

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

ADAMS COUNTY, INDIANA

January 1, 2015 to December 31, 2017



FILED
06/07/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Mary B. Beery	01-01-13 to 12-31-20
County Treasurer	Thomas R. Krueckeberg	01-01-13 to 12-31-20
Clerk of the Circuit Court	James J. Voglewede	01-01-15 to 12-31-18
County Sheriff	Shane L. Rekeweg	01-01-15 to 12-31-18
County Recorder	Deborah S. Stimpson	01-01-13 to 12-31-20
President of the Board of County Commissioners	Douglas L. Bauman	01-01-15 to 12-31-18
President of the County Council	Eric D. Orr Tony L. Mellencamp	01-01-15 to 12-31-16 01-01-17 to 12-31-18



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF ADAMS COUNTY, INDIANA

Report on the Financial Statements

We have audited the accompanying financial statements of Adams County (County), which comprise the financial position and results of operations for the period of January 1, 2015 to December 31, 2017, and the related notes to the financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements 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 financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

As discussed in Note 1 to the financial statements, the County prepares its financial statements 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 statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the period of January 1, 2015 to December 31, 2017.


Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the County for the period of January 1, 2015 to December 31, 2017, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, 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 statements. They have not been subjected to the auditing procedures applied by us in the audit of the financial statements and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

May 9, 2018

FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

ADAMS COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-15	Receipts	Disbursements	12-31-15	Receipts	Disbursements	12-31-16
General	\$ 2,704,271	\$ 8,955,812	\$ 8,220,093	\$ 3,439,990	\$ 8,791,573	\$ 8,770,524	\$ 3,461,039
Accident Report	6,383	3,112	-	9,495	2,615	-	12,110
Aviation	247	-	247	-	-	-	-
Campaign Finance Enforcement - County	200	-	200	-	-	-	-
CEDIT County Share	288,321	1,756,882	1,457,155	588,048	1,763,858	1,692,826	659,080
Child Advocacy	500	100	-	600	300	-	900
City and Town Court Costs	2,620	7,939	7,105	3,454	9,342	9,112	3,684
Clerk's Records Perpetuation	54,751	19,117	13,958	59,910	29,041	12,919	76,032
COIT County Distributive Shares	26,709	2,271,247	2,003,205	294,751	2,290,943	2,137,923	447,771
Community Corrections	35,050	296,984	251,500	80,534	334,936	312,119	103,351
Community Transition Program	31,041	26,700	43,192	14,549	9,850	1,294	23,105
Sales Disclosure - County Share	41,908	4,005	-	45,913	3,640	9,261	40,292
Covered Bridge	6,243	1,850	-	8,093	1,850	-	9,943
Cumulative Bridge	1,330,587	825,303	548,045	1,607,845	805,735	934,518	1,479,062
Cumulative Capital Development	553,745	481,438	433,468	601,715	479,212	468,681	612,246
Cumulative Courthouse	251,804	58,738	15,195	295,347	58,265	41,292	312,320
Cumulative Jail	1,974,290	472,337	716,253	1,730,374	474,037	1,327,581	876,830
Drug Free Community	38,857	29,569	15,176	53,250	49,968	22,436	80,782
Emergency Planning/Right to Know	23,674	7,387	8,133	22,928	11,345	12,379	21,894
Extradition and Sheriff's Assistance	8,665	2,987	3,963	7,689	3,800	499	10,990
Firearms Training	2,682	6,090	5,113	3,659	13,340	8,103	8,896
General Drain Improvement	441,231	14,897	8,563	447,565	5,508	952	452,121
Health	198,955	246,191	284,508	160,638	283,994	283,582	161,050
Identification Security Protection	29,937	2,620	1,250	31,307	2,548	1,252	32,603
Local Health Maintenance	121,427	33,139	44,293	110,273	33,139	20,957	122,455
Local Road and Street	153,818	282,642	290,602	145,858	281,940	242,584	185,214
LOIT Public Safety - County Share	-	994,281	-	994,281	1,001,840	372,280	1,623,841
Misdemeanant	19,872	22,883	28,316	14,439	22,883	36,542	780
Motor Vehicle Highway	1,411,074	2,662,542	2,043,797	2,029,819	2,647,835	2,460,245	2,217,409
Park Nonreverting Capital	768	-	-	768	-	-	768
Park Nonreverting Operating	160,531	75,386	127,727	108,190	62,510	71,126	99,574
Rainy Day	1,962,660	-	30,200	1,932,460	381,963	121,259	2,193,164
Reassessment - 2015	306,633	72,650	176,355	202,928	44,465	137,788	109,605
Recorder's Records Perpetuation	106,761	47,026	47,006	106,781	46,258	54,398	98,641
Sex and Violent Offender Administration	3,903	1,314	116	5,101	1,170	915	5,356
Supplemental Public Defender Services	45,105	12,234	18,652	38,687	9,250	21,597	26,340
Surplus Tax	48,097	40,496	57,106	31,487	54,426	51,817	34,096
Surveyor's Corner Perpetuation	18,858	6,285	5,390	19,753	6,495	4,120	22,128
Tax Sale Fees	-	-	-	-	2,800	2,800	-
Tax Sale Redemption	-	9,685	8,713	972	17,636	18,608	-
Tax Sale Surplus	56,210	64,395	42,223	78,382	25,036	65,967	37,451
Local Health Department Trust Account	74,101	21,031	27,999	67,133	21,031	14,391	73,773
Court Appointed Special Advocate (CASA)	256	-	256	-	-	-	-
County Elected Officials Training	6,753	2,620	1,177	8,196	2,548	1,755	8,989
Park and Recreation	178,181	51,011	112,205	116,987	58,265	122,468	52,784
Statewide 911	427,498	435,048	498,791	363,755	495,300	386,400	472,655
LOIT Special Distribution	-	-	-	-	1,527,853	874,463	653,390
Adult Probation Administrative	60,025	23,117	63,455	19,687	28,231	(1)	47,919
Supplemental Adult Probation Services	65,168	69,453	69,025	65,596	89,972	72,664	82,904
Supplemental Juvenile Probation Services	5,288	-	1,931	3,357	460	-	3,817
Drain Maintenance	1,037,249	374,421	326,160	1,085,510	377,556	239,478	1,223,588

ADAMS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-15	Receipts	Disbursements	12-31-15	Receipts	Disbursements	
K-9	2,961	340	253	3,048	5,955	460	8,543
Donations	-	200,000	35,000	165,000	-	35,000	130,000
Debt Service	-	157,000	156,985	15	-	-	15
Self-Insurance	446,115	1,990,203	2,415,399	20,919	2,865,138	2,250,248	635,809
IT Services	21,763	81,149	81,381	21,531	71,848	18,514	74,865
Payroll Clearing	5	3,004,559	3,004,564	-	3,096,701	3,095,565	1,136
Settlement	-	23,088,243	23,088,243	-	24,353,001	24,353,001	-
LOIT Public Safety	-	1,639,875	1,639,875	-	1,650,826	1,650,826	-
CVET	-	201,120	201,120	-	179,162	179,162	-
Weed Lien Collections	-	4,535	4,535	-	3,488	3,488	-
Sewage Collections	-	11,178	11,178	-	7,928	7,928	-
Financial Institution Tax	-	181,999	181,999	-	196,202	196,202	-
CEDIT Homestead Credit	8,822	834,368	823,732	19,458	844,508	838,078	25,888
LOIT Residential PTRC	-	1,643,473	1,604,697	38,776	1,662,523	1,653,721	47,578
State Fines and Forfeitures	113	2,448	2,196	365	1,238	1,578	25
Infraction Judgements	2,923	73,716	70,304	6,335	94,493	97,150	3,678
Special Death Benefit	160	1,840	1,865	135	2,225	2,225	135
Sales Disclosure - State Share	175	4,005	3,845	335	3,640	3,760	215
Coroners Training & Con't Education	594	2,748	3,050	292	2,418	2,516	194
Interstate Compact - State Share	250	2,700	2,825	125	2,130	2,255	-
Mortgage Recording Fees - State Share	238	3,463	3,445	256	3,553	3,486	323
Sex and Violent Offender Admin - State	30	146	151	25	130	150	5
Child Restraint Violation Fines	-	350	250	100	300	400	-
Inheritance Tax	38,883	-	-	38,883	-	-	38,883
Education Plate Fees Agency	-	188	188	-	244	244	-
Riverboat Revenue Sharing	-	203,706	203,706	-	203,698	203,698	-
CEDIT Distribution	-	2,683,307	2,683,307	-	2,696,304	2,696,304	-
COIT Distribution	-	3,935,700	3,935,700	-	3,961,983	3,961,983	-
93.563 ARRA Prosecutor IV-D Incentive	68	-	68	-	-	-	-
93.563 ARRA Clerk IV-D Incentive	2,528	12	923	1,617	9	1,579	47
93.563 Title IV-D Incentive	117,339	14,290	1,685	129,944	15,771	1	145,714
93.563 Prosecutor IV-D Incentive-Post Oct '99	180,557	21,222	19,657	182,122	23,587	4,729	200,980
93.563 Clerk IV-D Incentive-Post Oct '99	73,540	13,928	17,076	70,392	15,244	7,214	78,422
Clerk	131,454	1,853,751	1,843,778	141,427	2,239,020	2,105,661	274,786
Inmate Trust Fund	(3,323)	3,323	-	-	-	-	-
Inmate Trust Fund 2	13,969	153,910	148,446	19,433	209,329	205,007	23,755
Sheriff's Commissary 2	16,329	150,666	125,930	41,065	215,957	212,894	44,128
County Home Residents	9,615	282,852	270,943	21,524	271,269	279,645	13,148
Sheriff	-	392,411	392,411	-	764,301	764,301	-
Treasurer	663,650	551,662	663,650	551,662	1,025,231	551,663	1,025,230
Levy Excess	1,119	-	-	1,119	-	1,119	-
Urinalysis Fees	43,796	1,482	12,098	33,180	3,369	14,149	22,400
Transfer Fee	28,720	7,380	5,000	31,100	7,130	3,836	34,394
Monroe Police Department	422	96	124	394	228	68	554
Decatur Police Department	5,115	2,825	1,303	6,637	3,045	2,757	6,925
Berne Police Department	1,480	858	746	1,592	1,387	1,383	1,596
Geneva Police Department	231	434	391	274	493	465	302
Adams County Sheriff Department	408	2,547	2,547	408	2,750	2,577	581
Indiana State Police	6,387	1,933	1,993	6,327	2,499	2,499	6,327
Department of Natural Resources	283	36	32	287	56	40	303
County Law Enfor CEP - Old	3,276	-	3,276	-	-	-	-

