

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

FINANCIAL STATEMENT AUDIT REPORT

OF

ADAMS COUNTY, INDIANA

January 1, 2019 to December 31, 2019



FILED
10/07/2021

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-4
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	6-7
Notes to Financial Statement	8-13
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	16-39
Schedule of Payables and Receivables	40
Schedule of Leases and Debt	41
Schedule of Capital Assets.....	42
Other Reports.....	43

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Mary B. Beery Tony L. Mellencamp	01-01-19 to 12-31-20 01-01-21 to 12-31-21
County Treasurer	Thomas R. Krueckeberg Edgar B. Dyer	01-01-19 to 12-31-20 01-01-21 to 12-31-21
Clerk of the Circuit Court	James J. Voglewede	01-01-19 to 12-31-21
County Sheriff	Daniel L. Mawhorr	01-01-19 to 12-31-21
County Recorder	Deborah S. Stimpson Thomas R. Krueckeberg	01-01-19 to 12-31-20 01-01-21 to 12-31-21
President of the Board of County Commissioners	Douglas L. Bauman Rex Moore	01-01-19 to 12-31-20 01-01-21 to 12-31-21
President of the County Council	Tony L. Mellencamp Stan Stoppenhagen Yvette Weiland	01-01-19 to 12-31-19 01-01-20 to 12-31-20 01-01-21 to 12-31-21



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, 2019, 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 the 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, 2019.


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, 2019, 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 21, 2021

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, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
General	\$ 4,141,377	\$ 13,222,214	\$ 12,510,897	\$ 4,852,694
Accident Report	17,035	3,165	5,523	14,677
LIT Economic Development	628,326	1,933,082	2,152,915	408,493
Child Advocacy	1,175	-	-	1,175
City and Town Court Costs	1,975	8,482	6,933	3,524
Clerk's Records Perpetuation	100,001	29,687	17,598	112,090
Community Corrections Home Detention	53,477	271,836	310,257	15,056
Community Transition Program	15,260	2,725	2,578	15,407
Sales Disclosure- County Share	28,899	4,290	9,280	23,909
Covered Bridge	13,643	1,850	3,500	11,993
Cumulative Bridge	1,065,458	876,277	480,718	1,461,017
Cumulative Capital Development	246,770	503,636	380,037	370,369
Cumulative Courthouse	399,834	60,897	169,418	291,313
Cumulative Jail	752,434	488,269	865,148	375,555
Drug Free Community	92,798	44,981	70,877	66,902
Emergency Planning/ Right to Know	19,148	7,668	5,546	21,270
Extradition and Sheriff's Assistance	6,109	-	811	5,298
Firearms Training	7,177	4,250	1,700	9,727
General Drain Improvement	454,167	2,667	12,375	444,459
Health	161,727	335,112	356,214	140,625
Identification Security Protection	17,431	5,111	1,313	21,229
Local Health Maintenance	135,884	33,139	19,402	149,621
Local Road and Street	777,488	508,868	88,500	1,197,856
LOIT Public Safety- County Share	561,749	1,175,490	1,149,651	587,588
Misdemeanant	29,056	22,883	11,708	40,231
Motor Vehicle Highway	1,969,379	2,313,006	1,970,182	2,312,203
Park Nonreverting Capital	768	-	-	768
Park Nonreverting Operating	76,402	75,694	85,932	66,164
Rainy Day	1,992,965	-	-	1,992,965
Recorder's Records Perpetuation	173,756	81,265	9,882	245,139
Sex and Violent Offender Administration	3,040	2,225	-	5,265
Supplemental Public Defender Services	9,055	7,035	7,343	8,747
Surplus Tax	18,800	44,307	27,827	35,280
Surveyor's Corner Perpetuation	46,969	25,560	5,798	66,731
Tax Sale Fees	-	3,175	3,175	-
Tax Sale Redemption	6,972	12,155	19,127	-
Tax Sale Surplus	92,390	11,170	85,621	17,939
Local Health Department Trust Account	80,405	21,031	16,675	84,761
GAL/CASA	-	18,373	1,541	16,832
County Elected Officials Training	13,958	5,111	1,770	17,299
Park and Recreation	95,484	126,633	107,501	114,616
County Offender Transportation	-	63	-	63
Statewide 911	662,600	515,359	560,709	617,250
Reassessment 2015	108,252	197,864	141,781	164,335
Heritage Barn Public Safety	800	850	800	850
LOIT Special Distribution	557,623	-	-	557,623
Adult Probation Administrative Fee	52,149	32,425	82,649	1,925
Juvenile Probation Administrative Fee	-	1,660	-	1,660
Supplemental Adult Probation Services	167,352	97,473	113,353	151,472
Supplemental Juvenile Probation Services	3,732	97	-	3,829
Drain Maintenance	1,571,082	414,843	260,808	1,725,117
K-9	8,171	10,958	4,214	14,915
Donations	95,000	-	-	95,000
Self- Insurance	1,955,188	2,686,225	2,372,871	2,268,542
Payroll Clearing	-	1,503,405	1,503,405	-
Sheriff Retirement	3,709	24,937	20,379	8,267
Settlement	-	26,905,603	26,905,603	-
Wheel Tax/Surtax Combined	1,918	924,790	926,615	93
CVET Agency	-	205,112	205,112	-
Weed Lien Collections	-	2,555	2,555	-
Sewage Collections	-	18,086	18,086	-
Financial Institution Tax	-	217,859	217,859	-
LIT Property Tax Relief	73,136	2,786,926	2,742,778	117,284
State Fines and Forfeitures	1,250	5,936	6,250	936
Infraction Judgments	3,450	71,629	71,698	3,381
Overweight Vehicle Fines	-	36	-	36
Special Death Benefits	125	2,140	2,150	115
Sales Disclosure- State Share	145	4,290	4,000	435
Coroner's Training & Con't. Education	162	2,626	2,511	277
Interstate Compact- State Share	125	938	1,063	-
Mortgage Recording Fees- State Share	295	3,405	3,395	305
Sex and Violent Offender Admin- State	25	275	275	25
Child Restraint Violation Fines	-	850	850	-

