

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

FINANCIAL STATEMENT AUDIT REPORT

OF

ADAMS COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED
07/27/2023

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	8-10
Notes to Financial Statement	11-16
Required Supplementary Information:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	18-52
Other Information:	
Schedule of Payables and Receivables	54
Schedule of Leases and Debt	55
Schedule of Capital Assets.....	56
Other Reports.....	57

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Tony L. Mellencamp	01-01-21 to 12-31-23
County Treasurer	Edgar B. Dyer	01-01-21 to 12-31-23
Clerk of the Circuit Court	James J. Voglewede Shelly M. Brite	01-01-21 to 12-31-21 01-01-22 to 12-31-23
County Sheriff	Daniel L. Mawhorr	01-01-21 to 12-31-23
County Recorder	Thomas R. Krueckeberg	01-01-21 to 12-31-23
County Home Administrator	Duane Blakenship (Vacant) Vivyan Lloyd (Vacant)	01-01-21 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	Rex Moore Stan Stoppenhagen	01-01-21 to 12-31-21 01-01-22 to 12-31-23
President of the County Council	Yvette Weiland Dennis Bluhm	01-01-21 to 12-31-21 01-01-22 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF ADAMS COUNTY, INDIANA

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, 2021, 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, 2021, 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, 2021, 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). 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 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, 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 Payables and Receivables, 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.



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, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
General	\$ 6,003,956	\$ 13,834,940	\$ 13,824,622	\$ 6,014,274
Accident Report	18,068	2,776	-	20,844
LIT Economic Development	311,119	2,301,199	2,061,592	550,726
City & Town Court Costs	2,019	6,473	6,530	1,962
Clerk's Record Perpetuation	125,885	23,970	10,743	139,112
Comm Corr Project Income	20,423	366,670	354,049	33,044
Community Transitions Program	36,457	14,125	36,457	14,125
Sales Disclosure Verification	16,539	6,325	11,768	11,096
Covered Bridge	12,843	1,850	-	14,693
Cumulative Bridge	1,107,858	822,007	212,214	1,717,651
Cumulative Capital Development	569,558	560,684	416,238	714,004
Cumulative Courthouse	303,216	61,878	112,073	253,021
Cumulative Jail	863,205	494,052	130,093	1,227,164
County Drug Free Community	75,849	30,125	36,307	69,667
Emerg Planning Right To Know	23,726	6,121	4,222	25,625
Extradition	2,234	-	1,200	1,034
Firearms Training	19,870	4,450	15,957	8,363
General Drain Improvement	443,252	1,812	113	444,951
Health	138,656	527,711	376,883	289,484
Identification Protection	26,856	6,641	1,937	31,560
Health Maintenance	164,222	33,139	58,954	138,407
Local Roads and Streets	1,558,129	512,016	301,582	1,768,563
LIT Public Safety - Co. Share	515,580	1,409,930	1,620,327	305,183
MVH Restricted	947,241	1,619,432	240,546	2,326,127
Jail Misdemeanant	50,687	22,883	14,929	58,641
MVH	1,973,442	2,132,919	2,389,209	1,717,152
Park & Rec Non Rev Operating	49,109	70,002	88,310	30,801
Rainy Day	1,473,286	503,562	213,953	1,762,895
Recorder's Record Perpetuation	289,714	103,082	123,132	269,664
Sex & Violent Offender Admin	7,330	2,040	858	8,512
Supp Public Defender Service	6,035	4,715	7,465	3,285
Surplus Tax	45,476	57,660	69,670	33,466
Surveyor Corner Perpetuation	95,212	33,185	5,356	123,041
Tax Sale Costs	-	3,200	3,200	-
Tax Sale Redemption	-	13,936	13,936	-
Surplus Tax Sale	85,170	104,753	74,006	115,917
Tobacco Grant	92,071	21,031	6,826	106,276
GAL/CASA	33,648	41,387	3,315	71,720
Elected Official Training	23,097	6,641	2,968	26,770
Parks and Recreation	85,647	94,445	114,707	65,385
County Offender Transportation	500	813	-	1,313
Statewide 911	509,179	501,808	652,237	358,750
Reassessment 2015	173,099	213,315	195,454	190,960
Heritage Barn Public Safety	900	800	950	750
LOIT Special Distribution	557,623	-	48,532	509,091
Probation Administrative Fee	28,810	21,753	-	50,563
Juvenile Administrative Fee	6,866	2,624	-	9,490
Adult Probation Services	159,034	94,958	92,868	161,124
Juvenile Probation Services	3,950	1,140	-	5,090
Alternative Dispute Resolution	20	40	-	60
Drainage Maintenance	1,847,886	432,039	237,161	2,042,764
Dog Donations	15,837	9,668	9,367	16,138
Special Donation	95,000	-	10,000	85,000
Health Insurance	2,713,016	3,132,323	2,467,970	3,377,369
Payroll Clearing	758	2,211,858	2,211,858	758
Sheriff Retirement	3,132	11,212	14,344	-
Settlement	-	27,933,797	27,933,797	-
Wheel Tax/Surtax	2,101	973,673	975,774	-
CVET	-	199,618	199,618	-
Del. Weed Liens	-	3,200	3,200	-

