

**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, 2013 to December 31, 2013



**FILED**  
08/04/2014



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Mary B. Beery	01-01-13 to 12-31-16
Treasurer	Thomas R. Krueckeberg	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	Deborah S. Stimpson	01-01-13 to 12-31-16
President of the Board of County Commissioners	Douglas L. Bauman	01-01-13 to 12-31-14
President of the County Council	Randy S. Colclasure	01-01-13 to 12-31-14



**STATE OF INDIANA**  
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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, 2013, 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, 2013.

***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, 2013, 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 June 24, 2014, 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 records 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 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.

  
Paul D. Joyce, CPA  
State Examiner

June 24, 2014



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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, 2013, and the related notes to the financial statement, and have issued our report thereon dated June 24, 2014, 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.

  
Paul D. Joyce, CPA  
State Examiner

June 24, 2014

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## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

ADAMS COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2013

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
County General	\$ 4,076,609	\$ 8,050,504	\$ 8,993,112	\$ 3,134,001
Accident Report	2,269	2,218	1,035	3,452
Aviation	247	-	-	247
Campaign Finance Enforcement	200	-	-	200
CEDIT - County	164,495	1,460,267	1,301,531	323,231
County Child Advocacy	436	-	-	436
City and Town Court Costs	3,153	7,462	7,520	3,095
Clerk's Perpetuation	54,209	20,593	16,963	57,839
COIT County Distributive Shares	-	1,976,352	1,674,578	301,774
Community Corrections Home Detention	2,942	244,332	243,380	3,894
Community Transitions Program	29,283	8,590	20,722	17,151
Sales Disclosure Verification	35,287	3,735	764	38,258
Covered Bridge	2,543	1,850	-	4,393
Cumulative Bridge	1,443,827	710,156	1,136,352	1,017,631
Cumulative Capital Development	251,699	499,671	285,165	466,205
Cumulative Courthouse	279,629	94,127	166,671	207,085
Cumulative Jail	2,725,716	429,998	66,114	3,089,600
County Drug Free Community	26,897	17,408	15,813	28,492
Emergency Planning Right To Know	22,247	9,334	9,032	22,549
Extradition	5,750	10,384	8,251	7,883
Firearms Training	13,362	15,116	23,554	4,924
General Drain Improvement	366,831	75,527	13,028	429,330
Health	198,000	244,360	222,083	220,277
Identification Protection	26,201	2,832	1,458	27,575
Health Maintenance	115,187	33,139	16,908	131,418
Local Roads and Street	163,844	275,298	299,590	139,552
Jail Misdemeanant	32,098	23,591	32,140	23,549
Highway	718,088	2,181,837	2,141,959	757,966
Park and Recreation Non Reverting Capital	768	-	-	768
Park and Recreation Non Reverting Operating	114,379	74,898	71,905	117,372
Rainy Day	1,963,776	-	-	1,963,776
Future Reassessment	100,436	-	100,436	-
Reassessment 2015	230,034	216,741	20,358	426,417
Recorder's Perpetuation	63,123	59,210	25,791	96,542
Sex and Violent Offender Administration	1,121	1,337	237	2,221
Supplemental Public Defender Service	104,618	8,414	26,131	86,901
Surplus Tax	57,215	80,765	72,350	65,630
County Surveyor Corner Perpetuation	10,942	6,320	2,507	14,755
Tax Sale Redemption	-	50,027	50,027	-
Surplus Tax Sale	163,032	9,907	140,677	32,262
Tobacco Grant	75,269	10,516	11,107	74,678
Special Advocate	256	-	-	256
Guardian Ad Litem/Court CASA	1,089	-	1,089	-
Elected Officials Training-County	3,864	2,832	825	5,871
Parks and Recreation	82,176	151,358	90,640	142,894
Statewide 911	593,832	460,662	573,054	481,440
Probation Administrative Fee	20,157	18,532	-	38,689
Adult Probation Services	102,395	50,487	85,834	67,048
Juvenile Probation Services	6,426	134	479	6,081
Drainage Maintenance	839,383	363,084	292,617	909,850
Dog Donations	831	2,400	550	2,681
Health Insurance	201,889	2,742,605	2,833,349	111,145
IT Services	-	31,535	10,851	20,684
Payroll Clearing Account	22,716	2,809,726	2,832,374	68
Settlement	-	22,166,639	22,166,639	-
CVET	-	143,120	143,120	-
Delinquent Weed Liens	-	950	950	-
Delinquent Sewage Liens	-	7,616	7,616	-
Financial Institution Tax	-	117,458	117,458	-
Inventory Homestead Credit	182,257	730,489	881,669	31,077
House Enrolled Act 101	4,747	-	-	4,747
State Fines & Forfeitures	199	1,650	1,690	159
Infraction Judgments	4,190	57,020	58,305	2,905
Special Death Benefits	100	1,310	1,325	85
State Sales Disclosure Fee	-	4,065	3,735	330
Coroners Training and Continuing Education	390	2,674	2,826	238

