,524	44,481	51,731
Covered Bridge	12,843	1,850	10,000	4,693
Local Health Maintenance	114,561	33,139	50,451	97,249
Pretrial Diversion	15,235	4,570	211	19,594
Guardian Ad Litem/Court	1,089	-	-	1,089
Misdemeanant	35,268	23,591	25,548	33,311
Supplemental Public Defender Svc	104,187	14,942	13,791	105,338
Surveyor's Corner Perpetuation	10,185	6,000	7,901	8,284
Jury Pay	1,649	4,508	5,759	398
Rainy Day	1,963,293	45,171	45,000	1,963,464
Sales Disclosure	28,502	3,770	-	32,272
Tobacco Settlement	67,501	21,357	18,731	70,127
Health Department Immunization	2,499	3,832	6,332	(1)
Identification Security Protection	18,947	7,425	1,458	24,914
Wireless Emergency Telephone System	212,149	128,467	64,438	276,178
Sex & Violent Offender-Admin	-	626	-	626
Campaign Finance Enforcement	-	100	-	100
Future Reassessment	-	115,091	-	115,091
Elected Officials Training-County	-	1,119	-	1,119
Cumulative Capital Development	517,087	288,613	314,304	491,396
Cumulative Bridge	1,128,281	792,745	868,735	1,052,291
Cumulative Jail	2,157,536	413,393	123,097	2,447,832
Cumulative Courthouse	330,292	51,451	31,214	350,529
General Drain Improvement	529,735	34,406	129,848	434,293
Sheriff's Pension	2,551,811	409,115	174,213	2,786,713
City And Town Court Costs	4,512	7,662	8,391	3,783
Coroners Training & Con't Education	317	2,571	2,818	70
Surplus Tax Sale	20,849	29,708	16,868	33,689
Tax Sale Redemption	562	147,463	147,810	215
Surplus Tax	52,150	55,265	71,007	36,408
State Fines And Forfeitures	1,100	4,960	5,739	321
State Sales Disclosure Fee	90	3,770	3,565	295
Infraction Judgments	5,256	63,625	63,403	5,478
Inheritance Tax	764,631	1,196,775	1,360,998	600,408
Special Death Benefit	145	1,485	1,485	145
Education Plate Fees Agency	-	769	769	-
CEDIT Distribution Fund	-	1,792,775	1,792,775	-
COIT Distribution	-	2,653,305	2,653,305	-
Sex & Violent Offender - State	-	70	70	-
Payroll Clearing Fund	11	2,515,880	2,515,880	11
20.703 HMEP Grant 2011	-	4,544	4,544	-
97.073 2010 State Homeland Security Grant	-	293	293	-
97.042 EMA Performance Grant	-	3,745	3,745	-
14.228 Covered Bridge Grant	-	55,450	55,450	-

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

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

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Surplus Dog Tax	120	-	120	-
Delinquent Weed Lien	-	401	401	-
Delinquent Sewage Liens	-	6,593	6,593	-
Surplus Excise Tax	192	-	-	192
Poor Relief Washington	-	90,694	90,693	1
Poor Relief Jefferson	-	2,037	2,037	-
Poor Relief Kirkland	-	1,597	1,597	-
Poor Relief Monroe	-	1,691	1,691	-
Poor Relief Root	-	5,590	5,590	-
Poor Relief St. Mary's	-	2,238	2,237	1
Poor Relief Union	-	5,827	5,828	(1)
Poor Relief Wabash	-	14,693	14,693	-
Excise Tax Allocations	-	759,521	759,521	-
State Share 2008 Delinquent Tax/Pen	-	38	38	-
Weidler Levee	-	5,439	5,439	-
Inventory Homestead Credit	22,787	555,760	566,979	11,568
House Enrolled Act 101	4,720	-	11	4,709
Riverboat Wagering Tax Revenue	-	210,426	210,426	-
School Debt Service	-	6,152,105	6,152,106	(1)
School Capital Projects	-	4,167,912	4,167,912	-
School Transportation	-	2,807,700	2,807,700	-
School Bus Replacement	-	1,074,955	1,074,955	-
School Pension Debt	-	578,443	578,443	-
Corporation General	-	3,071,866	3,071,866	-
Corporation Park and Recreation	-	627,196	627,196	-
Corporation Street	-	1,133,723	1,133,723	-
Corporation Cumulative Cap Development	-	239,219	239,219	-
Corporation Cumulative Fire Equipment	-	12,730	12,729	1
Redevelopment Commission	-	163,966	163,966	-
Township General	-	267,499	267,499	-
Township Library	-	13,068	13,068	-
Township Firefighting	-	156,284	156,284	-
Township Cemetery	-	323	324	(1)
Township Cumulative Fire	-	24,284	24,284	-
Township Recreation	-	47,066	47,066	-
Library General	-	760,875	760,875	-
Library Bond and Interest	-	118,158	118,158	-
Library Debt Services	-	1,039	1,039	-
Solid Waste Management	-	594,105	594,105	-
House Arrest	-	1,705	1,705	-
Township Emergency Fire Loan	-	33,384	33,384	-
Property Reassessment	388,993	61,662	240,800	209,855
Comm Corrections - Home Detention	21,366	244,305	218,084	47,587
Grant Misc	89	-	76	13
Sheriff's Commissary	11,743	64,682	67,512	8,913
Homeland Security	81	6,122	6,203	-
Probation User Fee-Administrative	28,723	19,960	48,683	-
Adams County Drug Enforcement	959	1,426	388	1,997
Cc/School Suspension / RISQ	2,986	42,516	44,383	1,119
Clerk IV-D After October 1, 1999	51,038	23,156	11,025	63,169
Comm Corrections / Project Income	136,789	162,676	198,520	100,945
Comm Corr / Transitions Program	16,849	16,470	9,062	24,257
Comm Corrections / Prime For Life	3,000	-	-	3,000
County Home Commissary	39	103	142	-
County Incentives	41,096	23,147	-	64,243
Disaster Public Assistance	11,342	99	10,277	1,164
Golden Meadows Special Needs	7,679	8,757	9,009	7,427
Hazard Mitigation	23,054	34,396	54,202	3,248
Health / Food And Tattoo	19,523	13,025	14,462	18,086
Law Enforcement Training /ACSD	5,092	1,664	2,384	4,372
Park And Recreation Non Reverting	768	-	-	768
Pros. Atty IV-D After Oct. 1, 1999	71,638	34,846	1,381	105,103

