

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

FINANCIAL STATEMENT AUDIT REPORT

OF

ADAMS COUNTY, INDIANA

January 1, 2018 to December 31, 2018



**FILED**  
11/01/2019



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Mary B. Beery	01-01-17 to 12-31-20
County Treasurer	Thomas R. Krueckeberg	01-01-17 to 12-31-20
Clerk of the Circuit Court	James J. Voglewede	01-01-15 to 01-01-22
County Sheriff	Shane L. Rekeweg Daniel L. Mawhorr	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Recorder	Deborah S. Stimpson	01-01-17 to 12-31-20
President of the Board of County Commissioners	Douglas L. Bauman	01-01-18 to 12-31-19
President of the County Council	Tony L. Mellencamp	01-01-18 to 12-31-19



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF ADAMS COUNTY, INDIANA

### **Report on the Financial Statement**

We have audited the accompanying financial statement of Adams County (County), which comprises the financial position and results of operations for the year ended December 31, 2018, and the related notes to the financial statement as listed in the Table of Contents.

### ***Management's Responsibility for the Financial Statement***

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

### ***Auditor's Responsibility***

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

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

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

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2018.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2018, 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 statement. The Combining Schedule 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 statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

  
Paul D. Joyce, CPA  
State Examiner

September 17, 2019

## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

ADAMS COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
General	\$ 4,631,079	\$ 12,578,084	\$ 13,067,786	\$ 4,141,377
Accident Report	14,923	2,645	533	17,035
CEDIT County Share	461,185	1,897,494	1,730,353	628,326
Child Advocacy	975	200	-	1,175
City and Town Court Costs	3,139	8,616	9,780	1,975
Clerk's Records Perpetuation	84,535	30,033	14,567	100,001
Community Corrections	49,098	328,737	324,358	53,477
Community Transition Program	23,675	1,175	9,590	15,260
Sales Disclosure- County Share	34,485	4,180	9,766	28,899
Covered Bridge	11,793	1,850	-	13,643
Cumulative Bridge	1,500,245	891,864	1,326,651	1,065,458
Cumulative Capital Development	513,318	487,123	753,671	246,770
Cumulative Courthouse	372,513	59,103	31,782	399,834
Cumulative Jail	316,320	478,262	42,148	752,434
Drug Free Community	93,608	50,659	51,469	92,798
Emergency Planning/Right to Know	22,429	10,857	14,138	19,148
Extradition and Sheriff's Assistance	8,985	2,497	5,373	6,109
Firearms Training	11,014	5,010	8,847	7,177
General Drain Improvement	452,066	2,106	5	454,167
Health	166,679	294,434	299,386	161,727
Identification Security Protection	33,520	5,161	21,250	17,431
Local Health Maintenance	127,243	33,140	24,499	135,884
Local Road and Street	297,140	505,203	24,855	777,488
LOIT Public Safety- County Share	723,104	1,065,810	1,227,165	561,749
Misdemeanant	17,071	22,883	10,898	29,056
Motor Vehicle Highway	3,007,327	3,357,194	4,395,142	1,969,379
Park Nonreverting Capital	768	-	-	768
Park Nonreverting Operating	89,612	66,187	79,397	76,402
Rainy Day	1,992,965	-	-	1,992,965
Reassessment- 2015	100,906	194,418	187,072	108,252
Recorder's Records Perpetuation	132,426	81,486	40,156	173,756
Sex and Violent Offender Administration	4,923	1,305	3,188	3,040
Supplemental Public Defender Services	23,964	7,451	22,360	9,055
Surplus Tax	24,754	28,595	34,549	18,800
Surveyor's Corner Perpetuation	32,226	25,564	10,821	46,969
Tax Sale Fees	70	2,235	2,305	-
Tax Sale Redemption	3,149	10,278	6,455	6,972
Tax Sale Surplus	78,329	51,111	37,050	92,390
Local Health Department Trust Account	79,542	21,032	20,169	80,405
County Elected Officials Training	10,713	5,161	1,916	13,958
Park and Recreation	61,593	124,429	90,538	95,484
Statewide 911	562,284	499,504	399,188	662,600
Heritage Barn Public Safety	-	850	50	800
LOIT Special Distribution	557,623	-	-	557,623
Adult Probation Administrative	18,031	34,118	-	52,149
Supplemental Adult Probation Services	135,085	102,875	70,608	167,352

