

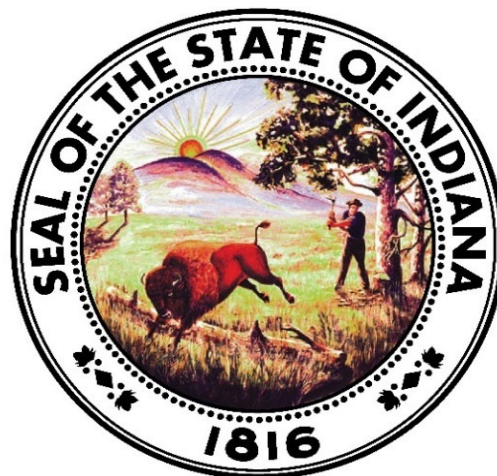
STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT AUDIT REPORT

OF

ADAMS COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED
07/27/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Tony L. Mellencamp	01-01-22 to 12-31-23
County Treasurer	Edgar B. Dyer	01-01-22 to 12-31-23
Clerk of the Circuit Court	Shelly M. Brite	01-01-22 to 12-31-23
County Sheriff	Daniel L. Mawhorr	01-01-22 to 12-31-23
County Recorder	Thomas R. Krueckeberg	01-01-22 to 12-31-23
County Home Administrator	Duane Blankenship (Vacant) Vivyan Lloyd (Vacant)	01-01-22 to 04-28-23 04-29-23 to 05-26-23 05-27-23 to 06-16-23 06-17-23 to 07-17-23
President of the Board of County Commissioners	Stan Stoppenhagen	01-01-22 to 12-31-23
President of the County Council	Dennis Bluhm	01-01-22 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF ADAMS COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Adams County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2022, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of and for the year ended December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of and for the year ended December 31, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

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

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 17, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Beth Kelley, CPA, CFE
Deputy State Examiner

July 17, 2023

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

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

The County's Annual Financial Report information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

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

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

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

Fund	Cash and Investments			Cash and Investments
	01-01-22	Receipts	Disbursements	
General	\$ 6,014,274	\$ 14,380,528	\$ 13,453,985	\$ 6,940,817
Accident Report	20,844	3,466	1,781	22,529
LIT Economic Development	550,727	2,304,751	2,064,871	790,607
City & Town Court Costs	1,962	5,870	5,724	2,108
Clerk's Record Perpetuation	139,112	22,318	9,674	151,756
Community Corrections Home Detention	100,717	304,536	339,631	65,622
Community Transitions Program	14,125	8,600	18,375	4,350
Sales Disclosure Verification	11,095	8,550	18,280	1,365
Covered Bridge	14,693	1,850	249	16,294
Cumulative Bridge	1,717,651	879,741	766,312	1,831,080
Cumulative Capital Development	714,005	502,662	948,060	268,607
Cumulative Courthouse	253,020	61,838	-	314,858
Cumulative Jail	1,227,164	497,072	659,000	1,065,236
County Drug Free Community	69,667	24,660	36,222	58,105
Emerg Planning Right To Know	25,625	4,946	2,268	28,303
Extradition	1,034	62	-	1,096
Firearms Training	8,363	20,780	5,644	23,499
General Drain Improvement	444,952	-	644	444,308
Health	289,484	429,754	387,420	331,818
Identification Protection	31,560	5,657	-	37,217
Health Maintenance	138,407	33,139	7,401	164,145
Local Roads and Streets	1,768,562	535,821	176,432	2,127,951
LIT Public Safety - Co. Share	305,185	1,439,098	1,489,776	254,507
MVH Restricted	2,326,127	1,685,589	679,531	3,332,185
Jail Misdemeanant	58,642	22,883	13,000	68,525
MVH	1,717,151	2,128,535	1,766,842	2,078,844
Park & Rec Non Rev Operating	30,801	71,962	92,201	10,562
Rainy Day	1,762,895	201,107	-	1,964,002
Recorder's Record Perpetuation	269,663	93,307	123,307	239,663
Sex & Violent Offender Admin	8,512	3,285	1,095	10,702
Supp Public Defender Service	3,285	8,748	825	11,208
Surplus Tax	33,466	48,112	47,502	34,076
Surveyor Corner Perpetuation	123,041	28,285	5,212	146,114
Tax Sale Costs	-	2,000	2,000	-
Tax Sale Redemption	-	16,810	15,210	1,600
Surplus Tax Sale	115,916	24,913	113,278	27,551
Tobacco Grant	106,277	20,977	10,545	116,709
GAL/CASA	71,720	-	3,237	68,483
Elected Official Training	26,770	5,657	6,165	26,262
Parks And Recreation	65,385	96,026	93,864	67,547
County Offender Transportation	1,313	1,500	-	2,813
Statewide 911	358,751	499,055	645,061	212,745
Reassessment 2015	190,960	218,059	225,496	183,523
Heritage Barn Public Safety	750	1,200	750	1,200
LOIT Special Distribution	509,091	-	195,200	313,891
Restricted Opioid	-	116,848	-	116,848
Unrestricted Opioid	-	49,821	-	49,821
Probation Administrative Fee	50,563	20,671	-	71,234
Juvenile Administrative Fee	9,490	2,904	-	12,394
Adult Probation Services	161,125	69,274	105,042	125,357
Juvenile Probation Services	5,090	1,779	-	6,869
Alternative Dispute Resolution	60	-	-	60
Drainage Maintenance	2,042,764	429,133	233,265	2,238,632
Dog Donations	16,138	6,258	2,903	19,493
Special Donation	85,000	-	-	85,000
Health Insurance	3,377,370	3,013,957	2,623,862	3,767,465
Payroll Clearing	758	2,337,383	2,338,141	-
Sheriff Retirement	-	10,944	5,420	5,524
Settlement	-	28,533,611	28,533,611	-
Wheel Tax/Surtax	-	921,038	920,168	870
CVET	-	206,346	206,346	-
Del. Weed Liens	-	8,332	8,332	-
Del. Sewage Liens	-	27,160	27,160	-
Financial Institution Tax	-	330,231	330,231	-
LIT Property Tax Relief	319,676	3,349,352	3,315,417	353,611
State Fines & Forfeitures	485	4,639	4,489	635

