

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

NEWTON COUNTY, INDIANA

January 1, 2013 to December 31, 2013



FILED
12/01/2014

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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	Diane Veld	01-01-13 to 12-31-16
Clerk	Janice Wilson	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. Alenduff	01-01-11 to 12-31-14
President of the Board of County Commissioners	Kyle Conrad Tim Drenth	01-01-13 to 12-31-13 01-01-14 to 12-31-14
President of the County Council	Scott Carlson	01-01-13 to 12-31-14



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, INDIANA

We have examined the accompanying financial statement of Newton County (County), for the year ended December 31, 2013. 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, 2013.

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, 2013, on the basis of accounting described in Note 1.

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
Paul D. Joyce, CPA
State Examiner

October 6, 2014

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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, 2013

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
After Settlement Collections	\$ 248,119	\$ 327,673	\$ 248,119	\$ 327,673
Sheriff Inmate Trust	1,583	73,928	73,180	2,331
Jail Commissary Fund	23,220	56,984	50,913	29,291
Clerk Trust	861,841	1,548,386	1,883,517	526,710
Sheriff Cash Book	3,281	224,701	226,209	1,773
County General	1,071,804	5,763,200	5,440,204	1,394,800
Accident Report	7,451	1,070	1,326	7,195
CAGIT	-	1,508,113	1,253,680	254,433
Campaign Finance Enforcement	750	-	-	750
City & Town Court Costs	-	7,181	2	7,179
Clerk Perpetuation	18,819	7,748	2,427	24,140
Congressional Interest	102,177	-	14,393	87,784
Congressional School Principal	359,835	-	-	359,835
Sales Disclosure-Co Share	4,945	1,690	6,180	455
Cumulative Bridge	628,313	287,651	181,347	734,617
Cumulative Capital Development	314,461	145,553	139,473	320,541
Drug Free Community	20,258	16,544	16,798	20,004
Electronic Map Generation Fund	7,975	1,450	25	9,400
Ambulance	547,212	788,546	1,025,219	310,539
Emerg Plan/Right To Know	15,854	-	-	15,854
Firearms Training	30,758	11,010	2,493	39,275
Drain Improvement	377,030	374,205	282,694	468,541
Health	71,646	127,457	179,531	19,572
Identification Security Protec	28,955	1,485	8,130	22,310
Landfill Closure	3,844,691	-	2,000,000	1,844,691
Levy Excess	54,025	-	54,025	-
Health Maintenance	70,614	33,140	51,753	52,001
Local Road & Street	219,984	180,658	106,697	293,945
Misdemeanant	45,622	9,816	5,795	49,643
Highway	438,540	1,997,519	2,197,030	239,029
Rainy Day	907,489	-	-	907,489
Reassessment 2006	317,554	-	317,554	-
Reassessment 2015	308,870	438,679	147,399	600,150
Recorder Record Perp	55,722	21,139	32	76,829
Riverboat Wagering Co Share	-	284,520	-	284,520
Sex/Violent Offender-County Sh	5,086	1,148	-	6,234
Surplus Tax	7,948	23,534	15,819	15,663
Surveyor Corner Perp	43,941	4,095	18,104	29,932
Tax Sale Redemption	5,612	32,228	37,840	-
Tax Sale Surplus	55,051	4,214	7,113	52,152
User Fee/Guardian Ad Litem	-	5,429	5,429	-
County Elected Official Train	1,667	1,485	755	2,397
County Offender Transport Fund	313	188	63	438
Statewide 911	433,425	245,523	260,938	418,010
Adult Prob/Admin	22,374	10,255	11,715	20,914
Juvenile Prob/Admin	6,613	1,529	3,054	5,088
User Fee/Alcohol & Drug	88,169	9,135	9,015	88,289
Drainage Maintenance	939,764	425,055	817,304	547,515
K-9 Donation (#5)	5,195	21,300	13,687	12,808
Jail Debt Service	23,206	-	-	23,206
Payroll Clearing	54,788	1,888,736	1,919,073	24,451
Local Tax Distribution	-	11,253,514	11,253,514	-
CVET-Commercial Vehicle Excise	-	140,021	140,021	-
Financial Institution	-	16,434	16,434	-
HEA 1001-2008 State Homestead	398	-	-	398
Fines & Forfeitures	29,236	2,438	31,639	35
Infractions	4,711	60,526	62,465	2,772
Special Death Benefit	140	1,140	1,205	75
Sales Disclosure	185	1,690	1,735	140
Coroner's Education Fee	53	992	949	96
Mortgage Fee	160	1,693	1,720	133
Sex/Violent Offender-State Sha	5	128	128	5
Child Restraint Violation	-	125	100	25
Inheritance Tax	188,830	194,566	377,049	6,347
Education Plates	-	113	113	-
Riverboat Wagering Tax Revenue	229,991	84,380	314,371	-
CAGIT Distribution	-	2,938,712	2,938,712	-
ARRA Title IV-D Incent Clerk	3,571	-	-	3,571