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

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

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Public Health Emergency Response	-	17,874	17,868	6
Public Health Maintenance	5,611	7,852	-	13,463
Special Advocate Fund	256	-	-	256
Special Drug	120	-	-	120
Transfer Fees	7,040	8,005	-	15,045
Urinalysis Fees	33,201	2,345	-	35,546
Victim Crime Assistance	3,789	15,897	15,819	3,867
ARRA Reim - Prosecutor	4,004	9	-	4,013
ARRA - Reim - Clerk	2,496	6	-	2,502
Trail Project	79	17,068	15,878	1,269
Sheriff's Retirement	45,326	9,117	54,443	-
CEDIT - County Fund	68,421	598,358	511,059	155,720
Health Insurance - Self	455,734	2,648,277	2,822,338	281,673
Workman's Comp	462,153	114,172	116,566	459,759
Dare Donations	973	-	-	973
Dog Donations	1,390	689	1,049	1,030
Golden Meadows- Cans For Co-Pays	3,234	2,802	1,561	4,475
Health Donations	51,298	11,478	2,357	60,419
Highway Donations	568	200	-	768
Recorder	16,050	136,619	139,567	13,102
Treasurer	492,768	443,246	492,768	443,246
Probation Department Agency	50	10,416	10,416	50
Clerk Of The Circuit Court	217,232	2,216,505	2,250,906	182,831
County Child Advocacy	250	36	-	286
County Home Residents	5,394	228,480	219,421	14,453
Improvement Location Permit Money	-	500	500	-
Inmate Trust Fund	12,843	93,678	94,678	11,843
Jail Work Release	1	72,450	72,412	39
Law Enforcement Dep 1	3,276	-	-	3,276
Law Enforcement Training	14,109	8,515	8,438	14,186
Mortgage Fee Fund	388	3,703	3,735	356
Probation Interstate Compact	-	625	500	125
Sheriff	-	454,627	454,627	-
Totals	<u>\$ 21,219,298</u>	<u>\$ 55,166,041</u>	<u>\$ 55,689,756</u>	<u>\$ 20,695,583</u>

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

ADAMS 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 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. Receipts are recorded when received and disbursements are recorded when paid.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

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

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts may include the following sources:

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

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

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state,

ADAMS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

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

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

Utility fees which are comprised mostly of charges for current services.

Penalties which include fees received for late payments.

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

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements may include the following uses:

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

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

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

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

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

ADAMS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Utility operating expenses which include all outflows for operating the utilities.

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

ADAMS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
1 North Capital Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

ADAMS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy and Annual Pension Cost

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

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SUPPLEMENTARY INFORMATION – UNAUDITED