ADAMS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
Inheritance Tax	38,883	-	-	38,883
Education Plate Fee	-	225	225	-
Riverboat Revenue Sharing	-	203,706	203,706	-
LIT Certified Shares	-	4,457,891	4,457,891	-
LIT Public Safety	-	1,857,454	1,857,454	-
LIT Economic Development	-	2,981,459	2,981,459	-
93.563 Title IV-D Incentive	182,438	20,738	17	203,159
93.563 Prosecutor IV-D Incentive-Post Oct '99	200,124	28,892	30,642	198,374
93.563 Clerk IV-D Incentive- Post Oct '99	78,471	18,091	9,203	87,359
Clerk of the Circuit Court	259,080	2,515,711	2,511,465	263,326
Inmate Trust	20,238	399,776	369,635	50,379
Sheriff's Commissary	28,301	411,329	407,209	32,421
County Home Residents	13,563	367,355	367,334	13,584
Treasurer	836,309	946,821	836,309	946,821
MVH Restricted	-	1,540,354	729,779	810,575
Urinalysis Fees	5,006	2,744	7,053	697
Transfer Fees	35,059	12,515	11,921	35,653
Monroe Police Department	20	260	256	24
Decatur Police Department	152	1,435	1,587	-
Berne Police Department	24	476	500	-
Geneva Police Department	160	298	458	-
Adams County Sheriff Department	144	1,803	1,947	-
Indiana State Police	92	1,439	1,531	-
Department of Natural Resources	4	56	40	20
Decatur Parking Tickets	3	-	3	-
Community Corrections Project Income	124,715	317,010	313,630	128,095
County User Deferral	5,814	18,894	8,552	16,156
County User Pretrial Diversion	13,160	20,217	28,050	5,327
County User Jury Fee	5,292	4,316	3,768	5,840
Law Enforcement Cont. Education	6,125	2,280	1,198	7,207
Highway Donations	807	-	-	807
Cans for Co-Pays	3,094	2,003	3,328	1,769
Golden Meadows Special Needs	14,899	9,000	11,552	12,347
Peace Monument Restoration	15,084	400	360	15,124
Health Services	77,477	5,101	-	82,578
DARE Donations	110	-	-	110
Grants/ Miscellaneous	4	-	3	1
Workers Compensation	40,138	142,159	92,596	89,701
Improvement Local Permit Money	1,080	880	1,080	880
Adams County Drug Enforcement	20,913	2,132	-	23,045
Law Enforcement Aid	-	2,583	98	2,485
Weidler Levee	2,696	25,153	15,927	11,922
Drug Court Project Income	35,158	14,794	3,611	46,341
Highway Services	415,938	346,638	762,576	-
County Wheel Tax	662,856	750,126	356,337	1,056,645
Interlocal Agreements	74,865	-	74,865	-
Public Health Maintenance	(104)	19,686	21,033	(1,451)
Public Health Emerg Response	6	-	6	-
Ebola Grant	1,959	-	596	1,363
93.788 IN St Opioid Response	-	60,000	-	60,000
Comm Dev Block Grant #14.228	42,060	64,265	106,325	-
97.042 EMA Performance Grants	-	57,442	55,854	1,588
97.073 SHSP Local Grant	(13,500)	13,500	-	-
20.703 HMEP 2011 Grant	52	6,810	7,251	(389)
97.036 Disaster Public Asst	108	496	512	92
Victim Crime Assistant	8,902	18,862	18,242	9,522
93.617 HAVA Grant	926	-	-	926
20.205 Trail Project	22,705	152,734	128,435	47,004
Community Crossings Grant	-	976,149	-	976,149
Community Corrections Prime for Life	2,437	-	2,437	-
Drug Prosecution	1	-	-	1
Drug Court DOC Grant	21,837	82,674	102,581	1,930
Probation DOC Grant	18,730	53,813	62,153	10,390
Problem Solving Court Grant	3,664	10,000	5,781	7,883
Jail Treatment DOC Grant	10,000	42,000	52,000	-
Court Reform Grant	-	34,106	58,259	(24,153)
Totals	\$ 22,913,109	\$ 77,959,585	\$ 74,233,662	\$ 26,639,032