ADAMS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
Del. Sewage Liens	-	17,140	17,140	-
Financial Institution Tax	-	292,237	292,237	-
LIT Property Tax Relief	375,333	3,334,922	3,390,579	319,676
State Fines & Forfeitures	500	3,750	3,765	485
Infraction Judgements	2,165	49,320	48,881	2,604
Special Death Benefits	120	1,215	1,335	-
State Sales Disclosure Fee	405	6,325	5,900	830
Coroners Training & Cont Education	540	3,013	3,364	189
Probation Interstate Compact	63	813	875	1
Mortgage Fee	400	4,323	4,380	343
Sex & Violent Offender- State	15	225	240	-
Child Restraint System	150	575	725	-
Inheritance Tax	38,883	-	38,883	-
Education Plate Fee	-	225	225	-
Riverboat Wagering Tax Revenue	-	203,466	203,466	-
LIT Certified Shares	-	5,349,630	5,349,630	-
LIT Public Safety	-	2,229,013	2,229,013	-
LIT Economic Development	-	3,566,420	3,566,420	-
County Incentives	220,382	15,587	-	235,969
Prosecutor IV-D After 10-1-99	194,033	22,531	43,497	173,067
Clerk IV-D After 10-1-99	95,138	14,837	8,925	101,050
Clerk of the Circuit Court	252,212	2,394,797	2,384,103	262,906
Inmate Trust	29,234	362,693	360,944	30,983
Sheriff's Commissary - old	33,415	105,220	138,635	-
County Home Residents	43,174	281,644	301,625	23,193
Treasurer	1,032,377	802,144	1,032,377	802,144
Sheriff's Commissary	-	296,753	286,558	10,195
Urinalysis Fees	4,450	11,294	-	15,744
Transfer Fees	36,224	19,425	10,150	45,499
Comm Corr Home Detention	83,952	341,967	325,202	100,717
County User Deferral	3,361	12,050	5,345	10,066
County User Pretrial Diversion	6,611	13,760	19,476	895
County User Jury Fee	4,091	3,255	1,600	5,746
Law Enforcement Cont. Ed	64	5,834	5,790	108
Highway Donations	807	-	-	807
Cans For Co-Pays	1,381	1,299	1,736	944
Golden Meadows Special Needs	10,577	14,311	16,076	8,812
Peace Monument Restoration	13,924	-	-	13,924
Health Services	82,103	1,925	180	83,848
Dare Donations	110	-	-	110
Grants Miscellaneous	1	-	1	-
Workers Compensation	155,749	140,584	192,560	103,773
Health Dept Donation	-	20,000	7,794	12,206
Improvement Local Permit Money	1,040	2,130	1,040	2,130
Adams County Drug Enforcement	23,516	1,453	2,700	22,269
Law Enforcement Aid	10,493	1,207	60	11,640
Weidler Levee	-	9,650	4,995	4,655
Drug Court Project Income	58,835	5,210	390	63,655
County Wheel Tax	1,155,676	785,866	87,540	1,854,002
Public Health Maintenance	(1,605)	25,589	25,292	(1,308)
Ebola Grant	1,363	-	-	1,363
93.788 IN Opioid Response Grant	55,367	-	34,563	20,804
93.074 Hospital Preparedness	35,000	-	31,500	3,500
10.766 Comm Facilities Grant	-	43,000	43,000	-
93.268 Immunization Vaccine Childrens	-	10,365	12,326	(1,961)
97.042 EMPG Competitive Grant	34,630	2,910	35,264	2,276
20.703 HMEP Grant - Lepc	(5)	-	8,239	(8,244)
Disaster Public Assistance	92	-	4	88
Victim Crime Assistant	9,905	17,114	-	27,019
20.205 Trail Project	11,163	47,223	65,456	(7,070)

ADAMS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
21.019 & 93.323 CARES Testing	-	100,925	51,218	49,707
CARES Relief	392	-	392	-
Safety Awareness CARES Relief	-	115,617	115,617	-
97.036 Public Assistance COVID	-	24,738	29,054	(4,316)
American Rescue Plan Act	-	3,474,632	16,944	3,457,688
Community Crossings Grant	20,388	285,137	-	305,525
Comm. Crossings Grant - Bridge	-	579,835	-	579,835
Drug Prosecution	1	-	1	-
Drug Court DOC Grant	994	49,208	41,207	8,995
Probation DOC Grant	2,754	71,783	69,375	5,162
Problem Solving Court Grant	9,209	-	3,338	5,871
Jail Treatment DOC Grant	4,000	48,000	48,000	4,000
Coronavirus Supplemental Grant	(4,439)	4,439	75,395	(75,395)
Superior Court AED Grant	-	1,725	1,725	-
Justice Services Grant	-	32,080	8,290	23,790
Circuit Court AED Grant	-	1,725	1,725	-
Totals	<u>\$ 27,885,109</u>	<u>\$ 87,294,489</u>	<u>\$ 79,133,659</u>	<u>\$ 36,045,939</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 statements. 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 statements. 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. Restatement

For the year ended December 31, 2021, certain changes have been made to the beginning balance of the financial statement to more appropriately reflect financial activity of the County. The Inmate Trust fund balance on December 31, 2020, of \$53,284 has been restated to \$29,234 on January 1, 2021.

Note 9. 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 2021 totaled \$1,314,000.