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, 2013
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Title IV-D Incentive Fund	16,274	6,722	1,000	21,996
Pros Title IV-D Inc	19,785	10,111	25,531	4,365
Clerk Title IV-D Inc	16,655	6,722	-	23,377
User Fee/Sheriff Law Enforcement	30,385	4,572	-	34,957
User Fee/Jury Pay	53,557	4,516	10,184	47,889
User Fee/Marijuana Eradication	600	-	-	600
User Fee/Pretrial Diversion	63,657	19,047	22,444	60,260
User Fee/Infraction Deferral	357,931	83,231	91,883	349,279
User Fee/Brook Law enforcement	879	28	-	907
User Fee/Conservation Law	2,986	167	16	3,137
User Fee/Goodland Law Enforcement	994	545	-	1,539
User Fee/Kentland Law Enforcement	4,517	128	-	4,645
User Fee/Morocco Law Enforcement	1,192	119	-	1,311
User Fee/Prosecuting Attorney	954	-	-	954
User Fee/State Police Law Enforcement	28,219	1,556	560	29,215
User Fee/Excise	6	250	-	256
User Fee/Probation	407,325	61,369	3,482	465,212
Economic Development Donation (#4)	119,464	30,000	-	149,464
Sheriff Donations (#6)	32	-	-	32
Animal Control Donation (#2)	1,391	440	-	1,831
Ambulance Donation	150	100	-	250
Civil Defense Special Donation (#3)	931	-	-	931
Treasurer	500	-	-	500
Road 600 Waste Treatment Co	-	2,000,000	1,492,971	507,029
Auditor Transfer	-	4,315	-	4,315
Eagle Accts Group	-	191	-	191
Adult & Juvenile Offender	-	250	188	62
Comm Dev Block Grant	-	141,300	141,300	-
CJO-Dangerous Driving Enforce	-	2,649	-	2,649
ISETS	1,834	300,611	298,305	4,140
Cable TV	26,320	15,807	-	42,127
Child Protection	5,540	-	2,667	2,873
County Owned Property	131,328	110,703	219,878	22,153
Governmental Development	99	-	-	99
Landfill Fees	4,131,697	7,998,360	3,521,099	8,608,958
Landfill Drainage	71,042	671,207	4,662	737,587
Park Board	2,956	10,053	3,416	9,593
Road Deposit-Beaver Creek Ph 1	12,000	-	-	12,000
Sumava Resorts Protection Fund	50,994	-	-	50,994
Workforce One Center	159,571	-	32,510	127,061
GIS - Geographic Info Systems	11	24	-	35
GIS - Data Exchange Program	500	2,000	1,500	1,000
Enforcement Fund	45,734	61,178	63,097	43,815
Home Detention Hook-up	88,430	21,086	10,108	99,408
Marijuana Erad/Cannibus	23	-	-	23
Welfare Administration	-	535,116	535,116	-
Retainage - Atlas Excavating	82,357	-	78,787	3,570
Retainage-George Ade	41,534	98	41,632	-
Kentland Conservancy	-	67,173	67,173	-
Morocco Conservancy	-	76,563	76,563	-
Iroquois Conservancy	-	37,492	37,492	-
Atlas (Treasurer)	-	1,924	1,924	-
Atlas (Animal Control)	66	-	-	66
Atlas (County Planning)	26	111	61	76
Atlas (Ambulance)	406	1,536	1,665	277
Community Emergency Response	1,578	-	-	1,578
Criminal Justice Op12-04-02-43	33	-	-	33
Regional Water/Sewer Grant	728,000	-	728,000	-
Bio Terrorism (#7)	1,902	19,450	19,803	1,549
Criminal Justice OPO Grant	969	2,681	2,810	840
District 1 Fire Training 2012	-	260,119	272,460	(12,341)
Problem Gambling-Crim Justice	1,400	-	-	1,400
Jasper Foundation Grant	580	-	-	580
Safe Kids Grant (#2)	2,000	-	2,000	-
Tobacco Settlement	13,921	7,285	12,059	9,147
Totals	\$ 19,891,065	\$ 44,189,277	\$ 42,000,555	\$ 22,079,787

