

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

NEWTON COUNTY, INDIANA

January 1, 2012 to December 31, 2012



FILED
11/26/2014

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Sharon Dewing	01-01-11 to 12-31-14
Treasurer	Rosalie Mathis Diane Veld	01-01-09 to 12-31-12 01-01-13 to 12-31-16
Clerk	Kathleen "Katie" Grant Janice Wilson	09-30-11 to 12-31-12 01-01-13 to 12-31-16
Sheriff	Donald Hartman, Sr. (Vacant) Thomas VanVleet	01-01-11 to 08-15-13 08-16-13 to 08-17-13 08-18-13 to 12-31-14
Recorder	Julie M. Alendurff	01-01-11 to 12-31-14
President of the Board of County Commissioners	Russell Collins Kyle Conrad Tim Drenth	01-01-11 to 12-31-12 01-01-13 to 12-31-13 01-01-14 to 12-31-14
President of the County Council	Scott Carlson	01-01-12 to 12-31-14



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF NEWTON COUNTY, INDIANA

We have examined the accompanying financial statement of Newton County (County), for the year ended December 31, 2012. The financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on the financial statement 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 Indiana 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 effects on the financial statement of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

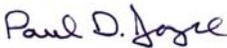
In our opinion, because of the matter discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2012.

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, 2012, on the basis of accounting described in Note 1.

INDEPENDENT ACCOUNTANT'S REPORT
(Continued)

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16), enhanced wireless emergency telephone fees (IC 36-8-16.5), and statewide 911 services fees (IC 36-8-16.7). In accordance with Indiana Code 36-8-16-14, Indiana Code 36-8-16.5-41, and Indiana Code 36-8-16.7-38, these fees have been subject to an annual examination performed by the Indiana State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement.

Our examination 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, 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.


Paul D. Joyce, CPA
State Examiner

October 6, 2014

FINANCIAL STATEMENT

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.

NEWTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2012

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
After Settlement Collections	\$ 245,407	\$ 248,119	\$ 245,407	\$ 248,119
Sheriff Inmate Trust	1,477	65,364	65,259	1,582
Jail Commissary Fund	21,786	54,313	52,879	23,220
Sheriff Cash Book	1,846	348,759	347,324	3,281
County General	1,120,054	6,732,661	6,780,909	1,071,806
Accident Report	6,486	1,062	97	7,451
Campaign Finance Enforcement	750	-	-	750
City & Town Court Costs	-	8,172	8,172	-
Clerk Perpetuation	21,995	6,976	10,152	18,819
Congressional Interest	116,571	-	14,393	102,178
Congressional School Principal	359,835	-	-	359,835
Sales Disclosure-Co Share	10,149	1,430	6,635	4,944
Cumulative Bridge	286,519	511,709	169,914	628,314
Cumulative Capital Development	219,628	143,258	48,426	314,460
Drug Free Community	17,216	20,099	17,057	20,258
Electronic Map Generation Fund	6,600	1,375	-	7,975
Ambulance	195,362	1,330,888	979,038	547,212
Emerg Plan/Right To Know	15,887	135	168	15,854
Emergency 911	272,126	60,347	332,473	-
Firearms Training	24,437	6,630	309	30,758
Drain Improvement	431,886	116,976	171,832	377,030
Health	55,096	208,143	191,592	71,647
Identification Security Protec	27,440	1,515	-	28,955
Landfill Closure	2,414,191	1,430,500	-	3,844,691
Levy Excess	21,444	32,581	-	54,025
Health Maintenance	64,262	32,672	26,321	70,613
Local Road & Street	242,404	155,767	178,186	219,985
Misdemeanant	35,807	9,816	-	45,623
Highway	630,032	1,845,546	2,037,039	438,539
Rainy Day	907,489	-	-	907,489
Reassessment 2006	401,523	-	83,969	317,554
Reassessment 2015	153,845	156,326	1,301	308,870
Recorder Record Perp	75,146	20,080	39,503	55,723
Sex/Violent Offender-County Sh	3,983	1,123	20	5,086
Surplus Tax	8,972	7,531	8,554	7,949
Surveyor Corner Perp	40,426	3,615	100	43,941
Tax Sale Redemption	-	50,125	44,513	5,612
Tax Sale Surplus	28,958	113,135	87,042	55,051
E911 - Wireless	172,470	30,294	202,764	-
User Fee/Guardian Ad Litem	6,644	8,954	15,598	-
County Elected Official Train	488	1,515	336	1,667
County Offender Transport Fund	125	188	-	313
Statewide 911	-	523,363	89,938	433,425
Adult Prob/Admin	21,139	12,801	11,565	22,375
Juvenile Prob/Admin	9,791	2,605	5,783	6,613
User Fee/Alcohol & Drug	87,799	7,840	7,470	88,169