ADAMS COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Supplemental Juvenile Probation Services	3,702	100	70	3,732
Drain Maintenance	1,368,261	401,102	198,281	1,571,082
K-9	5,227	8,600	5,656	8,171
Donations	95,000	-	-	95,000
Debt Service	15	-	15	-
Self-Insurance	1,037,952	2,904,767	1,987,531	1,955,188
IT Services	74,865	-	-	74,865
Payroll Clearing	5,730	3,185,914	3,191,644	-
Settlement	-	26,409,131	26,409,131	-
Wheel Tax/ Surtax Combined	-	820,511	818,593	1,918
CVET Agency	-	168,496	168,496	-
Weed Lien Collections	-	3,600	3,600	-
Sewage Collections	-	30,439	30,439	-
Financial Institution Tax	-	166,865	166,865	-
Local Income Tax-Property Tax Relief	134,632	2,645,801	2,707,297	73,136
State Fines and Forfeitures	-	1,275	25	1,250
Infraction Judgements	6,172	70,616	73,338	3,450
Special Death Benefit	260	2,250	2,385	125
Sales Disclosure- State Share	195	4,180	4,230	145
Coroners Training & Con't Education	154	2,469	2,461	162
Interstate Compact- State Share	250	1,625	1,750	125
Mortgage Recording Fees- State Share	298	3,427	3,430	295
Sex and Violent Offender Admin- State	30	145	150	25
Child Restraint Violation Fines	25	450	475	-
Inheritance Tax	38,883	-	-	38,883
Education Plate Fees Agency	-	469	469	-
Riverboat Revenue Sharing	-	203,706	203,706	-
LIT Certified Shares	-	4,181,521	4,181,521	-
LIT Public Safety	-	1,742,301	1,742,301	-
LIT Economic Development	-	2,914,519	2,914,519	-
93.563 Title IV-D Incentive	163,381	19,057	-	182,438
93.563 Prosecutor IV-D Incentive-Post Oct '99	213,740	27,436	41,052	200,124
93.563 Clerk IV-D Incentive-Post Oct '99	72,939	16,901	11,369	78,471
Clerk	167,246	2,828,593	2,736,759	259,080
Inmate Trust Fund 2	32,015	350,663	362,440	20,238
Sheriff's Commissary 2	40,771	362,624	375,094	28,301
County Home Residents	7,852	341,050	335,339	13,563
Treasurer	835,536	836,309	835,536	836,309
Urinalysis Fees	13,844	991	9,829	5,006
Transfer Fee	38,764	6,970	10,675	35,059
Monroe Police Department	1,030	492	1,502	20
Decatur Police Department	7,477	2,396	9,721	152
Berne Police Department	1,532	660	2,168	24
Geneva Police Department	579	600	1,019	160
Adams County Sheriff Department	564	2,462	2,882	144
Indiana State Police	6,331	1,731	7,970	92
Department of Natural Resources	303	60	359	4

ADAMS COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Decatur Parking Tickets	16	3	16	3
Community Corrections Project Income	104,755	324,739	304,779	124,715
County User Deferral	14,798	17,930	26,914	5,814
County User Pretrial Diver	11,554	22,050	20,444	13,160
County User Jury Fee	6,090	4,538	5,336	5,292
Co Law Enforcement Cont Ed	4,026	2,666	567	6,125
Highway Donations	807	-	-	807
Cans for Co-Pays	2,304	2,613	1,823	3,094
Golden Meadows Special Needs	12,333	11,278	8,712	14,899
Peace Monument Restoration	14,484	600	-	15,084
Health Donations	72,324	5,153	-	77,477
DARE Donations	110	-	-	110
Grants/ Miscellaneous	34	2,995	3,025	4
Workmans Comp	18,380	191,562	169,804	40,138
Improvement Loc Permit Money	1,080	1,080	1,080	1,080
Adams County Drug Enforcement	6,670	14,243	-	20,913
Weidler Levee	-	6,030	3,334	2,696
Drug Court Project Income	26,570	17,375	8,787	35,158
Highway Services	-	415,938	-	415,938
County Wheel Tax	-	662,856	-	662,856
Sheriff Retirement	1,451	27,376	25,118	3,709
Public Health Maintenance	4,762	15,677	20,543	(104)
Public Health Emerg Response	6	-	-	6
Ebola Grant	2,328	-	369	1,959
Comm Dev Block Grant #14.228	-	101,415	59,355	42,060
97.042 EMA Performance Grants	-	6,969	6,969	-
97.073-2010 St Homeland Secur	-	17,311	30,811	(13,500)
20.703 H M E P 2011 Grant	-	5,863	5,811	52
97.042 2011 EMA Performance Grant	(11,886)	11,886	-	-
97.055 Interoperable Emer Grt	(2,640)	2,805	165	-
97.036 Disaster Public Asst	216	-	108	108
Victim Crime Assistant	4,678	18,351	14,127	8,902
93.617 HAVA Grant	926	-	-	926
20.205 Trail Project	23,883	656	1,834	22,705
Community Crossings Grant	304,683	868,274	1,172,957	-
Comm Corr Prime for Life	3,000	-	563	2,437
Drug Prosecution Fund	1	-	-	1
Drug Court DOC Grant	11,894	102,558	92,615	21,837
Probation DOC Grant	18,211	61,500	60,981	18,730
Problem Solving Court Grant	4,418	10,000	10,754	3,664
Gift Clearing	-	500,000	500,000	-
Jail Treatment DOC Grant	-	30,000	20,000	10,000
Totals	<u>\$ 21,924,253</u>	<u>\$ 77,538,483</u>	<u>\$ 76,549,627</u>	<u>\$ 22,913,109</u>