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. Cash Balance Deficit

The financial statement contained a deficit in cash for one fund. This is a result of a reimbursement for grant expenditures from the District 1 Fire Training 2012 fund that was not received by December 31, 2013.

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, 2013

	After Settlement Collections	Sheriff Inmate Trust	Jail Commissary Fund	Clerk Trust	Sheriff Cash Book	County General	Accident Report	CAGIT
Cash and investments - beginning	\$ 248,119	\$ 1,583	\$ 23,220	\$ 861,841	\$ 3,281	\$ 1,071,804	\$ 7,451	\$ -
Receipts:								
Taxes	-	-	-	-	-	4,416,852	-	1,508,113
Licenses and permits	-	-	-	-	-	53,056	-	-
Intergovernmental	-	-	-	-	-	740,158	-	-
Charges for services	-	-	-	-	-	237,482	1,070	-
Fines and forfeits	-	-	-	-	-	96,435	-	-
Other receipts	327,673	73,928	56,984	1,548,386	224,701	219,217	-	-
Total receipts	<u>327,673</u>	<u>73,928</u>	<u>56,984</u>	<u>1,548,386</u>	<u>224,701</u>	<u>5,763,200</u>	<u>1,070</u>	<u>1,508,113</u>
Disbursements:								
Personal services	-	-	-	-	-	3,781,525	-	1,253,680
Supplies	-	-	-	-	-	187,476	-	-
Other services and charges	248,119	73,180	50,913	1,883,517	226,209	1,158,093	-	-
Capital outlay	-	-	-	-	-	20,900	-	-
Other disbursements	-	-	-	-	-	292,210	1,326	-
Total disbursements	<u>248,119</u>	<u>73,180</u>	<u>50,913</u>	<u>1,883,517</u>	<u>226,209</u>	<u>5,440,204</u>	<u>1,326</u>	<u>1,253,680</u>
Excess (deficiency) of receipts over disbursements	<u>79,554</u>	<u>748</u>	<u>6,071</u>	<u>(335,131)</u>	<u>(1,508)</u>	<u>322,996</u>	<u>(256)</u>	<u>254,433</u>
Cash and investments - ending	<u>\$ 327,673</u>	<u>\$ 2,331</u>	<u>\$ 29,291</u>	<u>\$ 526,710</u>	<u>\$ 1,773</u>	<u>\$ 1,394,800</u>	<u>\$ 7,195</u>	<u>\$ 254,433</u>