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, 2012
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
Drainage Maintenance	844,697	385,058	289,992	939,763
K-9 Donation (#5)	6,561	-	1,365	5,196
Jail Debt Service	23,206	-	-	23,206
Payroll Clearing	164,364	2,038,862	2,148,438	54,788
Local Tax Distribution	-	14,162,403	14,162,403	-
CVET-Commercial Vehicle Excise	-	139,767	139,767	-
Financial Institution	-	7,508	7,508	-
HEA 1001-2008 State Homestead	424	-	26	398
Fines & Forfeitures	200	49,886	20,850	29,236
Infractions	6,784	71,222	73,295	4,711
Special Death Benefit	80	1,375	1,315	140
Sales Disclosure	275	1,430	1,520	185
Coroner's Education Fee	60	865	872	53
Mortgage Fee	143	1,563	1,545	161
Sex/Violent Offender-State Sha	16	123	133	6
Child Restraint Violation	25	175	200	-
Inheritance Tax	76,191	674,983	562,344	188,830
Education Plates	-	206	206	-
Riverboat Wagering Tax Revenue	307,053	84,380	161,443	229,990
ARRA Title IV-D Incent Clerk	3,571	-	-	3,571
Title IV-D Incentive Fund	9,644	6,630	-	16,274
Pros Title IV-D Inc	35,740	10,296	26,250	19,786
Clerk Title IV-D Inc	13,870	6,630	3,846	16,654
User Fee/Sheriff Law Enforcement	24,716	5,669	-	30,385
User Fee/Jury Pay	61,471	5,260	13,175	53,556
User Fee/Marijuana Eradication	200	400	-	600
User Fee/Pretrial Diversion	63,277	18,432	18,053	63,656
User Fee/Infraction Deferral	326,075	82,885	51,029	357,931
User Fee/Brook Law enforcement	859	20	-	879
User Fee/Conservation Law	2,698	288	-	2,986
User Fee/Goodland Law Enforcement	966	28	-	994
User Fee/Kentland Law Enforcement	4,383	134	-	4,517
User Fee/Morocco Law Enforcement	969	223	-	1,192
User Fee/Prosecuting Attorney	954	-	-	954
User Fee/State Police Law Enforcement	27,422	1,477	680	28,219
User Fee/Excise	6	-	-	6
User Fee/Probation	347,642	65,031	5,348	407,325
Economic Development Donation (#4)	91,114	30,000	1,650	119,464
Sheriff Donations (#6)	32	-	-	32
Animal Control Donation (#2)	589	4,142	3,340	1,391
Ambulance Donation	150	-	-	150
Civil Defense Special Donation (#3)	1,355	-	424	931
Treasurer	500	-	-	500
Cable TV	11,320	15,001	-	26,321
Child Protection	7,538	1,058	3,056	5,540
County Owned Property	64,640	119,113	52,426	131,327