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

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

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

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

	General	Highway	Local Road And Street	Aviation	Accident Report	Firearms Training	Park Nonreverting Operating
Cash and investments - beginning	\$ 4,924,976	\$ 854,945	\$ 204,493	\$ 247	\$ 511	\$ 26,925	\$ 103,274
Receipts:							
Taxes	7,437,825	-	-	-	-	-	-
Licenses and permits	31,796	109,770	-	-	-	-	-
Intergovernmental	783,037	1,781,514	268,184	-	-	-	-
Charges for services	535,472	6,900	-	-	1,467	5,670	57,001
Fines and forfeits	105,320	-	-	-	-	-	-
Other receipts	302,119	18,874	589	-	-	-	42
Total receipts	<u>9,195,569</u>	<u>1,917,058</u>	<u>268,773</u>	<u>-</u>	<u>1,467</u>	<u>5,670</u>	<u>57,043</u>
Disbursements:							
Personal services	6,779,120	1,040,116	-	-	-	-	-
Supplies	276,589	624,557	-	-	-	-	26,267
Other services and charges	2,307,625	87,437	301,587	-	-	-	12,552
Capital outlay	227,185	3,314	-	-	-	-	16,627
Other disbursements	70,342	-	-	-	1,705	21,251	-
Total disbursements	<u>9,660,861</u>	<u>1,755,424</u>	<u>301,587</u>	<u>-</u>	<u>1,705</u>	<u>21,251</u>	<u>55,446</u>
Excess (deficiency) of receipts over disbursements	<u>(465,292)</u>	<u>161,634</u>	<u>(32,814)</u>	<u>-</u>	<u>(238)</u>	<u>(15,581)</u>	<u>1,597</u>
Cash and investments - ending	<u>\$ 4,459,684</u>	<u>\$ 1,016,579</u>	<u>\$ 171,679</u>	<u>\$ 247</u>	<u>\$ 273</u>	<u>\$ 11,344</u>	<u>\$ 104,871</u>

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

	Health	Clerk's Records Perpetuation	Deferral Program	Emergency Telephone System	Drug Free Community	Drainage Maintenance	Emergency Planning/Right To Know
Cash and investments - beginning	\$ 87,742	\$ 42,476	\$ 7,446	\$ 536,689	\$ 20,738	\$ 672,665	\$ 33,885
Receipts:							
Taxes	194,403	-	-	-	-	-	-
Licenses and permits	33,036	-	-	-	-	-	-
Intergovernmental	16,504	-	-	-	-	-	5,566
Charges for services	-	-	-	269,712	-	343,246	-
Fines and forfeits	-	7,655	11,550	-	19,858	-	-
Other receipts	45,000	-	275	1,427	1,500	364	4,544
Total receipts	<u>288,943</u>	<u>7,655</u>	<u>11,825</u>	<u>271,139</u>	<u>21,358</u>	<u>343,610</u>	<u>10,110</u>
Disbursements:							
Personal services	253,459	-	-	275,734	-	63,103	2,120
Supplies	13,200	-	-	2,951	-	-	182
Other services and charges	18,516	-	-	165,047	-	-	5,630
Capital outlay	500	-	-	-	-	-	1,648
Other disbursements	-	-	11,962	22,774	20,114	224,126	32
Total disbursements	<u>285,675</u>	<u>-</u>	<u>11,962</u>	<u>466,506</u>	<u>20,114</u>	<u>287,229</u>	<u>9,612</u>
Excess (deficiency) of receipts over disbursements	<u>3,268</u>	<u>7,655</u>	<u>(137)</u>	<u>(195,367)</u>	<u>1,244</u>	<u>56,381</u>	<u>498</u>
Cash and investments - ending	<u>\$ 91,010</u>	<u>\$ 50,131</u>	<u>\$ 7,309</u>	<u>\$ 341,322</u>	<u>\$ 21,982</u>	<u>\$ 729,046</u>	<u>\$ 34,383</u>

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

	Parks And Recreation	Extradition	Juvenile Probation Service	Adult Probation Services	Recorder's Records Perpetuation	Covered Bridge	Local Health Maintenance
Cash and investments - beginning	\$ 113,703	\$ 3,458	\$ 6,101	\$ 93,343	\$ 54,688	\$ 12,843	\$ 114,561
Receipts:							
Taxes	116,535	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	8,035	-	-	-	-	1,850	33,139
Charges for services	10,087	-	-	50,083	41,524	-	-
Fines and forfeits	-	1,125	325	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>134,657</u>	<u>1,125</u>	<u>325</u>	<u>50,083</u>	<u>41,524</u>	<u>1,850</u>	<u>33,139</u>
Disbursements:							
Personal services	105,381	-	-	8,183	-	-	17,204
Supplies	6,228	-	-	-	-	-	6,665
Other services and charges	46,157	-	-	-	-	-	1,820
Capital outlay	1,800	-	-	-	-	-	-
Other disbursements	-	164	-	35,045	44,481	10,000	24,762
Total disbursements	<u>159,566</u>	<u>164</u>	<u>-</u>	<u>43,228</u>	<u>44,481</u>	<u>10,000</u>	<u>50,451</u>
Excess (deficiency) of receipts over disbursements	<u>(24,909)</u>	<u>961</u>	<u>325</u>	<u>6,855</u>	<u>(2,957)</u>	<u>(8,150)</u>	<u>(17,312)</u>
Cash and investments - ending	<u>\$ 88,794</u>	<u>\$ 4,419</u>	<u>\$ 6,426</u>	<u>\$ 100,198</u>	<u>\$ 51,731</u>	<u>\$ 4,693</u>	<u>\$ 97,249</u>