ADAMS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments	Receipts	Disbursements	Cash and Investments	Receipts	Disbursements	Cash and Investments
	01-01-15			12-31-15			12-31-16
Decatur Parking Tickets	12	-	-	12	-	-	12
Community Corrections Project Income	49,788	252,757	247,025	55,520	274,979	269,693	60,806
County User Deferral	7,700	14,789	10,183	12,306	27,390	27,717	11,979
County User Pretrial Diver	5,116	10,320	2,191	13,245	8,780	11,211	10,814
County User Jury Fee	514	4,686	2,806	2,394	5,718	4,837	3,275
Co Law Enforcement Cont Ed	2,397	2,592	2,364	2,625	3,686	2,464	3,847
Highway Donations	918	85	-	1,003	-	-	1,003
Cans for Co-Pays	6,620	1,520	3,389	4,751	843	2,145	3,449
Golden Meadows Special Needs	16,061	8,666	11,287	13,440	9,689	7,130	15,999
Peace Monument Restoration	15,837	950	1,417	15,370	230	785	14,815
Health Donations	68,131	3,494	6,252	65,373	3,595	181	68,787
DARE Donations	1,110	-	-	1,110	-	-	1,110
Grants/Miscellaneous	13,648	2,413	-	16,061	2,636	18,663	34
Workman's Comp	132,403	52,646	108,119	76,930	60,089	135,068	1,951
Improvement Loc Permit Money	-	860	860	-	640	-	640
Adams County Drug Enforcement	4,130	779	-	4,909	1,115	547	5,477
Weidler Levee	-	5,214	5,214	-	5,124	5,124	-
Drug Court	-	11,295	3,607	7,688	31,770	21,912	17,546
Sheriff Retirement	-	14,611	14,611	-	23,166	19,864	3,302
LOIT 2016 Special Distribution	-	-	-	-	2,512,950	2,512,950	-
Public Health Maintenance	36	15,051	15,050	37	16,283	16,317	3
Public Health Emerg Response	6	-	-	6	-	-	6
Ebola Grant	-	12,820	8,308	4,512	4,273	5,128	3,657
CC/School Suspension/ Risq	(802)	20,810	20,008	-	-	-	-
97.042 EMA Performance Grants	-	8,485	8,485	-	20,307	20,307	-
97.073-2010 St Homeland Secur	-	12,500	12,500	-	-	-	-
20.703 H M E P 2011 Grant	-	2,865	2,865	-	7,407	7,407	-
97.042 2011 EMA Performance Grant	-	-	-	-	55,222	55,222	-
97.036 Disaster Public Asst	750	-	376	374	-	158	216
97.073 2013 SHSP Grant	(3,847)	50,769	46,922	-	-	-	-
Victim Crime Assistant	16,815	16,544	20,748	12,611	16,815	21,660	7,766
93.617 HAVA Grant	926	-	-	926	-	-	926
20.205 Trail Project	10,179	147,994	116,169	42,004	262,817	285,937	18,884
Community Crossings Grant	-	-	-	-	492,500	193,149	299,351
Comm Corr Prime for Life	3,000	-	-	3,000	-	-	3,000
Drug Prosecution	-	-	-	-	1,999	1,998	1
Drug Court DOC Grant	-	-	-	-	58,938	35,570	23,368
Probation DOC Grant	-	-	-	-	38,438	18,931	19,507
Totals	<u>\$ 16,494,350</u>	<u>\$ 64,876,456</u>	<u>\$ 62,400,443</u>	<u>\$ 18,970,363</u>	<u>\$ 73,324,272</u>	<u>\$ 70,563,478</u>	<u>\$ 21,731,157</u>

The notes to the financial statements 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, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
General	\$ 3,461,039	\$ 12,313,163	\$ 11,143,123	\$ 4,631,079
Accident Report	12,110	3,199	386	14,923
CEDIT County Share	659,080	1,789,798	1,987,693	461,185
Child Advocacy	900	75	-	975
City and Town Court Costs	3,684	9,987	10,532	3,139
Clerk's Records Perpetuation	76,032	31,185	22,682	84,535
COIT County Distributive Shares	447,771	1,073	448,844	-
Community Corrections	103,351	358,664	412,917	49,098
Community Transition Program	23,105	25,800	25,230	23,675
Sales Disclosure - County Share	40,292	3,775	9,582	34,485
Covered Bridge	9,943	1,850	-	11,793
Cumulative Bridge	1,479,062	818,232	797,049	1,500,245
Cumulative Capital Development	612,246	500,197	599,125	513,318
Cumulative Courthouse	312,320	60,256	63	372,513
Cumulative Jail	876,830	479,720	1,040,230	316,320
Drug Free Community	80,782	51,548	38,722	93,608
Emergency Planning/Right to Know	21,894	14,004	13,469	22,429
Extradition and Sheriff's Assistance	10,990	25	2,030	8,985
Firearms Training	8,896	4,660	2,542	11,014
General Drain Improvement	452,121	7,875	7,930	452,066
Health	161,050	289,668	284,039	166,679
Identification Security Protection	32,603	3,650	2,733	33,520
Local Health Maintenance	122,455	33,139	28,351	127,243
Local Road and Street	185,214	364,351	252,425	297,140
LOIT Public Safety - County Share	1,623,841	1,028,626	1,929,363	723,104
Misdemeanant	780	22,883	6,592	17,071
Motor Vehicle Highway	2,217,409	3,054,573	2,264,655	3,007,327
Park Nonreverting Capital	768	-	-	768
Park Nonreverting Operating	99,574	60,499	70,461	89,612
Rainy Day	2,193,164	-	200,199	1,992,965
Reassessment - 2015	109,605	136,370	145,069	100,906
Recorder's Records Perpetuation	98,641	58,906	25,121	132,426
Sex and Violent Offender Administration	5,356	1,395	1,828	4,923
Supplemental Public Defender Services	26,340	10,465	12,841	23,964
Surplus Tax	34,096	36,767	46,109	24,754
Surveyor's Corner Perpetuation	22,128	14,645	4,547	32,226
Tax Sale Fees	-	1,795	1,725	70
Tax Sale Redemption	-	10,127	6,978	3,149
Tax Sale Surplus	37,451	64,341	23,463	78,329
Local Health Department Trust Account	73,773	21,031	15,262	79,542
County Elected Officials Training	8,989	3,650	1,926	10,713
Park and Recreation	52,784	122,098	113,289	61,593
Statewide 911	472,655	492,446	402,817	562,284
LOIT Special Distribution	653,390	-	95,767	557,623
Adult Probation Administrative	47,919	32,518	62,406	18,031
Supplemental Adult Probation Services	82,904	99,571	47,390	135,085
Supplemental Juvenile Probation Services	3,817	50	165	3,702
Drain Maintenance	1,223,588	387,055	242,382	1,368,261
K-9	8,543	3,475	6,791	5,227
Donations	130,000	-	35,000	95,000
Debt Service	15	-	-	15

ADAMS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
Self-Insurance	635,809	2,206,816	1,804,673	1,037,952
IT Services	74,865	-	-	74,865
Payroll Clearing	1,136	3,285,592	3,280,998	5,730
Settlement	-	24,580,422	24,580,422	-
CVET	-	173,711	173,711	-
Weed Lien Collections	-	5,274	5,274	-
Sewage Collections	-	8,603	8,603	-
Financial Institution Tax	-	176,546	176,546	-
CEDIT Homestead Credit	25,888	-	25,888	-
LOIT Residential PTRC	47,578	-	47,578	-
Local Income Tax-Property Tax Relief	-	2,609,904	2,475,272	134,632
State Fines and Forfeitures	25	277	302	-
Infraction Judgements	3,678	94,238	91,744	6,172
Special Death Benefit	135	2,055	1,930	260
Sales Disclosure - State Share	215	3,775	3,795	195
Coroners Training & Con't Education	194	2,558	2,598	154
Interstate Compact - State Share	-	1,500	1,250	250
Mortgage Recording Fees - State Share	323	3,450	3,475	298
Sex and Violent Offender Admin - State	5	155	130	30
Child Restraint Violation Fines	-	825	800	25
Inheritance Tax	38,883	-	-	38,883
Education Plate Fees Agency	-	225	225	-
Riverboat Revenue Sharing	-	203,706	203,706	-
LIT Certified Shares	-	4,025,818	4,025,818	-
LIT Public Safety	-	1,677,424	1,677,424	-
LIT Economic Development	-	2,742,970	2,742,970	-
93.563 ARRA Clerk IV-D Incentive	47	-	47	-
93.563 Title IV-D Incentive	145,714	17,667	-	163,381
93.563 Prosecutor IV-D Incentive-Post Oct '99	200,980	26,276	13,516	213,740
93.563 Clerk IV-D Incentive-Post Oct '99	78,422	16,607	22,090	72,939
Treasurer	1,025,230	835,536	1,025,230	835,536
Clerk	274,786	2,193,399	2,300,939	167,246
County Home Residents	13,148	290,432	295,728	7,852
Inmate Trust Fund 2	23,755	267,958	259,698	32,015
Sheriff's Commissary 2	44,128	263,547	266,904	40,771
Sheriff	-	798,687	798,687	-
Urinalysis Fees	22,400	4,015	12,571	13,844
Transfer Fee	34,394	7,370	3,000	38,764
Monroe Police Department	554	476	-	1,030
Decatur Police Department	6,925	3,654	3,102	7,477
Berne Police Department	1,596	1,275	1,339	1,532
Geneva Police Department	302	724	447	579
Adams County Sheriff Department	581	2,676	2,693	564
Indiana State Police	6,327	2,133	2,129	6,331
Department of Natural Resources	303	89	89	303
Decatur Parking Tickets	12	4	-	16
Community Corrections Project Income	60,806	342,245	298,296	104,755
County User Deferral	11,979	20,240	17,421	14,798
County User Pretrial Diver	10,814	17,070	16,330	11,554
County User Jury Fee	3,275	5,891	3,076	6,090
Co Law Enforcement Cont Ed	3,847	2,869	2,690	4,026

ADAMS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
Highway Donations	1,003	100	296	807
Cans for Co-Pays	3,449	2,514	3,659	2,304
Golden Meadows Special Needs	15,999	10,749	14,415	12,333
Peace Monument Restoration	14,815	-	331	14,484
Health Donations	68,787	3,932	395	72,324
DARE Donations	1,110	-	1,000	110
Grants/Miscellaneous	34	-	-	34
Workman's Comp	1,951	129,545	113,116	18,380
Improvement Loc Permit Money	640	1,080	640	1,080
Adams County Drug Enforcement	5,477	1,253	60	6,670
Weidler Levee	-	5,313	5,313	-
Drug Court	17,546	8,276	25,822	-
Drug Court Project Income	-	29,293	2,723	26,570
Sheriff Retirement	3,302	24,134	25,985	1,451
Public Health Maintenance	3	19,521	14,762	4,762
Public Health Emerg Response	6	-	-	6
Ebola Grant	3,657	-	1,329	2,328
97.042 EMA Performance Grants	-	27,751	27,751	-
97.073-2010 St Homeland Secur	-	21,259	21,259	-
20.703 H M E P 2011 Grant	-	8,980	8,980	-
97.042 2011 EMA Performance Grant	-	-	11,886	(11,886)
97.055 Interoperable Emer Grt	-	13,695	16,335	(2,640)
97.036 Disaster Public Asst	216	-	-	216
Victim Crime Assistant	7,766	18,337	21,425	4,678
93.617 HAVA Grant	926	-	-	926
20.205 Trail Project	18,884	32,122	27,123	23,883
Community Crossings Grant	299,351	850,888	845,556	304,683
Comm Corr Prime for Life	3,000	-	-	3,000
Drug Prosecution	1	-	-	1
Drug Court DOC Grant	23,368	94,667	106,141	11,894
Probation DOC Grant	19,507	61,500	62,796	18,211
Problem Solving Court Grant	-	9,696	5,278	4,418
Gift Clearing	-	500,000	500,000	-
Totals	\$ 21,731,157	\$ 71,630,469	\$ 71,437,373	\$ 21,924,253

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

ADAMS COUNTY
NOTES TO FINANCIAL STATEMENTS

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 statements present the financial information for the County.

B. Basis of Accounting

The financial statements are 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 statements. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option 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 non-businesses 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 STATEMENTS
(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).

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 statements. 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 STATEMENTS
(Continued)

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

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 February 15. These rates were based upon the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

ADAMS COUNTY
NOTES TO FINANCIAL STATEMENTS
(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 statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

ADAMS COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

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

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.