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

Fund	Cash and Investments			Cash and Investments 12-31-22
	01-01-22	Receipts	Disbursements	
Infraction Judgements	2,604	41,942	39,594	4,952
Special Death Benefits	-	1,090	1,040	50
State Sales Disclosure Fee	830	8,550	8,870	510
Coroners Training & Cont Education	189	3,130	3,049	270
Probation Interstate Compact	-	1,500	1,375	125
Mortgage Fee	343	3,843	3,963	223
Sex & Violent Offender- State	-	365	340	25
Child Restraint System	-	300	275	25
Forest Restoration	-	1,471	1,471	-
Education Plate Fee	-	244	244	-
Riverboat Wagering Tax Revenue	-	201,607	201,606	1
LIT Certified Shares	-	5,371,985	5,371,985	-
LIT Public Safety	-	2,238,327	2,238,327	-
LIT Economic Development	-	3,581,323	3,581,323	-
County Incentives	235,969	16,773	-	252,742
Prosecutor IV-D After 10-1-99	173,068	23,267	39,523	156,812
Clerk IV-D After 10-1-99	101,050	15,433	8,291	108,192
Clerk of the Circuit Court	262,906	2,269,171	2,368,541	163,536
Inmate Trust	30,983	374,660	345,692	59,951
County Home Residents' Trust	23,193	293,043	289,646	26,590
Treasurer	802,144	899,743	802,144	899,743
Sheriff's Commissary	10,195	431,652	346,584	95,263
Urinalysis Fees	15,743	12,209	-	27,952
Transfer Fees	45,499	15,990	11,400	50,089
County User Deferral	10,066	8,761	17,395	1,432
County User Pretrial Diversion	894	17,476	12,926	5,444
County User Jury Fee	5,746	2,813	766	7,793
Law Enforcement Cont. Ed	108	5,267	5,137	238
Highway Donations	807	-	504	303
Cans For Co-Pays	943	1,431	400	1,974
Golden Meadows Special Needs	8,813	4,696	7,057	6,452
Peace Monument Restoration	13,924	-	-	13,924
Health Services	83,848	2,294	-	86,142
Dare Donations	110	-	-	110
Workers Compensation	103,774	137,191	207,366	33,599
Health Dept Donation	12,206	18,485	11,338	19,353
Improvement Local Permit Money	2,130	720	1,080	1,770
Adams County Drug Enforcement	22,269	10,449	-	32,718
Law Enforcement Aid	11,639	1,254	-	12,893
Drug Testing/Work Release Fees	-	76,884	56,026	20,858
Sheriff Reserve Fund	-	1,162	1,162	-
Weidler Levee	4,655	8,417	9,616	3,456
Drug Court Project Income	63,655	1,260	-	64,915
County Wheel Tax	1,854,002	738,694	167,050	2,425,646
Public Health Maintenance	(1,308)	26,797	27,059	(1,570)
Ebola Grant	1,363	-	274	1,089
93.788 IN Opioid Response Grant	20,804	-	-	20,804
93.074 Hospital Preparedness	3,500	-	508	2,992
93.268 Immunization Vaccine Childrens	(1,961)	52,945	40,459	10,525
93.354 Cooperative Agreement	-	1,000	-	1,000
93.658 Foster Care-Title IV-E	-	3,341	727	2,614
16.607 Bulletproof Vest Prog.	-	9,200	9,200	-
97.042 EMPG Competitive Grant	2,277	38,281	38,281	2,277
97.073 SHSP Local Grant	-	-	19,760	(19,760)
20.703 HMEP Grant - LEPC	(8,244)	28,102	24,368	(4,510)
97.047 Multi Hazard Mitigation	-	16,694	21,792	(5,098)
Disaster Public Assistance	88	-	-	88
Victim Crime Assistant	27,019	17,130	27,019	17,130
20.205 Trail Project	(7,069)	15,651	4,482	4,100
21.019 & 93.323 CARES Testing	49,707	39,395	50,000	39,102
97.036 Public Assistance COVID	(4,316)	4,316	-	-
93.354 Workforce Dev. CoAg	-	50,000	50,000	-
American Rescue Plan Act	3,457,687	3,474,632	2,042,820	4,889,499
Community Crossings Grant	305,525	-	305,525	-
Comm. Crossings Grant - Bridge	579,835	-	579,835	-
Drug Court DOC Grant	8,995	-	-	8,995

