

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

EXAMINATION REPORT  
OF  
ADAMS COUNTY, INDIANA  
January 1, 2010 to December 31, 2010



**FILED**

10/17/2011



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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	William A. Borne	01-01-09 to 12-31-12
Treasurer	Rex M. Moore	01-01-10 to 12-31-13
Clerk	Gayla M. Reinhart	01-01-08 to 12-31-14
Sheriff	Charles E. Padgett, Jr. Shane L. Rekeweg	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Recorder	Constance J. Moser	01-01-09 to 12-31-12
President of the Board of County Commissioners	Douglas L. Bauman	01-01-10 to 12-31-11
President of the County Council	Thomas R. Krueckeberg Randy S. Colclasure	01-01-10 to 12-31-10 01-01-11 to 12-31-11



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF ADAMS COUNTY, INDIANA

We have examined the financial statement of Adams County (County), for the period of January 1, 2010 to December 31, 2010. The County's management is responsible for the financial statement. Our responsibility is to express an opinion based on our examination.

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

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

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2010, on the basis of accounting described in Note 1.

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

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

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

STATE BOARD OF ACCOUNTS

September 6, 2011

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FINANCIAL STATEMENT

ADAMS COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2010

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
General	\$ 5,056,339	\$ 9,389,268	\$ 9,520,511	\$ 4,925,096
Local Road and Street	196,846	278,139	270,492	204,493
Aviation	247	-	-	247
Accident Report	411	460	360	511
Firearms Training	23,070	6,840	2,985	26,925
Park Nonreverting Operating	90,447	60,810	47,983	103,274
Health	134,281	235,784	282,323	87,742
Clerk's Records Perpetuation	34,740	7,736	-	42,476
Deferral Program	18,205	18,160	28,919	7,446
Emergency Telephone System	729,444	285,641	478,396	536,689
Drug Free Community	24,620	20,112	23,994	20,738
Drainage Maintenance	623,538	368,815	319,688	672,665
Emergency Planning/Right To Know	32,769	18,092	16,976	33,885
Highway	895,463	1,931,056	1,971,574	854,945
Parks and Recreation	130,667	134,216	151,180	113,703
Property Reassessment	453,613	128,447	193,067	388,993
Extradition	6,838	1,720	5,100	3,458
Juvenile Probation Service	5,994	107	-	6,101
Adult Probation Services	217,500	60,752	184,909	93,343
Recorder's Records Perpetuation	26,978	46,282	18,572	54,688
Covered Bridge	10,993	1,850	-	12,843
Local Health Maintenance	98,974	33,140	17,553	114,561
Comm Corrections - Home Detention	64,681	248,896	292,211	21,366
Pretrial Diversion	18,600	3,860	7,225	15,235
Guardian Ad Litem/Court	1,089	-	-	1,089
Misdemeanant	44,905	23,589	33,226	35,268
Supplemental Public Defender Svc	91,851	12,336	-	104,187
Surveyor's Corner Perpetuation	13,013	5,546	8,374	10,185
Jury Pay	12	5,064	3,427	1,649
Grant Misc	146	-	57	89
Rainy Day	1,351,934	611,359	-	1,963,293
Sales Disclosure	25,397	3,161	56	28,502
Sheriff's Commissary	3,901	79,244	71,402	11,743
Tobacco Settlement	69,260	21,357	23,116	67,501
Health Department Immunization	-	2,499	-	2,499
Identification Security Protection	10,099	10,568	1,720	18,947
Homeland Security	-	15,461	15,380	81
Wireless Emergency Telephone System	71,945	140,204	-	212,149
Probation User Fee Administrative	8,882	19,841	-	28,723
Adams County Drug Enforcement	5,520	1,089	5,650	959
CC/School Suspension / RISQ	3,903	42,536	43,453	2,986
Clerk IV-D After October 1, 1999	49,330	16,126	14,418	51,038
Comm Corrections / Project Income	80,912	180,161	124,284	136,789
Comm Corrections / Transitions Program	5,954	18,275	7,380	16,849
Comm Corrections / Prime for Life	3,252	4,500	4,752	3,000
County Home Commissary	118	-	79	39
County Incentives	25,228	15,868	-	41,096
Disaster Public Assistance	1,486	10,436	580	11,342
Golden Meadows Special Needs	6,611	6,304	5,236	7,679
Hazard Mitigation	-	38,103	15,049	23,054
Health / Food and Tattoo	11,767	15,495	7,739	19,523
Law Enforcement Training /ACSD	5,197	2,090	2,195	5,092
Park and Recreation Non Reverting	768	-	-	768
Pros Atty IV-D After Oct. 1, 1999	54,240	27,545	10,147	71,638