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Campaign Finance Enforcement	City & Town Court Costs	Clerk Perpetuation	Congressional Interest	Congressional School Principal	Sales Disclosure-Co Share	Cumulative Bridge
Cash and investments - beginning	\$ 750	\$ -	\$ 18,819	\$ 102,177	\$ 359,835	\$ 4,945	\$ 628,313
Receipts:							
Taxes	-	-	-	-	-	-	228,261
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	17,251
Charges for services	-	-	1,814	-	-	1,690	41,470
Fines and forfeits	-	7,181	5,934	-	-	-	-
Other receipts	-	-	-	-	-	-	669
Total receipts	-	7,181	7,748	-	-	1,690	287,651
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	2,427	-	-	1,510	-
Other services and charges	-	-	-	-	-	4,670	53,000
Capital outlay	-	-	-	-	-	-	128,347
Other disbursements	-	2	-	14,393	-	-	-
Total disbursements	-	2	2,427	14,393	-	6,180	181,347
Excess (deficiency) of receipts over disbursements	-	7,179	5,321	(14,393)	-	(4,490)	106,304
Cash and investments - ending	\$ 750	\$ 7,179	\$ 24,140	\$ 87,784	\$ 359,835	\$ 455	\$ 734,617

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Cumulative Capital Development	Drug Free Community	Electronic Map Generation Fund	Ambulance	Emerg Plan/Right To Know	Firearms Training	Drain Improvement
Cash and investments - beginning	\$ 314,461	\$ 20,258	\$ 7,975	\$ 547,212	\$ 15,854	\$ 30,758	\$ 377,030
Receipts:							
Taxes	135,326	-	-	390,490	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	10,227	-	-	29,512	-	-	-
Charges for services	-	-	1,450	-	-	11,010	-
Fines and forfeits	-	16,023	-	366,586	-	-	-
Other receipts	-	521	-	1,958	-	-	374,205
Total receipts	<u>145,553</u>	<u>16,544</u>	<u>1,450</u>	<u>788,546</u>	<u>-</u>	<u>11,010</u>	<u>374,205</u>
Disbursements:							
Personal services	-	1,860	-	814,400	-	-	-
Supplies	-	-	-	53,982	-	-	-
Other services and charges	139,473	14,747	-	46,644	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	191	25	110,193	-	2,493	282,694
Total disbursements	<u>139,473</u>	<u>16,798</u>	<u>25</u>	<u>1,025,219</u>	<u>-</u>	<u>2,493</u>	<u>282,694</u>
Excess (deficiency) of receipts over disbursements	<u>6,080</u>	<u>(254)</u>	<u>1,425</u>	<u>(236,673)</u>	<u>-</u>	<u>8,517</u>	<u>91,511</u>
Cash and investments - ending	<u>\$ 320,541</u>	<u>\$ 20,004</u>	<u>\$ 9,400</u>	<u>\$ 310,539</u>	<u>\$ 15,854</u>	<u>\$ 39,275</u>	<u>\$ 468,541</u>

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Health	Identification Security Protec	Landfill Closure	Levy Excess	Health Maintenance	Local Road & Street	Misdemeanant
Cash and investments - beginning	\$ 71,646	\$ 28,955	\$ 3,844,691	\$ 54,025	\$ 70,614	\$ 219,984	\$ 45,622
Receipts:							
Taxes	104,348	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	7,886	-	-	-	-	152,633	-
Charges for services	14,353	1,485	-	-	16,570	15,000	9,816
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	870	-	-	-	16,570	13,025	-
Total receipts	<u>127,457</u>	<u>1,485</u>	<u>-</u>	<u>-</u>	<u>33,140</u>	<u>180,658</u>	<u>9,816</u>
Disbursements:							
Personal services	169,316	-	-	-	20,634	-	-
Supplies	451	-	-	-	3,025	106,697	-
Other services and charges	233	8,130	-	-	26,516	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	9,531	-	2,000,000	54,025	1,578	-	5,795
Total disbursements	<u>179,531</u>	<u>8,130</u>	<u>2,000,000</u>	<u>54,025</u>	<u>51,753</u>	<u>106,697</u>	<u>5,795</u>
Excess (deficiency) of receipts over disbursements	<u>(52,074)</u>	<u>(6,645)</u>	<u>(2,000,000)</u>	<u>(54,025)</u>	<u>(18,613)</u>	<u>73,961</u>	<u>4,021</u>
Cash and investments - ending	<u>\$ 19,572</u>	<u>\$ 22,310</u>	<u>\$ 1,844,691</u>	<u>\$ -</u>	<u>\$ 52,001</u>	<u>\$ 293,945</u>	<u>\$ 49,643</u>