Funding Policy

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

ADAMS COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 7. Cash Balance Deficits

The financial statements contain some funds with deficits in cash. This is a result of funds being set up for reimbursable grants and the reimbursement for expenditures made by the County not being received by December 31, 2015, 2016, and 2017.

Note 8. Holding Corporation

The County has entered into a capital lease with the Adams County Indiana Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2017 totaled \$1,318,000. No payments were made during 2015 and 2016.

Note 9. Other Postemployment Benefits

The County provides health insurance benefits to eligible retirees and their spouses. These benefits pose a liability to the County for this year and in future years. Information regarding the benefits can be obtained by contacting the County.

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OTHER INFORMATION - UNAUDITED

The County's Annual Financial Reports 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 statements contained in this report and the financial information presented in the County's Annual Financial Reports 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
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	General	Accident Report	Aviation	Campaign Finance Enforcement - County	CEDIT County Share	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 2,704,271	\$ 6,383	\$ 247	\$ 200	\$ 288,321	\$ 500	\$ 2,620	\$ 54,751
Receipts:								
Taxes	6,858,518	-	-	-	1,756,882	-	-	-
Licenses and permits	89,717	-	-	-	-	-	-	-
Intergovernmental receipts	758,518	-	-	-	-	-	-	654
Charges for services	438,744	3,112	-	-	-	-	-	-
Fines and forfeits	99,369	-	-	-	-	100	7,939	18,463
Other receipts	710,946	-	-	-	-	-	-	-
Total receipts	8,955,812	3,112	-	-	1,756,882	100	7,939	19,117
Disbursements:								
Personal services	5,818,659	-	-	-	-	-	-	2,480
Supplies	262,756	-	-	-	-	-	-	-
Other services and charges	2,033,043	-	-	-	1,457,155	-	-	9,894
Capital outlay	52,909	-	-	-	-	-	-	1,217
Other disbursements	52,726	-	247	200	-	-	7,105	367
Total disbursements	8,220,093	-	247	200	1,457,155	-	7,105	13,958
Excess (deficiency) of receipts over disbursements	735,719	3,112	(247)	(200)	299,727	100	834	5,159
Cash and investments - ending	\$ 3,439,990	\$ 9,495	\$ -	\$ -	\$ 588,048	\$ 600	\$ 3,454	\$ 59,910

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	COIT County Distributive Shares	Community Corrections	Community Transition Program	Sales Disclosure - County Share	Covered Bridge	Cumulative Bridge	Cumulative Capital Development	Cumulative Courthouse
Cash and investments - beginning	\$ 26,709	\$ 35,050	\$ 31,041	\$ 41,908	\$ 6,243	\$ 1,330,587	\$ 553,745	\$ 251,804
Receipts:								
Taxes	2,262,091	-	-	-	-	710,843	451,561	55,353
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	9,156	-	-	-	1,850	43,474	27,617	3,385
Charges for services	-	296,964	26,700	4,005	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	20	-	-	-	70,986	2,260	-
Total receipts	<u>2,271,247</u>	<u>296,984</u>	<u>26,700</u>	<u>4,005</u>	<u>1,850</u>	<u>825,303</u>	<u>481,438</u>	<u>58,738</u>
Disbursements:								
Personal services	1,572,350	178,665	-	-	-	-	-	-
Supplies	-	6,788	-	-	-	12,083	-	-
Other services and charges	375,855	54,656	-	-	-	525,017	17,694	12,520
Capital outlay	55,000	11,391	-	-	-	10,945	358,258	-
Other disbursements	-	-	43,192	-	-	-	57,516	2,675
Total disbursements	<u>2,003,205</u>	<u>251,500</u>	<u>43,192</u>	<u>-</u>	<u>-</u>	<u>548,045</u>	<u>433,468</u>	<u>15,195</u>
Excess (deficiency) of receipts over disbursements	<u>268,042</u>	<u>45,484</u>	<u>(16,492)</u>	<u>4,005</u>	<u>1,850</u>	<u>277,258</u>	<u>47,970</u>	<u>43,543</u>
Cash and investments - ending	<u>\$ 294,751</u>	<u>\$ 80,534</u>	<u>\$ 14,549</u>	<u>\$ 45,913</u>	<u>\$ 8,093</u>	<u>\$ 1,607,845</u>	<u>\$ 601,715</u>	<u>\$ 295,347</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Cumulative Jail	Drug Free Community	Emergency Planning/Right to Know	Extradition and Sheriff's Assistance	Firearms Training	General Drain Improvement	Health	Identification Security Protection
Cash and investments - beginning	\$ 1,974,290	\$ 38,857	\$ 23,674	\$ 8,665	\$ 2,682	\$ 441,231	\$ 198,955	\$ 29,937
Receipts:								
Taxes	434,472	-	-	-	-	2,366	168,969	-
Licenses and permits	-	-	-	-	-	-	29,700	-
Intergovernmental receipts	29,250	-	4,522	-	-	-	10,334	-
Charges for services	-	-	-	-	6,090	-	37,188	2,620
Fines and forfeits	-	29,569	-	1,950	-	-	-	-
Other receipts	8,615	-	2,865	1,037	-	12,531	-	-
Total receipts	472,337	29,569	7,387	2,987	6,090	14,897	246,191	2,620
Disbursements:								
Personal services	-	-	2,038	-	-	992	258,644	-
Supplies	-	-	224	-	-	-	6,680	-
Other services and charges	716,253	-	5,650	-	-	-	18,984	-
Capital outlay	-	-	221	-	-	-	185	-
Other disbursements	-	15,176	-	3,963	5,113	7,571	15	1,250
Total disbursements	716,253	15,176	8,133	3,963	5,113	8,563	284,508	1,250
Excess (deficiency) of receipts over disbursements	(243,916)	14,393	(746)	(976)	977	6,334	(38,317)	1,370
Cash and investments - ending	\$ 1,730,374	\$ 53,250	\$ 22,928	\$ 7,689	\$ 3,659	\$ 447,565	\$ 160,638	\$ 31,307

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share	Misdemeanant	Motor Vehicle Highway	Park Nonreverting Capital	Park Nonreverting Operating	Rainy Day
Cash and investments - beginning	\$ 121,427	\$ 153,818	\$ -	\$ 19,872	\$ 1,411,074	\$ 768	\$ 160,531	\$ 1,962,660
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	33,139	282,009	994,281	22,883	2,494,470	-	-	-
Charges for services	-	-	-	-	8,540	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	633	-	-	159,532	-	75,386	-
Total receipts	33,139	282,642	994,281	22,883	2,662,542	-	75,386	-
Disbursements:								
Personal services	17,470	-	-	12,161	1,235,021	-	49,165	-
Supplies	425	-	-	720	348,454	-	15,163	-
Other services and charges	1,398	290,602	-	5,222	128,186	-	2,419	30,200
Capital outlay	25,000	-	-	115	332,136	-	7,945	-
Other disbursements	-	-	-	10,098	-	-	53,035	-
Total disbursements	44,293	290,602	-	28,316	2,043,797	-	127,727	30,200
Excess (deficiency) of receipts over disbursements	(11,154)	(7,960)	994,281	(5,433)	618,745	-	(52,341)	(30,200)
Cash and investments - ending	\$ 110,273	\$ 145,858	\$ 994,281	\$ 14,439	\$ 2,029,819	\$ 768	\$ 108,190	\$ 1,932,460

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Reassessment - 2015	Recorder's Records Perpetuation	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption
Cash and investments - beginning	\$ 306,633	\$ 106,761	\$ 3,903	\$ 45,105	\$ 48,097	\$ 18,858	\$ -	\$ -
Receipts:								
Taxes	68,463	-	-	-	40,496	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	4,187	-	-	-	-	-	-	-
Charges for services	-	46,726	1,314	-	-	6,285	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	300	-	12,234	-	-	-	9,685
Total receipts	72,650	47,026	1,314	12,234	40,496	6,285	-	9,685
Disbursements:								
Personal services	1,194	2,427	-	-	-	5,390	-	-
Supplies	760	-	-	-	-	-	-	-
Other services and charges	172,444	-	-	-	-	-	-	-
Capital outlay	1,957	-	-	-	-	-	-	-
Other disbursements	-	44,579	116	18,652	57,106	-	-	8,713
Total disbursements	176,355	47,006	116	18,652	57,106	5,390	-	8,713
Excess (deficiency) of receipts over disbursements	(103,705)	20	1,198	(6,418)	(16,610)	895	-	972
Cash and investments - ending	\$ 202,928	\$ 106,781	\$ 5,101	\$ 38,687	\$ 31,487	\$ 19,753	\$ -	\$ 972

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Tax Sale Surplus	Local Health Department Trust Account	Court Appointed Special Advocate (CASA)	County Elected Officials Training	Park and Recreation	Statewide 911	LOIT Special Distribution	Adult Probation Administrative
Cash and investments - beginning	\$ 56,210	\$ 74,101	\$ 256	\$ 6,753	\$ 178,181	\$ 427,498	\$ -	\$ 60,025
Receipts:								
Taxes	-	-	-	-	48,071	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	21,031	-	-	2,940	-	-	-
Charges for services	-	-	-	2,620	-	435,048	-	-
Fines and forfeits	-	-	-	-	-	-	-	23,117
Other receipts	64,395	-	-	-	-	-	-	-
Total receipts	64,395	21,031	-	2,620	51,011	435,048	-	23,117
Disbursements:								
Personal services	-	-	-	-	83,535	370,841	-	-
Supplies	-	27,999	-	-	5,680	-	-	-
Other services and charges	-	-	-	1,177	20,361	127,950	-	-
Capital outlay	-	-	-	-	2,629	-	-	-
Other disbursements	42,223	-	256	-	-	-	-	63,455
Total disbursements	42,223	27,999	256	1,177	112,205	498,791	-	63,455
Excess (deficiency) of receipts over disbursements	22,172	(6,968)	(256)	1,443	(61,194)	(63,743)	-	(40,338)
Cash and investments - ending	\$ 78,382	\$ 67,133	\$ -	\$ 8,196	\$ 116,987	\$ 363,755	\$ -	\$ 19,687

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Drain Maintenance	K-9	Donations	Debt Service	Self- Insurance	IT Services
Cash and investments - beginning	\$ 65,168	\$ 5,288	\$ 1,037,249	\$ 2,961	\$ -	\$ -	\$ 446,115	\$ 21,763
Receipts:								
Taxes	-	-	370,879	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	340	-	-	-	76,615
Fines and forfeits	69,453	-	-	-	-	-	-	-
Other receipts	-	-	3,542	-	200,000	157,000	1,990,203	4,534
Total receipts	69,453	-	374,421	340	200,000	157,000	1,990,203	81,149
Disbursements:								
Personal services	932	-	65,783	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	23,760	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	22,304
Other disbursements	44,333	1,931	260,377	253	35,000	156,985	2,415,399	59,077
Total disbursements	69,025	1,931	326,160	253	35,000	156,985	2,415,399	81,381
Excess (deficiency) of receipts over disbursements	428	(1,931)	48,261	87	165,000	15	(425,196)	(232)
Cash and investments - ending	\$ 65,596	\$ 3,357	\$ 1,085,510	\$ 3,048	\$ 165,000	\$ 15	\$ 20,919	\$ 21,531