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, 2012
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
Governmental Development	12,323	-	12,224	99
Landfill Fees	2,856,277	8,099,917	6,824,498	4,131,696
Landfill Drainage	72,688	10,000	11,646	71,042
Park Board	26,034	5,588	28,665	2,957
Road Deposit-Beaver Creek Ph 1	12,000	-	-	12,000
Sumava Resorts Protection Fund	50,994	-	-	50,994
Workforce One Center	196,258	-	36,687	159,571
GIS - Geographic Info Systems	-	11	-	11
GIS - Data Exchange Program	-	2,000	1,500	500
Enforcement Fund	39,652	50,132	44,050	45,734
Home Detention Hook-up	72,996	25,351	9,916	88,431
Marijuana Erad/Cannibus	1,650	-	1,627	23
State Delinq Tx & Penalties	-	224	224	-
Sale-Co Owned Property	7,300	-	7,300	-
Welfare Administration	-	535,555	535,555	-
Retainage - Atlas Excavating	-	82,357	-	82,357
Retainage-George Ade	41,430	104	-	41,534
Kentland Conservancy	-	47,669	47,669	-
Morocco Conservancy	-	77,553	77,553	-
Iroquois Conservancy	-	195,489	195,489	-
Atlas (Treasurer)	728	4,700	5,428	-
Atlas (Animal Control)	67	126	127	66
Atlas (County Planning)	26	-	-	26
Atlas (Ambulance)	43,918	29,233	72,746	405
UHC Reimbursement	-	36,000	36,000	-
Community Emergency Response	1,578	-	-	1,578
Crim Justice Dangerous Driving	-	5,942	5,942	-
Criminal Just Op-11-02-01-54	33	-	33	-
Criminal Justice Op12-04-02-43	31	2,972	2,970	33
Regional Water/Sewer Grant	728,000	-	-	728,000
Bio Terrorism (#7)	2,757	3,352	4,206	1,903
Criminal Justice OPO Grant	-	969	-	969
District 1 Fire Training 2012	-	93,125	93,125	-
Problem Gambling-Crim Justice	1,400	-	-	1,400
Regional Fire Training Grant	-	124,015	124,015	-
Jasper Foundation Grant	1,464	2,500	3,384	580
HAVA Grant	-	10,000	10,000	-
Petfinder Disaster Assistance	47	-	47	-
Safe Kids Grant (#2)	-	2,000	-	2,000
Tobacco Settlement	13,008	14,569	13,657	13,920
Clerk Trust	595,030	2,195,714	1,928,903	861,841
ISETS	3,168	275,525	276,859	1,834
Very Best Pet Network Grant	7	-	7	-
Totals	<u>\$ 16,098,135</u>	<u>\$ 44,239,523</u>	<u>\$ 40,446,589</u>	<u>\$ 19,891,069</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.

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 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.

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

NEWTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are 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 include receipts derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Other receipts which include amounts received from various sources which can include, but are 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 include outflows for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

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

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

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

Other disbursements which include, but are 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.

NEWTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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 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.

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.

NEWTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

Funding Policy and Annual Pension Cost

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

NEWTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

Funding Policy

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

Note 7. Restatement of County Offices

Certain funds that were included on the prior-year financial statement have been omitted from the current-year financial statement to more accurately reflect the financial activity of the County. These funds account for receipts and disbursements of County offices that are also eventually accounted for in the County's general ledger and financial statements.

Note 8. Combined Funds

Funds related to the Clerk Trust and ISETS were reported individually in the current financial statement but were combined into one fund for the prior financial statement.

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SUPPLEMENTARY INFORMATION - UNAUDITED

For additional financial information, the County's Annual Report information can be found on the Gateway 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 Annual Report of the County which is referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

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

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012

	After Settlement Collections	Sheriff Inmate Trust	Jail Commissary Fund	Sheriff Cash Book	County General	Accident Report	Campaign Finance Enforcement	City & Town Court Costs
Cash and investments - beginning	\$ 245,407	\$ 1,477	\$ 21,786	\$ 1,846	\$ 1,120,054	\$ 6,486	\$ 750	\$ -
Receipts:								
Taxes	-	-	-	-	5,671,416	-	-	-
Licenses and permits	-	-	-	-	66,102	-	-	-
Intergovernmental	-	-	-	-	343,755	-	-	-
Charges for services	248,119	65,364	54,313	348,759	167,839	1,062	-	-
Fines and forfeits	-	-	-	-	210,865	-	-	8,172
Other receipts	-	-	-	-	272,684	-	-	-
Total receipts	<u>248,119</u>	<u>65,364</u>	<u>54,313</u>	<u>348,759</u>	<u>6,732,661</u>	<u>1,062</u>	<u>-</u>	<u>8,172</u>
Disbursements:								
Personal services	-	-	-	-	4,768,610	-	-	-
Supplies	-	-	-	-	263,501	-	-	-
Other services and charges	-	-	-	-	1,362,663	-	-	-
Capital outlay	-	-	-	-	30,213	-	-	-
Other disbursements	245,407	65,259	52,879	347,324	355,922	97	-	8,172
Total disbursements	<u>245,407</u>	<u>65,259</u>	<u>52,879</u>	<u>347,324</u>	<u>6,780,909</u>	<u>97</u>	<u>-</u>	<u>8,172</u>
Excess (deficiency) of receipts over disbursements	<u>2,712</u>	<u>105</u>	<u>1,434</u>	<u>1,435</u>	<u>(48,248)</u>	<u>965</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 248,119</u>	<u>\$ 1,582</u>	<u>\$ 23,220</u>	<u>\$ 3,281</u>	<u>\$ 1,071,806</u>	<u>\$ 7,451</u>	<u>\$ 750</u>	<u>\$ -</u>

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (Continued)

