

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF
ADAMS COUNTY, INDIANA
January 1, 2012 to December 31, 2012



FILED
06/14/2013

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	William A. Borne Mary B. Beery	01-01-09 to 12-31-12 01-01-13 to 12-31-16
Treasurer	Rex M. Moore Thomas R. Krueckeberg	01-01-10 to 12-31-12 01-01-13 to 12-31-16
Clerk	Gayla M. Reinhart	01-01-11 to 12-31-14
Sheriff	Shane L. Rekeweg	01-01-11 to 12-31-14
Recorder	Constance J. Moser Deborah S. Stimpson	01-01-09 to 12-31-12 01-01-13 to 12-31-16
President of the Board of County Commissioners	Douglas L. Bauman	01-01-12 to 12-31-13
President of the County Council	Randy S. Colclasure	01-01-12 to 12-31-13



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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF ADAMS COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Adams County (County), which comprises the financial position and results of operations for the year ended December 31, 2012, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2012.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2012, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated May 28, 2013, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is 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 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.

Accompanying Information

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other reports used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of 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 auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

Other Information

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16), enhanced wireless emergency telephone fees (IC 36-8-16.5), and statewide 911 services fees (IC 36-8-16.7). In accordance with Indiana Code 36-8-16-14, Indiana Code 36-8-16.5-41, and Indiana Code 36-8-16.7-38, these fees have been subject to an annual audit performed by the Indiana State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement taken as a whole.



Bruce Hartman
State Examiner

May 28, 2013



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF ADAMS COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Adams County (County), which comprises the financial position and results of operations for the year ended December 31, 2012, and the related notes to the financial statement, and have issued our report thereon dated May 28, 2013, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency or combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Bruce Hartman
State Examiner

May 28, 2013

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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, 2012

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
County General	\$ 4,459,684	\$ 9,712,759	\$ 10,095,834	\$ 4,076,609
Accident Report	273	2,269	273	2,269
Aviation	247	-	-	247
Campaign Finance Enforcement	100	100	-	200
CEDIT - County	155,720	761,242	752,467	164,495
County Child Advocacy	286	150	-	436
City and Town Court Costs	3,783	8,135	8,765	3,153
Clerk's Perpetuation	50,131	10,911	6,833	54,209
Community Corrections Home Detention	47,587	245,832	290,477	2,942
Community Transitions Program	24,257	19,950	14,924	29,283
Sales Disclosure Verification	32,272	3,015	-	35,287
Covered Bridge	4,693	1,850	4,000	2,543
Cumulative Bridge	1,052,291	791,415	399,879	1,443,827
Cumulative Capital Development	491,396	434,256	673,953	251,699
Cumulative Courthouse	350,529	52,624	123,524	279,629
Cumulative Jail	2,447,832	421,958	144,074	2,725,716
County Drug Free Community	21,982	21,990	17,075	26,897
Emergency Planning Right To Know	34,383	10,201	22,337	22,247
Emergency Telephone System 911	341,322	115,469	456,791	-
Extradition	4,419	5,751	4,420	5,750
Firearms Training	11,344	10,555	8,537	13,362
General Drain Improvement	434,293	17,161	84,623	366,831
Health	91,010	391,940	284,950	198,000
Identification Protection	24,914	2,745	1,458	26,201
Health Maintenance	97,249	32,672	14,734	115,187
Local Roads and Street	171,679	276,380	284,215	163,844
Jail Misdemeanant	33,311	23,591	24,804	32,098
Highway	1,016,579	1,962,577	2,261,068	718,088
Park and Recreation Non Reverting Capital	768	-	-	768
Park and Recreation Non Reverting Operating	104,871	55,251	45,743	114,379
Rainy Day	1,963,464	30,312	30,000	1,963,776
Future Reassessment	209,855	-	109,419	100,436
Reassessment 2015	115,091	114,943	-	230,034
Recorder's Perpetuation	51,731	47,978	36,586	63,123
Sex and Violent Offender Administration	626	1,073	578	1,121
Supplemental Public Defender Service	105,338	14,823	15,543	104,618
Surplus Tax	36,408	72,781	51,974	57,215
County Surveyor Corner Perpetuation	8,284	5,635	2,977	10,942
Tax Sale Redemption	215	13,551	13,766	-
Surplus Tax Sale	33,689	177,867	48,524	163,032
Tobacco Grant	70,127	21,031	15,889	75,269
Wireless-Emergency Telephone System 911	276,178	61,527	337,705	-
Special Advocate	256	-	-	256
Guardian Ad Litem/Court CASA	1,089	-	-	1,089
Elected Officials Training-County	1,119	2,745	-	3,864
Parks and Recreation	88,794	140,764	147,382	82,176
Statewide 911	-	815,543	221,711	593,832
Probation Administrative Fee	-	20,157	-	20,157
Adult Probation Services	100,198	54,559	52,362	102,395
Juvenile Probation Services	6,426	-	-	6,426
Drainage Maintenance	729,046	338,812	228,475	839,383
Dog Donations	1,030	5	204	831
Health Insurance	281,673	3,158,243	3,238,027	201,889
Payroll Clearing Account	11	2,567,851	2,545,146	22,716
Settlement	-	10,352,894	10,352,894	-

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, 2012
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
CVET	-	71,366	71,366	-
Delinquent Weed Liens	-	550	550	-
Delinquent Sewage Liens	-	5,985	5,985	-
Financial Institution Tax	-	49,433	49,433	-
Inventory Homestead Credit	11,568	903,533	732,844	182,257
House Enrolled Act 101	4,709	38	-	4,747
State Fines and Forfeitures	321	1,433	1,555	199
Infraction Judgments	5,478	69,559	70,847	4,190
Special Death Benefits	145	1,380	1,425	100
State Sales Disclosure Fee	295	3,015	3,310	-
Coroners Training and Continuing Education	70	2,875	2,555	390
Probation Interstate Compact	125	1,500	1,500	125
Mortgage Fee	356	3,560	3,618	298
Sex and Violent Offender-State	-	119	119	-
Child Restraint System	-	675	600	75
Inheritance Tax	600,408	1,620,511	1,773,218	447,701
Education Plate Fee	-	450	450	-
Riverboat Wagering Tax Revenue	-	203,706	203,706	-
CEDIT Distribution	-	2,325,476	2,325,476	-
COIT Distribution	-	3,451,415	3,451,415	-
ARRA Reimbursement - Prosecutor	4,013	9	-	4,022
ARRA Reimbursement - Clerk	2,502	6	-	2,508
County Incentives	64,243	23,159	-	87,402
Prosecutor IV-D After 10/1/99	105,103	34,862	1,762	138,203
Clerk IV-D After 10/1/99	63,169	23,148	10,518	75,799
Special Drug	120	-	120	-
School Debt Service	-	3,392,855	3,392,855	-
School Capital Projects	-	2,366,805	2,366,805	-
School Transportation	-	1,324,990	1,324,990	-
School Bus Replacement	-	236,267	236,267	-
School Pension Debt	-	337,274	337,274	-
Corporation General	-	1,753,592	1,753,592	-
Corporation Park and Recreation	-	248,017	248,017	-
Corporation Street	-	593,349	593,349	-
Corporation Cumulative Capital Development	-	120,056	120,056	-
Corporation Cumulative Fire Equipment	-	6,724	6,724	-
Redevelopment Commission	-	98,509	98,509	-
Township General	-	142,537	142,537	-
Township Library	-	6,748	6,748	-
Township Firefighting	-	86,349	86,349	-
Township Cemetery	-	512	512	-
Township Cumulative Fire	-	13,009	13,009	-
Township Recreation	-	19,403	19,403	-
Library General	-	418,028	418,028	-
Library Debt Services	-	62,511	62,511	-
Solid Waste Management	-	326,947	326,947	-
Inmate Trust 2	-	100	3	97
Sheriff's Commissary	8,913	74,396	80,330	2,979
Sheriff's Commissary 2	-	7,568	151	7,417
Law Enforcement Training	14,186	5,543	19,729	-
Surplus Excise Tax	192	-	192	-
Poor Relief Washington	-	45,880	45,880	-
Poor Relief Jefferson	-	961	961	-
Poor Relief Kirkland	-	892	892	-
Poor Relief Monroe	-	4,317	4,317	-