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, 2013  
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Probation Interstate Compact	125	875	1,000	-
Mortgage Fee	298	3,868	3,935	231
Sex and Violent Offender - State	-	149	123	26
Child Restraint System	75	288	350	13
Inheritance Tax	447,701	528,263	935,116	40,848
Education Plate Fee	-	338	338	-
Riverboat Wagering Tax Revenue	-	203,706	203,706	-
CEDIT Distribution	-	2,378,513	2,378,513	-
COIT Distribution	-	3,422,820	3,422,820	-
ARRA Reimbursement - Prosecutor	4,022	123	2,184	1,961
ARRA Reimbursement - Clerk	2,508	9	-	2,517
County Incentives	87,402	15,314	-	102,716
Prosecutor IV-D After 10-1-99	138,203	23,063	346	160,920
Clerk IV-D After 10-1-99	75,799	20,923	10,016	86,706
Treasurer	531,893	547,262	531,893	547,262
Sheriff	-	869,645	869,645	-
County Home Residents	13,531	299,389	299,125	13,795
Sheriff's Commissary	2,979	4,125	7,104	-
Inmate Trust	10,432	3,688	12,837	1,283
Sheriff's Commissary 2	7,417	120,075	120,031	7,461
Inmate Trust 2	97	112,064	98,446	13,715
Clerk	287,998	2,784,507	2,877,214	195,291
Urinalysis Fees	37,721	4,050	-	41,771
Transfer Fee	21,520	8,620	377	29,763
Monroe Police Department	382	259	359	282
Decatur Police Department	5,595	3,381	1,862	7,114
Berne Police Department	1,138	595	623	1,110
Geneva Police Department	251	394	402	243
Adams County Sheriff Department	520	2,235	2,150	605
Indiana State Police	6,439	1,327	1,439	6,327
Department of Natural Resources	283	32	32	283
County Law Enforcement - Old	3,276	-	-	3,276
Decatur Parking Tickets	-	4	-	4
Community Corrections Project Income	114,442	124,866	178,654	60,654
County User Deferral	14,712	11,660	23,704	2,668
County User Pretrial Diversion	22,554	3,821	24,271	2,104
County User Jury Fee	4,037	4,501	4,477	4,061
County Law Enforcement Continuing Education	4,401	1,933	4,262	2,072
Highway Donations	918	-	-	918
Cans For Co-Pays	5,789	2,634	1,941	6,482
Golden Meadows Special Needs	9,858	9,880	6,069	13,669
Peace Monument Restoration	-	86,492	36,179	50,313
Health Donations	63,933	4,631	721	67,843
Dare Donations	973	-	-	973
Grants/Miscellaneous	13	-	-	13
Workman's Compensation	343,975	-	50,145	293,830
Improvement Location Permit Money	-	400	400	-
Adams County Drug Enforcement	2,047	1,602	-	3,649
Weidler Levee	-	5,214	5,214	-
Sheriff Retirement	-	11,214	9,641	1,573
Public Health Maintenance	-	37,532	17,532	20,000
Public Health Emergency Response	6	-	-	6
CC/School Suspension/RISQ	14,121	26,711	32,613	8,219
97.073-2010 State Homeland Security	-	64,916	64,916	-
97.042 2011 EMA Performance Grant	-	4,053	4,053	-
97.036 Disaster Public Assistance	912	-	162	750
20.703 HMEP Grant 2012	-	4,998	4,998	-
97.073 2011 Homeland Security	-	77,919	82,381	(4,462)
Victim Crime Assistant	3,867	28,296	32,163	-
93.617 HAVA Grant	926	-	-	926
20.205 Trail Project	1,269	51,776	17,761	35,284
Community Correction Prime for Life	3,000	-	-	3,000
<b>Totals</b>	<b>\$ 18,012,017</b>	<b>\$ 58,708,115</b>	<b>\$ 59,710,487</b>	<b>\$ 17,009,645</b>

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. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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

*C. Cash and Investments*

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

*D. Receipts*

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts 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).

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 Capitol 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. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The reimbursement for expenditures made by the County was not received by December 31, 2013.

## SUPPLEMENTARY INFORMATION - UNAUDITED

For additional financial information, the County's 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 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, 2013

	County General	Accident Report	Aviation	Campaign Finance Enforcement	CEDIT - County	County Child Advocacy	City and Town Court Cost
Cash and investments - beginning	\$ 4,076,609	\$ 2,269	\$ 247	\$ 200	\$ 164,495	\$ 436	\$ 3,153
Receipts:							
Taxes	6,190,034	-	-	-	1,460,267	-	-
Licenses and permits	33,610	-	-	-	-	-	-
Intergovernmental	729,890	-	-	-	-	-	-
Charges for services	423,873	2,218	-	-	-	-	-
Fines and forfeits	96,726	-	-	-	-	-	7,462
Other receipts	576,371	-	-	-	-	-	-
Total receipts	<u>8,050,504</u>	<u>2,218</u>	<u>-</u>	<u>-</u>	<u>1,460,267</u>	<u>-</u>	<u>7,462</u>
Disbursements:							
Personal services	6,556,303	-	-	-	-	-	-
Supplies	312,934	-	-	-	-	-	-
Other services and charges	1,572,469	-	-	-	1,257,750	-	-
Capital outlay	481,467	-	-	-	-	-	-
Other disbursements	69,939	1,035	-	-	43,781	-	7,520
Total disbursements	<u>8,993,112</u>	<u>1,035</u>	<u>-</u>	<u>-</u>	<u>1,301,531</u>	<u>-</u>	<u>7,520</u>
Excess (deficiency) of receipts over disbursements	<u>(942,608)</u>	<u>1,183</u>	<u>-</u>	<u>-</u>	<u>158,736</u>	<u>-</u>	<u>(58)</u>
Cash and investments - ending	<u>\$ 3,134,001</u>	<u>\$ 3,452</u>	<u>\$ 247</u>	<u>\$ 200</u>	<u>\$ 323,231</u>	<u>\$ 436</u>	<u>\$ 3,095</u>

