

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

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



FILED
10/19/2011

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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Patricia Carlson Sharon Dewing	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Treasurer	Rosalie Mathis	01-01-09 to 12-31-12
Clerk	Kimberly Anderson	01-01-09 to 12-31-12
Sheriff	Donald Hartman, Sr.	01-01-07 to 12-31-14
Recorder	John Hall Julie M. Alenduff	01-01-07 to 12-31-10 01-01-11 to 12-31-14
President of the Board of County Commissioners	Roxanna Hanford Russell Collins	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the County Council	Sharon Miller Scott Madison	01-01-10 to 12-31-10 01-01-11 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF NEWTON COUNTY, NEWTON COUNTY, INDIANA

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

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

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

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

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

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

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

STATE BOARD OF ACCOUNTS

July 6, 2011

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FINANCIAL STATEMENT

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

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
General	\$ 1,022,418	\$ 7,411,069	\$ 6,952,197	\$ 1,481,290
Local Road And Street	184,052	171,416	223,072	132,396
Accident Report	4,852	1,047	565	5,334
Firearms Training	18,750	7,770	6,258	20,262
Health	54,270	171,868	173,121	53,017
Ambulance	470,580	802,879	1,024,007	249,452
Ambulance Donation	150	-	-	150
Landfill	5,909,563	9,256,121	10,270,695	4,894,989
Clerk's Records Perpetuation	10,644	7,595	-	18,239
Electronic Map Generation	4,725	1,200	-	5,925
Nccs - State Grant	-	160,214	160,214	-
Emergency 911	350,773	140,257	177,740	313,290
Drug Free Community	20,879	17,232	16,465	21,646
Drainage Maintenance	574,285	405,477	187,934	791,828
Emergency Planning/Right To Know	19,962	-	4,075	15,887
Highway	575,718	1,737,343	2,044,297	268,764
Property Reassessment	450,781	108,836	88,150	471,467
Prosecuting Attorney Title Iv-D Incentive	19,794	6,639	2,880	23,553
Probation	222,512	70,696	4,548	288,660
Recorder's Records Perpetuation	75,107	11,669	3,796	82,980
User Fee	510,298	158,601	59,612	609,287
Welfare Administration	-	531,118	531,118	-
Cannibus/Marijuana Eradication	6,907	951	3,711	4,147
Health Maintenance	46,827	33,178	23,878	56,127
Home Detention Hook-Up	35,631	28,860	14,669	49,822
Misdemeanant	27,865	9,816	11,156	26,525
Clerk Title Iv-D Incentive	10,082	4,412	9,452	5,042
Jail Commissary	18,165	54,341	54,222	18,284
Surveyor's Corner Perpetuation	34,051	3,265	-	37,316
Animal Control	6,766	3,988	4,837	5,917
Landfill Closure/Post Closure	438,284	946,848	-	1,385,132
Civil Defense Special	1,355	-	-	1,355
Economic Development	62,964	30,000	30,300	62,664
K-9 Donation	4,151	22,500	19,059	7,592
Nccs - Federal Grant	-	114,208	114,208	-
Community Emergency Response	1,578	-	-	1,578
Safe Kids	184	1,000	617	567
Problem Gambling-Crim Justice	1,400	-	-	1,400
District 1 Fire Fighter Training	-	176,202	176,202	-
Cable Tv	8,409	13,890	54	22,245
Rainy Day	694,735	419,306	206,552	907,489
Sales Disclosure County Share	14,898	1,500	-	16,398
Sheriff Donation	32	-	-	32
Riverboat Revenue Sharing	234,007	91,155	32,880	292,282
Bio Terrorism	7,113	4,580	6,398	5,295
Tobacco Settlement	25,821	23,206	21,536	27,491
Very Best Pet Network	7	-	-	7
Petfinder Disaster Assistance	-	5,000	4,953	47
Petfinder Vaccine Program	-	1,000	342	658
Crim Justice Op-10-02-01-60	106	2,999	3,105	-
H1N1 Flu Shots	14,076	-	11,101	2,975
Criminal Justice 06-Dj-077	-	3,103	3,103	-
Criminal Justice Op-11-02-01-54	-	1,000	904	96
Levy Excess	638,538	21,979	639,776	20,741
Identification Security Protection	18,972	5,094	-	24,066
Homeland Security	-	5,000	5,000	-
E911 - Wireless	34,993	75,645	-	110,638
Adult Probation/Admin	9,200	12,508	-	21,708
Juvenile Probation/Admin	10,382	2,305	-	12,687
Landfill Drainage	52,688	10,000	-	62,688
Atlas (Ambulance)	385	2,715	2,652	448
Enforcement	16,828	53,059	21,681	48,206
Child Protection	9,744	334	3,937	6,141