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, 2012
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
Poor Relief Root	-	13,182	13,182	-
Poor Relief St. Mary's	-	602	602	-
Poor Relief Union	-	3,152	3,152	-
Poor Relief Wabash	-	8,275	8,275	-
Excise Tax Allocations	-	371,770	371,770	-
Urinalysis Fees	35,546	2,175	-	37,721
Transfer Fee	15,045	6,475	-	21,520
Monroe Police Department	-	454	72	382
Decatur Police Department	-	7,626	2,031	5,595
Berne Police Department	-	1,288	150	1,138
Geneva Police Department	-	515	264	251
Adams County Sheriff Department	-	1,210	690	520
Indiana State Police	-	6,948	509	6,439
Department of Natural Resources	-	291	8	283
County Law Enforcement - Old	3,276	-	-	3,276
Community Corrections Project Income	100,945	153,384	139,887	114,442
County User Deferral	7,309	14,960	7,557	14,712
County User Pretrial Diversion	19,594	2,960	-	22,554
County User Jury Fee	398	4,772	1,133	4,037
County Law Enforcement Continuing Education	4,372	2,281	2,252	4,401
Highway Donations	768	150	-	918
Cans For Co-Pays	4,475	2,544	1,230	5,789
Golden Meadows Special Needs	7,427	6,967	4,536	9,858
Health Donations	60,419	4,491	977	63,933
DARE Donations	973	-	-	973
Grants / Miscellaneous	13	-	-	13
Workman's Compensation	459,759	57,042	172,826	343,975
Health/Food and Tattoo	18,086	3,360	21,446	-
Improvement Location Permit Money	-	280	280	-
Adams County Drug Enforcement	1,997	2,050	2,000	2,047
Weidler Levee	-	5,214	5,214	-
Sheriff Retirement	-	14,234	14,234	-
Public Health Maintenance	13,463	8,462	21,925	-
Public Health Emergency Response	6	-	-	6
CC/School Suspension/RISQ	1,119	61,534	48,532	14,121
Hazards Mitigation Plan Grant	3,248	1,108	4,356	-
97.067 EMA Performance Grants	-	469	469	-
97.067-2010 State Homeland Security	-	283,217	283,217	-
20.703 HMEP 2011 Grant	-	864	864	-
97.042 2011 EMA Performance Grant	-	3,623	3,623	-
97.055 Interoperable Emergency Grant	-	26,628	26,628	-
97.036 Disaster Public Assistance	1,164	-	252	912
20.703 HMEP Grant 2012	-	3,680	3,680	-
Victim Crime Assistant	3,867	-	-	3,867
14.228 Covered Bridge Grant	-	338,408	338,408	-
93.617 HAVA Grant	-	5,000	4,074	926
20.205 Trail Project	1,269	29,774	29,774	1,269
Community Corrections Prime For Life	3,000	-	-	3,000
Treasurer	443,246	531,893	443,246	531,893
Clerk of the Circuit Court	182,831	2,653,636	2,548,469	287,998
County Home Residents	14,453	236,820	237,742	13,531
Inmate Trust	11,843	77,637	79,048	10,432
Sheriff	-	622,326	622,326	-
Totals	\$ 17,895,680	\$ 59,481,476	\$ 59,365,139	\$ 18,012,017

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 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. 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 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 state.

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).

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 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.

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

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.

ADAMS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

ADAMS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 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 (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

Funding Policy and Annual Pension Cost

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

ADAMS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

Note 7. Restatement of County Offices

Certain funds that were included on the prior year financial statement have been omitted from the current year financial statement to more accurately reflect the financial activity of the County. These funds account for receipts and disbursements of County offices that are also eventually accounted for in the County's general ledger and this financial statement.

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SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's Annual Report 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 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 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, 2012