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Clerk's Perpetuation	COIT County Distributive Shares	Community Corrections Home Detention	Community Transitions Program	Sales Disclosure Verification	Covered Bridge	Cumulative Bridge
Cash and investments - beginning	\$ 54,209	\$ -	\$ 2,942	\$ 29,283	\$ 35,287	\$ 2,543	\$ 1,443,827
Receipts:							
Taxes	-	1,975,132	-	-	-	-	643,351
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	1,850	40,551
Charges for services	-	-	244,298	8,590	3,735	-	20,668
Fines and forfeits	12,330	-	-	-	-	-	-
Other receipts	8,263	1,220	34	-	-	-	5,586
Total receipts	<u>20,593</u>	<u>1,976,352</u>	<u>244,332</u>	<u>8,590</u>	<u>3,735</u>	<u>1,850</u>	<u>710,156</u>
Disbursements:							
Personal services	-	904,704	172,189	10,179	-	-	-
Supplies	-	-	7,750	5,326	-	-	10,563
Other services and charges	-	711,238	54,589	-	754	-	1,125,789
Capital outlay	16,963	58,636	-	5,217	-	-	-
Other disbursements	-	-	8,852	-	10	-	-
Total disbursements	<u>16,963</u>	<u>1,674,578</u>	<u>243,380</u>	<u>20,722</u>	<u>764</u>	<u>-</u>	<u>1,136,352</u>
Excess (deficiency) of receipts over disbursements	<u>3,630</u>	<u>301,774</u>	<u>952</u>	<u>(12,132)</u>	<u>2,971</u>	<u>1,850</u>	<u>(426,196)</u>
Cash and investments - ending	<u>\$ 57,839</u>	<u>\$ 301,774</u>	<u>\$ 3,894</u>	<u>\$ 17,151</u>	<u>\$ 38,258</u>	<u>\$ 4,393</u>	<u>\$ 1,017,631</u>

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Cumulative Capital Development	Cumulative Courthouse	Cumulative Jail	County Drug Free Community	Emergency Planning Right To Know	Extradition	Firearms Training
Cash and investments - beginning	\$ 251,699	\$ 279,629	\$ 2,725,716	\$ 26,897	\$ 22,247	\$ 5,750	\$ 13,362
Receipts:							
Taxes	425,825	50,095	393,126	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	26,840	3,158	27,305	-	4,316	-	-
Charges for services	-	-	-	-	-	-	14,980
Fines and forfeits	-	-	-	17,408	-	2,925	-
Other receipts	47,006	40,874	9,567	-	5,018	7,459	136
Total receipts	499,671	94,127	429,998	17,408	9,334	10,384	15,116
Disbursements:							
Personal services	-	-	-	-	2,040	-	-
Supplies	-	-	-	-	185	-	-
Other services and charges	70,592	65,567	38,109	-	6,341	-	-
Capital outlay	192,879	76,181	28,005	-	466	-	-
Other disbursements	21,694	24,923	-	15,813	-	8,251	23,554
Total disbursements	285,165	166,671	66,114	15,813	9,032	8,251	23,554
Excess (deficiency) of receipts over disbursements	214,506	(72,544)	363,884	1,595	302	2,133	(8,438)
Cash and investments - ending	\$ 466,205	\$ 207,085	\$ 3,089,600	\$ 28,492	\$ 22,549	\$ 7,883	\$ 4,924