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

	Pretrial Diversion	Guardian Ad Litem/Court	Misdemeanant	Supplemental Public Defender Svc	Surveyor's Corner Perpetuation	Jury Pay	Rainy Day
Cash and investments - beginning	\$ 15,235	\$ 1,089	\$ 35,268	\$ 104,187	\$ 10,185	\$ 1,649	\$ 1,963,293
Receipts:							
Taxes	-	-	-	-	-	-	171
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	23,591	-	-	-	-
Charges for services	4,570	-	-	14,492	6,000	-	-
Fines and forfeits	-	-	-	-	-	4,492	-
Other receipts	-	-	-	450	-	16	45,000
Total receipts	4,570	-	23,591	14,942	6,000	4,508	45,171
Disbursements:							
Personal services	-	-	11,025	-	4,062	-	-
Supplies	-	-	2,897	-	-	-	-
Other services and charges	-	-	4,820	-	-	-	-
Capital outlay	-	-	333	-	-	-	-
Other disbursements	211	-	6,473	13,791	3,839	5,759	45,000
Total disbursements	211	-	25,548	13,791	7,901	5,759	45,000
Excess (deficiency) of receipts over disbursements	4,359	-	(1,957)	1,151	(1,901)	(1,251)	171
Cash and investments - ending	\$ 19,594	\$ 1,089	\$ 33,311	\$ 105,338	\$ 8,284	\$ 398	\$ 1,963,464

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

	Sales Disclosure	Tobacco Settlement	Health Department Immunization	Identification Security Protection	Wireless Emergency Telephone System	Sex & Violent Offender-Admin	Campaign Finance Enforcement
Cash and investments - beginning	\$ 28,502	\$ 67,501	\$ 2,499	\$ 18,947	\$ 212,149	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	21,357	3,832	-	-	-	-
Charges for services	-	-	-	7,425	128,467	626	-
Fines and forfeits	3,770	-	-	-	-	-	100
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>3,770</u>	<u>21,357</u>	<u>3,832</u>	<u>7,425</u>	<u>128,467</u>	<u>626</u>	<u>100</u>
Disbursements:							
Personal services	-	-	-	-	35,683	-	-
Supplies	-	18,581	-	-	-	-	-
Other services and charges	-	150	-	-	28,755	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	6,332	1,458	-	-	-
Total disbursements	<u>-</u>	<u>18,731</u>	<u>6,332</u>	<u>1,458</u>	<u>64,438</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>3,770</u>	<u>2,626</u>	<u>(2,500)</u>	<u>5,967</u>	<u>64,029</u>	<u>626</u>	<u>100</u>
Cash and investments - ending	<u>\$ 32,272</u>	<u>\$ 70,127</u>	<u>\$ (1)</u>	<u>\$ 24,914</u>	<u>\$ 276,178</u>	<u>\$ 626</u>	<u>\$ 100</u>

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

	Future Reassessment	Elected Officials Training-County	Cumulative Capital Development	Cumulative Bridge	Cumulative Jail	Cumulative Courthouse	General Drain Improvement
Cash and investments - beginning	\$ -	\$ -	\$ 517,087	\$ 1,128,281	\$ 2,157,536	\$ 330,292	\$ 529,735
Receipts:							
Taxes	107,668	-	268,537	618,141	380,005	48,134	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	7,423	-	18,507	42,607	26,192	3,317	-
Charges for services	-	1,119	-	46,810	-	-	2,371
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	1,569	85,187	7,196	-	32,035
Total receipts	<u>115,091</u>	<u>1,119</u>	<u>288,613</u>	<u>792,745</u>	<u>413,393</u>	<u>51,451</u>	<u>34,406</u>
Disbursements:							
Personal services	-	-	-	-	-	-	3,188
Supplies	-	-	-	8,979	-	-	-
Other services and charges	-	-	142,306	842,753	123,097	31,214	-
Capital outlay	-	-	113,077	1,125	-	-	-
Other disbursements	-	-	58,921	15,878	-	-	126,660
Total disbursements	<u>-</u>	<u>-</u>	<u>314,304</u>	<u>868,735</u>	<u>123,097</u>	<u>31,214</u>	<u>129,848</u>
Excess (deficiency) of receipts over disbursements	<u>115,091</u>	<u>1,119</u>	<u>(25,691)</u>	<u>(75,990)</u>	<u>290,296</u>	<u>20,237</u>	<u>(95,442)</u>
Cash and investments - ending	<u>\$ 115,091</u>	<u>\$ 1,119</u>	<u>\$ 491,396</u>	<u>\$ 1,052,291</u>	<u>\$ 2,447,832</u>	<u>\$ 350,529</u>	<u>\$ 434,293</u>