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

ADAMS COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2010  
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Public Health Emergency Response	26,457	151	26,608	-
Public Health Maintenance	6,548	7,300	8,237	5,611
Special Advocate Fund	256	-	-	256
Special Drug	120	-	-	120
St Mary's River Basin	585	15,540	16,125	-
Transfer Fees	380	6,660	-	7,040
Urinalysis Fees	31,211	1,990	-	33,201
Victim Crime Assistance	-	21,729	17,940	3,789
ARRA Reim - Prosecutor	-	4,004	-	4,004
ARRA Reim - Clerk	-	2,496	-	2,496
Trail Project	-	99,131	99,052	79
Sheriff's Retirement	33,107	12,219	-	45,326
Cumulative Capital Development	800,576	290,749	574,238	517,087
Cumulative Bridge	827,608	732,391	431,718	1,128,281
Cumulative Jail	1,768,382	417,750	28,596	2,157,536
Cumulative Courthouse	331,053	51,379	52,140	330,292
General Drain Improvement	548,887	28,529	47,681	529,735
CEDIT - County Fund	108,301	769,413	809,293	68,421
Health Insurance - Self	836,297	1,494,212	1,874,775	455,734
Workman's Comp	328,322	236,616	102,785	462,153
Sheriff's Pension	2,399,316	293,371	140,876	2,551,811
Dare Donations	973	37	37	973
Dog Donations	1,390	-	-	1,390
Golden Meadows-Cans for Co-Pays	2,548	2,698	2,012	3,234
Health Donations	57,944	9,081	15,727	51,298
Highway Donations	368	200	-	568
City and Town Court Costs	4,425	8,869	8,782	4,512
Coroner's Training and Con't Education	-	2,618	2,301	317
Surplus Tax Sale	5,161	15,688	-	20,849
Tax Sale Redemption	562	4,367	4,367	562
Surplus Tax	63,942	58,790	70,582	52,150
State Fines and Forfeitures	487	6,076	5,463	1,100
State Sales Disclosure Fee	165	3,160	3,235	90
Overweight Vehicle Fines	3,904	-	3,904	-
Recorder	21,856	140,659	146,465	16,050
Infraction Judgments	5,316	87,506	87,566	5,256
Inheritance Tax	521,584	1,273,193	1,030,146	764,631
Treasurer	336,725	492,768	336,725	492,768
Probation Department Agency	280	33,055	33,285	50
Special Death Benefit	235	1,660	1,750	145
Education Plate Fees Agency	-	844	844	-
Tax Distribution	900	30,216,013	30,189,214	27,699
Clerk of the Circuit Court	334,293	2,992,356	3,109,417	217,232
County Child Advocacy	200	50	-	250
County Home Residents	8,002	232,273	234,881	5,394
Improvement Location Permit Money	-	340	340	-
Inmate Trust Fund	11,792	116,472	115,421	12,843
Jail Work Release	4,558	77,347	81,905	-
Law Enforcement Dep 1	3,276	-	-	3,276
Law Enforcement Training	13,497	9,427	8,815	14,109
Mortgage Fee Fund	345	3,816	3,773	388
Payroll Clearing Fund	11	2,564,817	2,564,817	11
Probation Interstate Compact	225	561	786	-
Sheriff	732	755,544	756,276	-
<b>Totals</b>	<b>\$ 20,295,080</b>	<b>\$ 58,204,855</b>	<b>\$ 57,280,638</b>	<b>\$ 21,219,297</b>

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

ADAMS COUNTY  
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

The accompanying financial statement presents the financial information for the County (primary government), and does not include financial information for any of the County's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the County (primary government.)