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

ADAMS COUNTY  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

**A. Reporting Entity**

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

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

**B. Basis of Accounting**

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

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

**C. Cash and Investments**

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

**D. Receipts**

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

*Taxes.* Amounts received from one or more of the following: property tax, 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 nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

ADAMS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

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

**E. Disbursements**

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

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

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

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

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

ADAMS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

**F. Interfund Transfers**

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

**G. Fund Accounting**

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

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

ADAMS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

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

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

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

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

ADAMS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Financial Report*

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

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

*Contributions*

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

*B. County Police Retirement Plan*

*Plan Description*

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

*Funding Policy*

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

*C. County Police Benefit Plan*

*Plan Description*

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

ADAMS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. These are a result of reimbursable grants that have made expenditures, but have not yet been reimbursed from the grant.

**Note 8. Holding Corporation**

The County has entered into a capital lease with the Adams County Indiana Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2018 totaled \$1,308,286.

**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.

#### OTHER INFORMATION - UNAUDITED

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

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

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

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	General	Accident Report	CEDIT County Share	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 4,631,079	\$ 14,923	\$ 461,185	\$ 975	\$ 3,139	\$ 84,535
Receipts:						
Taxes	7,248,102	-	-	-	-	-
Licenses and permits	131,191	-	-	-	-	-
Intergovernmental receipts	3,327,149	-	1,897,494	-	-	209
Charges for services	626,906	2,645	-	-	-	-
Fines and forfeits	96,443	-	-	200	8,616	29,824
Other receipts	1,148,293	-	-	-	-	-
Total receipts	12,578,084	2,645	1,897,494	200	8,616	30,033
Disbursements:						
Personal services	7,654,892	-	-	-	-	1,878
Supplies	187,139	-	-	-	-	-
Other services and charges	3,626,375	-	1,730,353	-	-	9,060
Debt service - principal and interest	1,308,286	-	-	-	-	-
Capital outlay	278,294	-	-	-	-	3,629
Other disbursements	12,800	533	-	-	9,780	-
Total disbursements	13,067,786	533	1,730,353	-	9,780	14,567
Excess (deficiency) of receipts over disbursements	(489,702)	2,112	167,141	200	(1,164)	15,466
Cash and investments - ending	\$ 4,141,377	\$ 17,035	\$ 628,326	\$ 1,175	\$ 1,975	\$ 100,001

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Community Corrections	Community Transition Program	Sales Disclosure- County Share	Covered Bridge	Cumulative Bridge	Cumulative Capital Development
Cash and investments - beginning	\$ 49,098	\$ 23,675	\$ 34,485	\$ 11,793	\$ 1,500,245	\$ 513,318
Receipts:						
Taxes	-	-	-	-	714,799	454,073
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,850	44,212	28,086
Charges for services	328,664	1,175	4,180	-	-	1,025
Fines and forfeits	-	-	-	-	-	-
Other receipts	73	-	-	-	132,853	3,939
Total receipts	328,737	1,175	4,180	1,850	891,864	487,123
Disbursements:						
Personal services	269,006	740	9,766	-	-	-
Supplies	-	-	-	-	1,270	-
Other services and charges	49,512	6,000	-	-	1,325,381	112,236
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	2,850	-	-	-	641,435
Other disbursements	5,840	-	-	-	-	-
Total disbursements	324,358	9,590	9,766	-	1,326,651	753,671
Excess (deficiency) of receipts over disbursements	4,379	(8,415)	(5,586)	1,850	(434,787)	(266,548)
Cash and investments - ending	\$ 53,477	\$ 15,260	\$ 28,899	\$ 13,643	\$ 1,065,458	\$ 246,770