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

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

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Park Board	30,613	7,407	28,265	9,755
County Owned Property	16,355	34,500	30,737	20,118
Atlas (Treasurer)	80	894	336	638
Atlas (Animal Control)	51	122	96	77
Sumava Resorts Protection Fund	414,820	420	-	415,240
Atlas (County Planning)	26	-	-	26
Workforce One Center	348,588	-	-	348,588
Road Deposit-Beaver Creek Ph 1	12,000	-	-	12,000
Voting Machine	50,888	-	50,888	-
Retainage - Gough, Inc	276,052	98,209	-	374,261
Retainage-Atlas Excavating	-	97,349	-	97,349
Jail Debt Service	23,206	-	-	23,206
Cumulative Capital Development	243,614	139,868	127,648	255,834
Cumulative Bridge	193,062	287,353	171,269	309,146
General Drain Improvement	294,215	94,884	340,923	48,176
Kentland Conservancy	-	41,495	41,495	-
Morocco Conservancy	-	74,676	74,676	-
Iroquois Conservancy	-	1	1	-
Governmental Development	51,178	-	24,315	26,863
Sheriff's Pension	974,576	235,977	183,309	1,027,244
Congressional School Principal	359,835	-	-	359,835
City And Town Court Costs	567	9,111	8,335	1,343
Coroners Training And Continuing Education	-	1,181	1,071	110
Congressional School Interest	145,172	185	14,393	130,964
Clerk	445,267	2,034,235	2,088,346	391,156
Surplus Tax Sale	25,312	9,191	26,020	8,483
Tax Sale Redemption	2,754	30,976	33,728	2
Surplus Tax	37,852	8,395	36,907	9,340
State Fines And Forfeitures	27	302	294	35
State Sales Disclosure Fee	160	1,500	1,370	290
Overweight Vehicle Fines	-	2,999	2,999	-
Recorder	-	51,743	51,743	-
Sheriff	1,268	327,050	327,781	537
Infraction Judgements	7,605	80,043	82,511	5,137
Inheritance Tax	92,341	240,064	245,729	86,676
Sale Of County Owned Property	7,300	-	-	7,300
Treasurer	500	-	-	500
Animal Control	5	8,361	8,361	5
Health Department	-	20,800	20,800	-
Emergency Medical Service	-	349,367	321,646	27,721
Plan Commission	-	39,371	39,371	-
Probation Department	10	114,445	114,445	10
Clearing	152,366	2,703,351	2,697,352	158,365
Sheriff's Inmate Trust	1,128	66,620	66,315	1,433
Special Death Benefit	75	1,525	1,500	100
Education Plate Fees Agency	-	281	281	-
Financial Institution Tax	-	8,686	8,686	-
Campaign Finance Enforcement	750	-	-	750
Mortgage Fees-State Share	-	1,465	1,350	115
Child Restraint Violations Fines	25	625	625	25
Interstate Compact	75	150	225	-
Cvet Agency	-	137,163	137,163	-
Hea 1001 State Homestead Credit	(290)	129,691	129,127	274
State Delinquent Tax And Penalties	-	1,570	1,570	-
Tax Distribution	-	13,813,603	13,813,603	-
After Settlement Collections	248,855	319,980	248,855	319,980
Sex/Violent Offender-State Share	-	107	102	5
Sex/Violent Offender-County Share	1,953	959	-	2,912
Final Hea 1001-07/08 Ptrc/Hsc	-	67,898	67,898	-
Tax Certificate Sale	-	23,020	11,520	11,500
	<u>\$ 17,447,493</u>	<u>\$ 45,083,162</u>	<u>\$ 45,043,009</u>	<u>\$ 17,487,646</u>