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.

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

ADAMS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

ADAMS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

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

ADAMS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

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

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

ADAMS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is 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 2019 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.

(This page intentionally left blank.)

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, 2019

	General	Accident Report	LIT Economic Development	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 4,141,377	\$ 17,035	\$ 628,326	\$ 1,175	\$ 1,975	\$ 100,001
Receipts:						
Taxes	10,086,866	-	-	-	-	-
Licenses and permits	86,047	-	-	-	-	-
Intergovernmental receipts	1,218,377	-	-	-	-	-
Charges for services	479,281	3,165	-	-	-	-
Fines and forfeits	107,884	-	-	-	8,482	29,687
Other receipts	1,243,759	-	1,933,082	-	-	-
Total receipts	<u>13,222,214</u>	<u>3,165</u>	<u>1,933,082</u>	<u>-</u>	<u>8,482</u>	<u>29,687</u>
Disbursements:						
Personal services	7,559,796	-	-	-	-	-
Supplies	193,887	-	-	-	-	-
Other services and charges	3,802,565	-	2,152,915	-	-	14,844
Debt service - principal and interest	652,243	-	-	-	-	-
Capital outlay	269,093	-	-	-	-	2,754
Other disbursements	33,313	5,523	-	-	6,933	-
Total disbursements	<u>12,510,897</u>	<u>5,523</u>	<u>2,152,915</u>	<u>-</u>	<u>6,933</u>	<u>17,598</u>
Excess (deficiency) of receipts over disbursements	<u>711,317</u>	<u>(2,358)</u>	<u>(219,833)</u>	<u>-</u>	<u>1,549</u>	<u>12,089</u>
Cash and investments - ending	<u>\$ 4,852,694</u>	<u>\$ 14,677</u>	<u>\$ 408,493</u>	<u>\$ 1,175</u>	<u>\$ 3,524</u>	<u>\$ 112,090</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Community Corrections Home Detention	Community Transition Program	Sales Disclosure- County Share	Covered Bridge	Cumulative Bridge	Cumulative Capital Development
Cash and investments - beginning	\$ 53,477	\$ 15,260	\$ 28,899	\$ 13,643	\$ 1,065,458	\$ 246,770
Receipts:						
Taxes	-	-	-	-	721,389	458,259
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,850	51,073	32,444
Charges for services	271,831	2,725	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5	-	4,290	-	103,815	12,933
Total receipts	<u>271,836</u>	<u>2,725</u>	<u>4,290</u>	<u>1,850</u>	<u>876,277</u>	<u>503,636</u>
Disbursements:						
Personal services	281,714	-	9,225	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	23,110	-	50	-	451,575	36,234
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	29,143	343,803
Other disbursements	5,433	2,578	5	3,500	-	-
Total disbursements	<u>310,257</u>	<u>2,578</u>	<u>9,280</u>	<u>3,500</u>	<u>480,718</u>	<u>380,037</u>
Excess (deficiency) of receipts over disbursements	<u>(38,421)</u>	<u>147</u>	<u>(4,990)</u>	<u>(1,650)</u>	<u>395,559</u>	<u>123,599</u>
Cash and investments - ending	<u>\$ 15,056</u>	<u>\$ 15,407</u>	<u>\$ 23,909</u>	<u>\$ 11,993</u>	<u>\$ 1,461,017</u>	<u>\$ 370,369</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Cumulative Courtthouse	Cumulative Jail	Drug Free Community	Emergency Planning/ Right to Know	Extradition and Sheriff's Assistance	Firearms Training
Cash and investments - beginning	\$ 399,834	\$ 752,434	\$ 92,798	\$ 19,148	\$ 6,109	\$ 7,177
Receipts:						
Taxes	56,174	443,477	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	3,977	31,397	-	5,333	-	-
Charges for services	-	-	-	825	-	4,250
Fines and forfeits	-	-	44,981	-	-	-
Other receipts	746	13,395	-	1,510	-	-
Total receipts	<u>60,897</u>	<u>488,269</u>	<u>44,981</u>	<u>7,668</u>	<u>-</u>	<u>4,250</u>
Disbursements:						
Personal services	-	-	8,102	1,489	-	-
Supplies	-	-	296	15	-	-
Other services and charges	169,418	208,105	58,975	1,844	-	-
Debt service - principal and interest	-	656,043	-	-	-	-
Capital outlay	-	1,000	3,504	2,198	-	-
Other disbursements	-	-	-	-	811	1,700
Total disbursements	<u>169,418</u>	<u>865,148</u>	<u>70,877</u>	<u>5,546</u>	<u>811</u>	<u>1,700</u>
Excess (deficiency) of receipts over disbursements	<u>(108,521)</u>	<u>(376,879)</u>	<u>(25,896)</u>	<u>2,122</u>	<u>(811)</u>	<u>2,550</u>
Cash and investments - ending	<u>\$ 291,313</u>	<u>\$ 375,555</u>	<u>\$ 66,902</u>	<u>\$ 21,270</u>	<u>\$ 5,298</u>	<u>\$ 9,727</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	General Drain Improvement	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street	LOIT Public Safety- County Share
Cash and investments - beginning	\$ 454,167	\$ 161,727	\$ 17,431	\$ 135,884	\$ 777,488	\$ 561,749
Receipts:						
Taxes	-	252,782	-	-	-	-
Licenses and permits	-	26,950	-	-	-	-
Intergovernmental receipts	-	17,897	-	33,139	484,011	1,123,521
Charges for services	-	37,473	5,111	-	-	40,033
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,667	10	-	-	24,857	11,936
Total receipts	2,667	335,112	5,111	33,139	508,868	1,175,490
Disbursements:						
Personal services	-	317,605	-	19,402	-	977,444
Supplies	-	9,273	-	-	-	115,285
Other services and charges	-	29,216	-	-	23,600	25,046
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	120	-	-	64,900	31,876
Other disbursements	12,375	-	1,313	-	-	-
Total disbursements	12,375	356,214	1,313	19,402	88,500	1,149,651
Excess (deficiency) of receipts over disbursements	(9,708)	(21,102)	3,798	13,737	420,368	25,839
Cash and investments - ending	\$ 444,459	\$ 140,625	\$ 21,229	\$ 149,621	\$ 1,197,856	\$ 587,588