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

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
Probation DOC Grant	5,163	77,979	72,996	10,146
Problem Solving Court Grant	5,872	-	-	5,872
Gift Clearing	-	150,000	150,000	-
Jail Treatment DOC Grant	4,000	46,000	45,833	4,167
Coronavirus Supplemental Grant	(75,395)	75,395	-	-
Justice Services Grant	23,790	60,245	38,679	45,356
Lake & River Enhancement Prog.	-	78,439	78,439	-
Community Corrections Project Income	33,044	388,247	375,407	45,884
Totals	<u>\$ 36,045,944</u>	<u>\$ 87,592,051</u>	<u>\$ 83,253,026</u>	<u>\$ 40,384,969</u>

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

ADAMS COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement presents the financial information for the County.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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

C. Cash and Investments

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

D. Receipts

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

Taxes. Amounts received from one or more of the following: property tax, local income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Licenses and permits. 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 the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

ADAMS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

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

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

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

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

E. Disbursements

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

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

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

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

ADAMS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Utility operating expenses. Amounts disbursed for operating the utilities.

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

ADAMS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

ADAMS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

ADAMS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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. These are a result of reimbursable grants that have made expenditures, but have not yet been reimbursed from the grant.

Note 8. Holding Corporation

The County has entered into a capital lease with the Adams County Indiana Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2022 totaled \$1,318,000.

REQUIRED SUPPLEMENTARY INFORMATION

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

	General	Accident Report	LIT Economic Development	City & Town Court Costs	Clerk's Record Perpetuation
Cash and investments - beginning	\$ 6,014,274	\$ 20,844	\$ 550,727	\$ 1,962	\$ 139,112
Receipts:					
Taxes	11,648,624	-	-	-	-
Licenses and permits	108,873	-	-	-	-
Intergovernmental receipts	1,141,093	-	-	-	864
Charges for services	622,047	3,466	-	-	52
Fines and forfeits	65,214	-	-	5,870	21,402
Other receipts	794,677	-	2,304,751	-	-
Total receipts	<u>14,380,528</u>	<u>3,466</u>	<u>2,304,751</u>	<u>5,870</u>	<u>22,318</u>
Disbursements:					
Personal services	8,361,005	-	-	-	-
Supplies	194,485	-	-	-	3,288
Other services and charges	4,238,538	-	2,064,871	-	4,000
Debt service - principal and interest	652,268	-	-	-	-
Capital outlay	5,724	-	-	-	2,386
Other disbursements	1,965	1,781	-	5,724	-
Total disbursements	<u>13,453,985</u>	<u>1,781</u>	<u>2,064,871</u>	<u>5,724</u>	<u>9,674</u>
Excess (deficiency) of receipts over disbursements	<u>926,543</u>	<u>1,685</u>	<u>239,880</u>	<u>146</u>	<u>12,644</u>
Cash and investments - ending	<u>\$ 6,940,817</u>	<u>\$ 22,529</u>	<u>\$ 790,607</u>	<u>\$ 2,108</u>	<u>\$ 151,756</u>

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

	Community Corrections Home Detention	Community Transitions Program	Sales Disclosure Verification	Covered Bridge	Cumulative Bridge
Cash and investments - beginning	\$ 100,717	\$ 14,125	\$ 11,095	\$ 14,693	\$ 1,717,651
Receipts:					
Taxes	-	-	-	-	741,660
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,850	49,213
Charges for services	25,444	8,600	-	-	-
Fines and forfeits	260,717	-	-	-	-
Other receipts	18,375	-	8,550	-	88,868
Total receipts	304,536	8,600	8,550	1,850	879,741
Disbursements:					
Personal services	200,982	-	15,683	-	-
Supplies	11,553	-	-	-	-
Other services and charges	126,643	-	2,597	-	765,484
Debt service - principal and interest	-	-	-	-	-
Capital outlay	453	-	-	-	828
Other disbursements	-	18,375	-	249	-
Total disbursements	339,631	18,375	18,280	249	766,312
Excess (deficiency) of receipts over disbursements	(35,095)	(9,775)	(9,730)	1,601	113,429
Cash and investments - ending	\$ 65,622	\$ 4,350	\$ 1,365	\$ 16,294	\$ 1,831,080