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

NEWTON COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

NEWTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Intergovernmental receipts which includes receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts includes, but is not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution 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 which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records; copy machine charges; accident report copies, gun permit applications, 911 telephone services; recycling fees, dog pound fees; emergency medical service fees, park rental fees; swimming pool receipts; cable tv receipts; ordinance violations; fines and fees, bond forfeitures, court costs, and court receipts.

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

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

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

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

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

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

E. Disbursements

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

NEWTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

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

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

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

F. Interfund Transfers

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

G. Fund Accounting

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

NEWTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 2. Budgets

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

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

State statute (IC 5-13-9) authorizes the County to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

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

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

NEWTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 6. Pension Plan

A. Public Employees' Retirement Fund

Plan Description

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

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

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

Funding Policy and Annual Pension Cost

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

NEWTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

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SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's Annual Report can be found on the Indiana Transparency Portal website: www.in.gov/itp/annual_reports/.

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

	General	Local Road And Street	Accident Report	Firearms Training	Health	Ambulance	Ambulance Donation
Cash and investments - beginning	\$ 1,022,418	\$ 184,052	\$ 4,852	\$ 18,750	\$ 54,270	\$ 470,580	\$ 150
Receipts:							
Taxes	5,729,064	-	-	-	141,321	449,997	-
Licenses and permits	23,919	-	-	-	-	-	-
Intergovernmental	493,433	156,364	-	-	11,265	35,868	-
Charges for services	170,897	-	1,047	7,770	-	316,897	-
Fines and forfeits	136,427	-	-	-	19,282	-	-
Other receipts	857,329	15,052	-	-	-	117	-
Total receipts	<u>7,411,069</u>	<u>171,416</u>	<u>1,047</u>	<u>7,770</u>	<u>171,868</u>	<u>802,879</u>	<u>-</u>
Disbursements:							
Personal services	5,208,582	-	-	-	165,923	915,017	-
Supplies	312,053	223,072	-	-	1,900	60,965	-
Other services and charges	1,353,483	-	-	-	5,298	48,025	-
Debt service - principal and interest	1,551	-	-	-	-	-	-
Capital outlay	76,078	-	-	-	-	-	-
Other disbursements	450	-	565	6,258	-	-	-
Total disbursements	<u>6,952,197</u>	<u>223,072</u>	<u>565</u>	<u>6,258</u>	<u>173,121</u>	<u>1,024,007</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>458,872</u>	<u>(51,656)</u>	<u>482</u>	<u>1,512</u>	<u>(1,253)</u>	<u>(221,128)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,481,290</u>	<u>\$ 132,396</u>	<u>\$ 5,334</u>	<u>\$ 20,262</u>	<u>\$ 53,017</u>	<u>\$ 249,452</u>	<u>\$ 150</u>

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

	Landfill	Clerk's Records Perpetuation	Electronic Map Generation	Nccs - State Grant	Emergency 911	Drug Free Community	Drainage Maintenance
Cash and investments - beginning	\$ 5,909,563	\$ 10,644	\$ 4,725	\$ -	\$ 350,773	\$ 20,879	\$ 574,285
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	160,214	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	7,595	-	-	-	16,631	-
Other receipts	9,256,121	-	1,200	-	140,257	601	405,477
Total receipts	9,256,121	7,595	1,200	160,214	140,257	17,232	405,477
Disbursements:							
Personal services	719,679	-	-	-	126,795	1,655	-
Supplies	161,950	-	-	-	2,370	-	-
Other services and charges	7,451,561	-	-	-	48,317	14,810	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	991,305	-	-	-	258	-	-
Other disbursements	946,200	-	-	160,214	-	-	187,934
Total disbursements	10,270,695	-	-	160,214	177,740	16,465	187,934
Excess (deficiency) of receipts over disbursements	(1,014,574)	7,595	1,200	-	(37,483)	767	217,543
Cash and investments - ending	\$ 4,894,989	\$ 18,239	\$ 5,925	\$ -	\$ 313,290	\$ 21,646	\$ 791,828