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	<u>Misdemeanant</u>	<u>Motor Vehicle Highway</u>	<u>Park Nonreverting Capital</u>	<u>Park Nonreverting Operating</u>	<u>Rainy Day</u>	<u>Recorder's Records Perpetuation</u>
Cash and investments - beginning	\$ 29,056	\$ 1,969,379	\$ 768	\$ 76,402	\$ 1,992,965	\$ 173,756
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	2,920	-	-	-	-
Intergovernmental receipts	22,883	1,540,354	-	-	-	-
Charges for services	-	-	-	-	-	81,265
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	769,732	-	75,694	-	-
Total receipts	<u>22,883</u>	<u>2,313,006</u>	<u>-</u>	<u>75,694</u>	<u>-</u>	<u>81,265</u>
Disbursements:						
Personal services	-	1,360,379	-	43,256	-	66
Supplies	2,796	365,201	-	16,707	-	-
Other services and charges	8,912	148,717	-	4,722	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	95,685	-	6,491	-	-
Other disbursements	-	200	-	14,756	-	9,816
Total disbursements	<u>11,708</u>	<u>1,970,182</u>	<u>-</u>	<u>85,932</u>	<u>-</u>	<u>9,882</u>
Excess (deficiency) of receipts over disbursements	<u>11,175</u>	<u>342,824</u>	<u>-</u>	<u>(10,238)</u>	<u>-</u>	<u>71,383</u>
Cash and investments - ending	<u>\$ 40,231</u>	<u>\$ 2,312,203</u>	<u>\$ 768</u>	<u>\$ 66,164</u>	<u>\$ 1,992,965</u>	<u>\$ 245,139</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	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	\$ 3,040	\$ 9,055	\$ 18,800	\$ 46,969	\$ -	\$ 6,972
Receipts:						
Taxes	-	-	44,307	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	2,225	-	-	25,410	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	7,035	-	150	3,175	12,155
Total receipts	2,225	7,035	44,307	25,560	3,175	12,155
Disbursements:						
Personal services	-	7,343	-	5,498	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	27,827	300	3,175	19,127
Total disbursements	-	7,343	27,827	5,798	3,175	19,127
Excess (deficiency) of receipts over disbursements	2,225	(308)	16,480	19,762	-	(6,972)
Cash and investments - ending	\$ 5,265	\$ 8,747	\$ 35,280	\$ 66,731	\$ -	\$ -