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Cumulative Courthouse	Cumulative Jail	Drug Free Community	Emergency Planning/Right to Know	Extradition and Sheriff's Assistance	Firearms Training
Cash and investments - beginning	\$ 372,513	\$ 316,320	\$ 93,608	\$ 22,429	\$ 8,985	\$ 11,014
Receipts:						
Taxes	55,661	437,442	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	3,442	29,163	-	5,045	-	-
Charges for services	-	-	-	-	-	5,010
Fines and forfeits	-	-	50,659	-	2,298	-
Other receipts	-	11,657	-	5,812	199	-
Total receipts	59,103	478,262	50,659	10,857	2,497	5,010
Disbursements:						
Personal services	-	-	-	1,896	-	-
Supplies	-	-	779	261	-	-
Other services and charges	31,782	32,636	50,690	7,230	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	9,512	-	4,751	-	-
Other disbursements	-	-	-	-	5,373	8,847
Total disbursements	31,782	42,148	51,469	14,138	5,373	8,847
Excess (deficiency) of receipts over disbursements	27,321	436,114	(810)	(3,281)	(2,876)	(3,837)
Cash and investments - ending	\$ 399,834	\$ 752,434	\$ 92,798	\$ 19,148	\$ 6,109	\$ 7,177

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	General Drain Improvement	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street	LOIT Public Safety- County Share
Cash and investments - beginning	\$ 452,066	\$ 166,679	\$ 33,520	\$ 127,243	\$ 297,140	\$ 723,104
Receipts:						
Taxes	-	210,924	-	-	-	-
Licenses and permits	-	30,275	-	-	-	-
Intergovernmental receipts	-	13,046	-	33,140	493,361	1,056,194
Charges for services	-	40,189	5,161	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,106	-	-	-	11,842	9,616
Total receipts	2,106	294,434	5,161	33,140	505,203	1,065,810
Disbursements:						
Personal services	-	263,294	-	24,232	-	931,074
Supplies	-	7,522	-	-	-	117,511
Other services and charges	-	28,432	-	267	24,855	79,725
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	138	-	-	-	98,855
Other disbursements	5	-	21,250	-	-	-
Total disbursements	5	299,386	21,250	24,499	24,855	1,227,165
Excess (deficiency) of receipts over disbursements	2,101	(4,952)	(16,089)	8,641	480,348	(161,355)
Cash and investments - ending	\$ 454,167	\$ 161,727	\$ 17,431	\$ 135,884	\$ 777,488	\$ 561,749

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Misdemeanant	Motor Vehicle Highway	Park Nonreverting Capital	Park Nonreverting Operating	Rainy Day	Reassessment- 2015
Cash and investments - beginning	\$ 17,071	\$ 3,007,327	\$ 768	\$ 89,612	\$ 1,992,965	\$ 100,906
Receipts:						
Taxes	-	-	-	-	-	183,094
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	22,883	3,356,994	-	-	-	11,324
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	200	-	66,187	-	-
Total receipts	22,883	3,357,194	-	66,187	-	194,418
Disbursements:						
Personal services	-	1,541,248	-	41,253	-	47,026
Supplies	-	1,647,545	-	16,838	-	964
Other services and charges	-	555,625	-	2,336	-	136,832
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	570,116	-	8,769	-	2,250
Other disbursements	10,898	80,608	-	10,201	-	-
Total disbursements	10,898	4,395,142	-	79,397	-	187,072
Excess (deficiency) of receipts over disbursements	11,985	(1,037,948)	-	(13,210)	-	7,346
Cash and investments - ending	\$ 29,056	\$ 1,969,379	\$ 768	\$ 76,402	\$ 1,992,965	\$ 108,252