	Clerk Perpetuation	Congressional Interest	Congressional School Principal	Sales Disclosure-Co Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Electronic Map Generation Fund
Cash and investments - beginning	\$ 21,995	\$ 116,571	\$ 359,835	\$ 10,149	\$ 286,519	\$ 219,628	\$ 17,216	\$ 6,600
Receipts:								
Taxes	-	-	-	-	221,159	72,862	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	222,033	68,170	-	-
Charges for services	-	-	-	-	68,517	-	-	-
Fines and forfeits	6,930	-	-	-	-	-	13,099	-
Other receipts	46	-	-	1,430	-	2,226	7,000	1,375
Total receipts	6,976	-	-	1,430	511,709	143,258	20,099	1,375
Disbursements:								
Personal services	-	-	-	-	-	-	2,338	-
Supplies	-	-	-	720	-	-	-	-
Other services and charges	-	-	-	5,915	15,001	41,968	14,540	-
Capital outlay	-	-	-	-	154,913	6,458	-	-
Other disbursements	10,152	14,393	-	-	-	-	179	-
Total disbursements	10,152	14,393	-	6,635	169,914	48,426	17,057	-
Excess (deficiency) of receipts over disbursements	(3,176)	(14,393)	-	(5,205)	341,795	94,832	3,042	1,375
Cash and investments - ending	\$ 18,819	\$ 102,178	\$ 359,835	\$ 4,944	\$ 628,314	\$ 314,460	\$ 20,258	\$ 7,975

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (Continued)

	Ambulance	Emerg Plan/Right To Know	Emergency 911	Firearms Training	Drain Improvement	Health	Identification Security Protec	Landfill Closure
Cash and investments - beginning	\$ 195,362	\$ 15,887	\$ 272,126	\$ 24,437	\$ 431,886	\$ 55,096	\$ 27,440	\$ 2,414,191
Receipts:								
Taxes	898,062	-	-	-	-	179,297	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	67,927	-	-	-	-	13,562	-	-
Charges for services	-	-	60,347	6,630	-	8,333	1,515	-
Fines and forfeits	294,140	-	-	-	-	5,707	-	-
Other receipts	70,759	135	-	-	116,976	1,244	-	1,430,500
Total receipts	1,330,888	135	60,347	6,630	116,976	208,143	1,515	1,430,500
Disbursements:								
Personal services	828,671	-	60,318	-	-	175,077	-	-
Supplies	53,390	135	1,488	-	-	2,843	-	-
Other services and charges	46,214	33	29,037	-	-	4,382	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	50,763	-	241,630	309	171,832	9,290	-	-
Total disbursements	979,038	168	332,473	309	171,832	191,592	-	-
Excess (deficiency) of receipts over disbursements	351,850	(33)	(272,126)	6,321	(54,856)	16,551	1,515	1,430,500
Cash and investments - ending	<u>\$ 547,212</u>	<u>\$ 15,854</u>	<u>\$ -</u>	<u>\$ 30,758</u>	<u>\$ 377,030</u>	<u>\$ 71,647</u>	<u>\$ 28,955</u>	<u>\$ 3,844,691</u>

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (Continued)

	Levy Excess	Health Maintenance	Local Road & Street	Misdemeanant	Highway	Rainy Day	Reassessment 2006	Reassessment 2015
Cash and investments - beginning	\$ 21,444	\$ 64,262	\$ 242,404	\$ 35,807	\$ 630,032	\$ 907,489	\$ 401,523	\$ 153,845
Receipts:								
Taxes	-	-	-	-	422	-	-	145,333
Licenses and permits	-	-	-	-	350	-	-	-
Intergovernmental	-	-	56,414	-	752,287	-	-	10,993
Charges for services	-	32,672	28,940	9,816	346,286	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	32,581	-	70,413	-	746,201	-	-	-
Total receipts	32,581	32,672	155,767	9,816	1,845,546	-	-	156,326
Disbursements:								
Personal services	-	18,831	-	-	970,361	-	4,042	-
Supplies	-	1,268	178,186	-	457,438	-	352	1,301
Other services and charges	-	4,588	-	-	52,906	-	79,266	-
Capital outlay	-	193	-	-	209	-	-	-
Other disbursements	-	1,441	-	-	556,125	-	309	-
Total disbursements	-	26,321	178,186	-	2,037,039	-	83,969	1,301
Excess (deficiency) of receipts over disbursements	32,581	6,351	(22,419)	9,816	(191,493)	-	(83,969)	155,025
Cash and investments - ending	\$ 54,025	\$ 70,613	\$ 219,985	\$ 45,623	\$ 438,539	\$ 907,489	\$ 317,554	\$ 308,870