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Tax Sale Surplus	Local Health Department Trust Account	GAL/CASA	County Elected Officials Training	Park and Recreation	County Offender Transportation
Cash and investments - beginning	\$ 92,390	\$ 80,405	\$ -	\$ 13,958	\$ 95,484	\$ -
Receipts:						
Taxes	-	-	-	-	118,260	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	21,031	-	-	8,373	-
Charges for services	-	-	18,373	5,111	-	-
Fines and forfeits	-	-	-	-	-	63
Other receipts	11,170	-	-	-	-	-
Total receipts	11,170	21,031	18,373	5,111	126,633	63
Disbursements:						
Personal services	-	-	-	-	70,880	-
Supplies	-	16,675	-	-	3,359	-
Other services and charges	-	-	-	1,770	18,143	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	15,119	-
Other disbursements	85,621	-	1,541	-	-	-
Total disbursements	85,621	16,675	1,541	1,770	107,501	-
Excess (deficiency) of receipts over disbursements	(74,451)	4,356	16,832	3,341	19,132	63
Cash and investments - ending	\$ 17,939	\$ 84,761	\$ 16,832	\$ 17,299	\$ 114,616	\$ 63

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Statewide 911	Reassessment 2015	Heritage Barn Public Safety	LOIT Special Distribution	Adult Probation Administrative Fee	Juvenile Probation Administrative Fee
Cash and investments - beginning	\$ 662,600	\$ 108,252	\$ 800	\$ 557,623	\$ 52,149	\$ -
Receipts:						
Taxes	-	184,782	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	13,082	-	-	-	-
Charges for services	515,359	-	-	-	-	-
Fines and forfeits	-	-	-	-	32,425	1,660
Other receipts	-	-	850	-	-	-
Total receipts	<u>515,359</u>	<u>197,864</u>	<u>850</u>	<u>-</u>	<u>32,425</u>	<u>1,660</u>
Disbursements:						
Personal services	326,455	44,549	-	-	-	-
Supplies	-	639	-	-	-	-
Other services and charges	234,254	96,593	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	800	-	82,649	-
Total disbursements	<u>560,709</u>	<u>141,781</u>	<u>800</u>	<u>-</u>	<u>82,649</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(45,350)</u>	<u>56,083</u>	<u>50</u>	<u>-</u>	<u>(50,224)</u>	<u>1,660</u>
Cash and investments - ending	<u>\$ 617,250</u>	<u>\$ 164,335</u>	<u>\$ 850</u>	<u>\$ 557,623</u>	<u>\$ 1,925</u>	<u>\$ 1,660</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Drain Maintenance	K-9	Donations	Self- Insurance
Cash and investments - beginning	\$ 167,352	\$ 3,732	\$ 1,571,082	\$ 8,171	\$ 95,000	\$ 1,955,188
Receipts:						
Taxes	-	-	414,266	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	10,958	-	-
Fines and forfeits	97,473	97	-	-	-	-
Other receipts	-	-	577	-	-	2,686,225
Total receipts	97,473	97	414,843	10,958	-	2,686,225
Disbursements:						
Personal services	69,779	-	51,875	-	-	-
Supplies	1,541	-	-	-	-	-
Other services and charges	30,578	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	8,735	-	-	-	-	-
Other disbursements	2,720	-	208,933	4,214	-	2,372,871
Total disbursements	113,353	-	260,808	4,214	-	2,372,871
Excess (deficiency) of receipts over disbursements	(15,880)	97	154,035	6,744	-	313,354
Cash and investments - ending	\$ 151,472	\$ 3,829	\$ 1,725,117	\$ 14,915	\$ 95,000	\$ 2,268,542

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Payroll Clearing	Sheriff Retirement	Settlement	Wheel Tax/Surtax Combined	CVET Agency	Weed Lien Collections
Cash and investments - beginning	\$ -	\$ 3,709	\$ -	\$ 1,918	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	205,112	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	24,937	-	-	-	-
Other receipts	1,503,405	-	26,905,603	924,790	-	2,555
Total receipts	1,503,405	24,937	26,905,603	924,790	205,112	2,555
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,503,405	20,379	26,905,603	926,615	205,112	2,555
Total disbursements	1,503,405	20,379	26,905,603	926,615	205,112	2,555
Excess (deficiency) of receipts over disbursements	-	4,558	-	(1,825)	-	-
Cash and investments - ending	\$ -	\$ 8,267	\$ -	\$ 93	\$ -	\$ -