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	General Drain Improvement	Health	Identification Protection	Health Maintenance	Local Roads and Street	Jail Misdemeanant	Highway
Cash and investments - beginning	\$ 366,831	\$ 198,000	\$ 26,201	\$ 115,187	\$ 163,844	\$ 32,098	\$ 718,088
Receipts:							
Taxes	64,338	168,746	-	-	-	-	-
Licenses and permits	-	27,325	-	-	-	-	-
Intergovernmental	-	10,636	-	33,139	274,850	23,591	2,032,671
Charges for services	-	37,333	2,832	-	-	-	10,429
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	11,189	320	-	-	448	-	138,737
Total receipts	<u>75,527</u>	<u>244,360</u>	<u>2,832</u>	<u>33,139</u>	<u>275,298</u>	<u>23,591</u>	<u>2,181,837</u>
Disbursements:							
Personal services	4,053	184,631	-	11,575	-	8,470	1,131,466
Supplies	-	14,436	-	4,009	-	7,325	727,036
Other services and charges	-	22,787	-	1,324	299,590	5,932	155,063
Capital outlay	-	129	-	-	-	6,513	128,394
Other disbursements	8,975	100	1,458	-	-	3,900	-
Total disbursements	<u>13,028</u>	<u>222,083</u>	<u>1,458</u>	<u>16,908</u>	<u>299,590</u>	<u>32,140</u>	<u>2,141,959</u>
Excess (deficiency) of receipts over disbursements	<u>62,499</u>	<u>22,277</u>	<u>1,374</u>	<u>16,231</u>	<u>(24,292)</u>	<u>(8,549)</u>	<u>39,878</u>
Cash and investments - ending	<u>\$ 429,330</u>	<u>\$ 220,277</u>	<u>\$ 27,575</u>	<u>\$ 131,418</u>	<u>\$ 139,552</u>	<u>\$ 23,549</u>	<u>\$ 757,966</u>

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Park and Recreation Non Reverting Capital	Park and Recreation Non Reverting Operating	Rainy Day	Future Reassessment	Reassessment 2015	Recorder's Perpetuation	Sex and Violent Offender Administration
Cash and investments - beginning	\$ 768	\$ 114,379	\$ 1,963,776	\$ 100,436	\$ 230,034	\$ 63,123	\$ 1,121
Receipts:							
Taxes	-	-	-	-	109,420	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	6,897	-	-
Charges for services	-	-	-	-	-	58,210	1,337
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	74,898	-	-	100,424	1,000	-
Total receipts	-	74,898	-	-	216,741	59,210	1,337
Disbursements:							
Personal services	-	39,341	-	-	-	-	-
Supplies	-	14,885	-	-	-	-	-
Other services and charges	-	2,744	-	12	20,358	-	-
Capital outlay	-	14,908	-	-	-	-	-
Other disbursements	-	27	-	100,424	-	25,791	237
Total disbursements	-	71,905	-	100,436	20,358	25,791	237
Excess (deficiency) of receipts over disbursements	-	2,993	-	(100,436)	196,383	33,419	1,100
Cash and investments - ending	\$ 768	\$ 117,372	\$ 1,963,776	\$ -	\$ 426,417	\$ 96,542	\$ 2,221



ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Supplemental Public Defender Service	Surplus Tax	County Surveyor Corner Perpetuation	Tax Sale Redemption	Surplus Tax Sale	Tobacco Grant	Special Advocate
Cash and investments - beginning	\$ 104,618	\$ 57,215	\$ 10,942	\$ -	\$ 163,032	\$ 75,269	\$ 256
Receipts:							
Taxes	-	80,385	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	10,516	-
Charges for services	-	-	6,320	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	8,414	380	-	50,027	9,907	-	-
Total receipts	8,414	80,765	6,320	50,027	9,907	10,516	-
Disbursements:							
Personal services	8,381	-	2,507	-	-	-	-
Supplies	-	-	-	-	-	11,107	-
Other services and charges	1,702	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	16,048	72,350	-	50,027	140,677	-	-
Total disbursements	26,131	72,350	2,507	50,027	140,677	11,107	-
Excess (deficiency) of receipts over disbursements	(17,717)	8,415	3,813	-	(130,770)	(591)	-
Cash and investments - ending	\$ 86,901	\$ 65,630	\$ 14,755	\$ -	\$ 32,262	\$ 74,678	\$ 256

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Guardian Ad Litem/Court CASA	Elected Officials Training-County	Parks and Recreation	Statewide 911	Probation Administrative Fee	Adult Probation Services	Juvenile Probation Services
Cash and investments - beginning	\$ 1,089	\$ 3,864	\$ 82,176	\$ 593,832	\$ 20,157	\$ 102,395	\$ 6,426
Receipts:							
Taxes	-	-	142,379	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	8,974	-	-	-	-
Charges for services	-	2,832	-	460,662	-	-	-
Fines and forfeits	-	-	-	-	18,532	50,487	134
Other receipts	-	-	5	-	-	-	-
Total receipts	-	2,832	151,358	460,662	18,532	50,487	134
Disbursements:							
Personal services	-	-	72,586	349,158	-	21,144	-
Supplies	-	-	9,168	818	-	-	-
Other services and charges	-	825	7,424	223,078	-	-	-
Capital outlay	-	-	1,462	-	-	16,625	-
Other disbursements	1,089	-	-	-	-	48,065	479
Total disbursements	1,089	825	90,640	573,054	-	85,834	479
Excess (deficiency) of receipts over disbursements	(1,089)	2,007	60,718	(112,392)	18,532	(35,347)	(345)
Cash and investments - ending	\$ -	\$ 5,871	\$ 142,894	\$ 481,440	\$ 38,689	\$ 67,048	\$ 6,081