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

	Cumulative Capital Development	Cumulative Courthouse	Cumulative Jail	County Drug Free Community	Emerg Planning Right To Know
Cash and investments - beginning	\$ 714,005	\$ 253,020	\$ 1,227,164	\$ 69,667	\$ 25,625
Receipts:					
Taxes	468,497	57,990	457,815	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	31,087	3,848	30,378	-	4,946
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	24,660	-
Other receipts	3,078	-	8,879	-	-
Total receipts	502,662	61,838	497,072	24,660	4,946
Disbursements:					
Personal services	-	-	-	3,413	736
Supplies	-	-	-	-	-
Other services and charges	347,860	-	-	25,839	1,329
Debt service - principal and interest	-	-	659,000	-	-
Capital outlay	600,200	-	-	6,970	203
Other disbursements	-	-	-	-	-
Total disbursements	948,060	-	659,000	36,222	2,268
Excess (deficiency) of receipts over disbursements	(445,398)	61,838	(161,928)	(11,562)	2,678
Cash and investments - ending	\$ 268,607	\$ 314,858	\$ 1,065,236	\$ 58,105	\$ 28,303

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

	Extradition	Firearms Training	General Drain Improvement	Health	Identification Protection
Cash and investments - beginning	\$ 1,034	\$ 8,363	\$ 444,952	\$ 289,484	\$ 31,560
Receipts:					
Taxes	-	-	-	299,105	-
Licenses and permits	-	-	-	34,500	-
Intergovernmental receipts	-	20,780	-	63,538	-
Charges for services	-	-	-	32,611	5,657
Fines and forfeits	62	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	62	20,780	-	429,754	5,657
Disbursements:					
Personal services	-	-	99	363,291	-
Supplies	-	-	-	6,153	-
Other services and charges	-	-	-	17,876	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	100	-
Other disbursements	-	5,644	545	-	-
Total disbursements	-	5,644	644	387,420	-
Excess (deficiency) of receipts over disbursements	62	15,136	(644)	42,334	5,657
Cash and investments - ending	\$ 1,096	\$ 23,499	\$ 444,308	\$ 331,818	\$ 37,217

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

	Health Maintenance	Local Roads and Streets	LIT Public Safety - Co. Share	MVH Restricted	Jail Misdemeanant
Cash and investments - beginning	\$ 138,407	\$ 1,768,562	\$ 305,185	\$ 2,326,127	\$ 58,642
Receipts:					
Taxes	-	-	1,351,394	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	33,139	517,428	-	1,685,589	22,883
Charges for services	-	-	61,228	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	18,393	26,476	-	-
Total receipts	33,139	535,821	1,439,098	1,685,589	22,883
Disbursements:					
Personal services	3,710	-	1,269,823	412,882	-
Supplies	-	-	170,828	2,117	4,067
Other services and charges	-	170,754	34,189	264,532	8,933
Debt service - principal and interest	-	-	-	-	-
Capital outlay	3,691	5,678	14,936	-	-
Other disbursements	-	-	-	-	-
Total disbursements	7,401	176,432	1,489,776	679,531	13,000
Excess (deficiency) of receipts over disbursements	25,738	359,389	(50,678)	1,006,058	9,883
Cash and investments - ending	\$ 164,145	\$ 2,127,951	\$ 254,507	\$ 3,332,185	\$ 68,525

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

	MVH	Park & Rec Non Rev Operating	Rainy Day	Recorder's Record Perpetuation	Sex & Violent Offender Admin
Cash and investments - beginning	\$ 1,717,151	\$ 30,801	\$ 1,762,895	\$ 269,663	\$ 8,512
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	321,445	-	-	-	-
Intergovernmental receipts	1,685,589	-	-	-	-
Charges for services	37,152	-	-	93,307	3,285
Fines and forfeits	-	-	-	-	-
Other receipts	84,349	71,962	201,107	-	-
Total receipts	2,128,535	71,962	201,107	93,307	3,285
Disbursements:					
Personal services	1,218,351	42,204	-	2,539	-
Supplies	415,079	24,707	-	-	-
Other services and charges	128,877	4,170	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	4,535	670	-	-	-
Other disbursements	-	20,450	-	120,768	1,095
Total disbursements	1,766,842	92,201	-	123,307	1,095
Excess (deficiency) of receipts over disbursements	361,693	(20,239)	201,107	(30,000)	2,190
Cash and investments - ending	\$ 2,078,844	\$ 10,562	\$ 1,964,002	\$ 239,663	\$ 10,702

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

	Supp Public Defender Service	Surplus Tax	Surveyor Corner Perpetuation	Tax Sale Costs	Tax Sale Redemption
Cash and investments - beginning	\$ 3,285	\$ 33,466	\$ 123,041	\$ -	\$ -
Receipts:					
Taxes	-	47,767	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	28,285	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	8,748	345	-	2,000	16,810
Total receipts	8,748	48,112	28,285	2,000	16,810
Disbursements:					
Personal services	825	-	5,212	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	47,502	-	2,000	15,210
Total disbursements	825	47,502	5,212	2,000	15,210
Excess (deficiency) of receipts over disbursements	7,923	610	23,073	-	1,600
Cash and investments - ending	\$ 11,208	\$ 34,076	\$ 146,114	\$ -	\$ 1,600