	County General	Accident Report	Aviation	Campaign Finance Enforcement	CEDIT - County	County Child Advocacy	City and Town Court Costs	Clerk's Perpetuation
Cash and investments - beginning	\$ 4,459,684	\$ 273	\$ 247	\$ 100	\$ 155,720	\$ 286	\$ 3,783	\$ 50,131
Receipts:								
Taxes	8,003,891	-	-	-	761,242	-	-	-
Licenses and permits	33,284	-	-	-	-	-	-	-
Intergovernmental	665,049	-	-	-	-	-	-	-
Charges for services	396,020	2,269	-	-	-	-	-	-
Fines and forfeits	107,918	-	-	100	-	150	8,135	10,911
Other receipts	506,597	-	-	-	-	-	-	-
Total receipts	<u>9,712,759</u>	<u>2,269</u>	<u>-</u>	<u>100</u>	<u>761,242</u>	<u>150</u>	<u>8,135</u>	<u>10,911</u>
Disbursements:								
Personal services	7,170,198	-	-	-	-	-	-	-
Supplies	279,099	-	-	-	-	-	-	-
Other services and charges	2,272,438	-	-	-	-	-	-	-
Capital outlay	317,978	-	-	-	-	-	-	6,833
Other disbursements	56,121	273	-	-	752,467	-	8,765	-
Total disbursements	<u>10,095,834</u>	<u>273</u>	<u>-</u>	<u>-</u>	<u>752,467</u>	<u>-</u>	<u>8,765</u>	<u>6,833</u>
Excess (deficiency) of receipts over disbursements	<u>(383,075)</u>	<u>1,996</u>	<u>-</u>	<u>100</u>	<u>8,775</u>	<u>150</u>	<u>(630)</u>	<u>4,078</u>
Cash and investments - ending	<u>\$ 4,076,609</u>	<u>\$ 2,269</u>	<u>\$ 247</u>	<u>\$ 200</u>	<u>\$ 164,495</u>	<u>\$ 436</u>	<u>\$ 3,153</u>	<u>\$ 54,209</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Community Corrections Home Detention	Community Transitions Program	Sales Disclosure Verification	Covered Bridge	Cumulative Bridge	Cumulative Capital Development	Cumulative Courthouse	Cumulative Jail
Cash and investments - beginning	\$ 47,587	\$ 24,257	\$ 32,272	\$ 4,693	\$ 1,052,291	\$ 491,396	\$ 350,529	\$ 2,447,832
Receipts:								
Taxes	-	-	-	-	638,899	409,788	49,750	390,370
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	1,850	36,906	23,672	2,874	25,084
Charges for services	244,296	19,950	3,015	-	99,085	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	1,536	-	-	-	16,525	796	-	6,504
Total receipts	245,832	19,950	3,015	1,850	791,415	434,256	52,624	421,958
Disbursements:								
Personal services	234,377	-	-	-	-	-	-	-
Supplies	9,465	6,734	-	-	540	-	-	-
Other services and charges	44,939	90	-	-	399,339	484,526	123,524	144,074
Capital outlay	-	8,100	-	-	-	133,514	-	-
Other disbursements	1,696	-	-	4,000	-	55,913	-	-
Total disbursements	290,477	14,924	-	4,000	399,879	673,953	123,524	144,074
Excess (deficiency) of receipts over disbursements	(44,645)	5,026	3,015	(2,150)	391,536	(239,697)	(70,900)	277,884
Cash and investments - ending	\$ 2,942	\$ 29,283	\$ 35,287	\$ 2,543	\$ 1,443,827	\$ 251,699	\$ 279,629	\$ 2,725,716

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	County Drug Free Community	Emergency Planning Right To Know	Emergency Telephone System 911	Extradition	Firearms Training	General Drain Improvement	Health	Identification Protection
Cash and investments - beginning	\$ 21,982	\$ 34,383	\$ 341,322	\$ 4,419	\$ 11,344	\$ 434,293	\$ 91,010	\$ 24,914
Receipts:								
Taxes	-	-	-	-	-	890	276,355	-
Licenses and permits	-	-	-	-	-	-	12,655	-
Intergovernmental	-	5,657	-	-	-	-	17,697	-
Charges for services	-	-	-	-	10,555	-	28,563	2,745
Fines and forfeits	21,990	-	-	5,751	-	-	-	-
Other receipts	-	4,544	115,469	-	-	16,271	56,670	-
Total receipts	<u>21,990</u>	<u>10,201</u>	<u>115,469</u>	<u>5,751</u>	<u>10,555</u>	<u>17,161</u>	<u>391,940</u>	<u>2,745</u>
Disbursements:								
Personal services	-	2,360	119,926	-	-	2,521	250,993	-
Supplies	-	185	-	-	-	-	11,915	-
Other services and charges	-	5,101	46,647	-	-	-	21,794	-
Capital outlay	-	5,075	-	-	-	-	248	-
Other disbursements	17,075	9,616	290,218	4,420	8,537	82,102	-	1,458
Total disbursements	<u>17,075</u>	<u>22,337</u>	<u>456,791</u>	<u>4,420</u>	<u>8,537</u>	<u>84,623</u>	<u>284,950</u>	<u>1,458</u>
Excess (deficiency) of receipts over disbursements	<u>4,915</u>	<u>(12,136)</u>	<u>(341,322)</u>	<u>1,331</u>	<u>2,018</u>	<u>(67,462)</u>	<u>106,990</u>	<u>1,287</u>
Cash and investments - ending	<u>\$ 26,897</u>	<u>\$ 22,247</u>	<u>\$ -</u>	<u>\$ 5,750</u>	<u>\$ 13,362</u>	<u>\$ 366,831</u>	<u>\$ 198,000</u>	<u>\$ 26,201</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Health Maintenance	Local Roads and Street	Jail Misdemeanant	Highway	Park and Recreation Non Reverting Capital	Park and Recreation Non Reverting Operating	Rainy Day
Cash and investments - beginning	\$ 97,249	\$ 171,679	\$ 33,311	\$ 1,016,579	\$ 768	\$ 104,871	\$ 1,963,464
Receipts:							
Taxes	-	-	-	-	-	-	30,000
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	32,672	276,000	23,591	1,802,944	-	-	-
Charges for services	-	-	-	11,360	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	380	-	148,273	-	55,251	312
Total receipts	<u>32,672</u>	<u>276,380</u>	<u>23,591</u>	<u>1,962,577</u>	<u>-</u>	<u>55,251</u>	<u>30,312</u>
Disbursements:							
Personal services	8,917	-	11,924	1,138,250	-	11,704	-
Supplies	4,192	-	2,930	777,170	-	18,821	-
Other services and charges	634	284,215	731	83,165	-	9,494	-
Capital outlay	-	-	333	262,483	-	5,724	-
Other disbursements	991	-	8,886	-	-	-	30,000
Total disbursements	<u>14,734</u>	<u>284,215</u>	<u>24,804</u>	<u>2,261,068</u>	<u>-</u>	<u>45,743</u>	<u>30,000</u>
Excess (deficiency) of receipts over disbursements	<u>17,938</u>	<u>(7,835)</u>	<u>(1,213)</u>	<u>(298,491)</u>	<u>-</u>	<u>9,508</u>	<u>312</u>
Cash and investments - ending	<u>\$ 115,187</u>	<u>\$ 163,844</u>	<u>\$ 32,098</u>	<u>\$ 718,088</u>	<u>\$ 768</u>	<u>\$ 114,379</u>	<u>\$ 1,963,776</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Future Reassessment	Reassessment 2015	Recorder's Perpetuation	Sex and Violent Offender Administration	Supplemental Public Defender Service	Surplus Tax	County Surveyor Corner Perpetuation
Cash and investments - beginning	\$ 209,855	\$ 115,091	\$ 51,731	\$ 626	\$ 105,338	\$ 36,408	\$ 8,284
Receipts:							
Taxes	-	108,666	-	-	-	72,781	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	6,277	-	-	-	-	-
Charges for services	-	-	47,978	1,073	-	-	5,635
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	14,823	-	-
Total receipts	-	114,943	47,978	1,073	14,823	72,781	5,635
Disbursements:							
Personal services	-	-	-	-	-	-	2,977
Supplies	-	-	-	-	-	-	-
Other services and charges	109,419	-	-	-	1,400	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	36,586	578	14,143	51,974	-
Total disbursements	109,419	-	36,586	578	15,543	51,974	2,977
Excess (deficiency) of receipts over disbursements	(109,419)	114,943	11,392	495	(720)	20,807	2,658
Cash and investments - ending	<u>\$ 100,436</u>	<u>\$ 230,034</u>	<u>\$ 63,123</u>	<u>\$ 1,121</u>	<u>\$ 104,618</u>	<u>\$ 57,215</u>	<u>\$ 10,942</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Tax Sale Redemption	Surplus Tax Sale	Tobacco Grant	Wireless- Emergency Telephone System 911	Special Advocate	Guardian Ad Litem/Court CASA	Elected Officials Training-County
Cash and investments - beginning	\$ 215	\$ 33,689	\$ 70,127	\$ 276,178	\$ 256	\$ 1,089	\$ 1,119
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	21,031	-	-	-	-
Charges for services	-	-	-	57,655	-	-	2,745
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	13,551	177,867	-	3,872	-	-	-
Total receipts	<u>13,551</u>	<u>177,867</u>	<u>21,031</u>	<u>61,527</u>	<u>-</u>	<u>-</u>	<u>2,745</u>
Disbursements:							
Personal services	-	-	-	22,413	-	-	-
Supplies	-	-	11,889	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	13,766	48,524	4,000	315,292	-	-	-
Total disbursements	<u>13,766</u>	<u>48,524</u>	<u>15,889</u>	<u>337,705</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(215)</u>	<u>129,343</u>	<u>5,142</u>	<u>(276,178)</u>	<u>-</u>	<u>-</u>	<u>2,745</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 163,032</u>	<u>\$ 75,269</u>	<u>\$ -</u>	<u>\$ 256</u>	<u>\$ 1,089</u>	<u>\$ 3,864</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Parks and Recreation	Statewide 911	Probation Administrative Fee	Adult Probation Services	Juvenile Probation Services	Drainage Maintenance	Dog Donations
Cash and investments - beginning	\$ 88,794	\$ -	\$ -	\$ 100,198	\$ 6,426	\$ 729,046	\$ 1,030
Receipts:							
Taxes	121,756	-	-	-	-	338,448	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	7,033	-	-	-	-	-	-
Charges for services	-	210,033	-	-	-	-	5
Fines and forfeits	-	-	20,157	54,559	-	-	-
Other receipts	11,975	605,510	-	-	-	364	-
Total receipts	<u>140,764</u>	<u>815,543</u>	<u>20,157</u>	<u>54,559</u>	<u>-</u>	<u>338,812</u>	<u>5</u>
Disbursements:							
Personal services	93,552	158,987	-	13,770	-	57,290	-
Supplies	3,606	-	-	-	-	-	-
Other services and charges	48,318	62,724	-	-	-	-	-
Capital outlay	1,906	-	-	-	-	-	-
Other disbursements	-	-	-	38,592	-	171,185	204
Total disbursements	<u>147,382</u>	<u>221,711</u>	<u>-</u>	<u>52,362</u>	<u>-</u>	<u>228,475</u>	<u>204</u>
Excess (deficiency) of receipts over disbursements	<u>(6,618)</u>	<u>593,832</u>	<u>20,157</u>	<u>2,197</u>	<u>-</u>	<u>110,337</u>	<u>(199)</u>
Cash and investments - ending	<u>\$ 82,176</u>	<u>\$ 593,832</u>	<u>\$ 20,157</u>	<u>\$ 102,395</u>	<u>\$ 6,426</u>	<u>\$ 839,383</u>	<u>\$ 831</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Health Insurance	Payroll Clearing Account	Settlement	CVET	Delinquent Weed Liens	Delinquent Sewage Liens	Financial Institution Tax
Cash and investments - beginning	\$ 281,673	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	10,352,894	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	71,366	-	-	49,433
Charges for services	-	-	-	-	-	5,985	-
Fines and forfeits	-	-	-	-	550	-	-
Other receipts	3,158,243	2,567,851	-	-	-	-	-
Total receipts	<u>3,158,243</u>	<u>2,567,851</u>	<u>10,352,894</u>	<u>71,366</u>	<u>550</u>	<u>5,985</u>	<u>49,433</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,238,027	2,545,146	10,352,894	71,366	550	5,985	49,433
Total disbursements	<u>3,238,027</u>	<u>2,545,146</u>	<u>10,352,894</u>	<u>71,366</u>	<u>550</u>	<u>5,985</u>	<u>49,433</u>
Excess (deficiency) of receipts over disbursements	<u>(79,784)</u>	<u>22,705</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 201,889</u>	<u>\$ 22,716</u>	<u>\$ -</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, 2012
 (Continued)