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Recorder's Records Perpetuation	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees
Cash and investments - beginning	\$ 132,426	\$ 4,923	\$ 23,964	\$ 24,754	\$ 32,226	\$ 70
Receipts:						
Taxes	-	-	-	28,595	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	81,486	1,305	-	-	25,564	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	7,451	-	-	2,235
Total receipts	81,486	1,305	7,451	28,595	25,564	2,235
Disbursements:						
Personal services	-	-	22,360	-	5,164	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	40,156	3,188	-	34,549	5,657	2,305
Total disbursements	40,156	3,188	22,360	34,549	10,821	2,305
Excess (deficiency) of receipts over disbursements	41,330	(1,883)	(14,909)	(5,954)	14,743	(70)
Cash and investments - ending	\$ 173,756	\$ 3,040	\$ 9,055	\$ 18,800	\$ 46,969	\$ -

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	County Elected Officials Training	Park and Recreation	Statewide 911
Cash and investments - beginning	\$ 3,149	\$ 78,329	\$ 79,542	\$ 10,713	\$ 61,593	\$ 562,284
Receipts:						
Taxes	-	-	-	-	117,180	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	21,032	-	7,249	-
Charges for services	-	-	-	5,161	-	499,475
Fines and forfeits	-	-	-	-	-	-
Other receipts	10,278	51,111	-	-	-	29
Total receipts	10,278	51,111	21,032	5,161	124,429	499,504
Disbursements:						
Personal services	-	-	-	-	69,498	254,640
Supplies	-	-	20,169	-	7,226	-
Other services and charges	-	-	-	1,916	10,364	144,548
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	3,450	-
Other disbursements	6,455	37,050	-	-	-	-
Total disbursements	6,455	37,050	20,169	1,916	90,538	399,188
Excess (deficiency) of receipts over disbursements	3,823	14,061	863	3,245	33,891	100,316
Cash and investments - ending	\$ 6,972	\$ 92,390	\$ 80,405	\$ 13,958	\$ 95,484	\$ 662,600

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Heritage Barn Public Safety	LOIT Special Distribution	Adult Probation Administrative	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Drain Maintenance
Cash and investments - beginning	\$ -	\$ 557,623	\$ 18,031	\$ 135,085	\$ 3,702	\$ 1,368,261
Receipts:						
Taxes	-	-	-	-	-	394,702
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	34,118	102,875	100	-
Other receipts	850	-	-	-	-	6,400
Total receipts	850	-	34,118	102,875	100	401,102
Disbursements:						
Personal services	-	-	-	42,527	-	62,464
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	23,757	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	4,324	-	-
Other disbursements	50	-	-	-	70	135,817
Total disbursements	50	-	-	70,608	70	198,281
Excess (deficiency) of receipts over disbursements	800	-	34,118	32,267	30	202,821
Cash and investments - ending	\$ 800	\$ 557,623	\$ 52,149	\$ 167,352	\$ 3,732	\$ 1,571,082

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	<u>K-9</u>	<u>Donations</u>	<u>Debt Service</u>	<u>Self-Insurance</u>	<u>IT Services</u>	<u>Payroll Clearing</u>
Cash and investments - beginning	\$ 5,227	\$ 95,000	\$ 15	\$ 1,037,952	\$ 74,865	\$ 5,730
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	8,600	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	2,904,767	-	3,185,914
Total receipts	<u>8,600</u>	<u>-</u>	<u>-</u>	<u>2,904,767</u>	<u>-</u>	<u>3,185,914</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	5,656	-	15	1,987,531	-	3,191,644
Total disbursements	<u>5,656</u>	<u>-</u>	<u>15</u>	<u>1,987,531</u>	<u>-</u>	<u>3,191,644</u>
Excess (deficiency) of receipts over disbursements	<u>2,944</u>	<u>-</u>	<u>(15)</u>	<u>917,236</u>	<u>-</u>	<u>(5,730)</u>
Cash and investments - ending	<u>\$ 8,171</u>	<u>\$ 95,000</u>	<u>\$ -</u>	<u>\$ 1,955,188</u>	<u>\$ 74,865</u>	<u>\$ -</u>