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Payroll Clearing	Settlement	LOIT Public Safety	CVET	Weed Lien Collections	Sewage Collections	Financial Institution Tax	CEDIT Homestead Credit
Cash and investments - beginning	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,822
Receipts:								
Taxes	-	23,088,243	-	-	-	-	-	834,368
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,639,875	201,120	-	-	181,999	-
Charges for services	-	-	-	-	-	11,178	-	-
Fines and forfeits	-	-	-	-	4,535	-	-	-
Other receipts	3,004,559	-	-	-	-	-	-	-
Total receipts	3,004,559	23,088,243	1,639,875	201,120	4,535	11,178	181,999	834,368
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	3,004,564	23,088,243	1,639,875	201,120	4,535	11,178	181,999	823,732
Total disbursements	3,004,564	23,088,243	1,639,875	201,120	4,535	11,178	181,999	823,732
Excess (deficiency) of receipts over disbursements	(5)	-	-	-	-	-	-	10,636
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,458

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	LOIT Residential PTRC	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share
Cash and investments - beginning	\$ -	\$ 113	\$ 2,923	\$ 160	\$ 175	\$ 594	\$ 250	\$ 238
Receipts:								
Taxes	3,598	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,639,875	-	-	-	-	-	-	-
Charges for services	-	-	-	1,840	4,005	-	-	3,463
Fines and forfeits	-	-	73,716	-	-	-	2,700	-
Other receipts	-	2,448	-	-	-	2,748	-	-
Total receipts	1,643,473	2,448	73,716	1,840	4,005	2,748	2,700	3,463
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	1,604,697	2,196	70,304	1,865	3,845	3,050	2,825	3,445
Total disbursements	1,604,697	2,196	70,304	1,865	3,845	3,050	2,825	3,445
Excess (deficiency) of receipts over disbursements	38,776	252	3,412	(25)	160	(302)	(125)	18
Cash and investments - ending	\$ 38,776	\$ 365	\$ 6,335	\$ 135	\$ 335	\$ 292	\$ 125	\$ 256

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Sex and Violent Offender Admin - State	Child Restraint Violation Fines	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	CEDIT Distribution	COIT Distribution	93.563 ARRA Prosecutor IV-D Incentive
Cash and investments - beginning	\$ 30	\$ -	\$ 38,883	\$ -	\$ -	\$ -	\$ -	\$ 68
Receipts:								
Taxes	-	-	-	-	-	2,683,307	3,935,700	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	188	203,706	-	-	-
Charges for services	146	-	-	-	-	-	-	-
Fines and forfeits	-	350	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	146	350	-	188	203,706	2,683,307	3,935,700	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	151	250	-	188	203,706	2,683,307	3,935,700	68
Total disbursements	151	250	-	188	203,706	2,683,307	3,935,700	68
Excess (deficiency) of receipts over disbursements	(5)	100	-	-	-	-	-	(68)
Cash and investments - ending	\$ 25	\$ 100	\$ 38,883	\$ -	\$ -	\$ -	\$ -	\$ -

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	93.563 ARRA Clerk IV-D Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Clerk	Inmate Trust Fund	Inmate Trust Fund 2	Sheriff's Commissary 2
Cash and investments - beginning	\$ 2,528	\$ 117,339	\$ 180,557	\$ 73,540	\$ 131,454	\$ (3,323)	\$ 13,969	\$ 16,329
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	13,585	-	13,585	-	-	-	-
Charges for services	-	-	20,443	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	12	705	779	343	1,853,751	3,323	153,910	150,666
Total receipts	12	14,290	21,222	13,928	1,853,751	3,323	153,910	150,666
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	2,801	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	923	1,685	19,657	14,275	1,843,778	-	148,446	125,930
Total disbursements	923	1,685	19,657	17,076	1,843,778	-	148,446	125,930
Excess (deficiency) of receipts over disbursements	(911)	12,605	1,565	(3,148)	9,973	3,323	5,464	24,736
Cash and investments - ending	\$ 1,617	\$ 129,944	\$ 182,122	\$ 70,392	\$ 141,427	\$ -	\$ 19,433	\$ 41,065

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	County Home Residents	Sheriff	Treasurer	Levy Excess	Urinalysis Fees	Transfer Fee	Monroe Police Department	Decatur Police Department
Cash and investments - beginning	\$ 9,615	\$ -	\$ 663,650	\$ 1,119	\$ 43,796	\$ 28,720	\$ 422	\$ 5,115
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	7,380	-	-
Fines and forfeits	-	-	-	-	1,050	-	96	2,825
Other receipts	282,852	392,411	551,662	-	432	-	-	-
Total receipts	282,852	392,411	551,662	-	1,482	7,380	96	2,825
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	12,098	5,000	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	270,943	392,411	663,650	-	-	-	124	1,303
Total disbursements	270,943	392,411	663,650	-	12,098	5,000	124	1,303
Excess (deficiency) of receipts over disbursements	11,909	-	(111,988)	-	(10,616)	2,380	(28)	1,522
Cash and investments - ending	\$ 21,524	\$ -	\$ 551,662	\$ 1,119	\$ 33,180	\$ 31,100	\$ 394	\$ 6,637

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Berne Police Department	Geneva Police Department	Adams County Sheriff Department	Indiana State Police	Department of Natural Resources	County Law Enfor CEP - Old	Decatur Parking Tickets	Community Corrections Project Income
Cash and investments - beginning	\$ 1,480	\$ 231	\$ 408	\$ 6,387	\$ 283	\$ 3,276	\$ 12	\$ 49,788
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	27,410
Fines and forfeits	858	434	2,547	1,933	36	-	-	182,091
Other receipts	-	-	-	-	-	-	-	43,256
Total receipts	858	434	2,547	1,933	36	-	-	252,757
Disbursements:								
Personal services	-	-	-	-	-	-	-	102,829
Supplies	-	-	-	-	-	-	-	4,294
Other services and charges	-	-	-	-	-	-	-	132,864
Capital outlay	-	-	-	-	-	-	-	2,330
Other disbursements	746	391	2,547	1,993	32	3,276	-	4,708
Total disbursements	746	391	2,547	1,993	32	3,276	-	247,025
Excess (deficiency) of receipts over disbursements	112	43	-	(60)	4	(3,276)	-	5,732
Cash and investments - ending	\$ 1,592	\$ 274	\$ 408	\$ 6,327	\$ 287	\$ -	\$ 12	\$ 55,520

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	County User Deferral	County User Pretrial Diver	County User Jury Fee	Co Law Enforcement Cont Ed	Highway Donations	Cans for Co-Pays	Golden Meadows Special Needs	Peace Monument Restoration
Cash and investments - beginning	\$ 7,700	\$ 5,116	\$ 514	\$ 2,397	\$ 918	\$ 6,620	\$ 16,061	\$ 15,837
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	2,592	-	-	-	-
Fines and forfeits	14,740	10,320	4,586	-	-	-	-	-
Other receipts	49	-	100	-	85	1,520	8,666	950
Total receipts	14,789	10,320	4,686	2,592	85	1,520	8,666	950
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	10,183	2,191	2,806	2,364	-	3,389	11,287	1,417
Total disbursements	10,183	2,191	2,806	2,364	-	3,389	11,287	1,417
Excess (deficiency) of receipts over disbursements	4,606	8,129	1,880	228	85	(1,869)	(2,621)	(467)
Cash and investments - ending	\$ 12,306	\$ 13,245	\$ 2,394	\$ 2,625	\$ 1,003	\$ 4,751	\$ 13,440	\$ 15,370

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Health Donations	DARE Donations	Grants/ Miscellaneous	Workman's Comp	Improvement Loc Permit Money	Adams County Drug Enforcement	Weidler Levee	Drug Court
Cash and investments - beginning	\$ 68,131	\$ 1,110	\$ 13,648	\$ 132,403	\$ -	\$ 4,130	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	5,214	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	3,494	-	-	-	860	100	-	1,295
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	2,413	52,646	-	679	-	10,000
Total receipts	3,494	-	2,413	52,646	860	779	5,214	11,295
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	6,252	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	3,607
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	108,119	860	-	5,214	-
Total disbursements	6,252	-	-	108,119	860	-	5,214	3,607
Excess (deficiency) of receipts over disbursements	(2,758)	-	2,413	(55,473)	-	779	-	7,688
Cash and investments - ending	\$ 65,373	\$ 1,110	\$ 16,061	\$ 76,930	\$ -	\$ 4,909	\$ -	\$ 7,688

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Sheriff Retirement	LOIT 2016 Special Distribution	Public Health Maintenance	Public Health Emerg Response	Ebola Grant	CC/School Suspension/ Risq	97.042 EMA Performance Grants
Cash and investments - beginning	\$ -	\$ -	\$ 36	\$ 6	\$ -	\$ (802)	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	14,805	-	12,820	-	8,485
Charges for services	-	-	-	-	-	16,102	-
Fines and forfeits	14,611	-	-	-	-	-	-
Other receipts	-	-	246	-	-	4,708	-
Total receipts	14,611	-	15,051	-	12,820	20,810	8,485
Disbursements:							
Personal services	-	-	10,925	-	-	20,008	-
Supplies	-	-	3,984	-	-	-	-
Other services and charges	-	-	141	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	14,611	-	-	-	8,308	-	8,485
Total disbursements	14,611	-	15,050	-	8,308	20,008	8,485
Excess (deficiency) of receipts over disbursements	-	-	1	-	4,512	802	-
Cash and investments - ending	\$ -	\$ -	\$ 37	\$ 6	\$ 4,512	\$ -	\$ -

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	97.073-2010 St Homeland Secur	20.703 H M E P 2011 Grant	97.042 2011 EMA Performance Grant	97.036 Disaster Public Asst	97.073 2013 SHSP Grant	Victim Crime Assistant	93.617 HAVA Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 750	\$ (3,847)	\$ 16,815	\$ 926
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	50,769	16,544	-
Charges for services	12,500	2,865	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>12,500</u>	<u>2,865</u>	<u>-</u>	<u>-</u>	<u>50,769</u>	<u>16,544</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	12,500	2,865	-	376	46,922	20,748	-
Total disbursements	<u>12,500</u>	<u>2,865</u>	<u>-</u>	<u>376</u>	<u>46,922</u>	<u>20,748</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>(376)</u>	<u>3,847</u>	<u>(4,204)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 374</u>	<u>\$ -</u>	<u>\$ 12,611</u>	<u>\$ 926</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	20.205 Trail Project	Community Crossings Grant	Comm Corr Prime for Life	Drug Prosecution	Drug Court DOC Grant	Probation DOC Grant	Totals
Cash and investments - beginning	\$ 10,179	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ 16,494,350
Receipts:							
Taxes	-	-	-	-	-	-	43,779,394
Licenses and permits	-	-	-	-	-	-	119,417
Intergovernmental receipts	-	-	-	-	-	-	8,741,056
Charges for services	76,884	-	-	-	-	-	1,585,468
Fines and forfeits	-	-	-	-	-	-	567,388
Other receipts	71,110	-	-	-	-	-	10,083,733
Total receipts	147,994	-	-	-	-	-	64,876,456
Disbursements:							
Personal services	-	-	-	-	-	-	9,811,509
Supplies	-	-	-	-	-	-	702,262
Other services and charges	-	-	-	-	-	-	6,186,951
Capital outlay	-	-	-	-	-	-	884,542
Other disbursements	116,169	-	-	-	-	-	44,815,179
Total disbursements	116,169	-	-	-	-	-	62,400,443
Excess (deficiency) of receipts over disbursements	31,825	-	-	-	-	-	2,476,013
Cash and investments - ending	\$ 42,004	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ 18,970,363