REQUIRED SUPPLEMENTARY INFORMATION

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	General	Accident Report	LIT Economic Development	City & Town Court Costs
Cash and investments - beginning	\$ 6,003,956	\$ 18,068	\$ 311,119	\$ 2,019
Receipts:				
Taxes	11,363,617	-	-	-
Licenses and permits	92,012	-	-	-
Intergovernmental receipts	1,144,792	-	-	-
Charges for services	640,475	2,776	-	-
Fines and forfeits	76,348	-	-	6,473
Other receipts	517,696	-	2,301,199	-
Total receipts	<u>13,834,940</u>	<u>2,776</u>	<u>2,301,199</u>	<u>6,473</u>
Disbursements:				
Personal services	7,910,140	-	-	-
Supplies	187,525	-	-	-
Other services and charges	4,330,755	-	2,061,592	-
Debt service - principal and interest	1,308,536	-	-	-
Capital outlay	72,389	-	-	-
Other disbursements	15,277	-	-	6,530
Total disbursements	<u>13,824,622</u>	<u>-</u>	<u>2,061,592</u>	<u>6,530</u>
Excess (deficiency) of receipts over disbursements	<u>10,318</u>	<u>2,776</u>	<u>239,607</u>	<u>(57)</u>
Cash and investments - ending	<u>\$ 6,014,274</u>	<u>\$ 20,844</u>	<u>\$ 550,726</u>	<u>\$ 1,962</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Clerk's Record Perpetuation	Comm Corr Project Income	Community Transitions Program	Sales Disclosure Verification
Cash and investments - beginning	\$ 125,885	\$ 20,423	\$ 36,457	\$ 16,539
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	1,860	-	-	-
Charges for services	-	366,670	14,125	-
Fines and forfeits	22,110	-	-	-
Other receipts	-	-	-	6,325
Total receipts	<u>23,970</u>	<u>366,670</u>	<u>14,125</u>	<u>6,325</u>
Disbursements:				
Personal services	-	281,506	-	11,768
Supplies	1,455	-	-	-
Other services and charges	4,359	72,543	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	4,929	-	-	-
Other disbursements	-	-	36,457	-
Total disbursements	<u>10,743</u>	<u>354,049</u>	<u>36,457</u>	<u>11,768</u>
Excess (deficiency) of receipts over disbursements	<u>13,227</u>	<u>12,621</u>	<u>(22,332)</u>	<u>(5,443)</u>
Cash and investments - ending	<u>\$ 139,112</u>	<u>\$ 33,044</u>	<u>\$ 14,125</u>	<u>\$ 11,096</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	<u>Covered Bridge</u>	<u>Cumulative Bridge</u>	<u>Cumulative Capital Development</u>	<u>Cumulative Courthouse</u>
Cash and investments - beginning	\$ 12,843	\$ 1,107,858	\$ 569,558	\$ 303,216
Receipts:				
Taxes	-	739,664	471,802	57,834
Licenses and permits	-	-	-	-
Intergovernmental receipts	1,850	51,720	32,990	4,044
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	30,623	55,892	-
	<u>1,850</u>	<u>822,007</u>	<u>560,684</u>	<u>61,878</u>
Total receipts				
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	209,966	49,211	112,073
Debt service - principal and interest	-	-	-	-
Capital outlay	-	2,248	367,027	-
Other disbursements	-	-	-	-
	<u>-</u>	<u>212,214</u>	<u>416,238</u>	<u>112,073</u>
Total disbursements				
Excess (deficiency) of receipts over disbursements	<u>1,850</u>	<u>609,793</u>	<u>144,446</u>	<u>(50,195)</u>
Cash and investments - ending	<u>\$ 14,693</u>	<u>\$ 1,717,651</u>	<u>\$ 714,004</u>	<u>\$ 253,021</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Cumulative Jail	County Drug Free Community	Emerg Planning Right To Know	Extradition
Cash and investments - beginning	\$ 863,205	\$ 75,849	\$ 23,726	\$ 2,234
Receipts:				
Taxes	456,583	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	31,926	-	4,756	-
Charges for services	-	-	1,325	-
Fines and forfeits	-	30,125	-	-
Other receipts	5,543	-	40	-
Total receipts	<u>494,052</u>	<u>30,125</u>	<u>6,121</u>	<u>-</u>
Disbursements:				
Personal services	-	6,825	1,320	-
Supplies	-	-	-	-
Other services and charges	130,093	22,912	2,120	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	6,570	782	-
Other disbursements	-	-	-	1,200
Total disbursements	<u>130,093</u>	<u>36,307</u>	<u>4,222</u>	<u>1,200</u>
Excess (deficiency) of receipts over disbursements	<u>363,959</u>	<u>(6,182)</u>	<u>1,899</u>	<u>(1,200)</u>
Cash and investments - ending	<u>\$ 1,227,164</u>	<u>\$ 69,667</u>	<u>\$ 25,625</u>	<u>\$ 1,034</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Firearms Training	General Drain Improvement	Health	Identification Protection
Cash and investments - beginning	\$ 19,870	\$ 443,252	\$ 138,656	\$ 26,856
Receipts:				
Taxes	-	-	292,213	-
Licenses and permits	-	-	33,875	-
Intergovernmental receipts	-	-	165,729	-
Charges for services	4,450	-	35,787	6,641
Fines and forfeits	-	-	-	-
Other receipts	-	1,812	107	-
Total receipts	<u>4,450</u>	<u>1,812</u>	<u>527,711</u>	<u>6,641</u>
Disbursements:				
Personal services	-	-	357,551	-
Supplies	-	-	6,650	-
Other services and charges	-	-	12,669	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	13	-
Other disbursements	15,957	113	-	1,937
Total disbursements	<u>15,957</u>	<u>113</u>	<u>376,883</u>	<u>1,937</u>
Excess (deficiency) of receipts over disbursements	<u>(11,507)</u>	<u>1,699</u>	<u>150,828</u>	<u>4,704</u>
Cash and investments - ending	<u>\$ 8,363</u>	<u>\$ 444,951</u>	<u>\$ 289,484</u>	<u>\$ 31,560</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Health Maintenance	Local Roads and Streets	LIT Public Safety - Co. Share	MVH Restricted
Cash and investments - beginning	\$ 164,222	\$ 1,558,129	\$ 515,580	\$ 947,241
Receipts:				
Taxes	-	-	1,346,495	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	33,139	502,646	-	1,619,432