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

	Surplus Tax Sale	Tobacco Grant	GAL/CASA	Elected Official Training	Parks And Recreation
Cash and investments - beginning	\$ 115,916	\$ 106,277	\$ 71,720	\$ 26,770	\$ 65,385
Receipts:					
Taxes	-	-	-	-	90,037
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	20,977	-	-	5,974
Charges for services	-	-	-	5,657	-
Fines and forfeits	-	-	-	-	-
Other receipts	24,913	-	-	-	15
Total receipts	24,913	20,977	-	5,657	96,026
Disbursements:					
Personal services	-	-	-	-	71,172
Supplies	-	10,545	-	-	5,803
Other services and charges	-	-	-	6,165	16,889
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	113,278	-	3,237	-	-
Total disbursements	113,278	10,545	3,237	6,165	93,864
Excess (deficiency) of receipts over disbursements	(88,365)	10,432	(3,237)	(508)	2,162
Cash and investments - ending	\$ 27,551	\$ 116,709	\$ 68,483	\$ 26,262	\$ 67,547

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

	County Offender Transportation	Statewide 911	Reassessment 2015	Heritage Barn Public Safety	LOIT Special Distribution
Cash and investments - beginning	\$ 1,313	\$ 358,751	\$ 190,960	\$ 750	\$ 509,091
Receipts:					
Taxes	-	-	204,490	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	13,569	-	-
Charges for services	-	499,055	-	-	-
Fines and forfeits	1,500	-	-	-	-
Other receipts	-	-	-	1,200	-
Total receipts	1,500	499,055	218,059	1,200	-
Disbursements:					
Personal services	-	450,910	55,036	-	-
Supplies	-	-	506	-	-
Other services and charges	-	194,151	166,584	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	3,370	-	-
Other disbursements	-	-	-	750	195,200
Total disbursements	-	645,061	225,496	750	195,200
Excess (deficiency) of receipts over disbursements	1,500	(146,006)	(7,437)	450	(195,200)
Cash and investments - ending	\$ 2,813	\$ 212,745	\$ 183,523	\$ 1,200	\$ 313,891

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

	Restricted Opioid	Unrestricted Opioid	Probation Administrative Fee	Juvenile Administrative Fee	Adult Probation Services
Cash and investments - beginning	\$ -	\$ -	\$ 50,563	\$ 9,490	\$ 161,125
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	116,848	49,821	-	-	-
Fines and forfeits	-	-	20,671	2,904	67,669
Other receipts	-	-	-	-	1,605
Total receipts	116,848	49,821	20,671	2,904	69,274
Disbursements:					
Personal services	-	-	-	-	62,809
Supplies	-	-	-	-	1,529
Other services and charges	-	-	-	-	40,246
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	458
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	105,042
Excess (deficiency) of receipts over disbursements	116,848	49,821	20,671	2,904	(35,768)
Cash and investments - ending	\$ 116,848	\$ 49,821	\$ 71,234	\$ 12,394	\$ 125,357

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

	Juvenile Probation Services	Alternative Dispute Resolution	Drainage Maintenance	Dog Donations	Special Donation
Cash and investments - beginning	\$ 5,090	\$ 60	\$ 2,042,764	\$ 16,138	\$ 85,000
Receipts:					
Taxes	-	-	429,133	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	6,258	-
Fines and forfeits	1,779	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	1,779	-	429,133	6,258	-
Disbursements:					
Personal services	-	-	61,985	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	171,280	2,903	-
Total disbursements	-	-	233,265	2,903	-
Excess (deficiency) of receipts over disbursements	1,779	-	195,868	3,355	-
Cash and investments - ending	\$ 6,869	\$ 60	\$ 2,238,632	\$ 19,493	\$ 85,000

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

	Health Insurance	Payroll Clearing	Sheriff Retirement	Settlement	Wheel Tax/Surtax
Cash and investments - beginning	\$ 3,377,370	\$ 758	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	10,944	-	-
Other receipts	3,013,957	2,337,383	-	28,533,611	921,038
Total receipts	<u>3,013,957</u>	<u>2,337,383</u>	<u>10,944</u>	<u>28,533,611</u>	<u>921,038</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,623,862	2,338,141	5,420	28,533,611	920,168
Total disbursements	<u>2,623,862</u>	<u>2,338,141</u>	<u>5,420</u>	<u>28,533,611</u>	<u>920,168</u>
Excess (deficiency) of receipts over disbursements	<u>390,095</u>	<u>(758)</u>	<u>5,524</u>	<u>-</u>	<u>870</u>
Cash and investments - ending	<u>\$ 3,767,465</u>	<u>\$ -</u>	<u>\$ 5,524</u>	<u>\$ -</u>	<u>\$ 870</u>