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

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

C. Cash and Investments

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

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts may include, but are not limited to, the following sources:

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

Special assessments, which include amounts levied against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

ADAMS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

Intergovernmental receipts, which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipt include, but are not limited to: 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 taxes received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

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

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

Net proceeds from borrowings, which include receipts from general obligation bonds, notes and loans.

Intergovernmental loan activity, which include amounts received from other funds as loans on a temporary basis.

Transfers in, which include funds authorized by statute, ordinance, resolution or court order to be transferred in from another fund.

Utility receipts, which are comprised mostly of charges for current services.

Internal service receipts, which are comprised mostly of fees received for services performed for other funds.

Fiduciary receipts, which are comprised mostly of contributions to the pensions funds from state and local sources.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements may include, but are not limited to, the following uses:

ADAMS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

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

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

Interfund loan payments and loans made, which include amounts that are owed to a particular fund by another fund.

Transfers out, which include funds authorized by statute, ordinance, resolution or court order to be transferred to another fund.

F. Interfund Transfers

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

G. Fund Accounting

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

ADAMS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Note 2. Budgets

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

Note 3. Property Taxes

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

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana at year end were 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 statute (IC 5-13-9) authorizes the County to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

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

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

ADAMS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

Public Employees' Retirement Fund  
Harrison Building, Room 800  
143 West Market Street  
Indianapolis, IN 46204  
Ph. (317) 233-4162

Funding Policy and Annual Pension Cost

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

ADAMS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

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SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's Annual Report can be found on the Indiana Transparency Portal website: [www.in.gov/itp/annual\\_reports/](http://www.in.gov/itp/annual_reports/).

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010

	General	Local Road and Street	Aviation	Accident Report	Firearms Training	Park Nonreverting Operating	Health
Cash and investments - beginning	\$ 5,056,339	\$ 196,846	\$ 247	\$ 411	\$ 23,070	\$ 90,447	\$ 134,281
Receipts:							
Taxes	7,544,975	-	-	-	-	-	180,347
Licenses and permits	-	-	-	-	-	-	3,900
Intergovernmental	900,505	276,836	-	-	-	-	13,000
Charges for services	627,135	-	-	460	6,840	60,810	-
Fines and forfeits	118,138	-	-	-	-	-	33,899
Other receipts	198,515	1,303	-	-	-	-	4,638
Total receipts	<u>9,389,268</u>	<u>278,139</u>	<u>-</u>	<u>460</u>	<u>6,840</u>	<u>60,810</u>	<u>235,784</u>
Disbursements:							
Personal services	6,479,540	-	-	-	-	-	244,288
Supplies	246,284	-	-	-	-	22,911	15,763
Other services and charges	2,105,749	270,492	-	-	-	19,266	21,779
Capital outlay	241,751	-	-	-	-	5,776	493
Other disbursements	447,187	-	-	360	2,985	30	-
Total disbursements	<u>9,520,511</u>	<u>270,492</u>	<u>-</u>	<u>360</u>	<u>2,985</u>	<u>47,983</u>	<u>282,323</u>
Excess (deficiency) of receipts over disbursements	<u>(131,243)</u>	<u>7,647</u>	<u>-</u>	<u>100</u>	<u>3,855</u>	<u>12,827</u>	<u>(46,539)</u>
Cash and investments - ending	<u>\$ 4,925,096</u>	<u>\$ 204,493</u>	<u>\$ 247</u>	<u>\$ 511</u>	<u>\$ 26,925</u>	<u>\$ 103,274</u>	<u>\$ 87,742</u>