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

	Sheriff's Pension	City And Town Court Costs	Coroners Training & Con't Education	Surplus Tax Sale	Tax Sale Redemption	Surplus Tax	State Fines And Forfeitures
Cash and investments - beginning	\$ 2,551,811	\$ 4,512	\$ 317	\$ 20,849	\$ 562	\$ 52,150	\$ 1,100
Receipts:							
Taxes	-	-	-	-	-	55,265	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	7,662	-	-	-	-	-
Other receipts	409,115	-	2,571	29,708	147,463	-	4,960
Total receipts	409,115	7,662	2,571	29,708	147,463	55,265	4,960
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	174,213	8,391	2,818	16,868	147,810	71,007	5,739
Total disbursements	174,213	8,391	2,818	16,868	147,810	71,007	5,739
Excess (deficiency) of receipts over disbursements	234,902	(729)	(247)	12,840	(347)	(15,742)	(779)
Cash and investments - ending	\$ 2,786,713	\$ 3,783	\$ 70	\$ 33,689	\$ 215	\$ 36,408	\$ 321

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

	State Sales Disclosure Fee	Infraction Judgments	Inheritance Tax	Special Death Benefit	Education Plate Fees Agency	CEDIT Distribution Fund	COIT Distribution
Cash and investments - beginning	\$ 90	\$ 5,256	\$ 764,631	\$ 145	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	1,196,775	-	-	1,792,775	2,653,305
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	1,485	-	-	-
Fines and forfeits	-	63,625	-	-	-	-	-
Other receipts	3,770	-	-	-	769	-	-
Total receipts	<u>3,770</u>	<u>63,625</u>	<u>1,196,775</u>	<u>1,485</u>	<u>769</u>	<u>1,792,775</u>	<u>2,653,305</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,565	63,403	1,360,998	1,485	769	1,792,775	2,653,305
Total disbursements	<u>3,565</u>	<u>63,403</u>	<u>1,360,998</u>	<u>1,485</u>	<u>769</u>	<u>1,792,775</u>	<u>2,653,305</u>
Excess (deficiency) of receipts over disbursements	<u>205</u>	<u>222</u>	<u>(164,223)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 295</u>	<u>\$ 5,478</u>	<u>\$ 600,408</u>	<u>\$ 145</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Sex & Violent Offender - State	Payroll Clearing Fund	20.703 HMEP Grant 2011	97.073 2010 State Homeland Security Grant	97.042 EMA Performance Grant	14.228 Covered Bridge Grant	Surplus Dog Tax
Cash and investments - beginning	\$ -	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ 120
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	3,745	-	-
Charges for services	70	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	2,515,880	4,544	293	-	55,450	-
Total receipts	70	2,515,880	4,544	293	3,745	55,450	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	70	2,515,880	4,544	293	3,745	55,450	120
Total disbursements	70	2,515,880	4,544	293	3,745	55,450	120
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	(120)
Cash and investments - ending	\$ -	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Delinquent Weed Lien	Delinquent Sewage Liens	Surplus Excise Tax	Poor Relief Washington	Poor Relief Jefferson	Poor Relief Kirkland	Poor Relief Monroe
Cash and investments - beginning	\$ -	\$ -	\$ 192	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	84,406	1,981	1,486	1,595
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	6,288	56	111	93
Charges for services	401	6,593	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	3
Total receipts	<u>401</u>	<u>6,593</u>	<u>-</u>	<u>90,694</u>	<u>2,037</u>	<u>1,597</u>	<u>1,691</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	401	6,593	-	90,693	2,037	1,597	1,691
Total disbursements	<u>401</u>	<u>6,593</u>	<u>-</u>	<u>90,693</u>	<u>2,037</u>	<u>1,597</u>	<u>1,691</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 192</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Poor Relief Root	Poor Relief St. Mary's	Poor Relief Union	Poor Relief Wabash	Excise Tax Allocations	State Share 2008 Delinquent Tax/Pen	Weidler Levee
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	5,190	2,068	5,444	13,764	-	38	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	400	170	383	929	759,521	-	-
Charges for services	-	-	-	-	-	-	5,439
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>5,590</u>	<u>2,238</u>	<u>5,827</u>	<u>14,693</u>	<u>759,521</u>	<u>38</u>	<u>5,439</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	5,590	2,237	5,828	14,693	759,521	38	5,439
Total disbursements	<u>5,590</u>	<u>2,237</u>	<u>5,828</u>	<u>14,693</u>	<u>759,521</u>	<u>38</u>	<u>5,439</u>
Excess (deficiency) of receipts over disbursements	-	1	(1)	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Inventory Homestead Credit	House Enrolled Act 101	Riverboat Wagering Tax Revenue	School Debt Service	School Capital Projects	School Transportation	School Bus Replacement
Cash and investments - beginning	\$ 22,787	\$ 4,720	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	555,760	-	-	5,758,865	3,902,843	2,629,256	1,004,182
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	210,426	393,240	265,069	178,444	70,773
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>555,760</u>	<u>-</u>	<u>210,426</u>	<u>6,152,105</u>	<u>4,167,912</u>	<u>2,807,700</u>	<u>1,074,955</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	566,979	11	210,426	6,152,106	4,167,912	2,807,700	1,074,955
Total disbursements	<u>566,979</u>	<u>11</u>	<u>210,426</u>	<u>6,152,106</u>	<u>4,167,912</u>	<u>2,807,700</u>	<u>1,074,955</u>
Excess (deficiency) of receipts over disbursements	<u>(11,219)</u>	<u>(11)</u>	<u>-</u>	<u>(1)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 11,568</u>	<u>\$ 4,709</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	School Pension Debt	Corporation General	Corporation Park and Recreation	Corporation Street	Corporation Cumulative Cap Development	Corporation Cumulative Fire Equipment	Redevelopment Commission
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	539,099	2,849,969	585,880	1,052,590	222,166	11,642	163,966
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	39,344	221,897	41,316	81,133	17,053	1,088	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>578,443</u>	<u>3,071,866</u>	<u>627,196</u>	<u>1,133,723</u>	<u>239,219</u>	<u>12,730</u>	<u>163,966</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>578,443</u>	<u>3,071,866</u>	<u>627,196</u>	<u>1,133,723</u>	<u>239,219</u>	<u>12,729</u>	<u>163,966</u>
Total disbursements	<u>578,443</u>	<u>3,071,866</u>	<u>627,196</u>	<u>1,133,723</u>	<u>239,219</u>	<u>12,729</u>	<u>163,966</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	1	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>