	Inventory Homestead Credit	House Enrolled Act 101	State Fines and Forfeitures	Infraction Judgments	Special Death Benefits	State Sales Disclosure Fee	Coroners Training and Continuing Education
Cash and investments - beginning	\$ 11,568	\$ 4,709	\$ 321	\$ 5,478	\$ 145	\$ 295	\$ 70
Receipts:							
Taxes	903,533	38	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	1,380	3,015	-
Fines and forfeits	-	-	-	69,559	-	-	-
Other receipts	-	-	1,433	-	-	-	2,875
Total receipts	<u>903,533</u>	<u>38</u>	<u>1,433</u>	<u>69,559</u>	<u>1,380</u>	<u>3,015</u>	<u>2,875</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	732,844	-	1,555	70,847	1,425	3,310	2,555
Total disbursements	<u>732,844</u>	<u>-</u>	<u>1,555</u>	<u>70,847</u>	<u>1,425</u>	<u>3,310</u>	<u>2,555</u>
Excess (deficiency) of receipts over disbursements	<u>170,689</u>	<u>38</u>	<u>(122)</u>	<u>(1,288)</u>	<u>(45)</u>	<u>(295)</u>	<u>320</u>
Cash and investments - ending	<u>\$ 182,257</u>	<u>\$ 4,747</u>	<u>\$ 199</u>	<u>\$ 4,190</u>	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ 390</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Probation Interstate Compact	Mortgage Fee	Sex and Violent Offender-State	Child Restraint System	Inheritance Tax	Education Plate Fee	Riverboat Wagering Tax Revenue
Cash and investments - beginning	\$ 125	\$ 356	\$ -	\$ -	\$ 600,408	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	1,620,511	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	450	203,706
Charges for services	-	3,560	119	-	-	-	-
Fines and forfeits	1,500	-	-	675	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>1,500</u>	<u>3,560</u>	<u>119</u>	<u>675</u>	<u>1,620,511</u>	<u>450</u>	<u>203,706</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,500	3,618	119	600	1,773,218	450	203,706
Total disbursements	<u>1,500</u>	<u>3,618</u>	<u>119</u>	<u>600</u>	<u>1,773,218</u>	<u>450</u>	<u>203,706</u>
Excess (deficiency) of receipts over disbursements	-	(58)	-	75	(152,707)	-	-
Cash and investments - ending	<u>\$ 125</u>	<u>\$ 298</u>	<u>\$ -</u>	<u>\$ 75</u>	<u>\$ 447,701</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, 2012
 (Continued)