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Clerk's Records Perpetuation	Deferral Program	Emergency Telephone System	Drug Free Community	Drainage Maintenance	Emergency Planning/Right To Know	Highway
Cash and investments - beginning	\$ 34,740	\$ 18,205	\$ 729,444	\$ 24,620	\$ 623,538	\$ 32,769	\$ 895,463
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	106,543
Intergovernmental	-	-	-	-	-	17,735	1,760,734
Charges for services	-	-	285,641	-	327,934	-	41,416
Fines and forfeits	7,736	17,160	-	20,112	-	-	-
Other receipts	-	1,000	-	-	40,881	357	22,363
Total receipts	<u>7,736</u>	<u>18,160</u>	<u>285,641</u>	<u>20,112</u>	<u>368,815</u>	<u>18,092</u>	<u>1,931,056</u>
Disbursements:							
Personal services	-	-	314,023	-	62,951	2,283	1,180,614
Supplies	-	-	-	-	-	229	619,330
Other services and charges	-	-	94,980	-	-	4,718	89,897
Capital outlay	-	-	-	-	-	1,212	62,936
Other disbursements	-	28,919	69,393	23,994	256,737	8,534	18,797
Total disbursements	<u>-</u>	<u>28,919</u>	<u>478,396</u>	<u>23,994</u>	<u>319,688</u>	<u>16,976</u>	<u>1,971,574</u>
Excess (deficiency) of receipts over disbursements	<u>7,736</u>	<u>(10,759)</u>	<u>(192,755)</u>	<u>(3,882)</u>	<u>49,127</u>	<u>1,116</u>	<u>(40,518)</u>
Cash and investments - ending	<u>\$ 42,476</u>	<u>\$ 7,446</u>	<u>\$ 536,689</u>	<u>\$ 20,738</u>	<u>\$ 672,665</u>	<u>\$ 33,885</u>	<u>\$ 854,945</u>

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Parks and Recreation	Property Reassessment	Extradition	Juvenile Probation Service	Adult Probation Services	Recorder's Records Perpetuation	Covered Bridge
Cash and investments - beginning	\$ 130,667	\$ 453,613	\$ 6,838	\$ 5,994	\$ 217,500	\$ 26,978	\$ 10,993
Receipts:							
Taxes	114,766	119,810	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	8,275	8,637	-	-	-	-	1,850
Charges for services	11,175	-	-	-	60,752	46,282	-
Fines and forfeits	-	-	1,720	107	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>134,216</u>	<u>128,447</u>	<u>1,720</u>	<u>107</u>	<u>60,752</u>	<u>46,282</u>	<u>1,850</u>
Disbursements:							
Personal services	96,163	-	-	-	-	-	-
Supplies	5,555	-	-	-	-	-	-
Other services and charges	47,662	192,967	-	-	-	-	-
Capital outlay	1,800	100	-	-	-	-	-
Other disbursements	-	-	5,100	-	184,909	18,572	-
Total disbursements	<u>151,180</u>	<u>193,067</u>	<u>5,100</u>	<u>-</u>	<u>184,909</u>	<u>18,572</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(16,964)</u>	<u>(64,620)</u>	<u>(3,380)</u>	<u>107</u>	<u>(124,157)</u>	<u>27,710</u>	<u>1,850</u>
Cash and investments - ending	<u>\$ 113,703</u>	<u>\$ 388,993</u>	<u>\$ 3,458</u>	<u>\$ 6,101</u>	<u>\$ 93,343</u>	<u>\$ 54,688</u>	<u>\$ 12,843</u>