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Settlement	Wheel Tax/ Surtax Combined	CVET Agency	Weed Lien Collections	Sewage Collections	Financial Institution Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	26,409,131	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	820,511	168,496	-	-	166,865
Charges for services	-	-	-	-	30,439	-
Fines and forfeits	-	-	-	3,600	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>26,409,131</u>	<u>820,511</u>	<u>168,496</u>	<u>3,600</u>	<u>30,439</u>	<u>166,865</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>26,409,131</u>	<u>818,593</u>	<u>168,496</u>	<u>3,600</u>	<u>30,439</u>	<u>166,865</u>
Total disbursements	<u>26,409,131</u>	<u>818,593</u>	<u>168,496</u>	<u>3,600</u>	<u>30,439</u>	<u>166,865</u>
Excess (deficiency) of receipts over disbursements	-	1,918	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1,918</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Local Income Tax-Property Tax Relief	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure- State Share	Coroners Training & Con't Education
Cash and investments - beginning	\$ 134,632	\$ -	\$ 6,172	\$ 260	\$ 195	\$ 154
Receipts:						
Taxes	2,645,801	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	2,250	4,180	-
Fines and forfeits	-	-	70,616	-	-	-
Other receipts	-	1,275	-	-	-	2,469
Total receipts	2,645,801	1,275	70,616	2,250	4,180	2,469
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,707,297	25	73,338	2,385	4,230	2,461
Total disbursements	2,707,297	25	73,338	2,385	4,230	2,461
Excess (deficiency) of receipts over disbursements	(61,496)	1,250	(2,722)	(135)	(50)	8
Cash and investments - ending	\$ 73,136	\$ 1,250	\$ 3,450	\$ 125	\$ 145	\$ 162

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Interstate Compact- State Share	Mortgage Recording Fees- State Share	Sex and Violent Offender Admin- State	Child Restraint Violation Fines	Inheritance Tax	Education Plate Fees Agency
Cash and investments - beginning	\$ 250	\$ 298	\$ 30	\$ 25	\$ 38,883	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	469
Charges for services	-	3,427	145	-	-	-
Fines and forfeits	1,625	-	-	450	-	-
Other receipts	-	-	-	-	-	-
Total receipts	1,625	3,427	145	450	-	469
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,750	3,430	150	475	-	469
Total disbursements	1,750	3,430	150	475	-	469
Excess (deficiency) of receipts over disbursements	(125)	(3)	(5)	(25)	-	-
Cash and investments - ending	\$ 125	\$ 295	\$ 25	\$ -	\$ 38,883	\$ -

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Riverboat Revenue Sharing	LIT Certified Shares	LIT Public Safety	LIT Economic Development	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 163,381	\$ 213,740
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	203,706	4,181,521	1,742,301	2,914,519	15,223	-
Charges for services	-	-	-	-	-	22,898
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	3,834	4,538
Total receipts	203,706	4,181,521	1,742,301	2,914,519	19,057	27,436
Disbursements:						
Personal services	-	-	-	-	-	13,092
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	203,706	4,181,521	1,742,301	2,914,519	-	27,960
Total disbursements	203,706	4,181,521	1,742,301	2,914,519	-	41,052
Excess (deficiency) of receipts over disbursements	-	-	-	-	19,057	(13,616)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 182,438	\$ 200,124

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	93.563 Clerk IV-D Incentive-Post Oct '99	Clerk	Inmate Trust Fund 2	Sheriff's Commissary 2	County Home Residents	Treasurer
Cash and investments - beginning	\$ 72,939	\$ 167,246	\$ 32,015	\$ 40,771	\$ 7,852	\$ 835,536
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	15,223	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,678	2,828,593	350,663	362,624	341,050	836,309
Total receipts	16,901	2,828,593	350,663	362,624	341,050	836,309
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	996	-	-	-	-	-
Other services and charges	10,373	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	2,736,759	362,440	375,094	335,339	835,536
Total disbursements	11,369	2,736,759	362,440	375,094	335,339	835,536
Excess (deficiency) of receipts over disbursements	5,532	91,834	(11,777)	(12,470)	5,711	773
Cash and investments - ending	\$ 78,471	\$ 259,080	\$ 20,238	\$ 28,301	\$ 13,563	\$ 836,309

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Urinalysis Fees	Transfer Fee	Monroe Police Department	Decatur Police Department	Berne Police Department	Geneva Police Department
Cash and investments - beginning	\$ 13,844	\$ 38,764	\$ 1,030	\$ 7,477	\$ 1,532	\$ 579
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	6,970	-	-	-	-
Fines and forfeits	980	-	492	2,396	660	600
Other receipts	11	-	-	-	-	-
Total receipts	991	6,970	492	2,396	660	600
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	9,829	10,675	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	1,502	9,721	2,168	1,019
Total disbursements	9,829	10,675	1,502	9,721	2,168	1,019
Excess (deficiency) of receipts over disbursements	(8,838)	(3,705)	(1,010)	(7,325)	(1,508)	(419)
Cash and investments - ending	\$ 5,006	\$ 35,059	\$ 20	\$ 152	\$ 24	\$ 160