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Sewage Collections	Financial Institution Tax	LIT Property Tax Relief	State Fines and Forfeitures	Infraction Judgments	Overweight Vehicle Fines
Cash and investments - beginning	\$ -	\$ -	\$ 73,136	\$ 1,250	\$ 3,450	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	217,859	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	71,629	36
Other receipts	18,086	-	2,786,926	5,936	-	-
Total receipts	18,086	217,859	2,786,926	5,936	71,629	36
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	18,086	217,859	2,742,778	6,250	71,698	-
Total disbursements	18,086	217,859	2,742,778	6,250	71,698	-
Excess (deficiency) of receipts over disbursements	-	-	44,148	(314)	(69)	36
Cash and investments - ending	\$ -	\$ -	\$ 117,284	\$ 936	\$ 3,381	\$ 36

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Special Death Benefits	Sales Disclosure- State Share	Coroner's Training & Con't. Education	Interstate Compact- State Share	Mortgage Recording Fees- State Share	Sex and Violent Offender Admin- State
Cash and investments - beginning	\$ 125	\$ 145	\$ 162	\$ 125	\$ 295	\$ 25
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	2,140	-	-	-	3,405	275
Fines and forfeits	-	-	-	938	-	-
Other receipts	-	4,290	2,626	-	-	-
Total receipts	2,140	4,290	2,626	938	3,405	275
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,150	4,000	2,511	1,063	3,395	275
Total disbursements	2,150	4,000	2,511	1,063	3,395	275
Excess (deficiency) of receipts over disbursements	(10)	290	115	(125)	10	-
Cash and investments - ending	\$ 115	\$ 435	\$ 277	\$ -	\$ 305	\$ 25

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Child Restraint Violation Fines	Inheritance Tax	Education Plate Fee	Riverboat Revenue Sharing	LIT Certified Shares	LIT Public Safety
Cash and investments - beginning	\$ -	\$ 38,883	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	850	-	-	-	-	-
Other receipts	-	-	225	203,706	4,457,891	1,857,454
Total receipts	850	-	225	203,706	4,457,891	1,857,454
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	850	-	225	203,706	4,457,891	1,857,454
Total disbursements	850	-	225	203,706	4,457,891	1,857,454
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ 38,883	\$ -	\$ -	\$ -	\$ -

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	LIT Economic Development	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 of the Circuit Court	Inmate Trust
Cash and investments - beginning	\$ -	\$ 182,438	\$ 200,124	\$ 78,471	\$ 259,080	\$ 20,238
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	23,681	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,981,459	20,738	5,211	18,091	2,515,711	399,776
Total receipts	2,981,459	20,738	28,892	18,091	2,515,711	399,776
Disbursements:						
Personal services	-	-	15,316	-	-	-
Supplies	-	-	-	267	-	-
Other services and charges	-	-	-	8,936	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,981,459	17	15,326	-	2,511,465	369,635
Total disbursements	2,981,459	17	30,642	9,203	2,511,465	369,635
Excess (deficiency) of receipts over disbursements	-	20,721	(1,750)	8,888	4,246	30,141
Cash and investments - ending	\$ -	\$ 203,159	\$ 198,374	\$ 87,359	\$ 263,326	\$ 50,379

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Sheriff's Commissary	County Home Residents	Treasurer	MVH Restricted	Urinalysis Fees	Transfer Fees
Cash and investments - beginning	\$ 28,301	\$ 13,563	\$ 836,309	\$ -	\$ 5,006	\$ 35,059
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,540,354	-	-
Charges for services	-	-	-	-	-	12,515
Fines and forfeits	-	-	-	-	744	-
Other receipts	411,329	367,355	946,821	-	2,000	-
Total receipts	411,329	367,355	946,821	1,540,354	2,744	12,515
Disbursements:						
Personal services	-	-	-	227,779	-	-
Supplies	-	-	-	1,232	-	1,046
Other services and charges	-	-	-	500,768	7,053	10,875
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	407,209	367,334	836,309	-	-	-
Total disbursements	407,209	367,334	836,309	729,779	7,053	11,921
Excess (deficiency) of receipts over disbursements	4,120	21	110,512	810,575	(4,309)	594
Cash and investments - ending	\$ 32,421	\$ 13,584	\$ 946,821	\$ 810,575	\$ 697	\$ 35,653