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Drainage Maintenance	Dog Donations	Health Insurance	IT Services	Payroll Clearing Account	Settlement	CVET
Cash and investments - beginning	\$ 839,383	\$ 831	\$ 201,889	\$ -	\$ 22,716	\$ -	\$ -
Receipts:							
Taxes	361,804	-	-	-	-	22,166,639	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	143,120
Charges for services	-	2,400	-	31,535	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,280	-	2,742,605	-	2,809,726	-	-
Total receipts	<u>363,084</u>	<u>2,400</u>	<u>2,742,605</u>	<u>31,535</u>	<u>2,809,726</u>	<u>22,166,639</u>	<u>143,120</u>
Disbursements:							
Personal services	58,917	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	233,700	550	2,833,349	10,851	2,832,374	22,166,639	143,120
Total disbursements	<u>292,617</u>	<u>550</u>	<u>2,833,349</u>	<u>10,851</u>	<u>2,832,374</u>	<u>22,166,639</u>	<u>143,120</u>
Excess (deficiency) of receipts over disbursements	<u>70,467</u>	<u>1,850</u>	<u>(90,744)</u>	<u>20,684</u>	<u>(22,648)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 909,850</u>	<u>\$ 2,681</u>	<u>\$ 111,145</u>	<u>\$ 20,684</u>	<u>\$ 68</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, 2013  
 (Continued)

	Delinquent Weed Liens	Delinquent Sewage Liens	Financial Institution Tax	Inventory Homestead Credit	House Enrolled Act 101	State Fines & Forfeitures	Infraction Judgments
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 182,257	\$ 4,747	\$ 199	\$ 4,190
Receipts:							
Taxes	-	-	-	730,489	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	117,458	-	-	-	-
Charges for services	-	7,616	-	-	-	-	-
Fines and forfeits	950	-	-	-	-	-	57,020
Other receipts	-	-	-	-	-	1,650	-
Total receipts	<u>950</u>	<u>7,616</u>	<u>117,458</u>	<u>730,489</u>	<u>-</u>	<u>1,650</u>	<u>57,020</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	950	7,616	117,458	881,669	-	1,690	58,305
Total disbursements	<u>950</u>	<u>7,616</u>	<u>117,458</u>	<u>881,669</u>	<u>-</u>	<u>1,690</u>	<u>58,305</u>
Excess (deficiency) of receipts over disbursements	-	-	-	(151,180)	-	(40)	(1,285)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,077</u>	<u>\$ 4,747</u>	<u>\$ 159</u>	<u>\$ 2,905</u>

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Special Death Benefits	State Sales Disclosure Fee	Coroners Training and Continuing Education	Probation Interstate Compact	Mortgage Fee	Sex and Violent Offender - State	Child Restraint System
Cash and investments - beginning	\$ 100	\$ -	\$ 390	\$ 125	\$ 298	\$ -	\$ 75
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	1,310	4,065	-	-	3,868	149	-
Fines and forfeits	-	-	-	875	-	-	288
Other receipts	-	-	2,674	-	-	-	-
Total receipts	<u>1,310</u>	<u>4,065</u>	<u>2,674</u>	<u>875</u>	<u>3,868</u>	<u>149</u>	<u>288</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,325	3,735	2,826	1,000	3,935	123	350
Total disbursements	<u>1,325</u>	<u>3,735</u>	<u>2,826</u>	<u>1,000</u>	<u>3,935</u>	<u>123</u>	<u>350</u>
Excess (deficiency) of receipts over disbursements	<u>(15)</u>	<u>330</u>	<u>(152)</u>	<u>(125)</u>	<u>(67)</u>	<u>26</u>	<u>(62)</u>
Cash and investments - ending	<u>\$ 85</u>	<u>\$ 330</u>	<u>\$ 238</u>	<u>\$ -</u>	<u>\$ 231</u>	<u>\$ 26</u>	<u>\$ 13</u>

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Inheritance Tax	Education Plate Fee	Riverboat Wagering Tax Revenue	CEDIT Distribution	COIT Distribution	ARRA Reimbursement - Prosecutor	ARRA Reimbursement - Clerk
Cash and investments - beginning	\$ 447,701	\$ -	\$ -	\$ -	\$ -	\$ 4,022	\$ 2,508
Receipts:							
Taxes	528,263	-	-	2,315,023	3,422,820	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	338	203,706	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	63,490	-	123	9
Total receipts	<u>528,263</u>	<u>338</u>	<u>203,706</u>	<u>2,378,513</u>	<u>3,422,820</u>	<u>123</u>	<u>9</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	935,116	338	203,706	2,378,513	3,422,820	2,184	-
Total disbursements	<u>935,116</u>	<u>338</u>	<u>203,706</u>	<u>2,378,513</u>	<u>3,422,820</u>	<u>2,184</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(406,853)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,061)</u>	<u>9</u>
Cash and investments - ending	<u>\$ 40,848</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,961</u>	<u>\$ 2,517</u>