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

	Emergency Planning/Right To Know	Highway	Property Reassessment	Prosecuting Attorney Title Iv-D Incentive	Probation	Recorder's Records Perpetuation	User Fee
Cash and investments - beginning	\$ 19,962	\$ 575,718	\$ 450,781	\$ 19,794	\$ 222,512	\$ 75,107	\$ 510,298
Receipts:							
Taxes	-	-	100,413	-	-	-	-
Licenses and permits	-	6,942	-	-	-	-	-
Intergovernmental	-	1,568,372	8,004	-	-	-	-
Charges for services	-	-	-	6,639	70,696	11,669	-
Fines and forfeits	-	-	-	-	-	-	158,601
Other receipts	-	162,029	419	-	-	-	-
Total receipts	-	1,737,343	108,836	6,639	70,696	11,669	158,601
Disbursements:							
Personal services	-	1,287,327	484	-	-	-	11,983
Supplies	15	673,334	-	-	1,418	-	4,255
Other services and charges	4,060	83,636	87,666	-	3,130	-	37,090
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	2,880	-	3,796	6,284
Total disbursements	4,075	2,044,297	88,150	2,880	4,548	3,796	59,612
Excess (deficiency) of receipts over disbursements	(4,075)	(306,954)	20,686	3,759	66,148	7,873	98,989
Cash and investments - ending	\$ 15,887	\$ 268,764	\$ 471,467	\$ 23,553	\$ 288,660	\$ 82,980	\$ 609,287

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

	Welfare Administration	Cannibus/Marijuana Eradication	Health Maintenance	Home Detention Hook-Up	Misdemeanant	Clerk Title Iv-D Incentive	Jail Commissary
Cash and investments - beginning	\$ -	\$ 6,907	\$ 46,827	\$ 35,631	\$ 27,865	\$ 10,082	\$ 18,165
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	531,118	-	-	-	9,816	-	-
Charges for services	-	951	24,893	-	-	4,412	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	8,285	28,860	-	-	54,341
Total receipts	<u>531,118</u>	<u>951</u>	<u>33,178</u>	<u>28,860</u>	<u>9,816</u>	<u>4,412</u>	<u>54,341</u>
Disbursements:							
Personal services	-	-	13,369	-	-	-	-
Supplies	-	3,492	28	-	-	-	-
Other services and charges	-	219	9,756	14,669	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	725	-	-	-	-
Other disbursements	531,118	-	-	-	11,156	9,452	54,222
Total disbursements	<u>531,118</u>	<u>3,711</u>	<u>23,878</u>	<u>14,669</u>	<u>11,156</u>	<u>9,452</u>	<u>54,222</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(2,760)</u>	<u>9,300</u>	<u>14,191</u>	<u>(1,340)</u>	<u>(5,040)</u>	<u>119</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 4,147</u>	<u>\$ 56,127</u>	<u>\$ 49,822</u>	<u>\$ 26,525</u>	<u>\$ 5,042</u>	<u>\$ 18,284</u>

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

	Surveyor's Corner Perpetuation	Animal Control	Landfill Closure/Post Closure	Civil Defense Special	Economic Development	K-9 Donation	Nccs - Federal Grant
Cash and investments - beginning	\$ 34,051	\$ 6,766	\$ 438,284	\$ 1,355	\$ 62,964	\$ 4,151	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	114,208
Charges for services	3,265	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	3,988	946,848	-	30,000	22,500	-
Total receipts	3,265	3,988	946,848	-	30,000	22,500	114,208
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	30,300	-	-
Other disbursements	-	4,837	-	-	-	19,059	114,208
Total disbursements	-	4,837	-	-	30,300	19,059	114,208
Excess (deficiency) of receipts over disbursements	3,265	(849)	946,848	-	(300)	3,441	-
Cash and investments - ending	\$ 37,316	\$ 5,917	\$ 1,385,132	\$ 1,355	\$ 62,664	\$ 7,592	\$ -