Charges for services	-	-	45,387	-
Fines and forfeits	-	-	-	-
Other receipts	-	9,370	18,048	-
Total receipts	<u>33,139</u>	<u>512,016</u>	<u>1,409,930</u>	<u>1,619,432</u>
Disbursements:				
Personal services	20,924	-	1,416,523	-
Supplies	-	-	148,787	-
Other services and charges	-	277,013	39,554	240,546
Debt service - principal and interest	-	-	-	-
Capital outlay	38,030	24,569	14,930	-
Other disbursements	-	-	533	-
Total disbursements	<u>58,954</u>	<u>301,582</u>	<u>1,620,327</u>	<u>240,546</u>
Excess (deficiency) of receipts over disbursements	<u>(25,815)</u>	<u>210,434</u>	<u>(210,397)</u>	<u>1,378,886</u>
Cash and investments - ending	<u>\$ 138,407</u>	<u>\$ 1,768,563</u>	<u>\$ 305,183</u>	<u>\$ 2,326,127</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Jail Misdemeanant	MVH	Park & Rec Non Rev Operating	Rainy Day
Cash and investments - beginning	\$ 50,687	\$ 1,973,442	\$ 49,109	\$ 1,473,286
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	314,200	-	-
Intergovernmental receipts	22,883	1,619,432	-	-
Charges for services	-	29,443	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	169,844	70,002	503,562
Total receipts	<u>22,883</u>	<u>2,132,919</u>	<u>70,002</u>	<u>503,562</u>
Disbursements:				
Personal services	-	1,625,676	42,626	-
Supplies	6,464	384,937	24,458	-
Other services and charges	8,465	209,342	5,405	213,953
Debt service - principal and interest	-	-	-	-
Capital outlay	-	169,254	1,889	-
Other disbursements	-	-	13,932	-
Total disbursements	<u>14,929</u>	<u>2,389,209</u>	<u>88,310</u>	<u>213,953</u>
Excess (deficiency) of receipts over disbursements	<u>7,954</u>	<u>(256,290)</u>	<u>(18,308)</u>	<u>289,609</u>
Cash and investments - ending	<u>\$ 58,641</u>	<u>\$ 1,717,152</u>	<u>\$ 30,801</u>	<u>\$ 1,762,895</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Recorder's Record Perpetuation	Sex & Violent Offender Admin	Supp Public Defender Service	Surplus Tax
Cash and investments - beginning	\$ 289,714	\$ 7,330	\$ 6,035	\$ 45,476
Receipts:				
Taxes	-	-	-	57,660
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	103,082	2,025	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	15	4,715	-
Total receipts	<u>103,082</u>	<u>2,040</u>	<u>4,715</u>	<u>57,660</u>
Disbursements:				
Personal services	1,896	-	7,465	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	121,236	858	-	69,670
Total disbursements	<u>123,132</u>	<u>858</u>	<u>7,465</u>	<u>69,670</u>
Excess (deficiency) of receipts over disbursements	<u>(20,050)</u>	<u>1,182</u>	<u>(2,750)</u>	<u>(12,010)</u>
Cash and investments - ending	<u>\$ 269,664</u>	<u>\$ 8,512</u>	<u>\$ 3,285</u>	<u>\$ 33,466</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Surveyor Corner Perpetuation	Tax Sale Costs	Tax Sale Redemption	Surplus Tax Sale
Cash and investments - beginning	\$ 95,212	\$ -	\$ -	\$ 85,170
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	33,185	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	3,200	13,936	104,753
Total receipts	<u>33,185</u>	<u>3,200</u>	<u>13,936</u>	<u>104,753</u>
Disbursements:				
Personal services	4,931	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	425	3,200	13,936	74,006
Total disbursements	<u>5,356</u>	<u>3,200</u>	<u>13,936</u>	<u>74,006</u>
Excess (deficiency) of receipts over disbursements	<u>27,829</u>	<u>-</u>	<u>-</u>	<u>30,747</u>
Cash and investments - ending	<u>\$ 123,041</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 115,917</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Tobacco Grant	GAL/CASA	Elected Official Training	Parks and Recreation
Cash and investments - beginning	\$ 92,071	\$ 33,648	\$ 23,097	\$ 85,647
Receipts:				
Taxes	-	-	-	88,273
Licenses and permits	-	-	-	-
Intergovernmental receipts	21,031	-	-	6,172
Charges for services	-	39,831	6,641	-
Fines and forfeits	-	-	-	-
Other receipts	-	1,556	-	-
Total receipts	<u>21,031</u>	<u>41,387</u>	<u>6,641</u>	<u>94,445</u>
Disbursements:				
Personal services	-	-	-	86,631
Supplies	6,826	-	-	6,150
Other services and charges	-	-	2,968	16,285
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	5,641
Other disbursements	-	3,315	-	-
Total disbursements	<u>6,826</u>	<u>3,315</u>	<u>2,968</u>	<u>114,707</u>
Excess (deficiency) of receipts over disbursements	<u>14,205</u>	<u>38,072</u>	<u>3,673</u>	<u>(20,262)</u>
Cash and investments - ending	<u>\$ 106,276</u>	<u>\$ 71,720</u>	<u>\$ 26,770</u>	<u>\$ 65,385</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	County Offender Transportation	Statewide 911	Reassessment 2015	Heritage Barn Public Safety
Cash and investments - beginning	\$ 500	\$ 509,179	\$ 173,099	\$ 900
Receipts:				
Taxes	-	-	199,374	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	13,941	-
Charges for services	-	501,808	-	-
Fines and forfeits	813	-	-	-
Other receipts	-	-	-	800
Total receipts	<u>813</u>	<u>501,808</u>	<u>213,315</u>	<u>800</u>
Disbursements:				
Personal services	-	445,382	50,490	-
Supplies	-	-	638	-
Other services and charges	-	206,855	144,326	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	950
Total disbursements	<u>-</u>	<u>652,237</u>	<u>195,454</u>	<u>950</u>
Excess (deficiency) of receipts over disbursements	<u>813</u>	<u>(150,429)</u>	<u>17,861</u>	<u>(150)</u>