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Local Health Maintenance	Comm Corrections - Home Detention	Pretrial Diversion	Guardian Ad Litem/Court	Misdemeanant	Supplemental Public Defender Svc	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 98,974	\$ 64,681	\$ 18,600	\$ 1,089	\$ 44,905	\$ 91,851	\$ 13,013
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	33,140	-	-	-	23,589	-	-
Charges for services	-	244,651	3,860	-	-	12,336	5,546
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	4,245	-	-	-	-	-
Total receipts	33,140	248,896	3,860	-	23,589	12,336	5,546
Disbursements:							
Personal services	15,531	205,498	-	-	12,846	-	8,063
Supplies	1,293	26,380	-	-	1,272	-	-
Other services and charges	729	40,497	-	-	1,591	-	-
Capital outlay	-	5,919	-	-	1,214	-	-
Other disbursements	-	13,917	7,225	-	16,303	-	311
Total disbursements	17,553	292,211	7,225	-	33,226	-	8,374
Excess (deficiency) of receipts over disbursements	15,587	(43,315)	(3,365)	-	(9,637)	12,336	(2,828)
Cash and investments - ending	\$ 114,561	\$ 21,366	\$ 15,235	\$ 1,089	\$ 35,268	\$ 104,187	\$ 10,185

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Jury Pay	Grant Misc	Rainy Day	Sales Disclosure	Sheriff's Commissary	Tobacco Settlement	Health Department Immunization
Cash and investments - beginning	\$ 12	\$ 146	\$ 1,351,934	\$ 25,397	\$ 3,901	\$ 69,260	\$ -
Receipts:							
Taxes	-	-	7,803	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	198,479	-	-	21,357	2,499
Charges for services	-	-	-	-	79,244	-	-
Fines and forfeits	5,004	-	-	3,161	-	-	-
Other receipts	60	-	405,077	-	-	-	-
Total receipts	<u>5,064</u>	<u>-</u>	<u>611,359</u>	<u>3,161</u>	<u>79,244</u>	<u>21,357</u>	<u>2,499</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	17,656	-
Other services and charges	-	-	-	56	-	5,460	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,427	57	-	-	71,402	-	-
Total disbursements	<u>3,427</u>	<u>57</u>	<u>-</u>	<u>56</u>	<u>71,402</u>	<u>23,116</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,637</u>	<u>(57)</u>	<u>611,359</u>	<u>3,105</u>	<u>7,842</u>	<u>(1,759)</u>	<u>2,499</u>
Cash and investments - ending	<u>\$ 1,649</u>	<u>\$ 89</u>	<u>\$ 1,963,293</u>	<u>\$ 28,502</u>	<u>\$ 11,743</u>	<u>\$ 67,501</u>	<u>\$ 2,499</u>

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Identification Security Protection	Homeland Security	Wireless Emergency Telephone System	Probation User Fee Administrative	Adams County Drug Enforcement	CC/School Suspension/ RISQ	Clerk IV-D After October 1, 1999
Cash and investments - beginning	\$ 10,099	\$ -	\$ 71,945	\$ 8,882	\$ 5,520	\$ 3,903	\$ 49,330
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	15,461	-	-	-	42,536	16,126
Charges for services	-	-	140,204	19,841	-	-	-
Fines and forfeits	-	-	-	-	1,089	-	-
Other receipts	10,568	-	-	-	-	-	-
Total receipts	10,568	15,461	140,204	19,841	1,089	42,536	16,126
Disbursements:							
Personal services	-	-	-	-	-	43,453	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,720	15,380	-	-	5,650	-	14,418
Total disbursements	1,720	15,380	-	-	5,650	43,453	14,418
Excess (deficiency) of receipts over disbursements	8,848	81	140,204	19,841	(4,561)	(917)	1,708
Cash and investments - ending	\$ 18,947	\$ 81	\$ 212,149	\$ 28,723	\$ 959	\$ 2,986	\$ 51,038