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

	Community Emergency Response	Safe Kids	Problem Gambling-Crim Justice	District 1 Fire Fighter Training	Cable Tv	Rainy Day	Sales Disclosure County Share
Cash and investments - beginning	\$ 1,578	\$ 184	\$ 1,400	\$ -	\$ 8,409	\$ 694,735	\$ 14,898
Receipts:							
Taxes	-	-	-	-	-	419,306	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	1,000	-	176,202	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	13,890	-	1,500
Total receipts	-	1,000	-	176,202	13,890	419,306	1,500
Disbursements:							
Personal services	-	-	-	-	54	-	-
Supplies	-	617	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	176,202	-	206,552	-
Total disbursements	-	617	-	176,202	54	206,552	-
Excess (deficiency) of receipts over disbursements	-	383	-	-	13,836	212,754	1,500
Cash and investments - ending	\$ 1,578	\$ 567	\$ 1,400	\$ -	\$ 22,245	\$ 907,489	\$ 16,398

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

	Sheriff Donation	Riverboat Revenue Sharing	Bio Terrorism	Tobacco Settlement	Very Best Pet Network	Petfinder Disaster Assistance	Petfinder Vaccine Program
Cash and investments - beginning	\$ 32	\$ 234,007	\$ 7,113	\$ 25,821	\$ 7	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	91,155	4,580	23,206	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	5,000	1,000
Total receipts	-	91,155	4,580	23,206	-	5,000	1,000
Disbursements:							
Personal services	-	-	-	12,020	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	2,119	1,231	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	4,279	-	-	-	-
Other disbursements	-	32,880	-	8,285	-	4,953	342
Total disbursements	-	32,880	6,398	21,536	-	4,953	342
Excess (deficiency) of receipts over disbursements	-	58,275	(1,818)	1,670	-	47	658
Cash and investments - ending	\$ 32	\$ 292,282	\$ 5,295	\$ 27,491	\$ 7	\$ 47	\$ 658

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

	Crim Justice Op-10-02-01-60	H1N1 Flu Shots	Criminal Justice 06-Dj-077	Criminal Justice Op-11-02-01-54	Levy Excess	Identification Security Protection	Homeland Security
Cash and investments - beginning	\$ 106	\$ 14,076	\$ -	\$ -	\$ 638,538	\$ 18,972	\$ -
Receipts:							
Taxes	-	-	-	-	21,979	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	2,999	-	3,103	1,000	-	-	5,000
Charges for services	-	-	-	-	-	5,094	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>2,999</u>	<u>-</u>	<u>3,103</u>	<u>1,000</u>	<u>21,979</u>	<u>5,094</u>	<u>5,000</u>
Disbursements:							
Personal services	3,003	-	-	904	-	-	-
Supplies	-	5,842	-	-	-	-	-
Other services and charges	-	591	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	4,569	3,103	-	-	-	-
Other disbursements	102	99	-	-	639,776	-	5,000
Total disbursements	<u>3,105</u>	<u>11,101</u>	<u>3,103</u>	<u>904</u>	<u>639,776</u>	<u>-</u>	<u>5,000</u>
Excess (deficiency) of receipts over disbursements	<u>(106)</u>	<u>(11,101)</u>	<u>-</u>	<u>96</u>	<u>(617,797)</u>	<u>5,094</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 2,975</u>	<u>\$ -</u>	<u>\$ 96</u>	<u>\$ 20,741</u>	<u>\$ 24,066</u>	<u>\$ -</u>