Cash and investments - ending	<u>\$ 1,313</u>	<u>\$ 358,750</u>	<u>\$ 190,960</u>	<u>\$ 750</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	LOIT Special Distribution	Probation Administrative Fee	Juvenile Administrative Fee	Adult Probation Services
Cash and investments - beginning	\$ 557,623	\$ 28,810	\$ 6,866	\$ 159,034
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	21,753	2,624	94,958
Other receipts	-	-	-	-
Total receipts	<u>-</u>	<u>21,753</u>	<u>2,624</u>	<u>94,958</u>
Disbursements:				
Personal services	-	-	-	56,246
Supplies	-	-	-	162
Other services and charges	-	-	-	34,830
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	1,630
Other disbursements	48,532	-	-	-
Total disbursements	<u>48,532</u>	<u>-</u>	<u>-</u>	<u>92,868</u>
Excess (deficiency) of receipts over disbursements	<u>(48,532)</u>	<u>21,753</u>	<u>2,624</u>	<u>2,090</u>
Cash and investments - ending	<u>\$ 509,091</u>	<u>\$ 50,563</u>	<u>\$ 9,490</u>	<u>\$ 161,124</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Juvenile Probation Services	Alternative Dispute Resolution	Drainage Maintenance	Dog Donations
Cash and investments - beginning	\$ 3,950	\$ 20	\$ 1,847,886	\$ 15,837
Receipts:				
Taxes	-	-	432,039	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	9,325
Fines and forfeits	1,140	40	-	-
Other receipts	-	-	-	343
Total receipts	<u>1,140</u>	<u>40</u>	<u>432,039</u>	<u>9,668</u>
Disbursements:				
Personal services	-	-	59,918	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	177,243	9,367
Total disbursements	<u>-</u>	<u>-</u>	<u>237,161</u>	<u>9,367</u>
Excess (deficiency) of receipts over disbursements	<u>1,140</u>	<u>40</u>	<u>194,878</u>	<u>301</u>
Cash and investments - ending	<u>\$ 5,090</u>	<u>\$ 60</u>	<u>\$ 2,042,764</u>	<u>\$ 16,138</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Special Donation	Health Insurance	Payroll Clearing	Sheriff Retirement
Cash and investments - beginning	\$ 95,000	\$ 2,713,016	\$ 758	\$ 3,132
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	11,212
Other receipts	-	3,132,323	2,211,858	-
Total receipts	<u>-</u>	<u>3,132,323</u>	<u>2,211,858</u>	<u>11,212</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	10,000	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	2,467,970	2,211,858	14,344
Total disbursements	<u>10,000</u>	<u>2,467,970</u>	<u>2,211,858</u>	<u>14,344</u>
Excess (deficiency) of receipts over disbursements	<u>(10,000)</u>	<u>664,353</u>	<u>-</u>	<u>(3,132)</u>
Cash and investments - ending	<u>\$ 85,000</u>	<u>\$ 3,377,369</u>	<u>\$ 758</u>	<u>\$ -</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Settlement	Wheel Tax/Surtax	CVET	Del. Weed Liens
Cash and investments - beginning	\$ -	\$ 2,101	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	199,618	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	27,933,797	973,673	-	3,200
Total receipts	<u>27,933,797</u>	<u>973,673</u>	<u>199,618</u>	<u>3,200</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	27,933,797	975,774	199,618	3,200
Total disbursements	<u>27,933,797</u>	<u>975,774</u>	<u>199,618</u>	<u>3,200</u>
Excess (deficiency) of receipts over disbursements	-	(2,101)	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Del. Sewage Liens	Financial Institution Tax	LIT Property Tax Relief	State Fines & Forfeitures
Cash and investments - beginning	\$ -	\$ -	\$ 375,333	\$ 500
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	292,237	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	17,140	-	3,334,922	3,750
Total receipts	<u>17,140</u>	<u>292,237</u>	<u>3,334,922</u>	<u>3,750</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	17,140	292,237	3,390,579	3,765
Total disbursements	<u>17,140</u>	<u>292,237</u>	<u>3,390,579</u>	<u>3,765</u>
Excess (deficiency) of receipts over disbursements	-	-	(55,657)	(15)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 319,676</u>	<u>\$ 485</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Infraction Judgements	Special Death Benefits	State Sales Disclosure Fee	Coroners Training & Cont Education
Cash and investments - beginning	\$ 2,165	\$ 120	\$ 405	\$ 540
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	1,215	-	-
Fines and forfeits	49,320	-	-	-
Other receipts	-	-	6,325	3,013
Total receipts	<u>49,320</u>	<u>1,215</u>	<u>6,325</u>	<u>3,013</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	48,881	1,335	5,900	3,364
Total disbursements	<u>48,881</u>	<u>1,335</u>	<u>5,900</u>	<u>3,364</u>
Excess (deficiency) of receipts over disbursements	<u>439</u>	<u>(120)</u>	<u>425</u>	<u>(351)</u>
Cash and investments - ending	<u>\$ 2,604</u>	<u>\$ -</u>	<u>\$ 830</u>	<u>\$ 189</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Probation Interstate Compact	Mortgage Fee	Sex & Violent Offender- State	Child Restraint System
Cash and investments - beginning	\$ 63	\$ 400	\$ 15	\$ 150
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	4,323	225	-
Fines and forfeits	813	-	-	575
Other receipts	-	-	-	-
Total receipts	<u>813</u>	<u>4,323</u>	<u>225</u>	<u>575</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	875	4,380	240	725
Total disbursements	<u>875</u>	<u>4,380</u>	<u>240</u>	<u>725</u>
Excess (deficiency) of receipts over disbursements	<u>(62)</u>	<u>(57)</u>	<u>(15)</u>	<u>(150)</u>
Cash and investments - ending	<u>\$ 1</u>	<u>\$ 343</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, 2021