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Highway	Rainy Day	Reassessment 2006	Reassessment 2015	Recorder Record Perp	Riverboat Wagering Co Share	Sex/Violent Offender-County Sh
Cash and investments - beginning	\$ 438,540	\$ 907,489	\$ 317,554	\$ 308,870	\$ 55,722	\$ -	\$ 5,086
Receipts:							
Taxes	-	-	-	143,478	-	-	-
Licenses and permits	7,310	-	-	-	-	-	-
Intergovernmental	1,786,920	-	-	10,844	-	284,520	-
Charges for services	20,000	-	-	-	21,139	-	1,148
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	183,289	-	-	284,357	-	-	-
Total receipts	<u>1,997,519</u>	<u>-</u>	<u>-</u>	<u>438,679</u>	<u>21,139</u>	<u>284,520</u>	<u>1,148</u>
Disbursements:							
Personal services	945,463	-	9,878	4,041	-	-	-
Supplies	1,121,852	-	436	391	-	-	-
Other services and charges	41,136	-	22,128	142,658	-	-	-
Capital outlay	23,498	-	-	-	-	-	-
Other disbursements	65,081	-	285,112	309	32	-	-
Total disbursements	<u>2,197,030</u>	<u>-</u>	<u>317,554</u>	<u>147,399</u>	<u>32</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(199,511)</u>	<u>-</u>	<u>(317,554)</u>	<u>291,280</u>	<u>21,107</u>	<u>284,520</u>	<u>1,148</u>
Cash and investments - ending	<u>\$ 239,029</u>	<u>\$ 907,489</u>	<u>\$ -</u>	<u>\$ 600,150</u>	<u>\$ 76,829</u>	<u>\$ 284,520</u>	<u>\$ 6,234</u>

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Surplus Tax	Surveyor Corner Perp	Tax Sale Redemption	Tax Sale Surplus	User Fee/ Guardian Ad Litem	County Elected Official Train	County Offender Transport Fund
Cash and investments - beginning	\$ 7,948	\$ 43,941	\$ 5,612	\$ 55,051	\$ -	\$ 1,667	\$ 313
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	4,095	-	-	-	1,485	-
Fines and forfeits	-	-	-	-	-	-	188
Other receipts	23,534	-	32,228	4,214	5,429	-	-
Total receipts	<u>23,534</u>	<u>4,095</u>	<u>32,228</u>	<u>4,214</u>	<u>5,429</u>	<u>1,485</u>	<u>188</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	855	-	-	-	-	-
Other services and charges	-	14,399	22,505	-	4,550	755	-
Capital outlay	-	2,850	-	-	-	-	-
Other disbursements	15,819	-	15,335	7,113	879	-	63
Total disbursements	<u>15,819</u>	<u>18,104</u>	<u>37,840</u>	<u>7,113</u>	<u>5,429</u>	<u>755</u>	<u>63</u>
Excess (deficiency) of receipts over disbursements	<u>7,715</u>	<u>(14,009)</u>	<u>(5,612)</u>	<u>(2,899)</u>	<u>-</u>	<u>730</u>	<u>125</u>
Cash and investments - ending	<u>\$ 15,663</u>	<u>\$ 29,932</u>	<u>\$ -</u>	<u>\$ 52,152</u>	<u>\$ -</u>	<u>\$ 2,397</u>	<u>\$ 438</u>