	CEDIT Distribution	COIT Distribution	ARRA Reimbursement - Prosecutor	ARRA Reimbursement - Clerk	County Incentives	Prosecutor IV-D After 10/1/99	Clerk IV-D After 10/1/99
Cash and investments - beginning	\$ -	\$ -	\$ 4,013	\$ 2,502	\$ 64,243	\$ 105,103	\$ 63,169
Receipts:							
Taxes	2,325,476	3,451,415	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	22,983	-	22,983
Charges for services	-	-	-	-	-	34,579	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	9	6	176	283	165
Total receipts	<u>2,325,476</u>	<u>3,451,415</u>	<u>9</u>	<u>6</u>	<u>23,159</u>	<u>34,862</u>	<u>23,148</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>2,325,476</u>	<u>3,451,415</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,762</u>	<u>10,518</u>
Total disbursements	<u>2,325,476</u>	<u>3,451,415</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,762</u>	<u>10,518</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>9</u>	<u>6</u>	<u>23,159</u>	<u>33,100</u>	<u>12,630</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,022</u>	<u>\$ 2,508</u>	<u>\$ 87,402</u>	<u>\$ 138,203</u>	<u>\$ 75,799</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Special Drug	School Debt Service	School Capital Projects	School Transportation	School Bus Replacement	School Pension Debt	Corporation General
Cash and investments - beginning	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	3,191,229	2,227,575	1,248,488	222,971	316,109	1,633,419
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	201,626	139,230	76,502	13,296	21,165	120,173
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>3,392,855</u>	<u>2,366,805</u>	<u>1,324,990</u>	<u>236,267</u>	<u>337,274</u>	<u>1,753,592</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>120</u>	<u>3,392,855</u>	<u>2,366,805</u>	<u>1,324,990</u>	<u>236,267</u>	<u>337,274</u>	<u>1,753,592</u>
Total disbursements	<u>120</u>	<u>3,392,855</u>	<u>2,366,805</u>	<u>1,324,990</u>	<u>236,267</u>	<u>337,274</u>	<u>1,753,592</u>
Excess (deficiency) of receipts over disbursements	<u>(120)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2012
 (Continued)

	Corporation Park and Recreation	Corporation Street	Corporation Cumulative Capital Development	Corporation Cumulative Fire Equipment	Redevelopment Commission	Township General	Township Library
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	233,098	553,125	111,924	6,194	98,509	134,010	6,217
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	14,919	40,224	8,132	530	-	8,527	531
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>248,017</u>	<u>593,349</u>	<u>120,056</u>	<u>6,724</u>	<u>98,509</u>	<u>142,537</u>	<u>6,748</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>248,017</u>	<u>593,349</u>	<u>120,056</u>	<u>6,724</u>	<u>98,509</u>	<u>142,537</u>	<u>6,748</u>
Total disbursements	<u>248,017</u>	<u>593,349</u>	<u>120,056</u>	<u>6,724</u>	<u>98,509</u>	<u>142,537</u>	<u>6,748</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2012
 (Continued)

	Township Firefighting	Township Cemetery	Township Cumulative Fire	Township Recreation	Library General	Library Debt Services	Solid Waste Management
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	81,839	479	12,237	18,170	390,250	57,567	308,489
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	4,510	33	772	1,233	27,778	4,944	18,458
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>86,349</u>	<u>512</u>	<u>13,009</u>	<u>19,403</u>	<u>418,028</u>	<u>62,511</u>	<u>326,947</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	86,349	512	13,009	19,403	418,028	62,511	326,947
Total disbursements	<u>86,349</u>	<u>512</u>	<u>13,009</u>	<u>19,403</u>	<u>418,028</u>	<u>62,511</u>	<u>326,947</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2012
 (Continued)

	Inmate Trust 2	Sheriff's Commissary	Sheriff's Commissary 2	Law Enforcement Training	Surplus Excise Tax	Poor Relief Washington	Poor Relief Jefferson
Cash and investments - beginning	\$ -	\$ 8,913	\$ -	\$ 14,186	\$ 192	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	43,368	939
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	2,512	22
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	100	74,396	7,568	5,543	-	-	-
Total receipts	<u>100</u>	<u>74,396</u>	<u>7,568</u>	<u>5,543</u>	<u>-</u>	<u>45,880</u>	<u>961</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3	80,330	151	19,729	192	45,880	961
Total disbursements	<u>3</u>	<u>80,330</u>	<u>151</u>	<u>19,729</u>	<u>192</u>	<u>45,880</u>	<u>961</u>
Excess (deficiency) of receipts over disbursements	<u>97</u>	<u>(5,934)</u>	<u>7,417</u>	<u>(14,186)</u>	<u>(192)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 97</u>	<u>\$ 2,979</u>	<u>\$ 7,417</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, 2012
 (Continued)

	Poor Relief Kirkland	Poor Relief Monroe	Poor Relief Root	Poor Relief St. Mary's	Poor Relief Union	Poor Relief Wabash	Excise Tax Allocations
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	839	4,011	12,404	562	2,987	7,792	371,770
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	53	306	778	40	165	483	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>892</u>	<u>4,317</u>	<u>13,182</u>	<u>602</u>	<u>3,152</u>	<u>8,275</u>	<u>371,770</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>892</u>	<u>4,317</u>	<u>13,182</u>	<u>602</u>	<u>3,152</u>	<u>8,275</u>	<u>371,770</u>
Total disbursements	<u>892</u>	<u>4,317</u>	<u>13,182</u>	<u>602</u>	<u>3,152</u>	<u>8,275</u>	<u>371,770</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2012
 (Continued)