	Inheritance Tax	Education Plate Fee	Riverboat Wagering Tax Revenue	LIT Certified Shares
Cash and investments - beginning	\$ 38,883	\$ -	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	225	203,466	5,349,630
Total receipts	<u>-</u>	<u>225</u>	<u>203,466</u>	<u>5,349,630</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	38,883	225	203,466	5,349,630
Total disbursements	<u>38,883</u>	<u>225</u>	<u>203,466</u>	<u>5,349,630</u>
Excess (deficiency) of receipts over disbursements	<u>(38,883)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	LIT Public Safety	LIT Economic Development	County Incentives	Prosecutor IV-D After 10-1-99
Cash and investments - beginning	\$ -	\$ -	\$ 220,382	\$ 194,033
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	21,450
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	2,229,013	3,566,420	15,587	1,081
Total receipts	<u>2,229,013</u>	<u>3,566,420</u>	<u>15,587</u>	<u>22,531</u>
Disbursements:				
Personal services	-	-	-	15,609
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	2,229,013	3,566,420	-	27,888
Total disbursements	<u>2,229,013</u>	<u>3,566,420</u>	<u>-</u>	<u>43,497</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>15,587</u>	<u>(20,966)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 235,969</u>	<u>\$ 173,067</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Clerk IV-D After 10-1-99	Clerk of the Circuit Court	Inmate Trust	Sheriff's Commissary - old
Cash and investments - beginning	\$ 95,138	\$ 252,212	\$ 29,234	\$ 33,415
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	14,837	2,394,797	362,693	105,220
Total receipts	<u>14,837</u>	<u>2,394,797</u>	<u>362,693</u>	<u>105,220</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	608	-	-	-
Other services and charges	8,317	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	2,384,103	360,944	138,635
Total disbursements	<u>8,925</u>	<u>2,384,103</u>	<u>360,944</u>	<u>138,635</u>
Excess (deficiency) of receipts over disbursements	<u>5,912</u>	<u>10,694</u>	<u>1,749</u>	<u>(33,415)</u>
Cash and investments - ending	<u>\$ 101,050</u>	<u>\$ 262,906</u>	<u>\$ 30,983</u>	<u>\$ -</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	County Home Residents	Treasurer	Sheriff's Commissary	Urinalysis Fees
Cash and investments - beginning	\$ 43,174	\$ 1,032,377	\$ -	\$ 4,450
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	11,294
Other receipts	281,644	802,144	296,753	-
Total receipts	<u>281,644</u>	<u>802,144</u>	<u>296,753</u>	<u>11,294</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	301,625	1,032,377	286,558	-
Total disbursements	<u>301,625</u>	<u>1,032,377</u>	<u>286,558</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(19,981)</u>	<u>(230,233)</u>	<u>10,195</u>	<u>11,294</u>
Cash and investments - ending	<u>\$ 23,193</u>	<u>\$ 802,144</u>	<u>\$ 10,195</u>	<u>\$ 15,744</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Transfer Fees	Comm Corr Home Detention	County User Deferral	County User Pretrial Diversion
Cash and investments - beginning	\$ 36,224	\$ 83,952	\$ 3,361	\$ 6,611
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	19,425	40,933	-	-
Fines and forfeits	-	264,577	11,330	13,760
Other receipts	-	36,457	720	-
Total receipts	<u>19,425</u>	<u>341,967</u>	<u>12,050</u>	<u>13,760</u>
Disbursements:				
Personal services	-	193,893	-	-
Supplies	-	8,544	-	-
Other services and charges	10,150	122,121	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	644	-	-
Other disbursements	-	-	5,345	19,476
Total disbursements	<u>10,150</u>	<u>325,202</u>	<u>5,345</u>	<u>19,476</u>
Excess (deficiency) of receipts over disbursements	<u>9,275</u>	<u>16,765</u>	<u>6,705</u>	<u>(5,716)</u>
Cash and investments - ending	<u>\$ 45,499</u>	<u>\$ 100,717</u>	<u>\$ 10,066</u>	<u>\$ 895</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	County User Jury Fee	Law Enforcement Cont. Ed	Highway Donations	Cans For Co-Pays
Cash and investments - beginning	\$ 4,091	\$ 64	\$ 807	\$ 1,381
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	3,115	5,834	-	-
Other receipts	140	-	-	1,299
Total receipts	<u>3,255</u>	<u>5,834</u>	<u>-</u>	<u>1,299</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	1,600	5,790	-	1,736
Total disbursements	<u>1,600</u>	<u>5,790</u>	<u>-</u>	<u>1,736</u>
Excess (deficiency) of receipts over disbursements	<u>1,655</u>	<u>44</u>	<u>-</u>	<u>(437)</u>
Cash and investments - ending	<u>\$ 5,746</u>	<u>\$ 108</u>	<u>\$ 807</u>	<u>\$ 944</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Golden Meadows Special Needs	Peace Monument Restoration	Health Services	Dare Donations
Cash and investments - beginning	\$ 10,577	\$ 13,924	\$ 82,103	\$ 110
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	1,925	-