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

	E911 -						
	Wireless	Adult Probation/Admin	Juvenile Probation/Admin	Landfill Drainage	Atlas (Ambulance)	Enforcement	Child Protection
Cash and investments - beginning	\$ 34,993	\$ 9,200	\$ 10,382	\$ 52,688	\$ 385	\$ 16,828	\$ 9,744
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	75,645	-	-	-	-	-	-
Charges for services	-	12,508	2,305	-	-	-	-
Fines and forfeits	-	-	-	-	-	50,225	334
Other receipts	-	-	-	10,000	2,715	2,834	-
Total receipts	<u>75,645</u>	<u>12,508</u>	<u>2,305</u>	<u>10,000</u>	<u>2,715</u>	<u>53,059</u>	<u>334</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	1,187
Other services and charges	-	-	-	-	-	-	2,750
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	2,652	21,681	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,652</u>	<u>21,681</u>	<u>3,937</u>
Excess (deficiency) of receipts over disbursements	<u>75,645</u>	<u>12,508</u>	<u>2,305</u>	<u>10,000</u>	<u>63</u>	<u>31,378</u>	<u>(3,603)</u>
Cash and investments - ending	<u>\$ 110,638</u>	<u>\$ 21,708</u>	<u>\$ 12,687</u>	<u>\$ 62,688</u>	<u>\$ 448</u>	<u>\$ 48,206</u>	<u>\$ 6,141</u>

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

	Park Board	County Owned Property	Atlas (Treasurer)	Atlas (Animal Control)	Sumava Resorts Protection Fund	Atlas (County Planning)	Workforce One Center
Cash and investments - beginning	\$ 30,613	\$ 16,355	\$ 80	\$ 51	\$ 414,820	\$ 26	\$ 348,588
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	34,500	-	-	-	-	-
Fines and forfeits	538	-	-	-	-	-	-
Other receipts	6,869	-	894	122	420	-	-
Total receipts	7,407	34,500	894	122	420	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	28,265	29,737	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	1,000	336	96	-	-	-
Total disbursements	28,265	30,737	336	96	-	-	-
Excess (deficiency) of receipts over disbursements	(20,858)	3,763	558	26	420	-	-
Cash and investments - ending	\$ 9,755	\$ 20,118	\$ 638	\$ 77	\$ 415,240	\$ 26	\$ 348,588

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

	Road Deposit-Beaver Creek Ph 1	Voting Machine	Retainage - Gough, Inc	Retainage-Atlas Excavating	Jail Debt Service	Cumulative Capital Development
Cash and investments - beginning	\$ 12,000	\$ 50,888	\$ 276,052	\$ -	\$ 23,206	\$ 243,614
Receipts:						
Taxes	-	-	-	-	-	129,421
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	10,316
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	98,209	97,349	-	131
Total receipts	-	-	98,209	97,349	-	139,868
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	127,648
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	50,888	-	-	-	-
Total disbursements	-	50,888	-	-	-	127,648
Excess (deficiency) of receipts over disbursements	-	(50,888)	98,209	97,349	-	12,220
Cash and investments - ending	\$ 12,000	\$ -	\$ 374,261	\$ 97,349	\$ 23,206	\$ 255,834

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

	Cumulative Bridge	General Drain Improvement	Kentland Conservancy	Morocco Conservancy	Iroquois Conservancy	Governmental Development
Cash and investments - beginning	\$ 193,062	\$ 294,215	\$ -	\$ -	\$ -	\$ 51,178
Receipts:						
Taxes	208,263	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	16,600	-	-	-	-	-
Charges for services	4,688	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	57,802	94,884	41,495	74,676	1	-
Total receipts	<u>287,353</u>	<u>94,884</u>	<u>41,495</u>	<u>74,676</u>	<u>1</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	41,981	-	-	-	-	11,815
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	129,288	-	-	-	-	12,500
Other disbursements	-	340,923	41,495	74,676	1	-
Total disbursements	<u>171,269</u>	<u>340,923</u>	<u>41,495</u>	<u>74,676</u>	<u>1</u>	<u>24,315</u>
Excess (deficiency) of receipts over disbursements	<u>116,084</u>	<u>(246,039)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(24,315)</u>
Cash and investments - ending	<u>\$ 309,146</u>	<u>\$ 48,176</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,863</u>