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	County Incentives	Prosecutor IV-D After 10-1-99	Clerk IV-D After 10-1-99	Treasurer	Sheriff	County Home Residents	Sheriff's Commissary
Cash and investments - beginning	\$ 87,402	\$ 138,203	\$ 75,799	\$ 531,893	\$ -	\$ 13,531	\$ 2,979
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	14,984	-	20,627	-	-	-	-
Charges for services	-	22,545	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	330	518	296	547,262	869,645	299,389	4,125
Total receipts	<u>15,314</u>	<u>23,063</u>	<u>20,923</u>	<u>547,262</u>	<u>869,645</u>	<u>299,389</u>	<u>4,125</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	346	10,016	531,893	869,645	299,125	7,104
Total disbursements	<u>-</u>	<u>346</u>	<u>10,016</u>	<u>531,893</u>	<u>869,645</u>	<u>299,125</u>	<u>7,104</u>
Excess (deficiency) of receipts over disbursements	<u>15,314</u>	<u>22,717</u>	<u>10,907</u>	<u>15,369</u>	<u>-</u>	<u>264</u>	<u>(2,979)</u>
Cash and investments - ending	<u>\$ 102,716</u>	<u>\$ 160,920</u>	<u>\$ 86,706</u>	<u>\$ 547,262</u>	<u>\$ -</u>	<u>\$ 13,795</u>	<u>\$ -</u>

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Inmate Trust	Sheriff's Commissary 2	Inmate Trust 2	Clerk	Urinalysis Fees	Transfer Fee	Monroe Police Department
Cash and investments - beginning	\$ 10,432	\$ 7,417	\$ 97	\$ 287,998	\$ 37,721	\$ 21,520	\$ 382
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	8,620	-
Fines and forfeits	-	-	-	-	4,050	-	259
Other receipts	3,688	120,075	112,064	2,784,507	-	-	-
Total receipts	<u>3,688</u>	<u>120,075</u>	<u>112,064</u>	<u>2,784,507</u>	<u>4,050</u>	<u>8,620</u>	<u>259</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	12,837	120,031	98,446	2,877,214	-	377	359
Total disbursements	<u>12,837</u>	<u>120,031</u>	<u>98,446</u>	<u>2,877,214</u>	<u>-</u>	<u>377</u>	<u>359</u>
Excess (deficiency) of receipts over disbursements	<u>(9,149)</u>	<u>44</u>	<u>13,618</u>	<u>(92,707)</u>	<u>4,050</u>	<u>8,243</u>	<u>(100)</u>
Cash and investments - ending	<u>\$ 1,283</u>	<u>\$ 7,461</u>	<u>\$ 13,715</u>	<u>\$ 195,291</u>	<u>\$ 41,771</u>	<u>\$ 29,763</u>	<u>\$ 282</u>



ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Decatur Police Department	Berne Police Department	Geneva Police Department	Adams County Sheriff Department	Indiana State Police	Department of Natural Resources	County Law Enforcement - Old
Cash and investments - beginning	\$ 5,595	\$ 1,138	\$ 251	\$ 520	\$ 6,439	\$ 283	\$ 3,276
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	3,381	595	394	2,235	1,327	32	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>3,381</u>	<u>595</u>	<u>394</u>	<u>2,235</u>	<u>1,327</u>	<u>32</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,862	623	402	2,150	1,439	32	-
Total disbursements	<u>1,862</u>	<u>623</u>	<u>402</u>	<u>2,150</u>	<u>1,439</u>	<u>32</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,519</u>	<u>(28)</u>	<u>(8)</u>	<u>85</u>	<u>(112)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 7,114</u>	<u>\$ 1,110</u>	<u>\$ 243</u>	<u>\$ 605</u>	<u>\$ 6,327</u>	<u>\$ 283</u>	<u>\$ 3,276</u>

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Decatur Parking Tickets	Community Corrections Project Income	County User Deferral	County User Pretrial Diversion	County User Jury Fee	County Law Enforcement Continuing Education	Highway Donations
Cash and investments - beginning	\$ -	\$ 114,442	\$ 14,712	\$ 22,554	\$ 4,037	\$ 4,401	\$ 918
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	10,933	-	-	-	1,933	-
Fines and forfeits	4	112,406	11,660	3,821	4,303	-	-
Other receipts	-	1,527	-	-	198	-	-
Total receipts	4	124,866	11,660	3,821	4,501	1,933	-
Disbursements:							
Personal services	-	83,323	-	-	-	-	-
Supplies	-	5,280	-	-	-	-	-
Other services and charges	-	84,816	-	-	-	-	-
Capital outlay	-	4,874	-	-	-	-	-
Other disbursements	-	361	23,704	24,271	4,477	4,262	-
Total disbursements	-	178,654	23,704	24,271	4,477	4,262	-
Excess (deficiency) of receipts over disbursements	4	(53,788)	(12,044)	(20,450)	24	(2,329)	-
Cash and investments - ending	\$ 4	\$ 60,654	\$ 2,668	\$ 2,104	\$ 4,061	\$ 2,072	\$ 918