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Comm Corrections/ Project Income	Comm Corrections/ Transitions Program	Comm Corrections/ Prime For Life	County Home Commissary	County Incentives	Disaster Public Assistance	Golden Meadows Special Needs
Cash and investments - beginning	\$ 80,912	\$ 5,954	\$ 3,252	\$ 118	\$ 25,228	\$ 1,486	\$ 6,611
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	18,275	-	-	15,868	10,030	-
Charges for services	-	-	-	-	-	406	-
Fines and forfeits	172,227	-	-	-	-	-	-
Other receipts	7,934	-	4,500	-	-	-	6,304
Total receipts	<u>180,161</u>	<u>18,275</u>	<u>4,500</u>	<u>-</u>	<u>15,868</u>	<u>10,436</u>	<u>6,304</u>
Disbursements:							
Personal services	6,565	1,063	-	-	-	-	-
Supplies	982	-	-	-	-	-	-
Other services and charges	112,188	-	-	-	-	-	-
Capital outlay	4,529	-	-	-	-	-	-
Other disbursements	20	6,317	4,752	79	-	580	5,236
Total disbursements	<u>124,284</u>	<u>7,380</u>	<u>4,752</u>	<u>79</u>	<u>-</u>	<u>580</u>	<u>5,236</u>
Excess (deficiency) of receipts over disbursements	<u>55,877</u>	<u>10,895</u>	<u>(252)</u>	<u>(79)</u>	<u>15,868</u>	<u>9,856</u>	<u>1,068</u>
Cash and investments - ending	<u>\$ 136,789</u>	<u>\$ 16,849</u>	<u>\$ 3,000</u>	<u>\$ 39</u>	<u>\$ 41,096</u>	<u>\$ 11,342</u>	<u>\$ 7,679</u>

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Hazard Mitigation	Health/Food and Tattoo	Law Enforcement Training/ACSD	Park and Recreation Non Reverting	Pros Atty IV-D After Oct. 1, 1999	Public Health Emergency Response	Public Health Maintenance
Cash and investments - beginning	\$ -	\$ 11,767	\$ 5,197	\$ 768	\$ 54,240	\$ 26,457	\$ 6,548
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	15,495	-	-	-	-	-
Intergovernmental	38,103	-	-	-	27,513	151	6,755
Charges for services	-	-	2,090	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	32	-	545
Total receipts	38,103	15,495	2,090	-	27,545	151	7,300
Disbursements:							
Personal services	-	7,739	-	-	-	6,008	2,981
Supplies	-	-	-	-	-	2,454	618
Other services and charges	15,049	-	-	-	-	9,572	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	2,195	-	10,147	8,574	4,638
Total disbursements	15,049	7,739	2,195	-	10,147	26,608	8,237
Excess (deficiency) of receipts over disbursements	23,054	7,756	(105)	-	17,398	(26,457)	(937)
Cash and investments - ending	\$ 23,054	\$ 19,523	\$ 5,092	\$ 768	\$ 71,638	\$ -	\$ 5,611

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Special Advocate Fund	Special Drug	St Mary's River Basin	Transfer Fees	Urinalysis Fees	Victim Crime Assistance	ARRA Reim - Prosecutor
Cash and investments - beginning	\$ 256	\$ 120	\$ 585	\$ 380	\$ 31,211	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	21,729	4,004
Charges for services	-	-	-	6,660	1,990	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	15,540	-	-	-	-
Total receipts	-	-	15,540	6,660	1,990	21,729	4,004
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	16,125	-	-	17,940	-
Total disbursements	-	-	16,125	-	-	17,940	-
Excess (deficiency) of receipts over disbursements	-	-	(585)	6,660	1,990	3,789	4,004
Cash and investments - ending	<u>\$ 256</u>	<u>\$ 120</u>	<u>\$ -</u>	<u>\$ 7,040</u>	<u>\$ 33,201</u>	<u>\$ 3,789</u>	<u>\$ 4,004</u>