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Statewide 911	Adult Prob/Admin	Juvenile Prob/Admin	User Fee/ Alcohol & Drug	Drainage Maintenance	K-9 Donation (#5)	Jail Debt Service
Cash and investments - beginning	\$ 433,425	\$ 22,374	\$ 6,613	\$ 88,169	\$ 939,764	\$ 5,195	\$ 23,206
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	245,523	-	1,529	-	-	-	-
Fines and forfeits	-	10,255	-	9,135	-	-	-
Other receipts	-	-	-	-	425,055	21,300	-
Total receipts	<u>245,523</u>	<u>10,255</u>	<u>1,529</u>	<u>9,135</u>	<u>425,055</u>	<u>21,300</u>	<u>-</u>
Disbursements:							
Personal services	197,559	10,950	2,855	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	51,981	-	-	9,015	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	11,398	765	199	-	817,304	13,687	-
Total disbursements	<u>260,938</u>	<u>11,715</u>	<u>3,054</u>	<u>9,015</u>	<u>817,304</u>	<u>13,687</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(15,415)</u>	<u>(1,460)</u>	<u>(1,525)</u>	<u>120</u>	<u>(392,249)</u>	<u>7,613</u>	<u>-</u>
Cash and investments - ending	<u>\$ 418,010</u>	<u>\$ 20,914</u>	<u>\$ 5,088</u>	<u>\$ 88,289</u>	<u>\$ 547,515</u>	<u>\$ 12,808</u>	<u>\$ 23,206</u>

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Payroll Clearing	Local Tax Distribution	CVET-Commercial Vehicle Excise	Financial Institution	HEA 1001-2008 State Homestead	Fines & Forfeitures	Infractions
Cash and investments - beginning	\$ 54,788	\$ -	\$ -	\$ -	\$ 398	\$ 29,236	\$ 4,711
Receipts:							
Taxes	-	10,485,343	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	751,471	140,021	16,434	-	-	-
Charges for services	-	16,700	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	2,438	60,526
Other receipts	1,888,736	-	-	-	-	-	-
Total receipts	1,888,736	11,253,514	140,021	16,434	-	2,438	60,526
Disbursements:							
Personal services	209,987	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	400,997	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,308,089	11,253,514	140,021	16,434	-	31,639	62,465
Total disbursements	1,919,073	11,253,514	140,021	16,434	-	31,639	62,465
Excess (deficiency) of receipts over disbursements	(30,337)	-	-	-	-	(29,201)	(1,939)
Cash and investments - ending	\$ 24,451	\$ -	\$ -	\$ -	\$ 398	\$ 35	\$ 2,772

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Special Death Benefit	Sales Disclosure	Coroner's Education Fee	Mortgage Fee	Sex/Violent Offender-State Sha	Child Restraint Violation	Inheritance Tax
Cash and investments - beginning	\$ 140	\$ 185	\$ 53	\$ 160	\$ 5	\$ -	\$ 188,830
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	1,690	992	1,693	128	-	-
Fines and forfeits	1,140	-	-	-	-	125	-
Other receipts	-	-	-	-	-	-	194,566
Total receipts	<u>1,140</u>	<u>1,690</u>	<u>992</u>	<u>1,693</u>	<u>128</u>	<u>125</u>	<u>194,566</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,205	1,735	949	1,720	128	100	377,049
Total disbursements	<u>1,205</u>	<u>1,735</u>	<u>949</u>	<u>1,720</u>	<u>128</u>	<u>100</u>	<u>377,049</u>
Excess (deficiency) of receipts over disbursements	<u>(65)</u>	<u>(45)</u>	<u>43</u>	<u>(27)</u>	<u>-</u>	<u>25</u>	<u>(182,483)</u>
Cash and investments - ending	<u>\$ 75</u>	<u>\$ 140</u>	<u>\$ 96</u>	<u>\$ 133</u>	<u>\$ 5</u>	<u>\$ 25</u>	<u>\$ 6,347</u>