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Cans For Co-Pays	Golden Meadows Special Needs	Peace Monument Restoration	Health Donations	Dare Donations	Grants/ Miscellaneous
Cash and investments - beginning	\$ 5,789	\$ 9,858	\$ -	\$ 63,933	\$ 973	\$ 13
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	4,631	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,634	9,880	86,492	-	-	-
Total receipts	<u>2,634</u>	<u>9,880</u>	<u>86,492</u>	<u>4,631</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	466	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,941	6,069	36,179	255	-	-
Total disbursements	<u>1,941</u>	<u>6,069</u>	<u>36,179</u>	<u>721</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>693</u>	<u>3,811</u>	<u>50,313</u>	<u>3,910</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 6,482</u>	<u>\$ 13,669</u>	<u>\$ 50,313</u>	<u>\$ 67,843</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, 2013  
 (Continued)

	Workman's Compensation	Improvement Location Permit Money	Adams County Drug Enforcement	Weidler Levee	Sheriff Retirement	Public Health Maintenance
Cash and investments - beginning	\$ 343,975	\$ -	\$ 2,047	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	5,214	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	37,532
Charges for services	-	400	788	-	-	-
Fines and forfeits	-	-	-	-	11,214	-
Other receipts	-	-	814	-	-	-
Total receipts	<u>-</u>	<u>400</u>	<u>1,602</u>	<u>5,214</u>	<u>11,214</u>	<u>37,532</u>
Disbursements:						
Personal services	-	-	-	-	-	270
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	50,145	400	-	5,214	9,641	17,262
Total disbursements	<u>50,145</u>	<u>400</u>	<u>-</u>	<u>5,214</u>	<u>9,641</u>	<u>17,532</u>
Excess (deficiency) of receipts over disbursements	<u>(50,145)</u>	<u>-</u>	<u>1,602</u>	<u>-</u>	<u>1,573</u>	<u>20,000</u>
Cash and investments - ending	<u>\$ 293,830</u>	<u>\$ -</u>	<u>\$ 3,649</u>	<u>\$ -</u>	<u>\$ 1,573</u>	<u>\$ 20,000</u>

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Public Health Emergency Response	CC/School Suspension/RISQ	97.073-2010 State Homeland Security	97.042 2011 EMA Performance Grant	97.036 Disaster Public Assistance	20.703 HMEP Grant 2012
Cash and investments - beginning	\$ 6	\$ 14,121	\$ -	\$ -	\$ 912	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	4,053	-	-
Charges for services	-	26,711	64,916	-	-	4,998
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	26,711	64,916	4,053	-	4,998
Disbursements:						
Personal services	-	32,613	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	64,916	4,053	162	4,998
Total disbursements	-	32,613	64,916	4,053	162	4,998
Excess (deficiency) of receipts over disbursements	-	(5,902)	-	-	(162)	-
Cash and investments - ending	<u>\$ 6</u>	<u>\$ 8,219</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 750</u>	<u>\$ -</u>

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	97.073 2011 Homeland Security	Victim Crime Assistant	93.617 HAVA Grant	20.205 Trail Project	Community Correction Prime for Life	Totals
Cash and investments - beginning	\$ -	\$ 3,867	\$ 926	\$ 1,269	\$ 3,000	\$ 18,012,017
Receipts:						
Taxes	-	-	-	-	-	41,233,350
Licenses and permits	-	-	-	-	-	60,935
Intergovernmental	77,919	28,296	-	-	-	3,883,217
Charges for services	-	-	-	51,776	-	1,547,511
Fines and forfeits	-	-	-	-	-	420,818
Other receipts	-	-	-	-	-	11,562,284
Total receipts	<u>77,919</u>	<u>28,296</u>	<u>-</u>	<u>51,776</u>	<u>-</u>	<u>58,708,115</u>
Disbursements:						
Personal services	-	-	-	-	-	9,653,850
Supplies	-	-	-	-	-	1,131,288
Other services and charges	-	-	-	-	-	5,728,853
Capital outlay	-	-	-	-	-	1,032,719
Other disbursements	82,381	32,163	-	17,761	-	42,163,777
Total disbursements	<u>82,381</u>	<u>32,163</u>	<u>-</u>	<u>17,761</u>	<u>-</u>	<u>59,710,487</u>
Excess (deficiency) of receipts over disbursements	<u>(4,462)</u>	<u>(3,867)</u>	<u>-</u>	<u>34,015</u>	<u>-</u>	<u>(1,002,372)</u>
Cash and investments - ending	<u>\$ (4,462)</u>	<u>\$ -</u>	<u>\$ 926</u>	<u>\$ 35,284</u>	<u>\$ 3,000</u>	<u>\$ 17,009,645</u>

ADAMS COUNTY  
SCHEDULE OF PAYABLES  
December 31, 2013

<u>Government or Enterprise</u>	<u>Accounts Payable</u>
Governmental activities	<u>\$ 460,092</u>

ADAMS COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2013

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	65,135,031
Buildings	8,179,009
Improvements other than buildings	717,841
Machinery, equipment, and vehicles	5,096,768
Construction in progress	735,207
Total capital assets	\$ 79,971,092



SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



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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, 2013. 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, 2013.