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

	CVET	Del. Weed Liens	Del. Sewage Liens	Financial Institution Tax	LIT Property Tax Relief
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 319,676
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	206,346	-	-	330,231	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	8,332	27,160	-	3,349,352
Total receipts	206,346	8,332	27,160	330,231	3,349,352
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	206,346	8,332	27,160	330,231	3,315,417
Total disbursements	206,346	8,332	27,160	330,231	3,315,417
Excess (deficiency) of receipts over disbursements	-	-	-	-	33,935
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 353,611

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

	State Fines & Forfeitures	Infraction Judgements	Special Death Benefits	State Sales Disclosure Fee	Coroners Training & Cont Education
Cash and investments - beginning	\$ 485	\$ 2,604	\$ -	\$ 830	\$ 189
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	1,090	-	-
Fines and forfeits	-	41,942	-	-	-
Other receipts	4,639	-	-	8,550	3,130
Total receipts	<u>4,639</u>	<u>41,942</u>	<u>1,090</u>	<u>8,550</u>	<u>3,130</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	4,489	39,594	1,040	8,870	3,049
Total disbursements	<u>4,489</u>	<u>39,594</u>	<u>1,040</u>	<u>8,870</u>	<u>3,049</u>
Excess (deficiency) of receipts over disbursements	<u>150</u>	<u>2,348</u>	<u>50</u>	<u>(320)</u>	<u>81</u>
Cash and investments - ending	<u>\$ 635</u>	<u>\$ 4,952</u>	<u>\$ 50</u>	<u>\$ 510</u>	<u>\$ 270</u>

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

	Probation Interstate Compact	Mortgage Fee	Sex & Violent Offender- State	Child Restraint System	Forest Restoration
Cash and investments - beginning	\$ -	\$ 343	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	3,843	365	-	-
Fines and forfeits	1,500	-	-	300	-
Other receipts	-	-	-	-	1,471
Total receipts	1,500	3,843	365	300	1,471
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,375	3,963	340	275	1,471
Total disbursements	1,375	3,963	340	275	1,471
Excess (deficiency) of receipts over disbursements	125	(120)	25	25	-
Cash and investments - ending	\$ 125	\$ 223	\$ 25	\$ 25	\$ -

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

	Education Plate Fee	Riverboat Wagering Tax Revenue	LIT Certified Shares	LIT Public Safety	LIT Economic Development
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	59,625	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	244	141,982	5,371,985	2,238,327	3,581,323
Total receipts	244	201,607	5,371,985	2,238,327	3,581,323
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	244	201,606	5,371,985	2,238,327	3,581,323
Total disbursements	244	201,606	5,371,985	2,238,327	3,581,323
Excess (deficiency) of receipts over disbursements	-	1	-	-	-
Cash and investments - ending	\$ -	\$ 1	\$ -	\$ -	\$ -

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

	County Incentives	Prosecutor IV-D After 10-1-99	Clerk IV-D After 10-1-99	Clerk of the Circuit Court	Inmate Trust
Cash and investments - beginning	\$ 235,969	\$ 173,068	\$ 101,050	\$ 262,906	\$ 30,983
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	21,689	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	16,773	1,578	15,433	2,269,171	374,660
Total receipts	16,773	23,267	15,433	2,269,171	374,660
Disbursements:					
Personal services	-	16,204	-	-	-
Supplies	-	-	24	-	-
Other services and charges	-	-	8,267	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	23,319	-	2,368,541	345,692
Total disbursements	-	39,523	8,291	2,368,541	345,692
Excess (deficiency) of receipts over disbursements	16,773	(16,256)	7,142	(99,370)	28,968
Cash and investments - ending	\$ 252,742	\$ 156,812	\$ 108,192	\$ 163,536	\$ 59,951

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

	County Home Residents' Trust	Treasurer	Sheriff's Commissary	Urinalysis Fees	Transfer Fees
Cash and investments - beginning	\$ 23,193	\$ 802,144	\$ 10,195	\$ 15,743	\$ 45,499
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	15,990
Fines and forfeits	-	-	-	12,209	-
Other receipts	293,043	899,743	431,652	-	-
Total receipts	<u>293,043</u>	<u>899,743</u>	<u>431,652</u>	<u>12,209</u>	<u>15,990</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	11,400
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	289,646	802,144	346,584	-	-
Total disbursements	<u>289,646</u>	<u>802,144</u>	<u>346,584</u>	<u>-</u>	<u>11,400</u>
Excess (deficiency) of receipts over disbursements	<u>3,397</u>	<u>97,599</u>	<u>85,068</u>	<u>12,209</u>	<u>4,590</u>
Cash and investments - ending	<u>\$ 26,590</u>	<u>\$ 899,743</u>	<u>\$ 95,263</u>	<u>\$ 27,952</u>	<u>\$ 50,089</u>

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

	County User Deferral	County User Pretrial Diversion	County User Jury Fee	Law Enforcement Cont. Ed	Highway Donations
Cash and investments - beginning	\$ 10,066	\$ 894	\$ 5,746	\$ 108	\$ 807
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	8,758	17,175	2,766	5,267	-
Other receipts	3	301	47	-	-
Total receipts	8,761	17,476	2,813	5,267	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	17,395	12,926	766	5,137	504
Total disbursements	17,395	12,926	766	5,137	504
Excess (deficiency) of receipts over disbursements	(8,634)	4,550	2,047	130	(504)
Cash and investments - ending	\$ 1,432	\$ 5,444	\$ 7,793	\$ 238	\$ 303