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Education Plates	Riverboat Wagering Tax Revenue	CAGIT Distribution	ARRA Title IV-D Incent Clerk	Title IV-D Incentive Fund	Pros Title IV-D Inc	Clerk Title IV-D Inc
Cash and investments - beginning	\$ -	\$ 229,991	\$ -	\$ 3,571	\$ 16,274	\$ 19,785	\$ 16,655
Receipts:							
Taxes	-	-	2,204,034	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	84,380	734,678	-	-	-	-
Charges for services	113	-	-	-	6,722	10,111	6,722
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	113	84,380	2,938,712	-	6,722	10,111	6,722
Disbursements:							
Personal services	-	-	-	-	-	16,425	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	34	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	113	314,371	2,938,712	-	1,000	9,072	-
Total disbursements	113	314,371	2,938,712	-	1,000	25,531	-
Excess (deficiency) of receipts over disbursements	-	(229,991)	-	-	5,722	(15,420)	6,722
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 3,571	\$ 21,996	\$ 4,365	\$ 23,377

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	User Fee/Sheriff Law Enforcement	User Fee/Jury Pay	User Fee/Marijuana Eradication	User Fee/Pretrial Diversion	User Fee/Infraction Deferral	User Fee/Brook Law enforcement	User Fee/Conservation Law
Cash and investments - beginning	\$ 30,385	\$ 53,557	\$ 600	\$ 63,657	\$ 357,931	\$ 879	\$ 2,986
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	164	1,826	-	-
Fines and forfeits	4,572	4,446	-	18,770	71,064	28	167
Other receipts	-	70	-	113	10,341	-	-
Total receipts	4,572	4,516	-	19,047	83,231	28	167
Disbursements:							
Personal services	-	10,182	-	8,603	16,152	-	-
Supplies	-	-	-	1,354	6,464	-	-
Other services and charges	-	-	-	11,307	25,084	-	-
Capital outlay	-	-	-	480	42,901	-	-
Other disbursements	-	2	-	700	1,282	-	16
Total disbursements	-	10,184	-	22,444	91,883	-	16
Excess (deficiency) of receipts over disbursements	4,572	(5,668)	-	(3,397)	(8,652)	28	151
Cash and investments - ending	\$ 34,957	\$ 47,889	\$ 600	\$ 60,260	\$ 349,279	\$ 907	\$ 3,137

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	User Fee/ Goodland Law Enforcement	User Fee/ Kentland Law Enforcement	User Fee/ Morocco Law Enforcement	User Fee/Prosecuting Attorney	User Fee/ State Police Law Enforcement	User Fee/ Excise	User Fee/ Probation
Cash and investments - beginning	\$ 994	\$ 4,517	\$ 1,192	\$ 954	\$ 28,219	\$ 6	\$ 407,325
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	545	128	119	-	1,556	250	61,369
Other receipts	-	-	-	-	-	-	-
Total receipts	545	128	119	-	1,556	250	61,369
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	1,263
Other services and charges	-	-	-	-	-	-	2,219
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	560	-	-
Total disbursements	-	-	-	-	560	-	3,482
Excess (deficiency) of receipts over disbursements	545	128	119	-	996	250	57,887
Cash and investments - ending	\$ 1,539	\$ 4,645	\$ 1,311	\$ 954	\$ 29,215	\$ 256	\$ 465,212

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Economic Development Donation (#4)	Sheriff Donations (#6)	Animal Control Donation (#2)	Ambulance Donation	Civil Defense Special Donation (#3)	Treasurer	Road 600 Water Treatment Co
Cash and investments - beginning	\$ 119,464	\$ 32	\$ 1,391	\$ 150	\$ 931	\$ 500	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	30,000	-	440	100	-	-	2,000,000
Total receipts	<u>30,000</u>	<u>-</u>	<u>440</u>	<u>100</u>	<u>-</u>	<u>-</u>	<u>2,000,000</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	1,492,971
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,492,971</u>
Excess (deficiency) of receipts over disbursements	<u>30,000</u>	<u>-</u>	<u>440</u>	<u>100</u>	<u>-</u>	<u>-</u>	<u>507,029</u>
Cash and investments - ending	<u>\$ 149,464</u>	<u>\$ 32</u>	<u>\$ 1,831</u>	<u>\$ 250</u>	<u>\$ 931</u>	<u>\$ 500</u>	<u>\$ 507,029</u>