	Urinalysis Fees	Transfer Fee	Monroe Police Department	Decatur Police Department	Berne Police Department	Geneva Police Department	Adams County Sheriff Department
Cash and investments - beginning	\$ 35,546	\$ 15,045	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	6,475	-	-	-	-	-
Fines and forfeits	2,175	-	454	7,626	1,288	515	1,210
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>2,175</u>	<u>6,475</u>	<u>454</u>	<u>7,626</u>	<u>1,288</u>	<u>515</u>	<u>1,210</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	72	2,031	150	264	690
Total disbursements	<u>-</u>	<u>-</u>	<u>72</u>	<u>2,031</u>	<u>150</u>	<u>264</u>	<u>690</u>
Excess (deficiency) of receipts over disbursements	<u>2,175</u>	<u>6,475</u>	<u>382</u>	<u>5,595</u>	<u>1,138</u>	<u>251</u>	<u>520</u>
Cash and investments - ending	<u>\$ 37,721</u>	<u>\$ 21,520</u>	<u>\$ 382</u>	<u>\$ 5,595</u>	<u>\$ 1,138</u>	<u>\$ 251</u>	<u>\$ 520</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Indiana State Police	Department of Natural Resources	County Law Enforcement - Old	Community Corrections Project Income	County User Deferral	County User Pretrial Diversion	County User Jury Fee
Cash and investments - beginning	\$ -	\$ -	\$ 3,276	\$ 100,945	\$ 7,309	\$ 19,594	\$ 398
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	9,364	-	-	-
Fines and forfeits	6,948	291	-	143,813	14,960	2,960	4,772
Other receipts	-	-	-	207	-	-	-
Total receipts	<u>6,948</u>	<u>291</u>	<u>-</u>	<u>153,384</u>	<u>14,960</u>	<u>2,960</u>	<u>4,772</u>
Disbursements:							
Personal services	-	-	-	20,474	-	-	-
Supplies	-	-	-	11,145	-	-	-
Other services and charges	-	-	-	101,492	-	-	-
Capital outlay	-	-	-	6,130	-	-	-
Other disbursements	509	8	-	646	7,557	-	1,133
Total disbursements	<u>509</u>	<u>8</u>	<u>-</u>	<u>139,887</u>	<u>7,557</u>	<u>-</u>	<u>1,133</u>
Excess (deficiency) of receipts over disbursements	<u>6,439</u>	<u>283</u>	<u>-</u>	<u>13,497</u>	<u>7,403</u>	<u>2,960</u>	<u>3,639</u>
Cash and investments - ending	<u>\$ 6,439</u>	<u>\$ 283</u>	<u>\$ 3,276</u>	<u>\$ 114,442</u>	<u>\$ 14,712</u>	<u>\$ 22,554</u>	<u>\$ 4,037</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	County Law Enforcement Continuing Education	Highway Donations	Cans For Co-Pays	Golden Meadows Special Needs	Health Donations	DARE Donations	Grants/ Miscellaneous
Cash and investments - beginning	\$ 4,372	\$ 768	\$ 4,475	\$ 7,427	\$ 60,419	\$ 973	\$ 13
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	2,281	-	-	-	4,491	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	150	2,544	6,967	-	-	-
Total receipts	<u>2,281</u>	<u>150</u>	<u>2,544</u>	<u>6,967</u>	<u>4,491</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	193	-	-
Supplies	-	-	-	-	445	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,252	-	1,230	4,536	339	-	-
Total disbursements	<u>2,252</u>	<u>-</u>	<u>1,230</u>	<u>4,536</u>	<u>977</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>29</u>	<u>150</u>	<u>1,314</u>	<u>2,431</u>	<u>3,514</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 4,401</u>	<u>\$ 918</u>	<u>\$ 5,789</u>	<u>\$ 9,858</u>	<u>\$ 63,933</u>	<u>\$ 973</u>	<u>\$ 13</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Workman's Compensation	Health/Food and Tattoo	Improvement Location Permit Money	Adams County Drug Enforcement	Weidler Levee	Sheriff Retirement	Public Health Maintenance
Cash and investments - beginning	\$ 459,759	\$ 18,086	\$ -	\$ 1,997	\$ -	\$ -	\$ 13,463
Receipts:							
Taxes	-	-	-	-	5,214	-	-
Licenses and permits	-	3,360	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	8,462
Charges for services	-	-	280	1,522	-	-	-
Fines and forfeits	-	-	-	-	-	14,234	-
Other receipts	57,042	-	-	528	-	-	-
Total receipts	<u>57,042</u>	<u>3,360</u>	<u>280</u>	<u>2,050</u>	<u>5,214</u>	<u>14,234</u>	<u>8,462</u>
Disbursements:							
Personal services	-	16,701	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	172,826	4,745	280	2,000	5,214	14,234	21,925
Total disbursements	<u>172,826</u>	<u>21,446</u>	<u>280</u>	<u>2,000</u>	<u>5,214</u>	<u>14,234</u>	<u>21,925</u>
Excess (deficiency) of receipts over disbursements	<u>(115,784)</u>	<u>(18,086)</u>	<u>-</u>	<u>50</u>	<u>-</u>	<u>-</u>	<u>(13,463)</u>
Cash and investments - ending	<u>\$ 343,975</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,047</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, 2012
 (Continued)

	Public Health Emergency Response	CC/School Suspension/RISQ	Hazards Mitigation Plan Grant	97.067 EMA Performance Grants	97.067-2010 State Homeland Security	20.703 HMEP 2011 Grant	97.042 2011 EMA Performance Grant
Cash and investments - beginning	\$ 6	\$ 1,119	\$ 3,248	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	1,108	469	-	-	3,623
Charges for services	-	55,291	-	-	283,217	864	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	6,243	-	-	-	-	-
Total receipts	-	61,534	1,108	469	283,217	864	3,623
Disbursements:							
Personal services	-	42,289	-	-	-	-	-
Supplies	-	6,243	-	-	-	-	-
Other services and charges	-	-	4,356	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	469	283,217	864	3,623
Total disbursements	-	48,532	4,356	469	283,217	864	3,623
Excess (deficiency) of receipts over disbursements	-	13,002	(3,248)	-	-	-	-
Cash and investments - ending	\$ 6	\$ 14,121	\$ -	\$ -	\$ -	\$ -	\$ -

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	97.055 Interoperable Emergency Grant	97.036 Disaster Public Assistance	20.703 HMEP Grant 2012	Victim Crime Assistant	14.228 Covered Bridge Grant	93.617 HAVA Grant	20.205 Trail Project
Cash and investments - beginning	\$ -	\$ 1,164	\$ -	\$ 3,867	\$ -	\$ -	\$ 1,269
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	26,628	-	3,680	-	338,408	5,000	29,774
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>26,628</u>	<u>-</u>	<u>3,680</u>	<u>-</u>	<u>338,408</u>	<u>5,000</u>	<u>29,774</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	26,628	252	3,680	-	338,408	4,074	29,774
Total disbursements	<u>26,628</u>	<u>252</u>	<u>3,680</u>	<u>-</u>	<u>338,408</u>	<u>4,074</u>	<u>29,774</u>
Excess (deficiency) of receipts over disbursements	-	(252)	-	-	-	926	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 912</u>	<u>\$ -</u>	<u>\$ 3,867</u>	<u>\$ -</u>	<u>\$ 926</u>	<u>\$ 1,269</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Community Corrections Prime For Life	Treasurer	Clerk of the Circuit Court	County Home Residents	Inmate Trust	Sheriff	Totals
Cash and investments - beginning	\$ 3,000	\$ 443,246	\$ 182,831	\$ 14,453	\$ 11,843	\$ -	\$ 17,895,680
Receipts:							
Taxes	-	-	-	-	-	-	41,158,488
Licenses and permits	-	-	-	-	-	-	49,299
Intergovernmental	-	-	-	-	-	-	4,039,862
Charges for services	-	-	-	-	-	-	1,958,895
Fines and forfeits	-	-	-	-	-	-	503,201
Other receipts	-	531,893	2,653,636	236,820	77,637	622,326	11,771,731
Total receipts	-	531,893	2,653,636	236,820	77,637	622,326	59,481,476
Disbursements:							
Personal services	-	-	-	-	-	-	9,379,816
Supplies	-	-	-	-	-	-	1,144,379
Other services and charges	-	-	-	-	-	-	4,248,420
Capital outlay	-	-	-	-	-	-	748,324
Other disbursements	-	443,246	2,548,469	237,742	79,048	622,326	43,844,200
Total disbursements	-	443,246	2,548,469	237,742	79,048	622,326	59,365,139
Excess (deficiency) of receipts over disbursements	-	88,647	105,167	(922)	(1,411)	-	116,337
Cash and investments - ending	<u>\$ 3,000</u>	<u>\$ 531,893</u>	<u>\$ 287,998</u>	<u>\$ 13,531</u>	<u>\$ 10,432</u>	<u>\$ -</u>	<u>\$ 18,012,017</u>