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

	Cans For Co-Pays	Golden Meadows Special Needs	Peace Monument Restoration	Health Services	Dare Donations
Cash and investments - beginning	\$ 943	\$ 8,813	\$ 13,924	\$ 83,848	\$ 110
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	2,294	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,431	4,696	-	-	-
Total receipts	1,431	4,696	-	2,294	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	400	7,057	-	-	-
Total disbursements	400	7,057	-	-	-
Excess (deficiency) of receipts over disbursements	1,031	(2,361)	-	2,294	-
Cash and investments - ending	\$ 1,974	\$ 6,452	\$ 13,924	\$ 86,142	\$ 110

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

	Workers Compensation	Health Dept Donation	Improvement Local Permit Money	Adams County Drug Enforcement	Law Enforcement Aid
Cash and investments - beginning	\$ 103,774	\$ 12,206	\$ 2,130	\$ 22,269	\$ 11,639
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	720	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	9,380	1,254
Fines and forfeits	-	-	-	-	-
Other receipts	137,191	18,485	-	1,069	-
Total receipts	<u>137,191</u>	<u>18,485</u>	<u>720</u>	<u>10,449</u>	<u>1,254</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	11,338	-	-	-
Other disbursements	207,366	-	1,080	-	-
Total disbursements	<u>207,366</u>	<u>11,338</u>	<u>1,080</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(70,175)</u>	<u>7,147</u>	<u>(360)</u>	<u>10,449</u>	<u>1,254</u>
Cash and investments - ending	<u>\$ 33,599</u>	<u>\$ 19,353</u>	<u>\$ 1,770</u>	<u>\$ 32,718</u>	<u>\$ 12,893</u>

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

	Drug Testing/Work Release Fees	Sheriff Reserve Fund	Weidler Levee	Drug Court Project Income	County Wheel Tax
Cash and investments - beginning	\$ -	\$ -	\$ 4,655	\$ 63,655	\$ 1,854,002
Receipts:					
Taxes	-	-	8,417	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	76,884	76	-	-	-
Fines and forfeits	-	-	-	1,260	-
Other receipts	-	1,086	-	-	738,694
Total receipts	76,884	1,162	8,417	1,260	738,694
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	167,050
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	56,026	1,162	9,616	-	-
Total disbursements	56,026	1,162	9,616	-	167,050
Excess (deficiency) of receipts over disbursements	20,858	-	(1,199)	1,260	571,644
Cash and investments - ending	\$ 20,858	\$ -	\$ 3,456	\$ 64,915	\$ 2,425,646

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

	Public Health Maintenance	Ebola Grant	93.788 IN Opioid Response Grant	93.074 Hospital Preparedness	93.268 Immunization Vaccine Childrens
Cash and investments - beginning	\$ (1,308)	\$ 1,363	\$ 20,804	\$ 3,500	\$ (1,961)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	26,778	-	-	-	-
Charges for services	-	-	-	-	52,945
Fines and forfeits	-	-	-	-	-
Other receipts	19	-	-	-	-
Total receipts	26,797	-	-	-	52,945
Disbursements:					
Personal services	18,691	-	-	-	762
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	8,368	274	-	508	39,697
Total disbursements	27,059	274	-	508	40,459
Excess (deficiency) of receipts over disbursements	(262)	(274)	-	(508)	12,486
Cash and investments - ending	\$ (1,570)	\$ 1,089	\$ 20,804	\$ 2,992	\$ 10,525

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

	93.354 Cooperative Agreement	93.658 Foster Care-Title IV-E	16.607 Bulletproof Vest Prog.	97.042 EMPG Competitive Grant	97.073 SHSP Local Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 2,277	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	38,281	-
Charges for services	1,000	3,341	9,200	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>1,000</u>	<u>3,341</u>	<u>9,200</u>	<u>38,281</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	727	9,200	38,281	19,760
Total disbursements	<u>-</u>	<u>727</u>	<u>9,200</u>	<u>38,281</u>	<u>19,760</u>
Excess (deficiency) of receipts over disbursements	<u>1,000</u>	<u>2,614</u>	<u>-</u>	<u>-</u>	<u>(19,760)</u>
Cash and investments - ending	<u>\$ 1,000</u>	<u>\$ 2,614</u>	<u>\$ -</u>	<u>\$ 2,277</u>	<u>\$ (19,760)</u>

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

	20.703 HMEP Grant - LEPC	97.047 Multi Hazard Mitigation	Disaster Public Assistance	Victim Crime Assistant	20.205 Trail Project
Cash and investments - beginning	\$ (8,244)	\$ -	\$ 88	\$ 27,019	\$ (7,069)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	17,130	-
Charges for services	28,102	16,694	-	-	15,651
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	28,102	16,694	-	17,130	15,651
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	24,368	21,792	-	27,019	4,482
Total disbursements	24,368	21,792	-	27,019	4,482
Excess (deficiency) of receipts over disbursements	3,734	(5,098)	-	(9,889)	11,169
Cash and investments - ending	\$ (4,510)	\$ (5,098)	\$ 88	\$ 17,130	\$ 4,100