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (Continued)

	Recorder Record Perp	Sex/Violent Offender-County Sh	Surplus Tax	Surveyor Corner Perp	Tax Sale Redemption	Tax Sale Surplus	E911 - Wireless	User Fee/ Guardian Ad Litem
Cash and investments - beginning	\$ 75,146	\$ 3,983	\$ 8,972	\$ 40,426	\$ -	\$ 28,958	\$ 172,470	\$ 6,644
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	20,080	1,123	-	3,615	-	-	30,294	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	7,531	-	50,125	113,135	-	8,954
Total receipts	20,080	1,123	7,531	3,615	50,125	113,135	30,294	8,954
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	308	-	-	100	-	-	2,838	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	39,195	20	8,554	-	44,513	87,042	199,926	15,598
Total disbursements	39,503	20	8,554	100	44,513	87,042	202,764	15,598
Excess (deficiency) of receipts over disbursements	(19,423)	1,103	(1,023)	3,515	5,612	26,093	(172,470)	(6,644)
Cash and investments - ending	<u>\$ 55,723</u>	<u>\$ 5,086</u>	<u>\$ 7,949</u>	<u>\$ 43,941</u>	<u>\$ 5,612</u>	<u>\$ 55,051</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, 2012
 (Continued)

	County Elected Official Train	County Offender Transport Fund	Statewide 911	Adult Prob/Admin	Juvenile Prob/Admin	User Fee/ Alcohol & Drug	Drainage Maintenance	K-9 Donation (#5)
Cash and investments - beginning	\$ 488	\$ 125	\$ -	\$ 21,139	\$ 9,791	\$ 87,799	\$ 844,697	\$ 6,561
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	1,515	-	85,497	-	-	-	-	-
Fines and forfeits	-	63	-	12,801	2,605	7,840	-	-
Other receipts	-	125	437,866	-	-	-	385,058	-
Total receipts	1,515	188	523,363	12,801	2,605	7,840	385,058	-
Disbursements:								
Personal services	-	-	62,297	10,800	5,400	-	-	-
Supplies	-	-	908	-	-	-	-	-
Other services and charges	-	-	22,781	-	-	7,105	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	336	-	3,952	765	383	365	289,992	1,365
Total disbursements	336	-	89,938	11,565	5,783	7,470	289,992	1,365
Excess (deficiency) of receipts over disbursements	1,179	188	433,425	1,236	(3,178)	370	95,066	(1,365)
Cash and investments - ending	\$ 1,667	\$ 313	\$ 433,425	\$ 22,375	\$ 6,613	\$ 88,169	\$ 939,763	\$ 5,196

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (Continued)

	Jail Debt Service	Payroll Clearing	Local Tax Distribution	CVET- Commercial Vehicle Excise	Financial Institution	HEA 1001-2008 State Homestead	Fines & Forfeitures	Infractions
Cash and investments - beginning	\$ 23,206	\$ 164,364	\$ -	\$ -	\$ -	\$ 424	\$ 200	\$ 6,784
Receipts:								
Taxes	-	-	13,281,342	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	816,583	139,767	1,877	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	450	56,729	-	-	-	19,598	71,222
Other receipts	-	2,038,412	7,749	-	5,631	-	30,288	-
Total receipts	-	2,038,862	14,162,403	139,767	7,508	-	49,886	71,222
Disbursements:								
Personal services	-	1,000,503	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	255,124	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	892,811	14,162,403	139,767	7,508	26	20,850	73,295
Total disbursements	-	2,148,438	14,162,403	139,767	7,508	26	20,850	73,295
Excess (deficiency) of receipts over disbursements	-	(109,576)	-	-	-	(26)	29,036	(2,073)
Cash and investments - ending	\$ 23,206	\$ 54,788	\$ -	\$ -	\$ -	\$ 398	\$ 29,236	\$ 4,711

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (Continued)