ADAMS COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2012

<u>Government</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 943,075</u>	<u>\$ -</u>

ADAMS COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2012

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	\$ 107,236
Infrastructure	64,052,036
Buildings	8,179,009
Improvements other than buildings	820,995
Machinery, equipment and vehicles	5,514,070
Construction in progress	680,946
Total capital assets	\$ 79,354,292

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
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Web Site: www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF ADAMS COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Adams County's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
(Continued)

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A - 133 and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2012-1 and 2012-2. Our opinion on each major federal program is not modified with respect to these matters.

The County's response to the noncompliance findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance, and accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the type of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as items 2012-1 and 2012-2 that we consider to be significant deficiencies.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
(Continued)

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Bruce Hartman
State Examiner

May 28, 2013

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Schedule of Expenditures of Federal Awards and accompanying note presented were prepared by management of the County. The schedule and note are presented as intended by the County.

ADAMS COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2012

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Housing and Urban Development</u>				
CDBG - State-Administered CDBG Cluster				
Community Development Block Grants/State's Program				
Non-Entitlement Grants in Hawaii	Indiana Office of Community and Rural Affairs	14.228		
Covered Bridge Grant			CF-10-201	\$ 338,408
Total - CDBG - State-Administered CDBG Cluster				<u>338,408</u>
Total - Department of Housing and Urban Development				<u>338,408</u>
<u>Department of Justice</u>				
Bulletproof Vest Partnership Program	Direct Grant	16.607		
Bulletproof Vest Partnership Program			FY2012	<u>4,543</u>
Total - Department of Justice				<u>4,543</u>
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster				
Highway Planning and Construction				
Trail Project	Indiana Department of Transportation	20.205	A249-09-320711	29,774
Bridge B-41			A249-10-320540	69,734
Cumulative Bridge			A249-10-321200	<u>41,115</u>
Total - Highway Planning and Construction				<u>140,623</u>
Total - Highway Planning and Construction Cluster				<u>140,623</u>
Interagency Hazardous Materials Public Sector Training and Planning Grants				
HMEP 2011 Grant	Indiana Department of Homeland Security	20.703	C44P-2-176A	864
HMEP 2012 Grant			C44P-2-176A	<u>3,680</u>
Total - Interagency Hazardous Materials Public Sector Training and Planning Grants				<u>4,544</u>
Total - Department of Transportation				<u>145,167</u>
<u>Department of Education</u>				
Safe and Drug-Free Schools and Communities - National Programs				
Safe and Drug-Free Schools and Communities - National Programs	North Adams Community Schools	84.184		
			Q184L080330	<u>42,289</u>
Total - Department of Education				<u>42,289</u>

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards

ADAMS COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2012
(Continued)

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Health and Human Services</u>				
Public Health Emergency Preparedness Public Health Emergency Preparedness	Indiana Department of Health	93.069	5U90TP517024-11	<u>8,462</u>
Child Support Enforcement	Indiana Department of Child Services	93.563		
Prosecutor IV-D Incentive			FY2012	1,479
Clerk IV-D Incentive			FY2012	10,353
Prosecutor Expense Grant			FY2012	104,553
Clerk's Expense Grant			FY2012	32,484
Court's Expense Grant			FY2012	13,668
Indirect Cost Grant			FY2012	<u>23,075</u>
Total - Child Support Enforcement				<u>185,612</u>
Voting Access for Individuals with Disabilities - Grants to States HAVA Grant	Indiana Secretary of State	93.617	FY2012	<u>4,074</u>
Total - Department of Health and Human Services				<u>198,148</u>
<u>Department of Homeland Security</u>				
Emergency Management Performance Grants EMA Performance Grant 2011 EMA Performance Grant	Indiana Department of Homeland Security	97.042	C44P-2-307A C44P-2-073A	29,006 <u>3,623</u>
Total - Emergency Management Performance Grants				<u>32,629</u>
Pre-Disaster Mitigation Pre-Disaster Mitigation	Indiana Department of Homeland Security	97.047	EMC-2009-PC-0005	<u>4,356</u>
Interoperable Emergency Communications Interoperable Emergency Grant	Indiana Department of Homeland Security	97.055	2010-IP-T0-0037	<u>26,628</u>
Homeland Security Grant Program 2010 State Homeland Security Grant EMA Performance Grant	Indiana Department of Homeland Security	97.067	C44P-1-225A C44P-2-066A	265,184 <u>469</u>
Total - Homeland Security Grant Program				<u>265,653</u>
Total - Department of Homeland Security				<u>329,266</u>
Total federal awards expended				<u>\$ 1,057,821</u>

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards

ADAMS COUNTY
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Adams County and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statement. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

ADAMS COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unqualified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies identified?	yes
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	yes

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
97.067	CDBG – State-Administered CDBG Cluster Homeland Security Grant Program

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? no

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

FINDING 2012-1 - REPORTING

Federal Agency: Department of Housing and Urban Development
 Federal Program: Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii
 CFDA Number: 14.228
 Federal Award Number and Year (or Other Identifying Number): CF-10-201
 Pass-Through Entity: Indiana Office of Community and Rural Affairs

ADAMS COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Semi Annual Reports for the Community Development Block Grant contained incorrect financial information and were not submitted timely. The County did not maintain a cash control register or a local match ledger as a cumulative record of project receipts and expenditures. The reports for the periods ended June 30, 2012, and December 31, 2012, were completed in March 2013. The same financial information was reported for both periods, even though some grant activity occurred after June 30, 2012. Expenditures totaling \$325,758 that were expended after July 1, 2012, were included in both reporting periods. The report for the period ended June 30, 2012, reported local matching expenditures of \$38,000; however, \$6,000 of this amount was paid on August 6, 2012.