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Monroe Police Department	Decatur Police Department	Berne Police Department	Geneva Police Department	Adams County Sheriff Department	Indiana State Police
Cash and investments - beginning	\$ 20	\$ 152	\$ 24	\$ 160	\$ 144	\$ 92
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	260	1,435	476	298	1,803	1,439
Other receipts	-	-	-	-	-	-
Total receipts	260	1,435	476	298	1,803	1,439
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	256	1,587	500	458	1,947	1,531
Total disbursements	256	1,587	500	458	1,947	1,531
Excess (deficiency) of receipts over disbursements	4	(152)	(24)	(160)	(144)	(92)
Cash and investments - ending	\$ 24	\$ -	\$ -	\$ -	\$ -	\$ -

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Department of Natural Resources	Decatur Parking Tickets	Community Corrections Project Income	County User Deferral	County User Pretrial Diversion	County User Jury Fee
Cash and investments - beginning	\$ 4	\$ 3	\$ 124,715	\$ 5,814	\$ 13,160	\$ 5,292
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	55,779	-	-	-
Fines and forfeits	56	-	261,200	18,590	20,035	4,283
Other receipts	-	-	31	304	182	33
Total receipts	56	-	317,010	18,894	20,217	4,316
Disbursements:						
Personal services	-	-	146,520	-	-	-
Supplies	-	-	8,461	-	-	-
Other services and charges	-	-	157,121	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	1,528	-	-	-
Other disbursements	40	3	-	8,552	28,050	3,768
Total disbursements	40	3	313,630	8,552	28,050	3,768
Excess (deficiency) of receipts over disbursements	16	(3)	3,380	10,342	(7,833)	548
Cash and investments - ending	\$ 20	\$ -	\$ 128,095	\$ 16,156	\$ 5,327	\$ 5,840

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Law Enforcement Cont. Education	Highway Donations	Cans for Co-Pays	Golden Meadows Special Needs	Peace Monument Restoration	Health Services
Cash and investments - beginning	\$ 6,125	\$ 807	\$ 3,094	\$ 14,899	\$ 15,084	\$ 77,477
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	5,101
Fines and forfeits	2,280	-	-	-	-	-
Other receipts	-	-	2,003	9,000	400	-
Total receipts	2,280	-	2,003	9,000	400	5,101
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,198	-	3,328	11,552	360	-
Total disbursements	1,198	-	3,328	11,552	360	-
Excess (deficiency) of receipts over disbursements	1,082	-	(1,325)	(2,552)	40	5,101
Cash and investments - ending	\$ 7,207	\$ 807	\$ 1,769	\$ 12,347	\$ 15,124	\$ 82,578

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	DARE Donations	Grants/ Miscellaneous	Workers Compensation	Improvement Local Permit Money	Adams County Drug Enforcement	Law Enforcement Aid
Cash and investments - beginning	\$ 110	\$ 4	\$ 40,138	\$ 1,080	\$ 20,913	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	880	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	2,583
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	142,159	-	2,132	-
Total receipts	-	-	142,159	880	2,132	2,583
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	3	92,596	1,080	-	98
Total disbursements	-	3	92,596	1,080	-	98
Excess (deficiency) of receipts over disbursements	-	(3)	49,563	(200)	2,132	2,485
Cash and investments - ending	\$ 110	\$ 1	\$ 89,701	\$ 880	\$ 23,045	\$ 2,485

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Weidler Levee	Drug Court Project Income	Highway Services	County Wheel Tax	Interlocal Agreements	Public Health Maintenance
Cash and investments - beginning	\$ 2,696	\$ 35,158	\$ 415,938	\$ 662,856	\$ 74,865	\$ (104)
Receipts:						
Taxes	25,153	-	-	-	-	-
Licenses and permits	-	-	288,085	-	-	-
Intergovernmental receipts	-	-	-	-	-	19,686
Charges for services	-	-	13,554	-	-	-
Fines and forfeits	-	14,794	-	-	-	-
Other receipts	-	-	44,999	750,126	-	-
Total receipts	<u>25,153</u>	<u>14,794</u>	<u>346,638</u>	<u>750,126</u>	<u>-</u>	<u>19,686</u>
Disbursements:						
Personal services	-	161	-	-	-	11,671
Supplies	-	441	-	292,987	-	8,596
Other services and charges	-	2,544	21,366	63,350	-	743
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	15,927	465	741,210	-	74,865	23
Total disbursements	<u>15,927</u>	<u>3,611</u>	<u>762,576</u>	<u>356,337</u>	<u>74,865</u>	<u>21,033</u>
Excess (deficiency) of receipts over disbursements	<u>9,226</u>	<u>11,183</u>	<u>(415,938)</u>	<u>393,789</u>	<u>(74,865)</u>	<u>(1,347)</u>
Cash and investments - ending	<u>\$ 11,922</u>	<u>\$ 46,341</u>	<u>\$ -</u>	<u>\$ 1,056,645</u>	<u>\$ -</u>	<u>\$ (1,451)</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Public Health Emerg Response	Ebola Grant	93,788 IN St Opioid Response	Comm Dev Block Grant #14,228	97,042 EMA Performance Grants
Cash and investments - beginning	\$ 6	\$ 1,959	\$ -	\$ 42,060	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	57,442
Charges for services	-	-	60,000	50,093	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	14,172	-
Total receipts	-	-	60,000	64,265	57,442
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	6	596	-	106,325	55,854
Total disbursements	6	596	-	106,325	55,854
Excess (deficiency) of receipts over disbursements	(6)	(596)	60,000	(42,060)	1,588
Cash and investments - ending	\$ -	\$ 1,363	\$ 60,000	\$ -	\$ 1,588