Fines and forfeits	-	-	-	-
Other receipts	14,311	-	-	-
Total receipts	<u>14,311</u>	<u>-</u>	<u>1,925</u>	<u>-</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	180	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	16,076	-	-	-
Total disbursements	<u>16,076</u>	<u>-</u>	<u>180</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(1,765)</u>	<u>-</u>	<u>1,745</u>	<u>-</u>
Cash and investments - ending	<u>\$ 8,812</u>	<u>\$ 13,924</u>	<u>\$ 83,848</u>	<u>\$ 110</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Grants Miscellaneous	Workers Compensation	Health Dept Donation	Improvement Local Permit Money
Cash and investments - beginning	\$ 1	\$ 155,749	\$ -	\$ 1,040
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	2,130
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	140,584	20,000	-
Total receipts	<u>-</u>	<u>140,584</u>	<u>20,000</u>	<u>2,130</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	7,794	-
Other disbursements	1	192,560	-	1,040
Total disbursements	<u>1</u>	<u>192,560</u>	<u>7,794</u>	<u>1,040</u>
Excess (deficiency) of receipts over disbursements	<u>(1)</u>	<u>(51,976)</u>	<u>12,206</u>	<u>1,090</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 103,773</u>	<u>\$ 12,206</u>	<u>\$ 2,130</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Adams County Drug Enforcement	Law Enforcement Aid	Weidler Levee	Drug Court Project Income
Cash and investments - beginning	\$ 23,516	\$ 10,493	\$ -	\$ 58,835
Receipts:				
Taxes	-	-	9,650	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	1,207	-	-
Fines and forfeits	-	-	-	5,210
Other receipts	1,453	-	-	-
Total receipts	<u>1,453</u>	<u>1,207</u>	<u>9,650</u>	<u>5,210</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	289
Other services and charges	-	-	-	101
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	2,700	60	4,995	-
Total disbursements	<u>2,700</u>	<u>60</u>	<u>4,995</u>	<u>390</u>
Excess (deficiency) of receipts over disbursements	<u>(1,247)</u>	<u>1,147</u>	<u>4,655</u>	<u>4,820</u>
Cash and investments - ending	<u>\$ 22,269</u>	<u>\$ 11,640</u>	<u>\$ 4,655</u>	<u>\$ 63,655</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	County Wheel Tax	Public Health Maintenance	Ebola Grant	93,788 IN Opioid Response Grant
Cash and investments - beginning	\$ 1,155,676	\$ (1,605)	\$ 1,363	\$ 55,367
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	25,589	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	785,866	-	-	-
Total receipts	<u>785,866</u>	<u>25,589</u>	<u>-</u>	<u>-</u>
Disbursements:				
Personal services	-	19,373	-	34,563
Supplies	83,640	-	-	-
Other services and charges	3,900	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	5,919	-	-
Total disbursements	<u>87,540</u>	<u>25,292</u>	<u>-</u>	<u>34,563</u>
Excess (deficiency) of receipts over disbursements	<u>698,326</u>	<u>297</u>	<u>-</u>	<u>(34,563)</u>
Cash and investments - ending	<u>\$ 1,854,002</u>	<u>\$ (1,308)</u>	<u>\$ 1,363</u>	<u>\$ 20,804</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	93.074 Hospital Preparedness	10.766 Comm Facilities Grant	93.268 Immunization Vaccine Childrens	97.042 EMPG Competitive Grant
Cash and investments - beginning	\$ 35,000	\$ -	\$ -	\$ 34,630
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	2,910
Charges for services	-	43,000	10,365	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>-</u>	<u>43,000</u>	<u>10,365</u>	<u>2,910</u>
Disbursements:				
Personal services	-	-	128	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	31,500	43,000	12,198	35,264
Total disbursements	<u>31,500</u>	<u>43,000</u>	<u>12,326</u>	<u>35,264</u>
Excess (deficiency) of receipts over disbursements	<u>(31,500)</u>	<u>-</u>	<u>(1,961)</u>	<u>(32,354)</u>
Cash and investments - ending	<u>\$ 3,500</u>	<u>\$ -</u>	<u>\$ (1,961)</u>	<u>\$ 2,276</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	20.703 HMEP Grant - Lepc	Disaster Public Assistance	Victim Crime Assistant	20.205 Trail Project
Cash and investments - beginning	\$ (5)	\$ 92	\$ 9,905	\$ 11,163
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	17,114	-
Charges for services	-	-	-	27,130
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	20,093
Total receipts	<u>-</u>	<u>-</u>	<u>17,114</u>	<u>47,223</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	8,239	4	-	65,456
Total disbursements	<u>8,239</u>	<u>4</u>	<u>-</u>	<u>65,456</u>
Excess (deficiency) of receipts over disbursements	<u>(8,239)</u>	<u>(4)</u>	<u>17,114</u>	<u>(18,233)</u>
Cash and investments - ending	<u>\$ (8,244)</u>	<u>\$ 88</u>	<u>\$ 27,019</u>	<u>\$ (7,070)</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	21.019 & 93.323 CARES Testing	CARES Relief	Safety Awareness CARES Relief	97.036 Public Assistance COVID