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

	Township General	Township Library	Township Firefighting	Township Cemetery	Township Cumulative Fire	Township Recreation	Library General
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	250,274	12,013	147,016	301	22,740	43,465	708,320
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	17,225	1,055	9,268	22	1,544	3,601	52,555
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>267,499</u>	<u>13,068</u>	<u>156,284</u>	<u>323</u>	<u>24,284</u>	<u>47,066</u>	<u>760,875</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>267,499</u>	<u>13,068</u>	<u>156,284</u>	<u>324</u>	<u>24,284</u>	<u>47,066</u>	<u>760,875</u>
Total disbursements	<u>267,499</u>	<u>13,068</u>	<u>156,284</u>	<u>324</u>	<u>24,284</u>	<u>47,066</u>	<u>760,875</u>
Excess (deficiency) of receipts over disbursements	-	-	-	(1)	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Library Bond and Interest	Library Debt Services	Solid Waste Management	House Arrest	Township Emergency Fire Loan	Property Reassessment	Comm Corrections - Home Detention
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 388,993	\$ 21,366
Receipts:							
Taxes	110,311	-	557,340	-	31,630	57,957	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	7,847	1,039	36,765	-	1,754	3,705	-
Charges for services	-	-	-	-	-	-	244,296
Fines and forfeits	-	-	-	1,705	-	-	-
Other receipts	-	-	-	-	-	-	9
Total receipts	<u>118,158</u>	<u>1,039</u>	<u>594,105</u>	<u>1,705</u>	<u>33,384</u>	<u>61,662</u>	<u>244,305</u>
Disbursements:							
Personal services	-	-	-	-	-	-	150,871
Supplies	-	-	-	-	-	260	9,426
Other services and charges	-	-	-	-	-	178,878	45,160
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>118,158</u>	<u>1,039</u>	<u>594,105</u>	<u>1,705</u>	<u>33,384</u>	<u>61,662</u>	<u>12,627</u>
Total disbursements	<u>118,158</u>	<u>1,039</u>	<u>594,105</u>	<u>1,705</u>	<u>33,384</u>	<u>240,800</u>	<u>218,084</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(179,138)	26,221
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 209,855</u>	<u>\$ 47,587</u>

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

	Grant Misc	Sheriff's Commissary	Homeland Security	Probation User Fee - Administrative	Adams County Drug Enforcement	Cc/School Suspension / RISQ	Clerk IV-D After October 1, 1999
Cash and investments - beginning	\$ 89	\$ 11,743	\$ 81	\$ 28,723	\$ 959	\$ 2,986	\$ 51,038
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	6,122	-	-	42,516	23,021
Charges for services	-	-	-	19,960	-	-	-
Fines and forfeits	-	-	-	-	848	-	-
Other receipts	-	64,682	-	-	578	-	135
Total receipts	-	64,682	6,122	19,960	1,426	42,516	23,156
Disbursements:							
Personal services	-	-	-	-	-	41,697	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	2,686	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	76	67,512	6,203	48,683	388	-	11,025
Total disbursements	76	67,512	6,203	48,683	388	44,383	11,025
Excess (deficiency) of receipts over disbursements	(76)	(2,830)	(81)	(28,723)	1,038	(1,867)	12,131
Cash and investments - ending	\$ 13	\$ 8,913	\$ -	\$ -	\$ 1,997	\$ 1,119	\$ 63,169