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	General	Accident Report	Aviation	Campaign Finance Enforcement - County	CEDIT County Share	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 3,439,990	\$ 9,495	\$ -	\$ -	\$ 588,048	\$ 600	\$ 3,454	\$ 59,910
Receipts:								
Taxes	6,835,700	-	-	-	1,763,858	-	-	-
Licenses and permits	86,346	-	-	-	-	-	-	-
Intergovernmental receipts	785,440	-	-	-	-	-	-	607
Charges for services	424,211	2,615	-	-	-	-	-	-
Fines and forfeits	108,871	-	-	-	-	300	9,342	28,434
Other receipts	551,005	-	-	-	-	-	-	-
Total receipts	8,791,573	2,615	-	-	1,763,858	300	9,342	29,041
Disbursements:								
Personal services	6,180,416	-	-	-	-	-	-	-
Supplies	249,679	-	-	-	-	-	-	-
Other services and charges	2,276,425	-	-	-	1,692,826	-	-	8,900
Capital outlay	58,795	-	-	-	-	-	-	4,018
Other disbursements	5,209	-	-	-	-	-	9,112	1
Total disbursements	8,770,524	-	-	-	1,692,826	-	9,112	12,919
Excess (deficiency) of receipts over disbursements	21,049	2,615	-	-	71,032	300	230	16,122
Cash and investments - ending	\$ 3,461,039	\$ 12,110	\$ -	\$ -	\$ 659,080	\$ 900	\$ 3,684	\$ 76,032

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	COIT County Distributive Shares	Community Corrections	Community Transition Program	Sales Disclosure - County Share	Covered Bridge	Cumulative Bridge	Cumulative Capital Development	Cumulative Courthouse
Cash and investments - beginning	\$ 294,751	\$ 80,534	\$ 14,549	\$ 45,913	\$ 8,093	\$ 1,607,845	\$ 601,715	\$ 295,347
Receipts:								
Taxes	2,279,798	-	-	-	-	703,317	446,779	54,766
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	11,145	-	-	-	1,850	44,933	28,544	3,499
Charges for services	-	334,749	9,850	3,640	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	187	-	-	-	57,485	3,889	-
Total receipts	<u>2,290,943</u>	<u>334,936</u>	<u>9,850</u>	<u>3,640</u>	<u>1,850</u>	<u>805,735</u>	<u>479,212</u>	<u>58,265</u>
Disbursements:								
Personal services	1,707,068	223,414	1,294	9,213	-	-	-	-
Supplies	-	11,046	-	-	-	10,644	-	-
Other services and charges	375,855	68,297	-	44	-	922,529	73,693	14,383
Capital outlay	55,000	-	-	-	-	1,345	394,988	-
Other disbursements	-	9,362	-	4	-	-	-	26,909
Total disbursements	<u>2,137,923</u>	<u>312,119</u>	<u>1,294</u>	<u>9,261</u>	<u>-</u>	<u>934,518</u>	<u>468,681</u>	<u>41,292</u>
Excess (deficiency) of receipts over disbursements	<u>153,020</u>	<u>22,817</u>	<u>8,556</u>	<u>(5,621)</u>	<u>1,850</u>	<u>(128,783)</u>	<u>10,531</u>	<u>16,973</u>
Cash and investments - ending	<u>\$ 447,771</u>	<u>\$ 103,351</u>	<u>\$ 23,105</u>	<u>\$ 40,292</u>	<u>\$ 9,943</u>	<u>\$ 1,479,062</u>	<u>\$ 612,246</u>	<u>\$ 312,320</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Cumulative Jail	Drug Free Community	Emergency Planning/Right to Know	Extradition and Sheriff's Assistance	Firearms Training	General Drain Improvement	Health	Identification Security Protection
Cash and investments - beginning	\$ 1,730,374	\$ 53,250	\$ 22,928	\$ 7,689	\$ 3,659	\$ 447,565	\$ 160,638	\$ 31,307
Receipts:								
Taxes	430,672	-	-	-	-	397	203,212	-
Licenses and permits	-	-	-	-	-	-	31,606	-
Intergovernmental receipts	29,857	-	5,082	-	-	-	12,983	-
Charges for services	-	-	-	-	13,340	-	36,189	2,548
Fines and forfeits	-	48,123	-	3,800	-	-	-	-
Other receipts	13,508	1,845	6,263	-	-	5,111	4	-
Total receipts	474,037	49,968	11,345	3,800	13,340	5,508	283,994	2,548
Disbursements:								
Personal services	-	-	1,952	-	-	723	257,469	-
Supplies	-	-	369	-	-	-	7,202	-
Other services and charges	1,231,053	-	8,488	-	-	-	18,851	-
Capital outlay	2,200	-	1,570	-	-	-	-	-
Other disbursements	94,328	22,436	-	499	8,103	229	60	1,252
Total disbursements	1,327,581	22,436	12,379	499	8,103	952	283,582	1,252
Excess (deficiency) of receipts over disbursements	(853,544)	27,532	(1,034)	3,301	5,237	4,556	412	1,296
Cash and investments - ending	\$ 876,830	\$ 80,782	\$ 21,894	\$ 10,990	\$ 8,896	\$ 452,121	\$ 161,050	\$ 32,603

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share	Misdemeanant	Motor Vehicle Highway	Park Nonreverting Capital	Park Nonreverting Operating	Rainy Day
Cash and investments - beginning	\$ 110,273	\$ 145,858	\$ 994,281	\$ 14,439	\$ 2,029,819	\$ 768	\$ 108,190	\$ 1,932,460
Receipts:								
Taxes	-	-	-	-	540	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	33,139	280,688	1,001,840	22,883	2,472,194	-	-	-
Charges for services	-	-	-	-	10,130	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	1,252	-	-	164,971	-	62,510	381,963
Total receipts	33,139	281,940	1,001,840	22,883	2,647,835	-	62,510	381,963
Disbursements:								
Personal services	18,503	-	-	4,967	1,443,937	-	45,522	-
Supplies	-	-	-	7,782	307,449	-	18,451	-
Other services and charges	959	242,584	-	5,955	144,844	-	4,295	108,373
Capital outlay	1,495	-	372,280	-	563,270	-	2,406	12,886
Other disbursements	-	-	-	17,838	745	-	452	-
Total disbursements	20,957	242,584	372,280	36,542	2,460,245	-	71,126	121,259
Excess (deficiency) of receipts over disbursements	12,182	39,356	629,560	(13,659)	187,590	-	(8,616)	260,704
Cash and investments - ending	\$ 122,455	\$ 185,214	\$ 1,623,841	\$ 780	\$ 2,217,409	\$ 768	\$ 99,574	\$ 2,193,164

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Reassessment - 2015	Recorder's Records Perpetuation	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption
Cash and investments - beginning	\$ 202,928	\$ 106,781	\$ 5,101	\$ 38,687	\$ 31,487	\$ 19,753	\$ -	\$ 972
Receipts:								
Taxes	41,795	-	-	-	54,426	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,670	-	-	-	-	-	-	-
Charges for services	-	46,258	1,170	-	-	6,495	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	9,250	-	-	2,800	17,636
Total receipts	44,465	46,258	1,170	9,250	54,426	6,495	2,800	17,636
Disbursements:								
Personal services	45,096	-	-	7,401	-	4,010	-	-
Supplies	1,181	-	-	-	-	-	-	-
Other services and charges	91,499	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	12	54,398	915	14,196	51,817	110	2,800	18,608
Total disbursements	137,788	54,398	915	21,597	51,817	4,120	2,800	18,608
Excess (deficiency) of receipts over disbursements	(93,323)	(8,140)	255	(12,347)	2,609	2,375	-	(972)
Cash and investments - ending	\$ 109,605	\$ 98,641	\$ 5,356	\$ 26,340	\$ 34,096	\$ 22,128	\$ -	\$ -

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Tax Sale Surplus	Local Health Department Trust Account	Court Appointed Special Advocate (CASA)	County Elected Officials Training	Park and Recreation	Statewide 911	LOIT Special Distribution	Adult Probation Administrative
Cash and investments - beginning	\$ 78,382	\$ 67,133	\$ -	\$ 8,196	\$ 116,987	\$ 363,755	\$ -	\$ 19,687
Receipts:								
Taxes	-	-	-	-	54,766	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	21,031	-	-	3,499	-	-	-
Charges for services	-	-	-	2,548	-	495,300	-	-
Fines and forfeits	-	-	-	-	-	-	-	28,231
Other receipts	25,036	-	-	-	-	-	1,527,853	-
Total receipts	25,036	21,031	-	2,548	58,265	495,300	1,527,853	28,231
Disbursements:								
Personal services	-	-	-	-	82,481	236,177	-	-
Supplies	-	14,391	-	-	6,595	-	-	-
Other services and charges	-	-	-	1,755	15,194	150,223	-	-
Capital outlay	-	-	-	-	18,198	-	-	-
Other disbursements	65,967	-	-	-	-	-	874,463	(1)
Total disbursements	65,967	14,391	-	1,755	122,468	386,400	874,463	(1)
Excess (deficiency) of receipts over disbursements	(40,931)	6,640	-	793	(64,203)	108,900	653,390	28,232
Cash and investments - ending	\$ 37,451	\$ 73,773	\$ -	\$ 8,989	\$ 52,784	\$ 472,655	\$ 653,390	\$ 47,919

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Drain Maintenance	K-9	Donations	Debt Service	Self- Insurance	IT Services
Cash and investments - beginning	\$ 65,596	\$ 3,357	\$ 1,085,510	\$ 3,048	\$ 165,000	\$ 15	\$ 20,919	\$ 21,531
Receipts:								
Taxes	-	-	375,925	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	5,955	-	-	-	71,848
Fines and forfeits	89,972	460	-	-	-	-	-	-
Other receipts	-	-	1,631	-	-	-	2,865,138	-
Total receipts	89,972	460	377,556	5,955	-	-	2,865,138	71,848
Disbursements:								
Personal services	-	-	58,111	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	17,041	-	-	-	-	-	-	-
Capital outlay	28,410	-	-	-	-	-	-	18,314
Other disbursements	27,213	-	181,367	460	35,000	-	2,250,248	200
Total disbursements	72,664	-	239,478	460	35,000	-	2,250,248	18,514
Excess (deficiency) of receipts over disbursements	17,308	460	138,078	5,495	(35,000)	-	614,890	53,334
Cash and investments - ending	\$ 82,904	\$ 3,817	\$ 1,223,588	\$ 8,543	\$ 130,000	\$ 15	\$ 635,809	\$ 74,865