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Adams County Sheriff Department	Indiana State Police	Department of Natural Resources	Decatur Parking Tickets	Community Corrections Project Income	County User Deferral
Cash and investments - beginning	\$ 564	\$ 6,331	\$ 303	\$ 16	\$ 104,755	\$ 14,798
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	32,614	-
Fines and forfeits	2,462	1,731	60	3	290,676	17,930
Other receipts	-	-	-	-	1,449	-
Total receipts	<u>2,462</u>	<u>1,731</u>	<u>60</u>	<u>3</u>	<u>324,739</u>	<u>17,930</u>
Disbursements:						
Personal services	-	-	-	-	116,099	-
Supplies	-	-	-	-	11,541	-
Other services and charges	-	-	-	-	148,180	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	28,959	-
Other disbursements	2,882	7,970	359	16	-	26,914
Total disbursements	<u>2,882</u>	<u>7,970</u>	<u>359</u>	<u>16</u>	<u>304,779</u>	<u>26,914</u>
Excess (deficiency) of receipts over disbursements	<u>(420)</u>	<u>(6,239)</u>	<u>(299)</u>	<u>(13)</u>	<u>19,960</u>	<u>(8,984)</u>
Cash and investments - ending	<u>\$ 144</u>	<u>\$ 92</u>	<u>\$ 4</u>	<u>\$ 3</u>	<u>\$ 124,715</u>	<u>\$ 5,814</u>

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	County User Pretrial Diver	County User Jury Fee	Co Law Enforcement Cont Ed	Highway Donations	Cans for Co-Pays	Golden Meadows Special Needs
Cash and investments - beginning	\$ 11,554	\$ 6,090	\$ 4,026	\$ 807	\$ 2,304	\$ 12,333
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	2,666	-	-	-
Fines and forfeits	20,175	4,441	-	-	-	-
Other receipts	1,875	97	-	-	2,613	11,278
Total receipts	22,050	4,538	2,666	-	2,613	11,278
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	20,444	5,336	567	-	1,823	8,712
Total disbursements	20,444	5,336	567	-	1,823	8,712
Excess (deficiency) of receipts over disbursements	1,606	(798)	2,099	-	790	2,566
Cash and investments - ending	\$ 13,160	\$ 5,292	\$ 6,125	\$ 807	\$ 3,094	\$ 14,899

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Peace Monument Restoration	Health Donations	DARE Donations	Grants/ Miscellaneous	Workmans Comp	Improvement Loc Permit Money
Cash and investments - beginning	\$ 14,484	\$ 72,324	\$ 110	\$ 34	\$ 18,380	\$ 1,080
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	5,153	-	-	-	1,080
Fines and forfeits	-	-	-	-	-	-
Other receipts	600	-	-	2,995	191,562	-
Total receipts	600	5,153	-	2,995	191,562	1,080
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	3,025	169,804	1,080
Total disbursements	-	-	-	3,025	169,804	1,080
Excess (deficiency) of receipts over disbursements	600	5,153	-	(30)	21,758	-
Cash and investments - ending	\$ 15,084	\$ 77,477	\$ 110	\$ 4	\$ 40,138	\$ 1,080

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Adams County Drug Enforcement	Weidler Levee	Drug Court Project Income	Highway Services	County Wheel Tax	Sheriff Retirement
Cash and investments - beginning	\$ 6,670	\$ -	\$ 26,570	\$ -	\$ -	\$ 1,451
Receipts:						
Taxes	-	6,030	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	989	662,856	-
Charges for services	-	-	-	24,316	-	-
Fines and forfeits	-	-	14,735	-	-	27,376
Other receipts	14,243	-	2,640	390,633	-	-
Total receipts	14,243	6,030	17,375	415,938	662,856	27,376
Disbursements:						
Personal services	-	-	2,203	-	-	-
Supplies	-	-	246	-	-	-
Other services and charges	-	-	3,247	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	3,334	3,091	-	-	25,118
Total disbursements	-	3,334	8,787	-	-	25,118
Excess (deficiency) of receipts over disbursements	14,243	2,696	8,588	415,938	662,856	2,258
Cash and investments - ending	\$ 20,913	\$ 2,696	\$ 35,158	\$ 415,938	\$ 662,856	\$ 3,709