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

	Sheriff's Pension	Congressional School Principal	City And Town Court Costs	Coroners Training And Continuing Education	Congressional School Interest	Clerk
Cash and investments - beginning	\$ 974,576	\$ 359,835	\$ 567	\$ -	\$ 145,172	\$ 445,267
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	235,977	-	9,111	1,181	185	2,034,235
Total receipts	235,977	-	9,111	1,181	185	2,034,235
Disbursements:						
Personal services	119,030	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	58,037	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	6,242	-	8,335	1,071	14,393	2,088,346
Total disbursements	183,309	-	8,335	1,071	14,393	2,088,346
Excess (deficiency) of receipts over disbursements	52,668	-	776	110	(14,208)	(54,111)
Cash and investments - ending	\$ 1,027,244	\$ 359,835	\$ 1,343	\$ 110	\$ 130,964	\$ 391,156

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

	Surplus Tax Sale	Tax Sale Redemption	Surplus Tax	State Fines And Forfeitures	State Sales Disclosure Fee	Overweight Vehicle Fines
Cash and investments - beginning	\$ 25,312	\$ 2,754	\$ 37,852	\$ 27	\$ 160	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	9,191	30,976	8,395	302	1,500	2,999
Total receipts	<u>9,191</u>	<u>30,976</u>	<u>8,395</u>	<u>302</u>	<u>1,500</u>	<u>2,999</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	26,020	33,728	36,907	294	1,370	2,999
Total disbursements	<u>26,020</u>	<u>33,728</u>	<u>36,907</u>	<u>294</u>	<u>1,370</u>	<u>2,999</u>
Excess (deficiency) of receipts over disbursements	<u>(16,829)</u>	<u>(2,752)</u>	<u>(28,512)</u>	<u>8</u>	<u>130</u>	<u>-</u>
Cash and investments - ending	<u>\$ 8,483</u>	<u>\$ 2</u>	<u>\$ 9,340</u>	<u>\$ 35</u>	<u>\$ 290</u>	<u>\$ -</u>

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

	Recorder	Sheriff	Infraction Judgements	Inheritance Tax	Sale Of County Owned Property	Treasurer
Cash and investments - beginning	\$ -	\$ 1,268	\$ 7,605	\$ 92,341	\$ 7,300	\$ 500
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	51,743	327,050	80,043	240,064	-	-
Total receipts	<u>51,743</u>	<u>327,050</u>	<u>80,043</u>	<u>240,064</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	51,743	327,781	82,511	245,729	-	-
Total disbursements	<u>51,743</u>	<u>327,781</u>	<u>82,511</u>	<u>245,729</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(731)</u>	<u>(2,468)</u>	<u>(5,665)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 537</u>	<u>\$ 5,137</u>	<u>\$ 86,676</u>	<u>\$ 7,300</u>	<u>\$ 500</u>

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

	Animal Control	Health Department	Emergency Medical Service	Plan Commission	Probation Department	Clearing
Cash and investments - beginning	\$ 5	\$ -	\$ -	\$ -	\$ 10	\$ 152,366
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	8,361	20,800	349,367	39,371	114,445	2,703,351
Total receipts	<u>8,361</u>	<u>20,800</u>	<u>349,367</u>	<u>39,371</u>	<u>114,445</u>	<u>2,703,351</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	8,361	20,800	321,646	39,371	114,445	2,697,352
Total disbursements	<u>8,361</u>	<u>20,800</u>	<u>321,646</u>	<u>39,371</u>	<u>114,445</u>	<u>2,697,352</u>
Excess (deficiency) of receipts over disbursements	-	-	27,721	-	-	5,999
Cash and investments - ending	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ 27,721</u>	<u>\$ -</u>	<u>\$ 10</u>	<u>\$ 158,365</u>