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Payroll Clearing	Settlement	LOIT Public Safety	CVET	Weed Lien Collections	Sewage Collections	Financial Institution Tax	CEDIT Homestead Credit
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,458
Receipts:								
Taxes	-	24,353,001	-	-	-	-	-	844,508
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,650,826	179,162	-	-	196,202	-
Charges for services	-	-	-	-	-	7,928	-	-
Fines and forfeits	-	-	-	-	3,488	-	-	-
Other receipts	3,096,701	-	-	-	-	-	-	-
Total receipts	<u>3,096,701</u>	<u>24,353,001</u>	<u>1,650,826</u>	<u>179,162</u>	<u>3,488</u>	<u>7,928</u>	<u>196,202</u>	<u>844,508</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	3,095,565	24,353,001	1,650,826	179,162	3,488	7,928	196,202	838,078
Total disbursements	<u>3,095,565</u>	<u>24,353,001</u>	<u>1,650,826</u>	<u>179,162</u>	<u>3,488</u>	<u>7,928</u>	<u>196,202</u>	<u>838,078</u>
Excess (deficiency) of receipts over disbursements	<u>1,136</u>	-	-	-	-	-	-	<u>6,430</u>
Cash and investments - ending	<u>\$ 1,136</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,888</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	LOIT Residential PTRC	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share
Cash and investments - beginning	\$ 38,776	\$ 365	\$ 6,335	\$ 135	\$ 335	\$ 292	\$ 125	\$ 256
Receipts:								
Taxes	11,697	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,650,826	-	-	-	-	-	-	-
Charges for services	-	-	-	2,225	3,640	-	-	3,553
Fines and forfeits	-	-	94,493	-	-	-	2,130	-
Other receipts	-	1,238	-	-	-	2,418	-	-
Total receipts	<u>1,662,523</u>	<u>1,238</u>	<u>94,493</u>	<u>2,225</u>	<u>3,640</u>	<u>2,418</u>	<u>2,130</u>	<u>3,553</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	1,653,721	1,578	97,150	2,225	3,760	2,516	2,255	3,486
Total disbursements	<u>1,653,721</u>	<u>1,578</u>	<u>97,150</u>	<u>2,225</u>	<u>3,760</u>	<u>2,516</u>	<u>2,255</u>	<u>3,486</u>
Excess (deficiency) of receipts over disbursements	<u>8,802</u>	<u>(340)</u>	<u>(2,657)</u>	<u>-</u>	<u>(120)</u>	<u>(98)</u>	<u>(125)</u>	<u>67</u>
Cash and investments - ending	<u>\$ 47,578</u>	<u>\$ 25</u>	<u>\$ 3,678</u>	<u>\$ 135</u>	<u>\$ 215</u>	<u>\$ 194</u>	<u>\$ -</u>	<u>\$ 323</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Sex and Violent Offender Admin - State	Child Restraint Violation Fines	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	CEDIT Distribution	COIT Distribution	93.563 ARRA Prosecutor IV-D Incentive
Cash and investments - beginning	\$ 25	\$ 100	\$ 38,883	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	2,696,304	3,961,983	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	244	203,698	-	-	-
Charges for services	130	-	-	-	-	-	-	-
Fines and forfeits	-	300	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	130	300	-	244	203,698	2,696,304	3,961,983	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	150	400	-	244	203,698	2,696,304	3,961,983	-
Total disbursements	150	400	-	244	203,698	2,696,304	3,961,983	-
Excess (deficiency) of receipts over disbursements	(20)	(100)	-	-	-	-	-	-
Cash and investments - ending	\$ 5	\$ -	\$ 38,883	\$ -	\$ -	\$ -	\$ -	\$ -

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	93.563 ARRA Clerk IV-D Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Clerk	Inmate Trust Fund	Inmate Trust Fund 2	Sheriff's Commissary 2
Cash and investments - beginning	\$ 1,617	\$ 129,944	\$ 182,122	\$ 70,392	\$ 141,427	\$ -	\$ 19,433	\$ 41,065
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	14,620	-	14,620	-	-	-	-
Charges for services	-	-	21,993	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	9	1,151	1,594	624	2,239,020	-	209,329	215,957
Total receipts	9	15,771	23,587	15,244	2,239,020	-	209,329	215,957
Disbursements:								
Personal services	-	-	1,221	-	-	-	-	-
Supplies	-	-	-	1,089	-	-	-	-
Other services and charges	-	-	-	6,125	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	1,579	1	3,508	-	2,105,661	-	205,007	212,894
Total disbursements	1,579	1	4,729	7,214	2,105,661	-	205,007	212,894
Excess (deficiency) of receipts over disbursements	(1,570)	15,770	18,858	8,030	133,359	-	4,322	3,063
Cash and investments - ending	\$ 47	\$ 145,714	\$ 200,980	\$ 78,422	\$ 274,786	\$ -	\$ 23,755	\$ 44,128

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	County Home Residents	Sheriff	Treasurer	Levy Excess	Urinalysis Fees	Transfer Fee	Monroe Police Department	Decatur Police Department
Cash and investments - beginning	\$ 21,524	\$ -	\$ 551,662	\$ 1,119	\$ 33,180	\$ 31,100	\$ 394	\$ 6,637
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	7,130	-	-
Fines and forfeits	-	-	-	-	1,980	-	228	3,045
Other receipts	271,269	764,301	1,025,231	-	1,389	-	-	-
Total receipts	271,269	764,301	1,025,231	-	3,369	7,130	228	3,045
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	14,149	3,836	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	279,645	764,301	551,663	1,119	-	-	68	2,757
Total disbursements	279,645	764,301	551,663	1,119	14,149	3,836	68	2,757
Excess (deficiency) of receipts over disbursements	(8,376)	-	473,568	(1,119)	(10,780)	3,294	160	288
Cash and investments - ending	\$ 13,148	\$ -	\$ 1,025,230	\$ -	\$ 22,400	\$ 34,394	\$ 554	\$ 6,925

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Berne Police Department	Geneva Police Department	Adams County Sheriff Department	Indiana State Police	Department of Natural Resources	County Law Enfor CEP - Old	Decatur Parking Tickets	Community Corrections Project Income
Cash and investments - beginning	\$ 1,592	\$ 274	\$ 408	\$ 6,327	\$ 287	\$ -	\$ 12	\$ 55,520
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	44,508
Fines and forfeits	1,387	493	2,750	2,499	56	-	-	230,471
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>1,387</u>	<u>493</u>	<u>2,750</u>	<u>2,499</u>	<u>56</u>	<u>-</u>	<u>-</u>	<u>274,979</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	117,149
Supplies	-	-	-	-	-	-	-	5,572
Other services and charges	-	-	-	-	-	-	-	138,265
Capital outlay	-	-	-	-	-	-	-	8,092
Other disbursements	1,383	465	2,577	2,499	40	-	-	615
Total disbursements	<u>1,383</u>	<u>465</u>	<u>2,577</u>	<u>2,499</u>	<u>40</u>	<u>-</u>	<u>-</u>	<u>269,693</u>
Excess (deficiency) of receipts over disbursements	<u>4</u>	<u>28</u>	<u>173</u>	<u>-</u>	<u>16</u>	<u>-</u>	<u>-</u>	<u>5,286</u>
Cash and investments - ending	<u>\$ 1,596</u>	<u>\$ 302</u>	<u>\$ 581</u>	<u>\$ 6,327</u>	<u>\$ 303</u>	<u>\$ -</u>	<u>\$ 12</u>	<u>\$ 60,806</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	County User Deferral	County User Pretrial Diver	County User Jury Fee	Co Law Enforcement Cont Ed	Highway Donations	Cans for Co-Pays	Golden Meadows Special Needs	Peace Monument Restoration
Cash and investments - beginning	\$ 12,306	\$ 13,245	\$ 2,394	\$ 2,625	\$ 1,003	\$ 4,751	\$ 13,440	\$ 15,370
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	2,717	-	-	-	-
Fines and forfeits	27,390	8,780	5,661	-	-	-	-	-
Other receipts	-	-	57	969	-	843	9,689	230
Total receipts	27,390	8,780	5,718	3,686	-	843	9,689	230
Disbursements:								
Personal services	1,739	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	25,978	11,211	4,837	2,464	-	2,145	7,130	785
Total disbursements	27,717	11,211	4,837	2,464	-	2,145	7,130	785
Excess (deficiency) of receipts over disbursements	(327)	(2,431)	881	1,222	-	(1,302)	2,559	(555)
Cash and investments - ending	\$ 11,979	\$ 10,814	\$ 3,275	\$ 3,847	\$ 1,003	\$ 3,449	\$ 15,999	\$ 14,815

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Health Donations	DARE Donations	Grants/ Miscellaneous	Workman's Comp	Improvement Loc Permit Money	Adams County Drug Enforcement	Weidler Levee	Drug Court
Cash and investments - beginning	\$ 65,373	\$ 1,110	\$ 16,061	\$ 76,930	\$ -	\$ 4,909	\$ -	\$ 7,688
Receipts:								
Taxes	-	-	-	-	-	-	5,124	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	15,016
Charges for services	3,595	-	-	-	640	110	-	16,473
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	2,636	60,089	-	1,005	-	281
Total receipts	3,595	-	2,636	60,089	640	1,115	5,124	31,770
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	181	-	-	-	-	-	-	78
Other services and charges	-	-	-	-	-	-	-	21,834
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	18,663	135,068	-	547	5,124	-
Total disbursements	181	-	18,663	135,068	-	547	5,124	21,912
Excess (deficiency) of receipts over disbursements	3,414	-	(16,027)	(74,979)	640	568	-	9,858
Cash and investments - ending	\$ 68,787	\$ 1,110	\$ 34	\$ 1,951	\$ 640	\$ 5,477	\$ -	\$ 17,546

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Sheriff Retirement	LOIT 2016 Special Distribution	Public Health Maintenance	Public Health Emerg Response	Ebola Grant	CC/School Suspension/ Risq	97.042 EMA Performance Grants
Cash and investments - beginning	\$ -	\$ -	\$ 37	\$ 6	\$ 4,512	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	16,283	-	4,273	-	20,307
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	23,166	-	-	-	-	-	-
Other receipts	-	2,512,950	-	-	-	-	-
Total receipts	23,166	2,512,950	16,283	-	4,273	-	20,307
Disbursements:							
Personal services	-	-	12,110	-	-	-	-
Supplies	-	-	4,207	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	19,864	2,512,950	-	-	5,128	-	20,307
Total disbursements	19,864	2,512,950	16,317	-	5,128	-	20,307
Excess (deficiency) of receipts over disbursements	3,302	-	(34)	-	(855)	-	-
Cash and investments - ending	\$ 3,302	\$ -	\$ 3	\$ 6	\$ 3,657	\$ -	\$ -

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	97.073-2010 St Homeland Secur	20.703 H M E P 2011 Grant	97.042 2011 EMA Performance Grant	97.036 Disaster Public Asst	97.073 2013 SHSP Grant	Victim Crime Assistant	93.617 HAVA Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 374	\$ -	\$ 12,611	\$ 926
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	55,222	-	-	16,815	-
Charges for services	-	6,546	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	861	-	-	-	-	-
Total receipts	-	7,407	55,222	-	-	16,815	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	7,407	55,222	158	-	21,660	-
Total disbursements	-	7,407	55,222	158	-	21,660	-
Excess (deficiency) of receipts over disbursements	-	-	-	(158)	-	(4,845)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 216	\$ -	\$ 7,766	\$ 926

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	20.205 Trail Project	Community Crossings Grant	Comm Corr Prime for Life	Drug Prosecution	Drug Court DOC Grant	Probation DOC Grant	Totals
Cash and investments - beginning	\$ 42,004	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ 18,970,363
Receipts:							
Taxes	-	-	-	-	-	-	45,118,568
Licenses and permits	-	-	-	-	-	-	117,952
Intergovernmental receipts	-	-	-	1,999	-	-	8,801,997
Charges for services	130,817	-	-	-	58,938	38,438	1,816,227
Fines and forfeits	-	-	-	-	-	-	725,850
Other receipts	132,000	492,500	-	-	-	-	16,743,678
Total receipts	262,817	492,500	-	1,999	58,938	38,438	73,324,272
Disbursements:							
Personal services	-	-	-	-	9,600	18,931	10,488,504
Supplies	-	-	-	-	2,160	-	648,076
Other services and charges	-	-	-	-	23,810	-	7,682,085
Capital outlay	-	-	-	-	-	-	1,543,267
Other disbursements	285,937	193,149	-	1,998	-	-	50,201,546
Total disbursements	285,937	193,149	-	1,998	35,570	18,931	70,563,478
Excess (deficiency) of receipts over disbursements	(23,120)	299,351	-	1	23,368	19,507	2,760,794
Cash and investments - ending	\$ 18,884	\$ 299,351	\$ 3,000	\$ 1	\$ 23,368	\$ 19,507	\$ 21,731,157