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

	21.019 & 93.323 CARES Testing	97.036 Public Assistance COVID	93.354 Workforce Dev. CoAg	American Rescue Plan Act
Cash and investments - beginning	\$ 49,707	\$ (4,316)	\$ -	\$ 3,457,687
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	3,474,632
Charges for services	39,395	3,838	50,000	-
Fines and forfeits	-	-	-	-
Other receipts	-	478	-	-
Total receipts	<u>39,395</u>	<u>4,316</u>	<u>50,000</u>	<u>3,474,632</u>
Disbursements:				
Personal services	-	-	-	42,915
Supplies	-	-	-	-
Other services and charges	-	-	-	1,523,755
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	476,150
Other disbursements	50,000	-	50,000	-
Total disbursements	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>2,042,820</u>
Excess (deficiency) of receipts over disbursements	<u>(10,605)</u>	<u>4,316</u>	<u>-</u>	<u>1,431,812</u>
Cash and investments - ending	<u>\$ 39,102</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,889,499</u>

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

	Community Crossings Grant	Comm. Crossings Grant - Bridge	Drug Court DOC Grant	Probation DOC Grant
Cash and investments - beginning	\$ 305,525	\$ 579,835	\$ 8,995	\$ 5,163
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	77,979
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	-	-	-	77,979
Disbursements:				
Personal services	-	-	-	65,587
Supplies	-	-	-	793
Other services and charges	-	-	-	6,616
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	305,525	579,835	-	-
Total disbursements	305,525	579,835	-	72,996
Excess (deficiency) of receipts over disbursements	(305,525)	(579,835)	-	4,983
Cash and investments - ending	\$ -	\$ -	\$ 8,995	\$ 10,146

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

	Problem Solving Court Grant	Gift Clearing	Jail Treatment DOC Grant	Coronavirus Supplemental Grant
Cash and investments - beginning	\$ 5,872	\$ -	\$ 4,000	\$ (75,395)
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	46,000	75,395
Fines and forfeits	-	-	-	-
Other receipts	-	150,000	-	-
Total receipts	-	150,000	46,000	75,395
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	45,833	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	150,000	-	-
Total disbursements	-	150,000	45,833	-
Excess (deficiency) of receipts over disbursements	-	-	167	75,395
Cash and investments - ending	\$ 5,872	\$ -	\$ 4,167	\$ -

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

	Justice Services Grant	Lake & River Enhancement Prog.	Community Corrections Project Income	Totals
Cash and investments - beginning	\$ 23,790	\$ -	\$ 33,044	\$ 36,045,944
Receipts:				
Taxes	-	-	-	15,804,929
Licenses and permits	-	-	-	465,538
Intergovernmental receipts	60,245	-	-	9,567,702
Charges for services	-	78,439	388,247	2,596,175
Fines and forfeits	-	-	-	574,569
Other receipts	-	-	-	58,583,138
Total receipts	<u>60,245</u>	<u>78,439</u>	<u>388,247</u>	<u>87,592,051</u>
Disbursements:				
Personal services	38,679	-	270,891	13,056,396
Supplies	-	-	-	1,018,527
Other services and charges	-	-	104,516	10,330,914
Debt service - principal and interest	-	-	-	1,311,268
Capital outlay	-	-	-	1,137,690
Other disbursements	-	78,439	-	56,398,231
Total disbursements	<u>38,679</u>	<u>78,439</u>	<u>375,407</u>	<u>83,253,026</u>
Excess (deficiency) of receipts over disbursements	<u>21,566</u>	<u>-</u>	<u>12,840</u>	<u>4,339,025</u>
Cash and investments - ending	<u>\$ 45,356</u>	<u>\$ -</u>	<u>\$ 45,884</u>	<u>\$ 40,384,969</u>

OTHER INFORMATION

ADAMS COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2022

<u>Lessor</u>	<u>Purpose</u>	<u>Annual Lease Payment</u>	<u>Lease Beginning Date</u>	<u>Lease Ending Date</u>
Governmental activities:				
U.S. Bancorp Government Leasing & Finance, Inc (IT)	Repair agreement	\$ 15,794	05/01/21	05/01/25
Adams County Indiana Building Corporation	Construction of Judicial Center	<u>1,305,000</u>	06/30/17	12/31/34
Totals		<u>\$ 1,320,794</u>		

ADAMS COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2022

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

	Ending Balance
Governmental activities:	
Land	\$ 1,192,842
Infrastructure	93,130,906
Buildings	31,329,833
Improvements other than buildings	56,009
Machinery, equipment, and vehicles	<u>14,995,044</u>
Total capital assets	<u>\$ 140,704,634</u>

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.