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

	Comm Corrections / Project Income	Comm Corrections / Transitions Program	Comm Corrections / Prime For Life	County Home Commissary	County Incentives	Disaster Public Assistance	Golden Meadows Special Needs
Cash and investments - beginning	\$ 136,789	\$ 16,849	\$ 3,000	\$ 39	\$ 41,096	\$ 11,342	\$ 7,679
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	16,470	-	-	23,021	-	-
Charges for services	-	-	-	-	-	99	-
Fines and forfeits	154,186	-	-	-	-	-	-
Other receipts	8,490	-	-	103	126	-	8,757
Total receipts	<u>162,676</u>	<u>16,470</u>	<u>-</u>	<u>103</u>	<u>23,147</u>	<u>99</u>	<u>8,757</u>
Disbursements:							
Personal services	82,609	2,709	-	-	-	-	-
Supplies	3,263	-	-	-	-	-	-
Other services and charges	105,920	-	-	-	-	-	-
Capital outlay	6,479	6,353	-	-	-	-	-
Other disbursements	249	-	-	142	-	10,277	9,009
Total disbursements	<u>198,520</u>	<u>9,062</u>	<u>-</u>	<u>142</u>	<u>-</u>	<u>10,277</u>	<u>9,009</u>
Excess (deficiency) of receipts over disbursements	<u>(35,844)</u>	<u>7,408</u>	<u>-</u>	<u>(39)</u>	<u>23,147</u>	<u>(10,178)</u>	<u>(252)</u>
Cash and investments - ending	<u>\$ 100,945</u>	<u>\$ 24,257</u>	<u>\$ 3,000</u>	<u>\$ -</u>	<u>\$ 64,243</u>	<u>\$ 1,164</u>	<u>\$ 7,427</u>

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

	Hazard Mitigation	Health / Food And Tattoo	Law Enforcement Training / ACSD	Park And Recreation Non Reverting	Pros. Atty IV-D After Oct. 1, 1999	Public Health Emergency Response	Public Health Maintenance
Cash and investments - beginning	\$ 23,054	\$ 19,523	\$ 5,092	\$ 768	\$ 71,638	\$ -	\$ 5,611
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	13,025	-	-	-	-	-
Intergovernmental	34,396	-	-	-	34,635	17,778	7,852
Charges for services	-	-	1,664	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	211	96	-
Total receipts	<u>34,396</u>	<u>13,025</u>	<u>1,664</u>	<u>-</u>	<u>34,846</u>	<u>17,874</u>	<u>7,852</u>
Disbursements:							
Personal services	-	13,706	-	-	-	11,875	-
Supplies	-	-	-	-	-	5,224	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	54,202	756	2,384	-	1,381	769	-
Total disbursements	<u>54,202</u>	<u>14,462</u>	<u>2,384</u>	<u>-</u>	<u>1,381</u>	<u>17,868</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(19,806)</u>	<u>(1,437)</u>	<u>(720)</u>	<u>-</u>	<u>33,465</u>	<u>6</u>	<u>7,852</u>
Cash and investments - ending	<u>\$ 3,248</u>	<u>\$ 18,086</u>	<u>\$ 4,372</u>	<u>\$ 768</u>	<u>\$ 105,103</u>	<u>\$ 6</u>	<u>\$ 13,463</u>

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

	Special Advocate Fund	Special Drug	Transfer Fees	Urinalysis Fees	Victim Crime Assistance	ARRA Reim - Prosecutor	ARRA Reim - Clerk
Cash and investments - beginning	\$ 256	\$ 120	\$ 7,040	\$ 33,201	\$ 3,789	\$ 4,004	\$ 2,496
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	15,897	-	-
Charges for services	-	-	8,005	2,345	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	9	6
Total receipts	-	-	8,005	2,345	15,897	9	6
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	15,819	-	-
Total disbursements	-	-	-	-	15,819	-	-
Excess (deficiency) of receipts over disbursements	-	-	8,005	2,345	78	9	6
Cash and investments - ending	\$ 256	\$ 120	\$ 15,045	\$ 35,546	\$ 3,867	\$ 4,013	\$ 2,502

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

	Trail Project	Sheriff's Retirement	CEDIT - County Fund	Health Insurance - Self	Workman's Comp	Dare Donations	Dog Donations
Cash and investments - beginning	\$ 79	\$ 45,326	\$ 68,421	\$ 455,734	\$ 462,153	\$ 973	\$ 1,390
Receipts:							
Taxes	-	-	589,440	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	17,068	-	8,918	-	-	-	689
Fines and forfeits	-	9,117	-	-	-	-	-
Other receipts	-	-	-	2,648,277	114,172	-	-
Total receipts	<u>17,068</u>	<u>9,117</u>	<u>598,358</u>	<u>2,648,277</u>	<u>114,172</u>	<u>-</u>	<u>689</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	15,878	54,443	511,059	2,822,338	116,566	-	1,049
Total disbursements	<u>15,878</u>	<u>54,443</u>	<u>511,059</u>	<u>2,822,338</u>	<u>116,566</u>	<u>-</u>	<u>1,049</u>
Excess (deficiency) of receipts over disbursements	<u>1,190</u>	<u>(45,326)</u>	<u>87,299</u>	<u>(174,061)</u>	<u>(2,394)</u>	<u>-</u>	<u>(360)</u>
Cash and investments - ending	<u>\$ 1,269</u>	<u>\$ -</u>	<u>\$ 155,720</u>	<u>\$ 281,673</u>	<u>\$ 459,759</u>	<u>\$ 973</u>	<u>\$ 1,030</u>