	Special Death Benefit	Sales Disclosure	Coroner's Education Fee	Mortgage Fee	Sex/Violent Offender-State Sha	Child Restraint Violation	Inheritance Tax	Education Plates
Cash and investments - beginning	\$ 80	\$ 275	\$ 60	\$ 143	\$ 16	\$ 25	\$ 76,191	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	1,430	865	1,563	123	-	-	206
Fines and forfeits	1,375	-	-	-	-	175	-	-
Other receipts	-	-	-	-	-	-	674,983	-
Total receipts	<u>1,375</u>	<u>1,430</u>	<u>865</u>	<u>1,563</u>	<u>123</u>	<u>175</u>	<u>674,983</u>	<u>206</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	1,315	1,520	872	1,545	133	200	562,344	206
Total disbursements	<u>1,315</u>	<u>1,520</u>	<u>872</u>	<u>1,545</u>	<u>133</u>	<u>200</u>	<u>562,344</u>	<u>206</u>
Excess (deficiency) of receipts over disbursements	<u>60</u>	<u>(90)</u>	<u>(7)</u>	<u>18</u>	<u>(10)</u>	<u>(25)</u>	<u>112,639</u>	<u>-</u>
Cash and investments - ending	<u>\$ 140</u>	<u>\$ 185</u>	<u>\$ 53</u>	<u>\$ 161</u>	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ 188,830</u>	<u>\$ -</u>

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (Continued)

	Riverboat Wagering Tax Revenue	ARRA Title IV-D Incent Clerk	Title IV-D Incentive Fund	Pros Title IV-D Inc	Clerk Title IV-D Inc	User Fee/Sheriff Law Enforcement	User Fee/Jury Pay	User Fee/Marijuana Eradication
Cash and investments - beginning	\$ 307,053	\$ 3,571	\$ 9,644	\$ 35,740	\$ 13,870	\$ 24,716	\$ 61,471	\$ 200
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	84,380	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	6,630	10,296	6,630	5,669	5,260	400
Other receipts	-	-	-	-	-	-	-	-
Total receipts	84,380	-	6,630	10,296	6,630	5,669	5,260	400
Disbursements:								
Personal services	-	-	-	15,012	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	13,175	-
Capital outlay	131,592	-	-	-	-	-	-	-
Other disbursements	29,851	-	-	11,238	3,846	-	-	-
Total disbursements	161,443	-	-	26,250	3,846	-	13,175	-
Excess (deficiency) of receipts over disbursements	(77,063)	-	6,630	(15,954)	2,784	5,669	(7,915)	400
Cash and investments - ending	\$ 229,990	\$ 3,571	\$ 16,274	\$ 19,786	\$ 16,654	\$ 30,385	\$ 53,556	\$ 600

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (Continued)

	User Fee/Pretrial Diversion	User Fee/Infraction Deferral	User Fee/Brook Law enforcement	User Fee/Conservation Law	User Fee/Goodland Law Enforcement	User Fee/Kentland Law Enforcement	User Fee/Morocco Law Enforcement	User Fee/Prosecuting Attorney
Cash and investments - beginning	\$ 63,277	\$ 326,075	\$ 859	\$ 2,698	\$ 966	\$ 4,383	\$ 969	\$ 954
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	18,432	82,885	20	288	28	134	223	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>18,432</u>	<u>82,885</u>	<u>20</u>	<u>288</u>	<u>28</u>	<u>134</u>	<u>223</u>	<u>-</u>
Disbursements:								
Personal services	-	288	-	-	-	-	-	-
Supplies	-	7,588	-	-	-	-	-	-
Other services and charges	2,412	27,153	-	-	-	-	-	-
Capital outlay	-	15,231	-	-	-	-	-	-
Other disbursements	15,641	769	-	-	-	-	-	-
Total disbursements	<u>18,053</u>	<u>51,029</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>379</u>	<u>31,856</u>	<u>20</u>	<u>288</u>	<u>28</u>	<u>134</u>	<u>223</u>	<u>-</u>
Cash and investments - ending	<u>\$ 63,656</u>	<u>\$ 357,931</u>	<u>\$ 879</u>	<u>\$ 2,986</u>	<u>\$ 994</u>	<u>\$ 4,517</u>	<u>\$ 1,192</u>	<u>\$ 954</u>

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (Continued)

	User Fee/State Police Law Enforcement	User Fee/Excise	User Fee/Probation	Economic Development Donation (#4)	Sheriff Donations (#6)	Animal Control Donation (#2)	Ambulance Donation	Civil Defense Special Donation (#3)
Cash and investments - beginning	\$ 27,422	\$ 6	\$ 347,642	\$ 91,114	\$ 32	\$ 589	\$ 150	\$ 1,355
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	1,477	-	65,031	-	-	-	-	-
Other receipts	-	-	-	30,000	-	4,142	-	-
Total receipts	1,477	-	65,031	30,000	-	4,142	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	533	-	-	-	-	-
Other services and charges	-	-	4,765	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	680	-	50	1,650	-	3,340	-	424
Total disbursements	680	-	5,348	1,650	-	3,340	-	424
Excess (deficiency) of receipts over disbursements	797	-	59,683	28,350	-	802	-	(424)
Cash and investments - ending	\$ 28,219	\$ 6	\$ 407,325	\$ 119,464	\$ 32	\$ 1,391	\$ 150	\$ 931