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


***Report on Internal Control Over Compliance***

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the 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 types 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

  
Paul D. Joyce, CPA  
State Examiner

June 24, 2014

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTE

The Schedule of Expenditures of Federal Awards and accompanying note presented were approved 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, 2013

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 Justice</u>				
JAG Program Cluster				
Edward Byrne Memorial Justice Assistance Grant Program 2012 JAG \$10K & Under Equipment Grant	Indiana Criminal Justice Institute	16.738	2009-DJ-BX-0049	\$ 4,995
Total - JAG Program Cluster				<u>4,995</u>
Crime Victim Assistance Crime Victim Assistance	Indiana Criminal Justice Institute	16.575	2011-VA-GX-0039 2010-VA-GX-0043 2010-VA-GX-0049	14,148 10,347 <u>3,801</u>
Total - Crime Victim Assistance				<u>28,296</u>
Total - Department of Justice				<u>33,291</u>
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster				
Highway Planning and Construction Trail Project Bridge B-41 Bridge Inspection Reimbursements	Indiana Department of Transportation	20.205	A249-09-320711 A249-10-320540 A249-10-321200	51,776 6,963 <u>13,705</u>
Total - Highway Planning and Construction Cluster				<u>72,444</u>
Interagency Hazardous Materials Public Sector Training and Planning Grants HMEP Grant 2012	Indiana Department of Homeland Security	20.703	C44P-3-084B	<u>4,998</u>
Total - Department of Transportation				<u>77,442</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>10,608</u>
Total - Department of Education				<u>10,608</u>
<u>Department of Health and Human Services</u>				
Public Health Emergency Preparedness Public Health Emergency Preparedness	Indiana Department of Health	93.069	2U90TP517024-11	<u>17,533</u>
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements		93.074	1U90TP000521-01	<u>20,000</u>
Child Support Enforcement IV-D Incentive Clerk's Expense Grant Court's Expense Grant Prosecutor Expense Grant Indirect Costs	Indiana Department of Child Services	93.563	FY2013 FY2013 FY2013 FY2013 FY2013	10,327 30,596 25,040 110,843 <u>31,386</u>
Total - Child Support Enforcement				<u>208,192</u>
Total - Department of Health and Human Services				<u>245,725</u>
<u>Department of Homeland Security</u>				
Emergency Management Performance Grants 2012 EMA Performance Grant 2011 EMA Performance Grant	Indiana Department of Homeland Security	97.042	C44P-3-231B C44P-3-046B	29,248 <u>4,053</u>
Total - Emergency Management Performance Grants				<u>33,301</u>
Homeland Security Grant Program 2010 Homeland Security Grant 2011 Homeland Security Grant 2011 Homeland Security Grant	Indiana Department of Homeland Security	97.067	C44P-1-225A C44P-2-240A C44P-2-238A	81,323 39,996 <u>37,923</u>
Total - Homeland Security Grant Program				<u>159,242</u>
Total - Department of Homeland Security				<u>192,543</u>
Total federal awards expended				<u>\$ 559,609</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 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; Unmodified 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?	none reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	no

Identification of Major Programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
93.563	Child Support Enforcement
97.067	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
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**Section II - Financial Statement Findings**

No matters are reportable.

**Section III - Federal Award Findings and Questioned Costs**

No matters are reportable.



AUDITEE PREPARED DOCUMENT

The subsequent document was provided by management of the County. The document is presented as intended by the County.

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

April 10, 2014

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

Finding 2012-1 – Reporting

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  
Auditee Contact Person: Mary B. Beery  
Contact Person Title: Adams County Auditor  
Contact Person Phone Number: 260-724-5303

Finding 2012-2 – Matching

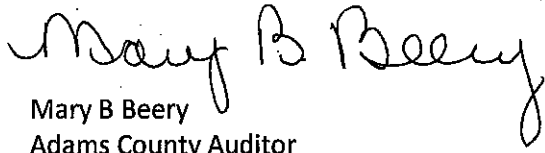
Federal Agency: Department of Housing and Urban Development  
Federal Program: Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii  
CFDA Number: 14.228  
Federal Award Number and Year (or other Identifying Number): CF-10-201  
Pass-Through Entity: Indiana Office of Community and Rural Affairs  
Auditee Contact Person: Mary B. Beery  
Contact Person Title: Adams County Auditor  
Contact Person Phone Number: 260-724-5303

**Corrective Action Plan**

As a result of the audit findings, the Adams County Auditor's Office contacted the Project Administrator on separate occasions to see that the semi-annual reports were filed timely in accordance with Federal, State and Local requirements. The semi-annual report has been submitted by the Project Manager and the subrecipient semi-annual report is scheduled to be submitted in June 2014.

The local matching funds from South Adams Trails Incorporated have been paid as the final project came in under budget. The Community Development Block Grant ended on June 30, 2012. The Adams County Auditor's Office will maintain the proper forms and/or records prescribed by the pass-through agency for all future projects.

Respectively submitted,

A handwritten signature in black ink that reads "Mary B. Beery". The signature is written in a cursive style with a large, looped initial "M".

Mary B Beery  
Adams County Auditor

cc:

Mark Burry, County Attorney  
Edwin E. Coil, Commissioner  
Doug Bauman, Commissioner  
Kim Fruechte, Commissioner