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Public Health Maintenance	Public Health Emerg Response	Ebola Grant	Comm Dev Block Grant #14.228	97.042 EMA Performance Grants	97.073-2010 St Homeland Secur
Cash and investments - beginning	\$ 4,762	\$ 6	\$ 2,328	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	15,677	-	-	-	6,969	-
Charges for services	-	-	-	36,208	-	17,311
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	65,207	-	-
Total receipts	15,677	-	-	101,415	6,969	17,311
Disbursements:						
Personal services	3,458	-	-	-	-	-
Supplies	17,085	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	369	59,355	6,969	30,811
Total disbursements	20,543	-	369	59,355	6,969	30,811
Excess (deficiency) of receipts over disbursements	(4,866)	-	(369)	42,060	-	(13,500)
Cash and investments - ending	\$ (104)	\$ 6	\$ 1,959	\$ 42,060	\$ -	\$ (13,500)

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	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
Cash and investments - beginning	\$ -	\$ (11,886)	\$ (2,640)	\$ 216	\$ 4,678	\$ 926
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	18,351	-
Charges for services	5,863	-	2,805	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	11,886	-	-	-	-
Total receipts	5,863	11,886	2,805	-	18,351	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	5,811	-	165	108	14,127	-
Total disbursements	5,811	-	165	108	14,127	-
Excess (deficiency) of receipts over disbursements	52	11,886	2,640	(108)	4,224	-
Cash and investments - ending	\$ 52	\$ -	\$ -	\$ 108	\$ 8,902	\$ 926

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	20.205 Trail Project	Community Crossings Grant	Comm Corr Prime for Life	Drug Prosecution Fund	Drug Court DOC Grant	Probation DOC Grant
Cash and investments - beginning	\$ 23,883	\$ 304,683	\$ 3,000	\$ 1	\$ 11,894	\$ 18,211
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	787,866	-	-	-	-
Charges for services	656	-	-	-	94,300	61,500
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	80,408	-	-	8,258	-
Total receipts	656	868,274	-	-	102,558	61,500
Disbursements:						
Personal services	-	-	-	-	81,242	60,981
Supplies	-	-	-	-	5,873	-
Other services and charges	-	-	-	-	5,500	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,834	1,172,957	563	-	-	-
Total disbursements	1,834	1,172,957	563	-	92,615	60,981
Excess (deficiency) of receipts over disbursements	(1,178)	(304,683)	(563)	-	9,943	519
Cash and investments - ending	\$ 22,705	\$ -	\$ 2,437	\$ 1	\$ 21,837	\$ 18,730

ADAMS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Problem Solving Court Grant	Gift Clearing	Jail Treatment DOC Grant	Totals
Cash and investments - beginning	\$ 4,418	\$ -	\$ -	\$ 21,924,253
Receipts:				
Taxes	-	-	-	38,905,534
Licenses and permits	-	-	-	161,466
Intergovernmental receipts	10,000	-	-	22,083,415
Charges for services	-	-	30,000	2,021,327
Fines and forfeits	-	-	-	786,141
Other receipts	-	500,000	-	13,580,600
Total receipts	10,000	500,000	30,000	77,538,483
Disbursements:				
Personal services	4,406	-	-	11,524,439
Supplies	1,552	-	-	2,044,517
Other services and charges	-	-	20,000	8,197,716
Debt service - principal and interest	-	-	-	1,308,286
Capital outlay	-	-	-	1,657,332
Other disbursements	4,796	500,000	-	51,817,337
Total disbursements	10,754	500,000	20,000	76,549,627
Excess (deficiency) of receipts over disbursements	(754)	-	10,000	988,856
Cash and investments - ending	\$ 3,664	\$ -	\$ 10,000	\$ 22,913,109

ADAMS COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2018

<u>Government</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 235,229</u>	<u>\$ -</u>

ADAMS COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2018

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>1,308,286</u>	6/30/2017	12/31/2034
Total of annual lease payments		<u>\$ 1,495,600</u>		

ADAMS COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2018

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	\$ 1,207,236
Infrastructure	84,048,804
Buildings	8,398,356
Improvements other than buildings	710,890
Machinery, equipment, and vehicles	<u>14,820,474</u>
Total capital assets	<u>\$ 109,185,760</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/>.