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (Continued)

	Treasurer	Cable TV	Child Protection	County Owned Property	Governmental Development	Landfill Fees	Landfill Drainage	Park Board
Cash and investments - beginning	\$ 500	\$ 11,320	\$ 7,538	\$ 64,640	\$ 12,323	\$ 2,856,277	\$ 72,688	\$ 26,034
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	119,113	-	63,133	-	-
Fines and forfeits	-	-	1,058	-	-	-	-	588
Other receipts	-	15,001	-	-	-	8,036,784	10,000	5,000
Total receipts	-	15,001	1,058	119,113	-	8,099,917	10,000	5,588
Disbursements:								
Personal services	-	-	-	-	-	921,981	-	2,050
Supplies	-	-	56	-	-	269,929	-	-
Other services and charges	-	-	3,000	52,426	-	4,174,221	-	26,489
Capital outlay	-	-	-	-	12,224	747,355	-	-
Other disbursements	-	-	-	-	-	711,012	11,646	126
Total disbursements	-	-	3,056	52,426	12,224	6,824,498	11,646	28,665
Excess (deficiency) of receipts over disbursements	-	15,001	(1,998)	66,687	(12,224)	1,275,419	(1,646)	(23,077)
Cash and investments - ending	\$ 500	\$ 26,321	\$ 5,540	\$ 131,327	\$ 99	\$ 4,131,696	\$ 71,042	\$ 2,957

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (Continued)

	Road Deposit- Beaver Creek Ph 1	Sumava Resorts Protection Fund	Workforce One Center	GIS - Geographic Info Systems	GIS - Data Exchange Program	Enforcement Fund	Home Detention Hook-up	Marijuana Erad/Cannibus
Cash and investments - beginning	\$ 12,000	\$ 50,994	\$ 196,258	\$ -	\$ -	\$ 39,652	\$ 72,996	\$ 1,650
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	11	2,000	-	-	-
Fines and forfeits	-	-	-	-	-	38,132	-	-
Other receipts	-	-	-	-	-	12,000	25,351	-
Total receipts	-	-	-	11	2,000	50,132	25,351	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	1,375
Other services and charges	-	-	36,687	-	-	-	9,916	252
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	1,500	44,050	-	-
Total disbursements	-	-	36,687	-	1,500	44,050	9,916	1,627
Excess (deficiency) of receipts over disbursements	-	-	(36,687)	11	500	6,082	15,435	(1,627)
Cash and investments - ending	\$ 12,000	\$ 50,994	\$ 159,571	\$ 11	\$ 500	\$ 45,734	\$ 88,431	\$ 23

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (Continued)

	State Delinq Tx & Penalties	Sale-Co Owned Property	Welfare Administration	Retainage - Atlas Excavating	Retainage-George Ade	Kentland Conservancy	Morocco Conservancy	Iroquois Conservancy
Cash and investments - beginning	\$ -	\$ 7,300	\$ -	\$ -	\$ 41,430	\$ -	\$ -	\$ -
Receipts:								
Taxes	224	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	535,555	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	82,357	104	47,669	77,553	195,489
Total receipts	224	-	535,555	82,357	104	47,669	77,553	195,489
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	224	7,300	535,555	-	-	47,669	77,553	195,489
Total disbursements	224	7,300	535,555	-	-	47,669	77,553	195,489
Excess (deficiency) of receipts over disbursements	-	(7,300)	-	82,357	104	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 82,357	\$ 41,534	\$ -	\$ -	\$ -

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (Continued)