Also, the Grantee Performance Report (Closeout Form 1) has not been completed. This is the first step in closing out the grant. The last grant disbursement was made August 9, 2012.

The County did not have internal controls in place to prevent or detect these reporting errors.

The Indiana CDBG Handbook Chapter 1.9.2 states:

"Grantees must establish a system for record keeping that assists OCRA's review of files for compliance. In other words, records should be kept in a manner that clearly tells the whole story of a CDBG project from beginning to end. Financial records, supporting documents, statistical records and all other records pertinent to a grant must be retained for a period of three years after closeout of the grant year from which the grant funds were awarded. Grantees should be advised that the record retention period could exceed ten years. OCRA notifies Grantees as to when the record retention period begins and expires."

It furthers states in part in Chapter 6.3.:

"Federal Cash Control Register: This form is used to track the receipt and expenditure of federal funds. (Expenditures of local funds are not reported on this document.) It is the State's policy under the guidance of the Code of Federal Regulations, that grant funds of \$5,000 or more must be disbursed within five business days from the date they are deposited in the Grantee's designated account. The Federal Cash Control Register also maintains a cumulative amount deposited and disbursed throughout the grant project for accurate record-keeping purposes. . . . While not required by the federal funding agency, Grant Support must review disbursements from local funds at monitoring. For that purpose, a 'Local Match Ledger' is included as Financial Management Form 5."

And in Chapter 1.9.3 states in part:

"OCRA requires Grantees to report on grant progress through the life of the project and in some cases following the closeout of the project. It is very important to note that should any of the reports listed below not be submitted to OCRA by the stated due dates, the reports will be considered past due and all future grant requests by the Grantee will be denied until the reports are submitted and approved. These reports include: 1. Semi Annual Reports – All Grantees must submit this report every six months (due by January 31 and July 31) until the project is closed out."

The Indiana CDBG Handbook Chapter 11.1 states:

"The closeout and settlement process is the final phase of the Community Development Block Grant (CDBG) project administration. This process is comprised of a series of activities that verify that the requirements of the agreement between the Office of Community and Rural Affairs (OCRA) and the Grantee have been completed. After activities are completed and funds drawn

ADAMS COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

down, closeout can begin. This chapter will discuss the steps associated with the grant closeout process. It is the responsibility of the Grantee with the assistance of the Grant Administrator to initiate the closeout process no later than 30 days after the project completion date, as noted on the Grant Agreement, or the last CDBG disbursement, whichever comes first. (If CDBG funds were simply used for the acquisition of property, the Grantee should wait to initiate the closeout process until the project is complete and all stated objectives have been met.) Regardless, the project must be completed by the completion date specified in the Grant Agreement."

It furthers states in part in Chapter 11.2:

"For most grants, the Grantee has 18 months to complete the CDBG project as stated in the Grant Agreement and to initiate the closeout process. With Planning Grants, the Grantee has 12 months. To initiate the Closeout process, the following conditions must be met:

1. All costs must be incurred and paid.
2. No contingent liabilities should be outstanding unless Grant Support provides their written consent.
3. The work to be assisted with CDBG funds must be completed and the new facility or improvement must be available for use by the grant beneficiaries.

When these stated conditions have been met, the Grantee should immediately proceed with the Closeout process."

OMB Circular A-133 Section .300(b) states:

"The auditee shall:

Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

Failure to comply with these requirements could cause the County to over expend grant money and increases the risk of inaccurate reporting. Inaccurate reporting could jeopardize future funding.

We recommended that the County prepare a record of all transactions relating to the project using the forms prescribed by the pass-through agency. The County should also prepare and submit corrected reports. Internal controls should be designed and implemented to prevent and/or detect errors in reporting.

FINDING 2012-2 - MATCHING

Federal Agency: Department of Housing and Urban Development
Federal Program: Community Development Block Grants/State's Program and Non-Entitlement Grants
in Hawaii

CFDA Number: 14.228

Federal Award Number and Year (or Other Identifying Number): CF-10-201

Pass-Through Entity: Indiana Office of Community and Rural Affairs

ADAMS COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The Community Development Block Grant agreement required local matching funds to cover 10 percent of the total project costs. South Adams Trails Incorporated was obligated to pay the local matching funds. The County did not maintain a cash control register or a local match ledger as a cumulative record of project receipts and expenditures. The final project costs were less than the grant/ grant budget. As a result, the grant funded \$393,858 (91.2 percent) and South Adams Trails Incorporated paid \$38,000 (8.8 percent) match.

The County did not have internal controls in place to prevent or detect under payment of matching requirements.

The Indiana CDBG Handbook Chapter 6.4 states in part:

"CDBG funds and local match dollars must be spent proportionally to pay for the project. This means that if the project comes in under budget, a portion of the local dollars are not spent, and a portion of CDBG funds are not spent. For example, a community applies for a \$500,000 grant, and contributes a \$125,000 local match. In this instance, 80 percent of the funds are from OCRA and 20 percent of the funds are local. If the project ends up costing \$500,000, then the Grantee would use \$400,000 of CDBG grant funds and \$100,000 of local match funds. It is not unusual for projects to come in under budget and not need the full amount of the CDBG grant."

The failure to establish internal controls could enable material noncompliance to go undetected. Noncompliance of the grant agreement or the compliance requirements that have a direct and material effect to the program could result in the loss of federal funds to the County.

We recommended that the County prepare a record of all transaction relating to the project using forms prescribed by the pass-through agency. Internal controls should be designed and implemented to prevent and/or detect errors in matching.

MARY B. BEERY
AUDITOR OF ADAMS COUNTY
313 W. JEFFERSON STREET, ROOM 233
DECATUR, IN 46733
260-724-5303

May 1, 2013

CORRECTIVE ACTION PLAN

Finding 2012-1 – Reporting

Finding 2012-2 - Matching

Federal Agency: Department of Housing and Urban Development

Federal Program: Community Development Block Grant/State's Program and Non-Entitlement Grants in
Hawaii

CFDA Number: 14.228

Federal Award Number and Year (or other Identifying Number): CF-10-201

Pass-Through Entity: Indiana Office of Community and Rural Affairs

The Adams County Auditor's Office will take the following action in correcting the above named findings due to the recent audit from the State Board of Accounts.

- Establish and follow reporting procedures to prepare and file semi-annual reports timely in accordance with Federal, State and Local requirements.
- Establish, implement, and maintain internal controls to manage Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements to prevent and/or detect future reporting errors and errors in matching.
- Prepare a record of all transactions relating to the project using forms prescribed by the pass-through agency.

Respectively submitted,



Mary B Beery
Adams County Auditor

cc:

Mark Burry, County Attorney

Edwin E Coil, Commissioner

Doug Bauman, Commissioner

Kim Fruechte, Commissioner

ADAMS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 28, 2013, with Mary B. Beery, Auditor, and Douglas L. Bauman, President of the Board of County Commissioners.