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	ARRA Reim - Clerk	Trail Project	Sheriff's Retirement	Cumulative Capital Development	Cumulative Bridge	Cumulative Jail	Cumulative Courthouse
Cash and investments - beginning	\$ -	\$ -	\$ 33,107	\$ 800,576	\$ 827,608	\$ 1,768,382	\$ 331,053
Receipts:							
Taxes	-	-	-	267,367	615,448	378,349	47,924
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	2,496	-	-	19,276	44,371	27,277	3,455
Charges for services	-	17,931	-	-	-	-	-
Fines and forfeits	-	-	12,219	-	-	-	-
Other receipts	-	81,200	-	4,106	72,572	12,124	-
Total receipts	<u>2,496</u>	<u>99,131</u>	<u>12,219</u>	<u>290,749</u>	<u>732,391</u>	<u>417,750</u>	<u>51,379</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	16,180	-	-
Other services and charges	-	-	-	433,386	415,538	27,436	52,140
Capital outlay	-	-	-	140,852	-	-	-
Other disbursements	-	99,052	-	-	-	1,160	-
Total disbursements	<u>-</u>	<u>99,052</u>	<u>-</u>	<u>574,238</u>	<u>431,718</u>	<u>28,596</u>	<u>52,140</u>
Excess (deficiency) of receipts over disbursements	<u>2,496</u>	<u>79</u>	<u>12,219</u>	<u>(283,489)</u>	<u>300,673</u>	<u>389,154</u>	<u>(761)</u>
Cash and investments - ending	<u>\$ 2,496</u>	<u>\$ 79</u>	<u>\$ 45,326</u>	<u>\$ 517,087</u>	<u>\$ 1,128,281</u>	<u>\$ 2,157,536</u>	<u>\$ 330,292</u>

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	General Drain Improvement	CEDIT - County Fund	Health Insurance - Self	Workman's Comp	Sheriff's Pension	Dare Donations	Dog Donations
Cash and investments - beginning	\$ 548,887	\$ 108,301	\$ 836,297	\$ 328,322	\$ 2,399,316	\$ 973	\$ 1,390
Receipts:							
Taxes	-	735,627	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	7,052	33,786	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	21,477	-	1,494,212	236,616	293,371	37	-
Total receipts	28,529	769,413	1,494,212	236,616	293,371	37	-
Disbursements:							
Personal services	1,545	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	37	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	46,136	809,293	1,874,775	102,785	140,876	-	-
Total disbursements	47,681	809,293	1,874,775	102,785	140,876	37	-
Excess (deficiency) of receipts over disbursements	(19,152)	(39,880)	(380,563)	133,831	152,495	-	-
Cash and investments - ending	\$ 529,735	\$ 68,421	\$ 455,734	\$ 462,153	\$ 2,551,811	\$ 973	\$ 1,390

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Golden Meadows Cans For Co-Pays	Health Donations	Highway Donations	City and Town Court Costs	Coroner's Training and Con't Education	Surplus Tax Sale	Tax Sale Redemption
Cash and investments - beginning	\$ 2,548	\$ 57,944	\$ 368	\$ 4,425	\$ -	\$ 5,161	\$ 562
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,698	9,081	200	8,869	2,618	15,688	4,367
Total receipts	2,698	9,081	200	8,869	2,618	15,688	4,367
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	2,012	15,727	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	8,782	2,301	-	4,367
Total disbursements	2,012	15,727	-	8,782	2,301	-	4,367
Excess (deficiency) of receipts over disbursements	686	(6,646)	200	87	317	15,688	-
Cash and investments - ending	\$ 3,234	\$ 51,298	\$ 568	\$ 4,512	\$ 317	\$ 20,849	\$ 562

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Surplus Tax	State Fines and Forfeitures	State Sales Disclosure Fee	Overweight Vehicle Fines	Recorder	Infraction Judgments	Inheritance Tax
Cash and investments - beginning	\$ 63,942	\$ 487	\$ 165	\$ 3,904	\$ 21,856	\$ 5,316	\$ 521,584
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	58,790	6,076	3,160	-	140,659	87,506	1,273,193
Total receipts	58,790	6,076	3,160	-	140,659	87,506	1,273,193
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	70,582	5,463	3,235	3,904	146,465	87,566	1,030,146
Total disbursements	70,582	5,463	3,235	3,904	146,465	87,566	1,030,146
Excess (deficiency) of receipts over disbursements	(11,792)	613	(75)	(3,904)	(5,806)	(60)	243,047
Cash and investments - ending	\$ 52,150	\$ 1,100	\$ 90	\$ -	\$ 16,050	\$ 5,256	\$ 764,631