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	General	Accident Report	CEDIT County Share	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation	COIT County Distributive Shares	Community Corrections
Cash and investments - beginning	\$ 3,461,039	\$ 12,110	\$ 659,080	\$ 900	\$ 3,684	\$ 76,032	\$ 447,771	\$ 103,351
Receipts:								
Taxes	7,108,582	-	-	-	-	-	-	-
Licenses and permits	87,697	-	-	-	-	-	-	-
Intergovernmental receipts	3,581,505	-	1,789,798	-	-	218	1,073	-
Charges for services	508,235	3,199	-	-	-	-	-	358,664
Fines and forfeits	113,475	-	-	75	9,987	30,967	-	-
Other receipts	913,669	-	-	-	-	-	-	-
Total receipts	<u>12,313,163</u>	<u>3,199</u>	<u>1,789,798</u>	<u>75</u>	<u>9,987</u>	<u>31,185</u>	<u>1,073</u>	<u>358,664</u>
Disbursements:								
Personal services	6,576,162	-	-	-	-	4,107	11,685	266,507
Supplies	183,779	-	-	-	-	-	-	3,861
Other services and charges	2,969,101	-	1,987,693	-	-	8,899	437,159	127,385
Debt service - principal and interest	1,312,986	-	-	-	-	-	-	-
Capital outlay	85,015	-	-	-	-	9,676	-	-
Other disbursements	16,080	386	-	-	10,532	-	-	15,164
Total disbursements	<u>11,143,123</u>	<u>386</u>	<u>1,987,693</u>	<u>-</u>	<u>10,532</u>	<u>22,682</u>	<u>448,844</u>	<u>412,917</u>
Excess (deficiency) of receipts over disbursements	<u>1,170,040</u>	<u>2,813</u>	<u>(197,895)</u>	<u>75</u>	<u>(545)</u>	<u>8,503</u>	<u>(447,771)</u>	<u>(54,253)</u>
Cash and investments - ending	<u>\$ 4,631,079</u>	<u>\$ 14,923</u>	<u>\$ 461,185</u>	<u>\$ 975</u>	<u>\$ 3,139</u>	<u>\$ 84,535</u>	<u>\$ -</u>	<u>\$ 49,098</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Community Transition Program	Sales Disclosure - County Share	Covered Bridge	Cumulative Bridge	Cumulative Capital Development	Cumulative Courthouse	Cumulative Jail	Drug Free Community
Cash and investments - beginning	\$ 23,105	\$ 40,292	\$ 9,943	\$ 1,479,062	\$ 612,246	\$ 312,320	\$ 876,830	\$ 80,782
Receipts:								
Taxes	-	-	-	726,355	461,414	56,560	444,416	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,850	47,464	30,152	3,696	31,293	-
Charges for services	25,800	3,775	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	51,548
Other receipts	-	-	-	44,413	8,631	-	4,011	-
Total receipts	25,800	3,775	1,850	818,232	500,197	60,256	479,720	51,548
Disbursements:								
Personal services	1,228	9,582	-	-	-	-	-	-
Supplies	-	-	-	6,091	-	-	-	-
Other services and charges	24,002	-	-	790,958	52,534	63	1,039,318	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	546,591	-	912	-
Other disbursements	-	-	-	-	-	-	-	38,722
Total disbursements	25,230	9,582	-	797,049	599,125	63	1,040,230	38,722
Excess (deficiency) of receipts over disbursements	570	(5,807)	1,850	21,183	(98,928)	60,193	(560,510)	12,826
Cash and investments - ending	\$ 23,675	\$ 34,485	\$ 11,793	\$ 1,500,245	\$ 513,318	\$ 372,513	\$ 316,320	\$ 93,608

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Emergency Planning/Right to Know	Extradition and Sheriff's Assistance	Firearms Training	General Drain Improvement	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 21,894	\$ 10,990	\$ 8,896	\$ 452,121	\$ 161,050	\$ 32,603	\$ 122,455	\$ 185,214
Receipts:								
Taxes	-	-	-	-	206,892	-	-	-
Licenses and permits	-	-	-	-	28,425	-	-	-
Intergovernmental receipts	5,004	-	-	-	13,520	-	33,139	362,191
Charges for services	-	-	4,660	-	40,394	3,650	-	-
Fines and forfeits	-	25	-	-	-	-	-	-
Other receipts	9,000	-	-	7,875	437	-	-	2,160
Total receipts	14,004	25	4,660	7,875	289,668	3,650	33,139	364,351
Disbursements:								
Personal services	2,110	-	-	2,992	260,482	-	27,594	-
Supplies	108	-	-	-	8,162	-	-	-
Other services and charges	8,987	-	-	-	15,395	-	757	252,425
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	2,264	-	-	-	-	-	-	-
Other disbursements	-	2,030	2,542	4,938	-	2,733	-	-
Total disbursements	13,469	2,030	2,542	7,930	284,039	2,733	28,351	252,425
Excess (deficiency) of receipts over disbursements	535	(2,005)	2,118	(55)	5,629	917	4,788	111,926
Cash and investments - ending	\$ 22,429	\$ 8,985	\$ 11,014	\$ 452,066	\$ 166,679	\$ 33,520	\$ 127,243	\$ 297,140

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	LOIT Public Safety - County Share	Misdemeanant	Motor Vehicle Highway	Park Nonreverting Capital	Park Nonreverting Operating	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 1,623,841	\$ 780	\$ 2,217,409	\$ 768	\$ 99,574	\$ 2,193,164	\$ 109,605	\$ 98,641
Receipts:								
Taxes	-	-	-	-	-	-	128,005	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,016,826	22,883	2,716,845	-	-	-	8,365	-
Charges for services	-	-	7,595	-	-	-	-	58,906
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	11,800	-	330,133	-	60,499	-	-	-
Total receipts	1,028,626	22,883	3,054,573	-	60,499	-	136,370	58,906
Disbursements:								
Personal services	884,654	-	1,457,655	-	41,495	-	43,514	-
Supplies	95,856	3,027	442,636	-	15,041	-	813	-
Other services and charges	729,034	265	163,961	-	5,736	194,712	100,742	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	219,819	-	200,203	-	8,189	5,487	-	-
Other disbursements	-	3,300	200	-	-	-	-	25,121
Total disbursements	1,929,363	6,592	2,264,655	-	70,461	200,199	145,069	25,121
Excess (deficiency) of receipts over disbursements	(900,737)	16,291	789,918	-	(9,962)	(200,199)	(8,699)	33,785
Cash and investments - ending	\$ 723,104	\$ 17,071	\$ 3,007,327	\$ 768	\$ 89,612	\$ 1,992,965	\$ 100,906	\$ 132,426

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account
Cash and investments - beginning	\$ 5,356	\$ 26,340	\$ 34,096	\$ 22,128	\$ -	\$ -	\$ 37,451	\$ 73,773
Receipts:								
Taxes	-	-	36,767	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	21,031
Charges for services	1,395	-	-	14,645	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	10,465	-	-	1,795	10,127	64,341	-
Total receipts	1,395	10,465	36,767	14,645	1,795	10,127	64,341	21,031
Disbursements:								
Personal services	-	11,841	-	4,406	-	-	-	-
Supplies	-	-	-	-	-	-	-	15,262
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	1,828	1,000	46,109	141	1,725	6,978	23,463	-
Total disbursements	1,828	12,841	46,109	4,547	1,725	6,978	23,463	15,262
Excess (deficiency) of receipts over disbursements	(433)	(2,376)	(9,342)	10,098	70	3,149	40,878	5,769
Cash and investments - ending	\$ 4,923	\$ 23,964	\$ 24,754	\$ 32,226	\$ 70	\$ 3,149	\$ 78,329	\$ 79,542

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	County Elected Officials Training	Park and Recreation	Statewide 911	LOIT Special Distribution	Adult Probation Administrative	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Drain Maintenance
Cash and investments - beginning	\$ 8,989	\$ 52,784	\$ 472,655	\$ 653,390	\$ 47,919	\$ 82,904	\$ 3,817	\$ 1,223,588
Receipts:								
Taxes	-	114,609	-	-	-	-	-	384,387
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	7,489	-	-	-	-	-	-
Charges for services	3,650	-	492,446	-	-	-	-	-
Fines and forfeits	-	-	-	-	32,518	99,571	50	-
Other receipts	-	-	-	-	-	-	-	2,668
Total receipts	3,650	122,098	492,446	-	32,518	99,571	50	387,055
Disbursements:								
Personal services	-	79,831	247,150	-	-	1,525	-	57,615
Supplies	-	6,805	-	-	-	-	-	-
Other services and charges	1,926	14,688	155,667	-	-	17,650	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	11,965	-	-	-	15	-	-
Other disbursements	-	-	-	95,767	62,406	28,200	165	184,767
Total disbursements	1,926	113,289	402,817	95,767	62,406	47,390	165	242,382
Excess (deficiency) of receipts over disbursements	1,724	8,809	89,629	(95,767)	(29,888)	52,181	(115)	144,673
Cash and investments - ending	\$ 10,713	\$ 61,593	\$ 562,284	\$ 557,623	\$ 18,031	\$ 135,085	\$ 3,702	\$ 1,368,261

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	<u>K-9</u>	<u>Donations</u>	<u>Debt Service</u>	<u>Self- Insurance</u>	<u>IT Services</u>	<u>Payroll Clearing</u>	<u>Settlement</u>	<u>CVET</u>
Cash and investments - beginning	\$ 8,543	\$ 130,000	\$ 15	\$ 635,809	\$ 74,865	\$ 1,136	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	24,580,422	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	173,711
Charges for services	3,475	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	2,206,816	-	3,285,592	-	-
Total receipts	<u>3,475</u>	<u>-</u>	<u>-</u>	<u>2,206,816</u>	<u>-</u>	<u>3,285,592</u>	<u>24,580,422</u>	<u>173,711</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	6,791	35,000	-	1,804,673	-	3,280,998	24,580,422	173,711
Total disbursements	<u>6,791</u>	<u>35,000</u>	<u>-</u>	<u>1,804,673</u>	<u>-</u>	<u>3,280,998</u>	<u>24,580,422</u>	<u>173,711</u>
Excess (deficiency) of receipts over disbursements	<u>(3,316)</u>	<u>(35,000)</u>	<u>-</u>	<u>402,143</u>	<u>-</u>	<u>4,594</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 5,227</u>	<u>\$ 95,000</u>	<u>\$ 15</u>	<u>\$ 1,037,952</u>	<u>\$ 74,865</u>	<u>\$ 5,730</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, 2017

	Weed Lien Collections	Sewage Collections	Financial Institution Tax	CEDIT Homestead Credit	LOIT Residential PTRC	Local Income Tax-Property Tax Relief	State Fines and Forfeitures	Infraction Judgements
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 25,888	\$ 47,578	\$ -	\$ 25	\$ 3,678
Receipts:								
Taxes	-	-	-	-	-	2,609,904	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	176,546	-	-	-	-	-
Charges for services	-	8,603	-	-	-	-	-	-
Fines and forfeits	5,274	-	-	-	-	-	-	94,238
Other receipts	-	-	-	-	-	-	277	-
Total receipts	5,274	8,603	176,546	-	-	2,609,904	277	94,238
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	5,274	8,603	176,546	25,888	47,578	2,475,272	302	91,744
Total disbursements	5,274	8,603	176,546	25,888	47,578	2,475,272	302	91,744
Excess (deficiency) of receipts over disbursements	-	-	-	(25,888)	(47,578)	134,632	(25)	2,494
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 134,632	\$ -	\$ 6,172