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	97.073 SHSP Local Grant	20.703 HMEP 2011 Grant	97.036 Disaster Public Asst	Victim Crime Assistant	93.617 HAVA Grant
Cash and investments - beginning	\$ (13,500)	\$ 52	\$ 108	\$ 8,902	\$ 926
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	18,862	-
Charges for services	13,500	6,810	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	496	-	-
Total receipts	<u>13,500</u>	<u>6,810</u>	<u>496</u>	<u>18,862</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	7,251	512	18,242	-
Total disbursements	<u>-</u>	<u>7,251</u>	<u>512</u>	<u>18,242</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>13,500</u>	<u>(441)</u>	<u>(16)</u>	<u>620</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (389)</u>	<u>\$ 92</u>	<u>\$ 9,522</u>	<u>\$ 926</u>

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	20.205 Trail Project	Community Crossings Grant	Community Corrections Prime for Life	Drug Prosecution	Drug Court DOC Grant
Cash and investments - beginning	\$ 22,705	\$ -	\$ 2,437	\$ 1	\$ 21,837
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	19,299	976,149	-	-	82,513
Fines and forfeits	-	-	-	-	-
Other receipts	133,435	-	-	-	161
Total receipts	152,734	976,149	-	-	82,674
Disbursements:					
Personal services	-	-	-	-	87,556
Supplies	-	-	-	-	9,375
Other services and charges	-	-	-	-	5,650
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	2,252	-	-
Other disbursements	128,435	-	185	-	-
Total disbursements	128,435	-	2,437	-	102,581
Excess (deficiency) of receipts over disbursements	24,299	976,149	(2,437)	-	(19,907)
Cash and investments - ending	\$ 47,004	\$ 976,149	\$ -	\$ 1	\$ 1,930

ADAMS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Probation DOC Grant	Problem Solving Court Grant	Jail Treatment DOC Grant	Court Reform Grant	Totals
Cash and investments - beginning	\$ 18,730	\$ 3,664	\$ 10,000	\$ -	\$ 22,913,109
Receipts:					
Taxes	-	-	-	-	12,805,715
Licenses and permits	-	-	-	-	404,882
Intergovernmental receipts	-	-	-	-	6,691,738
Charges for services	53,813	10,000	42,000	34,093	2,947,017
Fines and forfeits	-	-	-	-	748,835
Other receipts	-	-	-	13	54,361,398
Total receipts	53,813	10,000	42,000	34,106	77,959,585
Disbursements:					
Personal services	60,266	736	-	56,055	11,760,917
Supplies	-	1,985	-	110	1,050,174
Other services and charges	-	3,060	52,000	1,421	8,376,073
Debt service - principal and interest	-	-	-	-	1,308,286
Capital outlay	-	-	-	673	878,874
Other disbursements	1,887	-	-	-	50,859,338
Total disbursements	62,153	5,781	52,000	58,259	74,233,662
Excess (deficiency) of receipts over disbursements	(8,340)	4,219	(10,000)	(24,153)	3,725,923
Cash and investments - ending	\$ 10,390	\$ 7,883	\$ -	\$ (24,153)	\$ 26,639,032

ADAMS COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2019

<u>Government</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,662,511</u>	<u>\$ -</u>

ADAMS COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2019

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Adams County Indiana Building Corporation	Construction of Judicial Center	<u>\$ 1,318,000</u>	6/30/2017	12/31/2034

ADAMS COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2019

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	\$ 1,192,842
Infrastructure	93,130,906
Buildings	32,694,833
Improvements other than buildings	56,009
Machinery, equipment, and vehicles	<u>14,075,854</u>
Total capital assets	<u>\$ 141,150,444</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/>.