Cash and investments - beginning	\$ -	\$ 392	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	115,617	-
Charges for services	100,925	-	-	24,738
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>100,925</u>	<u>-</u>	<u>115,617</u>	<u>24,738</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	51,218	392	115,617	29,054
Total disbursements	<u>51,218</u>	<u>392</u>	<u>115,617</u>	<u>29,054</u>
Excess (deficiency) of receipts over disbursements	<u>49,707</u>	<u>(392)</u>	<u>-</u>	<u>(4,316)</u>
Cash and investments - ending	<u>\$ 49,707</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (4,316)</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	American Rescue Plan Act	Community Crossings Grant	Comm. Crossings Grant - Bridge	Drug Prosecution
Cash and investments - beginning	\$ -	\$ 20,388	\$ -	\$ 1
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	3,474,632	-	-	-
Charges for services	-	285,137	579,835	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>3,474,632</u>	<u>285,137</u>	<u>579,835</u>	<u>-</u>
Disbursements:				
Personal services	10,574	-	-	-
Supplies	770	-	-	-
Other services and charges	5,600	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	1
Total disbursements	<u>16,944</u>	<u>-</u>	<u>-</u>	<u>1</u>
Excess (deficiency) of receipts over disbursements	<u>3,457,688</u>	<u>285,137</u>	<u>579,835</u>	<u>(1)</u>
Cash and investments - ending	<u>\$ 3,457,688</u>	<u>\$ 305,525</u>	<u>\$ 579,835</u>	<u>\$ -</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Drug Court DOC Grant	Probation DOC Grant	Problem Solving Court Grant
Cash and investments - beginning	\$ 994	\$ 2,754	\$ 9,209
Receipts:			
Taxes	-	-	-
Licenses and permits	-	-	-
Intergovernmental receipts	-	-	-
Charges for services	49,208	71,783	-
Fines and forfeits	-	-	-
Other receipts	-	-	-
Total receipts	<u>49,208</u>	<u>71,783</u>	<u>-</u>
Disbursements:			
Personal services	37,332	65,667	2,802
Supplies	406	-	-
Other services and charges	3,469	3,708	536
Debt service - principal and interest	-	-	-
Capital outlay	-	-	-
Other disbursements	-	-	-
Total disbursements	<u>41,207</u>	<u>69,375</u>	<u>3,338</u>
Excess (deficiency) of receipts over disbursements	<u>8,001</u>	<u>2,408</u>	<u>(3,338)</u>
Cash and investments - ending	<u>\$ 8,995</u>	<u>\$ 5,162</u>	<u>\$ 5,871</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Jail Treatment DOC Grant	Coronavirus Supplemental Grant	Superior Court AED Grant
Cash and investments - beginning	\$ 4,000	\$ (4,439)	\$ -
Receipts:			
Taxes	-	-	-
Licenses and permits	-	-	-
Intergovernmental receipts	-	-	1,725
Charges for services	48,000	4,439	-
Fines and forfeits	-	-	-
Other receipts	-	-	-
Total receipts	<u>48,000</u>	<u>4,439</u>	<u>1,725</u>
Disbursements:			
Personal services	-	-	-
Supplies	-	-	-
Other services and charges	48,000	-	-
Debt service - principal and interest	-	-	-
Capital outlay	-	-	-
Other disbursements	-	75,395	1,725
Total disbursements	<u>48,000</u>	<u>75,395</u>	<u>1,725</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(70,956)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 4,000</u>	<u>\$ (75,395)</u>	<u>\$ -</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Justice Services Grant	Circuit Court AED Grant	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 27,885,109
Receipts:			
Taxes	-	-	15,515,204
Licenses and permits	-	-	442,217
Intergovernmental receipts	32,080	1,725	9,463,040
Charges for services	-	-	3,156,789
Fines and forfeits	-	-	633,424
Other receipts	-	-	58,083,815
Total receipts	<u>32,080</u>	<u>1,725</u>	<u>87,294,489</u>
Disbursements:			
Personal services	6,641	-	12,774,400
Supplies	-	-	868,309
Other services and charges	1,649	-	8,625,566
Debt service - principal and interest	-	-	1,308,536
Capital outlay	-	-	718,339
Other disbursements	-	1,725	54,838,509
Total disbursements	<u>8,290</u>	<u>1,725</u>	<u>79,133,659</u>
Excess (deficiency) of receipts over disbursements	<u>23,790</u>	<u>-</u>	<u>8,160,830</u>
Cash and investments - ending	<u>\$ 23,790</u>	<u>\$ -</u>	<u>\$ 36,045,939</u>

OTHER INFORMATION

ADAMS COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2021

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 345,343</u>	<u>\$ -</u>

ADAMS COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2021

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
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>1,318,000</u>	06/30/17	12/31/34
Totals		<u>\$ 1,333,794</u>		

ADAMS COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2021

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>14,605,037</u>
Total capital assets	<u>\$ 140,314,627</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/>.