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

	Golden Meadows- Cans For Co-Pays	Health Donations	Highway Donations	Recorder	Treasurer	Probation Department Agency
Cash and investments - beginning	\$ 3,234	\$ 51,298	\$ 568	\$ 16,050	\$ 492,768	\$ 50
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	6,332	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>2,802</u>	<u>5,146</u>	<u>200</u>	<u>136,619</u>	<u>443,246</u>	<u>10,416</u>
Total receipts	<u>2,802</u>	<u>11,478</u>	<u>200</u>	<u>136,619</u>	<u>443,246</u>	<u>10,416</u>
Disbursements:						
Personal services	-	1,006	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>1,561</u>	<u>1,351</u>	<u>-</u>	<u>139,567</u>	<u>492,768</u>	<u>10,416</u>
Total disbursements	<u>1,561</u>	<u>2,357</u>	<u>-</u>	<u>139,567</u>	<u>492,768</u>	<u>10,416</u>
Excess (deficiency) of receipts over disbursements	<u>1,241</u>	<u>9,121</u>	<u>200</u>	<u>(2,948)</u>	<u>(49,522)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 4,475</u>	<u>\$ 60,419</u>	<u>\$ 768</u>	<u>\$ 13,102</u>	<u>\$ 443,246</u>	<u>\$ 50</u>

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

	Clerk Of The Circuit Court	County Child Advocacy	County Home Residents	Improvement Location Permit Money	Inmate Trust Fund	Jail Work Release
Cash and investments - beginning	\$ 217,232	\$ 250	\$ 5,394	\$ -	\$ 12,843	\$ 1
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	500	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	36	-	-	-	-
Other receipts	<u>2,216,505</u>	<u>-</u>	<u>228,480</u>	<u>-</u>	<u>93,678</u>	<u>72,450</u>
Total receipts	<u>2,216,505</u>	<u>36</u>	<u>228,480</u>	<u>500</u>	<u>93,678</u>	<u>72,450</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>2,250,906</u>	<u>-</u>	<u>219,421</u>	<u>500</u>	<u>94,678</u>	<u>72,412</u>
Total disbursements	<u>2,250,906</u>	<u>-</u>	<u>219,421</u>	<u>500</u>	<u>94,678</u>	<u>72,412</u>
Excess (deficiency) of receipts over disbursements	<u>(34,401)</u>	<u>36</u>	<u>9,059</u>	<u>-</u>	<u>(1,000)</u>	<u>38</u>
Cash and investments - ending	<u>\$ 182,831</u>	<u>\$ 286</u>	<u>\$ 14,453</u>	<u>\$ -</u>	<u>\$ 11,843</u>	<u>\$ 39</u>

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

	Law Enforcement Dep 1	Law Enforcement Training	Mortgage Fee Fund	Probation Interstate Compact	Sheriff	Totals
Cash and investments - beginning	\$ 3,276	\$ 14,109	\$ 388	\$ -	\$ -	\$ 21,219,298
Receipts:						
Taxes	-	-	-	-	-	36,792,536
Licenses and permits	-	-	-	-	-	188,127
Intergovernmental	-	-	-	-	-	5,694,222
Charges for services	-	-	3,703	-	-	1,860,109
Fines and forfeits	-	-	-	625	-	391,999
Other receipts	-	8,515	-	-	454,627	10,239,048
Total receipts	-	8,515	3,703	625	454,627	55,166,041
Disbursements:						
Personal services	-	-	-	-	-	8,902,851
Supplies	-	-	-	-	-	1,005,269
Other services and charges	-	-	-	-	-	4,452,110
Capital outlay	-	-	-	-	-	378,441
Other disbursements	-	8,438	3,735	500	454,627	40,951,085
Total disbursements	-	8,438	3,735	500	454,627	55,689,756
Excess (deficiency) of receipts over disbursements	-	77	(32)	125	-	(523,715)
Cash and investments - ending	\$ 3,276	\$ 14,186	\$ 356	\$ 125	\$ -	\$ 20,695,583

ADAMS COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2011

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 688,392</u>	<u>\$ -</u>

ADAMS COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2011

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Governmental activities:	
Land	\$ 84,567
Infrastructure	63,371,225
Buildings	8,179,009
Improvements other than buildings	820,995
Machinery, equipment and vehicles	5,417,734
Construction in progress	93,600
Total capital assets	\$ 77,967,130

ADAMS COUNTY
OTHER REPORTS

The report presented herein was prepared in addition to other official reports prepared for the individual County offices listed below:

County Sheriff
County Auditor

ADAMS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 10, 2012, with Mary Beery, Chief Deputy Auditor.