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Treasurer	Probation Department Agency	Special Death Benefit	Education Plate Fees Agency	Tax Distribution	Clerk of the Circuit Court
Cash and investments - beginning	\$ 336,725	\$ 280	\$ 235	\$ -	\$ 900	\$ 334,293
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	492,768	33,055	1,660	844	30,216,013	2,992,356
Total receipts	492,768	33,055	1,660	844	30,216,013	2,992,356
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	336,725	33,285	1,750	844	30,189,214	3,109,417
Total disbursements	336,725	33,285	1,750	844	30,189,214	3,109,417
Excess (deficiency) of receipts over disbursements	156,043	(230)	(90)	-	26,799	(117,061)
Cash and investments - ending	\$ 492,768	\$ 50	\$ 145	\$ -	\$ 27,699	\$ 217,232

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	County Child Advocacy	County Home Residents	Improvement Location Permit Money	Inmate Trust Fund	Jail Work Release	Law Enforcement Dep 1
Cash and investments - beginning	\$ 200	\$ 8,002	\$ -	\$ 11,792	\$ 4,558	\$ 3,276
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	50	232,273	340	116,472	77,347	-
Total receipts	50	232,273	340	116,472	77,347	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	234,881	340	115,421	81,905	-
Total disbursements	-	234,881	340	115,421	81,905	-
Excess (deficiency) of receipts over disbursements	50	(2,608)	-	1,051	(4,558)	-
Cash and investments - ending	\$ 250	\$ 5,394	\$ -	\$ 12,843	\$ -	\$ 3,276

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Law Enforcement Training	Mortgage Fee Fund	Payroll Clearing Fund	Probation Interstate Compact	Sheriff	Totals
Cash and investments - beginning	\$ 13,497	\$ 345	\$ 11	\$ 225	\$ 732	\$ 20,295,080
Receipts:						
Taxes	-	-	-	-	-	10,012,416
Licenses and permits	-	-	-	-	-	125,938
Intergovernmental	-	-	-	-	-	3,580,062
Charges for services	-	-	-	-	-	2,044,042
Fines and forfeits	-	-	-	-	-	392,572
Other receipts	9,427	3,816	2,564,817	561	755,544	42,049,825
Total receipts	9,427	3,816	2,564,817	561	755,544	58,204,855
Disbursements:						
Personal services	-	-	-	-	-	8,691,154
Supplies	-	-	-	-	-	976,907
Other services and charges	-	-	-	-	-	3,978,928
Capital outlay	-	-	-	-	-	466,582
Other disbursements	8,815	3,773	2,564,817	786	756,276	43,167,067
Total disbursements	8,815	3,773	2,564,817	786	756,276	57,280,638
Excess (deficiency) of receipts over disbursements	612	43	-	(225)	(732)	924,217
Cash and investments - ending	\$ 14,109	\$ 388	\$ 11	\$ -	\$ -	\$ 21,219,297

ADAMS COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2010

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.

General infrastructure assets (those reported by governmental activities) are included regardless of their acquisition date or amount. The government was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are reported at historical cost.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 84,567
Infrastructure	62,634,630
Buildings	8,158,504
Improvements other than buildings	807,245
Machinery and equipment	<u>5,932,887</u>
 Total governmental activities, capital assets not being depreciated	 <u>\$ 77,617,833</u>

ADAMS COUNTY  
OTHER REPORT

The report presented herein was prepared in addition to the official report prepared for the County Sheriff.

ADAMS COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on September 6, 2011, with William A. Borne, Auditor; Edwin E. Coil, County Commissioner; and Eric Orr, County Council member.