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

	Sheriffs Inmate Trust	Special Death Benefit	Education Plate Fees Agency	Financial Institution Tax	Campaign Finance Enforcement	Mortgage Fees-State Share
Cash and investments - beginning	\$ 1,128	\$ 75	\$ -	\$ -	\$ 750	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>66,620</u>	<u>1,525</u>	<u>281</u>	<u>8,686</u>	<u>-</u>	<u>1,465</u>
Total receipts	<u>66,620</u>	<u>1,525</u>	<u>281</u>	<u>8,686</u>	<u>-</u>	<u>1,465</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>66,315</u>	<u>1,500</u>	<u>281</u>	<u>8,686</u>	<u>-</u>	<u>1,350</u>
Total disbursements	<u>66,315</u>	<u>1,500</u>	<u>281</u>	<u>8,686</u>	<u>-</u>	<u>1,350</u>
Excess (deficiency) of receipts over disbursements	<u>305</u>	<u>25</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>115</u>
Cash and investments - ending	<u>\$ 1,433</u>	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 750</u>	<u>\$ 115</u>

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

	Child Restraint Violations Fines	Interstate Compact	Cvet Agency	Hea 1001 State Homestead Credit	State Delinquent Tax And Penalties	Tax Distribution
Cash and investments - beginning	\$ 25	\$ 75	\$ -	\$ (290)	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>625</u>	<u>150</u>	<u>137,163</u>	<u>129,691</u>	<u>1,570</u>	<u>13,813,603</u>
Total receipts	<u>625</u>	<u>150</u>	<u>137,163</u>	<u>129,691</u>	<u>1,570</u>	<u>13,813,603</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>625</u>	<u>225</u>	<u>137,163</u>	<u>129,127</u>	<u>1,570</u>	<u>13,813,603</u>
Total disbursements	<u>625</u>	<u>225</u>	<u>137,163</u>	<u>129,127</u>	<u>1,570</u>	<u>13,813,603</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(75)</u>	<u>-</u>	<u>564</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 25</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 274</u>	<u>\$ -</u>	<u>\$ -</u>

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

	After Settlement Collections	Sex/Violent Offender-State Share	Sex/Violent Offender-County Share	Final Hea 1001-07/08 Ptrc/Hsc	Tax Certificate Sale	Totals
Cash and investments - beginning	\$ 248,855	\$ -	\$ 1,953	\$ -	\$ -	\$ 17,447,493
Receipts:						
Taxes	-	-	-	-	-	7,199,764
Licenses and permits	-	-	-	-	-	30,861
Intergovernmental	-	-	-	-	-	3,499,468
Charges for services	-	-	-	-	-	678,231
Fines and forfeits	-	-	-	-	-	389,633
Other receipts	319,980	107	959	67,898	23,020	33,285,205
Total receipts	<u>319,980</u>	<u>107</u>	<u>959</u>	<u>67,898</u>	<u>23,020</u>	<u>45,083,162</u>
Disbursements:						
Personal services	-	-	-	-	-	8,585,825
Supplies	-	-	-	-	-	1,452,498
Other services and charges	-	-	-	-	-	9,465,894
Debt service - principal and interest	-	-	-	-	-	1,551
Capital outlay	-	-	-	-	-	1,252,405
Other disbursements	248,855	102	-	67,898	11,520	24,284,836
Total disbursements	<u>248,855</u>	<u>102</u>	<u>-</u>	<u>67,898</u>	<u>11,520</u>	<u>45,043,009</u>
Excess (deficiency) of receipts over disbursements	<u>71,125</u>	<u>5</u>	<u>959</u>	<u>-</u>	<u>11,500</u>	<u>40,153</u>
Cash and investments - ending	<u>\$ 319,980</u>	<u>\$ 5</u>	<u>\$ 2,912</u>	<u>\$ -</u>	<u>\$ 11,500</u>	<u>\$ 17,487,646</u>

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

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

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

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 555,722
Roads/Bridges	43,874,813
Infrastructure	53,557
Buildings	18,198,168
Improvements other than buildings	79,747
Machinery and equipment	<u>8,906,484</u>
 Total governmental activities, capital assets not being depreciated	 <u>\$ 71,668,491</u>

NEWTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 6, 2011, with Sharon Dewing, Auditor; Russell Collins, Jr., President of the Board of County Commissioners; and Scott Carlson, Vice-President of the County Council. Our examination disclosed no material items that warrant comment at this time.