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State	Child Restraint Violation Fines	Inheritance Tax
Cash and investments - beginning	\$ 135	\$ 215	\$ 194	\$ -	\$ 323	\$ 5	\$ -	\$ 38,883
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	2,055	3,775	-	-	3,450	155	-	-
Fines and forfeits	-	-	-	1,500	-	-	825	-
Other receipts	-	-	2,558	-	-	-	-	-
Total receipts	2,055	3,775	2,558	1,500	3,450	155	825	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	1,930	3,795	2,598	1,250	3,475	130	800	-
Total disbursements	1,930	3,795	2,598	1,250	3,475	130	800	-
Excess (deficiency) of receipts over disbursements	125	(20)	(40)	250	(25)	25	25	-
Cash and investments - ending	\$ 260	\$ 195	\$ 154	\$ 250	\$ 298	\$ 30	\$ 25	\$ 38,883

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Education Plate Fees Agency	Riverboat Revenue Sharing	LIT Certified Shares	LIT Public Safety	LIT Economic Development	93.563 ARRA Clerk IV-D Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47	\$ 145,714	\$ 200,980
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	225	203,706	4,025,818	1,677,424	2,742,970	-	15,577	-
Charges for services	-	-	-	-	-	-	-	23,435
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	2,090	2,841
Total receipts	225	203,706	4,025,818	1,677,424	2,742,970	-	17,667	26,276
Disbursements:								
Personal services	-	-	-	-	-	-	-	2,940
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	225	203,706	4,025,818	1,677,424	2,742,970	47	-	10,576
Total disbursements	225	203,706	4,025,818	1,677,424	2,742,970	47	-	13,516
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(47)	17,667	12,760
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 163,381	\$ 213,740

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	93.563 Clerk IV-D Incentive-Post Oct '99	Treasurer	Clerk	County Home Residents	Inmate Trust Fund 2	Sheriff's Commissary 2	Sheriff	Urinalysis Fees
Cash and investments - beginning	\$ 78,422	\$ 1,025,230	\$ 274,786	\$ 13,148	\$ 23,755	\$ 44,128	\$ -	\$ 22,400
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	15,577	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	1,840
Other receipts	1,030	835,536	2,193,399	290,432	267,958	263,547	798,687	2,175
Total receipts	16,607	835,536	2,193,399	290,432	267,958	263,547	798,687	4,015
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	5,751	-	-	-	-	-	-	-
Other services and charges	14,202	-	-	-	-	-	-	12,571
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	2,040	-	-	-	-	-	-	-
Other disbursements	97	1,025,230	2,300,939	295,728	259,698	266,904	798,687	-
Total disbursements	22,090	1,025,230	2,300,939	295,728	259,698	266,904	798,687	12,571
Excess (deficiency) of receipts over disbursements	(5,483)	(189,694)	(107,540)	(5,296)	8,260	(3,357)	-	(8,556)
Cash and investments - ending	\$ 72,939	\$ 835,536	\$ 167,246	\$ 7,852	\$ 32,015	\$ 40,771	\$ -	\$ 13,844

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Transfer Fee	Monroe Police Department	Decatur Police Department	Berne Police Department	Geneva Police Department	Adams County Sheriff Department	Indiana State Police	Department of Natural Resources
Cash and investments - beginning	\$ 34,394	\$ 554	\$ 6,925	\$ 1,596	\$ 302	\$ 581	\$ 6,327	\$ 303
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	7,370	-	-	-	-	-	-	-
Fines and forfeits	-	476	3,654	1,275	724	2,676	2,133	89
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>7,370</u>	<u>476</u>	<u>3,654</u>	<u>1,275</u>	<u>724</u>	<u>2,676</u>	<u>2,133</u>	<u>89</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	3,000	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	3,102	1,339	447	2,693	2,129	89
Total disbursements	<u>3,000</u>	<u>-</u>	<u>3,102</u>	<u>1,339</u>	<u>447</u>	<u>2,693</u>	<u>2,129</u>	<u>89</u>
Excess (deficiency) of receipts over disbursements	<u>4,370</u>	<u>476</u>	<u>552</u>	<u>(64)</u>	<u>277</u>	<u>(17)</u>	<u>4</u>	<u>-</u>
Cash and investments - ending	<u>\$ 38,764</u>	<u>\$ 1,030</u>	<u>\$ 7,477</u>	<u>\$ 1,532</u>	<u>\$ 579</u>	<u>\$ 564</u>	<u>\$ 6,331</u>	<u>\$ 303</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Decatur Parking Tickets	Community Corrections Project Income	County User Deferral	County User Pretrial Diver	County User Jury Fee	Co Law Enforcement Cont Ed	Highway Donations	Cans for Co-Pays
Cash and investments - beginning	\$ 12	\$ 60,806	\$ 11,979	\$ 10,814	\$ 3,275	\$ 3,847	\$ 1,003	\$ 3,449
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	31,750	-	-	-	2,869	-	-
Fines and forfeits	4	306,494	20,240	17,070	5,838	-	-	-
Other receipts	-	4,001	-	-	53	-	100	2,514
Total receipts	4	342,245	20,240	17,070	5,891	2,869	100	2,514
Disbursements:								
Personal services	-	116,656	-	-	-	-	-	-
Supplies	-	8,586	-	-	-	-	-	-
Other services and charges	-	157,420	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	15,634	-	-	-	-	-	-
Other disbursements	-	-	17,421	16,330	3,076	2,690	296	3,659
Total disbursements	-	298,296	17,421	16,330	3,076	2,690	296	3,659
Excess (deficiency) of receipts over disbursements	4	43,949	2,819	740	2,815	179	(196)	(1,145)
Cash and investments - ending	\$ 16	\$ 104,755	\$ 14,798	\$ 11,554	\$ 6,090	\$ 4,026	\$ 807	\$ 2,304

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Golden Meadows Special Needs	Peace Monument Restoration	Health Donations	DARE Donations	Grants/ Miscellaneous	Workman's Comp	Improvement Loc Permit Money	Adams County Drug Enforcement
Cash and investments - beginning	\$ 15,999	\$ 14,815	\$ 68,787	\$ 1,110	\$ 34	\$ 1,951	\$ 640	\$ 5,477
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	3,932	-	-	-	1,080	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	10,749	-	-	-	-	129,545	-	1,253
Total receipts	10,749	-	3,932	-	-	129,545	1,080	1,253
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	395	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	14,415	331	-	1,000	-	113,116	640	60
Total disbursements	14,415	331	395	1,000	-	113,116	640	60
Excess (deficiency) of receipts over disbursements	(3,666)	(331)	3,537	(1,000)	-	16,429	440	1,193
Cash and investments - ending	\$ 12,333	\$ 14,484	\$ 72,324	\$ 110	\$ 34	\$ 18,380	\$ 1,080	\$ 6,670

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Weidler Levee	Drug Court	Drug Court Project Income	Sheriff Retirement	Public Health Maintenance	Public Health Emerg Response	Ebola Grant	97.042 EMA Performance Grants
Cash and investments - beginning	\$ -	\$ 17,546	\$ -	\$ 3,302	\$ 3	\$ 6	\$ 3,657	\$ -
Receipts:								
Taxes	5,313	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	19,521	-	-	27,751
Charges for services	-	8,276	-	-	-	-	-	-
Fines and forfeits	-	-	3,717	24,134	-	-	-	-
Other receipts	-	-	25,576	-	-	-	-	-
Total receipts	5,313	8,276	29,293	24,134	19,521	-	-	27,751
Disbursements:								
Personal services	-	-	-	-	5,377	-	-	-
Supplies	-	37	314	-	8,946	-	-	-
Other services and charges	-	8,514	2,042	-	439	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	5,313	17,271	367	25,985	-	-	1,329	27,751
Total disbursements	5,313	25,822	2,723	25,985	14,762	-	1,329	27,751
Excess (deficiency) of receipts over disbursements	-	(17,546)	26,570	(1,851)	4,759	-	(1,329)	-
Cash and investments - ending	\$ -	\$ -	\$ 26,570	\$ 1,451	\$ 4,762	\$ 6	\$ 2,328	\$ -

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	97.073-2010 St Homeland Secur	20.703 H M E P 2011 Grant	97.042 2011 EMA Performance Grant	97.055 Interoperable Emer Grt	97.036 Disaster Public Asst	Victim Crime Assistant	93.617 HAVA Grant	20.205 Trail Project
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 216	\$ 7,766	\$ 926	\$ 18,884
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	18,337	-	-
Charges for services	21,259	8,980	-	13,695	-	-	-	32,122
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	21,259	8,980	-	13,695	-	18,337	-	32,122
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	21,259	8,980	11,886	16,335	-	21,425	-	27,123
Total disbursements	21,259	8,980	11,886	16,335	-	21,425	-	27,123
Excess (deficiency) of receipts over disbursements	-	-	(11,886)	(2,640)	-	(3,088)	-	4,999
Cash and investments - ending	\$ -	\$ -	\$ (11,886)	\$ (2,640)	\$ 216	\$ 4,678	\$ 926	\$ 23,883

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Community Crossings Grant	Comm Corr Prime for Life	Drug Prosecution	Drug Court DOC Grant	Probation DOC Grant	Problem Solving Court Grant	Gift Clearing	Totals
Cash and investments - beginning	\$ 299,351	\$ 3,000	\$ 1	\$ 23,368	\$ 19,507	\$ -	\$ -	\$ 21,731,157
Receipts:								
Taxes	-	-	-	-	-	-	-	36,863,626
Licenses and permits	-	-	-	-	-	-	-	116,122
Intergovernmental receipts	492,500	-	-	-	-	9,696	-	19,293,701
Charges for services	-	-	-	94,300	61,500	-	-	1,859,095
Fines and forfeits	-	-	-	-	-	-	-	830,417
Other receipts	358,388	-	-	367	-	-	500,000	12,667,508
Total receipts	850,888	-	-	94,667	61,500	9,696	500,000	71,630,469
Disbursements:								
Personal services	-	-	-	77,642	54,695	-	-	10,249,445
Supplies	-	-	-	5,547	-	-	-	811,017
Other services and charges	-	-	-	22,952	-	-	-	9,320,197
Debt service - principal and interest	-	-	-	-	-	-	-	1,312,986
Capital outlay	-	-	-	-	-	-	-	1,107,810
Other disbursements	845,556	-	-	-	8,101	5,278	500,000	48,635,918
Total disbursements	845,556	-	-	106,141	62,796	5,278	500,000	71,437,373
Excess (deficiency) of receipts over disbursements	5,332	-	-	(11,474)	(1,296)	4,418	-	193,096
Cash and investments - ending	\$ 304,683	\$ 3,000	\$ 1	\$ 11,894	\$ 18,211	\$ 4,418	\$ -	\$ 21,924,253

ADAMS COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2017

<u>Government</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 444,447</u>	<u>\$ -</u>

ADAMS COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2017

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
US Bancorp	Purchase of computer hardware	\$ 187,314	11/15/2016	11/15/2019
Adams County Indiana Building Corporation	Construction of Judicial Center	<u>1,314,000</u>	06/30/2017	12/31/2034
Total of annual lease payments		<u>\$ 1,501,314</u>		

ADAMS COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2017

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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 107,236
Infrastructure	67,365,768
Buildings	8,304,756
Improvements other than buildings	710,890
Machinery, equipment, and vehicles	8,307,418
Construction in progress	<u>735,207</u>
Total capital assets	<u>\$ 85,531,275</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/>.