	Atlas (Treasurer)	Atlas (Animal Control)	Atlas (County Planning)	Atlas (Ambulance)	UHC Reimbursement	Community Emergency Response	Crim Justice Dangerous Driving	Criminal Just Op-11-02-01-54
Cash and investments - beginning	\$ 728	\$ 67	\$ 26	\$ 43,918	\$ -	\$ 1,578	\$ -	\$ 33
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	5,942	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	4,700	126	-	29,233	36,000	-	-	-
Total receipts	<u>4,700</u>	<u>126</u>	<u>-</u>	<u>29,233</u>	<u>36,000</u>	<u>-</u>	<u>5,942</u>	<u>-</u>
Disbursements:								
Personal services	-	-	-	-	-	-	5,520	33
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	5,428	127	-	72,746	36,000	-	422	-
Total disbursements	<u>5,428</u>	<u>127</u>	<u>-</u>	<u>72,746</u>	<u>36,000</u>	<u>-</u>	<u>5,942</u>	<u>33</u>
Excess (deficiency) of receipts over disbursements	<u>(728)</u>	<u>(1)</u>	<u>-</u>	<u>(43,513)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(33)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 66</u>	<u>\$ 26</u>	<u>\$ 405</u>	<u>\$ -</u>	<u>\$ 1,578</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, 2012
 (Continued)

	Criminal Justice Op12-04-02-43	Regional Water/Sewer Grant	Bio Terrorism (#7)	Criminal Justice OPO Grant	District 1 Fire Training 2012	Problem Gambling-Crim Justice	Regional Fire Training Grant	Jasper Foundation Grant
Cash and investments - beginning	\$ 31	\$ 728,000	\$ 2,757	\$ -	\$ -	\$ 1,400	\$ -	\$ 1,464
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	2,972	-	-	969	93,125	-	124,015	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	3,352	-	-	-	-	2,500
Total receipts	2,972	-	3,352	969	93,125	-	124,015	2,500
Disbursements:								
Personal services	2,757	-	-	-	-	-	-	-
Supplies	-	-	1,712	-	-	-	-	-
Other services and charges	-	-	2,494	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	213	-	-	-	93,125	-	124,015	3,384
Total disbursements	2,970	-	4,206	-	93,125	-	124,015	3,384
Excess (deficiency) of receipts over disbursements	2	-	(854)	969	-	-	-	(884)
Cash and investments - ending	<u>\$ 33</u>	<u>\$ 728,000</u>	<u>\$ 1,903</u>	<u>\$ 969</u>	<u>\$ -</u>	<u>\$ 1,400</u>	<u>\$ -</u>	<u>\$ 580</u>

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (Continued)

	HAVA Grant	Petfinder Disaster Assistance	Safe Kids Grant (#2)	Tobacco Settlement	Clerk Trust	ISETS	Very Best Pet Network Grant	Totals
Cash and investments - beginning	\$ -	\$ 47	\$ -	\$ 13,008	\$ 595,030	\$ 3,168	\$ 7	\$ 16,098,135
Receipts:								
Taxes	-	-	-	-	-	-	-	20,470,117
Licenses and permits	-	-	-	-	-	-	-	66,452
Intergovernmental	10,000	-	2,000	-	-	-	-	3,352,326
Charges for services	-	-	-	-	-	-	-	1,779,080
Fines and forfeits	-	-	-	-	2,195,714	-	-	3,150,666
Other receipts	-	-	-	14,569	-	275,525	-	15,420,882
Total receipts	10,000	-	2,000	14,569	2,195,714	275,525	-	44,239,523
Disbursements:								
Personal services	-	-	-	11,385	-	-	-	8,866,274
Supplies	-	-	-	500	-	-	-	1,243,223
Other services and charges	-	-	-	965	-	-	-	6,298,724
Capital outlay	-	-	-	-	-	-	-	1,098,388
Other disbursements	10,000	47	-	807	1,928,903	276,859	7	22,939,980
Total disbursements	10,000	47	-	13,657	1,928,903	276,859	7	40,446,589
Excess (deficiency) of receipts over disbursements	-	(47)	2,000	912	266,811	(1,334)	(7)	3,792,934
Cash and investments - ending	\$ -	\$ -	\$ 2,000	\$ 13,920	\$ 861,841	\$ 1,834	\$ -	\$ 19,891,069

NEWTON COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2012

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 281,609</u>	<u>\$ 1,285,283</u>

NEWTON COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2012

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	\$ 640,722
Infrastructure	18,545,197
Buildings	117,522
Improvements other than buildings	84,197
Machinery, equipment, and vehicles	<u>8,702,628</u>
Total capital assets	<u>\$ 28,090,266</u>

NEWTON COUNTY
OTHER REPORTS

The report presented herein was prepared in addition to the other official reports prepared for the individual County offices listed below:

County Auditor
Board of County Commissioners

NEWTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 6, 2014, with Sharon Dewing, Auditor; Tim Drenth, President of the Board of County Commissioners; Scott Carlson, President of the County Council; and Carmelita F. Hall, Council member.