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Auditor Transfer	Eagle Accts Group	Adult & Juvenile Offender	Comm Dev Block Grant	CJO-Dangerous Driving Enforce	ISETS	Cable TV
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,834	\$ 26,320
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	141,300	2,649	-	-
Charges for services	4,315	-	-	-	-	-	-
Fines and forfeits	-	191	250	-	-	-	-
Other receipts	-	-	-	-	-	300,611	15,807
Total receipts	<u>4,315</u>	<u>191</u>	<u>250</u>	<u>141,300</u>	<u>2,649</u>	<u>300,611</u>	<u>15,807</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	298,305	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	188	141,300	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>188</u>	<u>141,300</u>	<u>-</u>	<u>298,305</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>4,315</u>	<u>191</u>	<u>62</u>	<u>-</u>	<u>2,649</u>	<u>2,306</u>	<u>15,807</u>
Cash and investments - ending	<u>\$ 4,315</u>	<u>\$ 191</u>	<u>\$ 62</u>	<u>\$ -</u>	<u>\$ 2,649</u>	<u>\$ 4,140</u>	<u>\$ 42,127</u>

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Child Protection	County Owned Property	Governmental Development	Landfill Fees	Landfill Drainage	Park Board	Road Deposit- Beaver Creek Ph 1
Cash and investments - beginning	\$ 5,540	\$ 131,328	\$ 99	\$ 4,131,697	\$ 71,042	\$ 2,956	\$ 12,000
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	110,703	-	7,127,737	-	3,366	-
Fines and forfeits	-	-	-	-	-	287	-
Other receipts	-	-	-	870,623	671,207	6,400	-
Total receipts	-	110,703	-	7,998,360	671,207	10,053	-
Disbursements:							
Personal services	-	-	-	370,366	-	1,950	-
Supplies	61	-	-	33,320	-	-	-
Other services and charges	2,606	192,516	-	2,734,161	-	1,317	-
Capital outlay	-	-	-	346,825	-	-	-
Other disbursements	-	27,362	-	36,427	4,662	149	-
Total disbursements	2,667	219,878	-	3,521,099	4,662	3,416	-
Excess (deficiency) of receipts over disbursements	(2,667)	(109,175)	-	4,477,261	666,545	6,637	-
Cash and investments - ending	\$ 2,873	\$ 22,153	\$ 99	\$ 8,608,958	\$ 737,587	\$ 9,593	\$ 12,000

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	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	\$ 50,994	\$ 159,571	\$ 11	\$ 500	\$ 45,734	\$ 88,430	\$ 23
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	57,766	21,086	-
Other receipts	-	-	24	2,000	3,412	-	-
Total receipts	-	-	24	2,000	61,178	21,086	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	32,510	-	-	-	10,108	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	1,500	63,097	-	-
Total disbursements	-	32,510	-	1,500	63,097	10,108	-
Excess (deficiency) of receipts over disbursements	-	(32,510)	24	500	(1,919)	10,978	-
Cash and investments - ending	\$ 50,994	\$ 127,061	\$ 35	\$ 1,000	\$ 43,815	\$ 99,408	\$ 23

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Welfare Administration	Retainage - Atlas Excavating	Retainage-George Ade	Kentland Conservancy	Morocco Conservancy	Iroquois Conservancy	Atlas (Treasurer)
Cash and investments - beginning	\$ -	\$ 82,357	\$ 41,534	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	535,116	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	98	67,173	76,563	37,492	1,924
Total receipts	535,116	-	98	67,173	76,563	37,492	1,924
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	535,116	78,787	41,632	67,173	76,563	37,492	1,924
Total disbursements	535,116	78,787	41,632	67,173	76,563	37,492	1,924
Excess (deficiency) of receipts over disbursements	-	(78,787)	(41,534)	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 3,570</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2013
 (Continued)

	Atlas (Animal Control)	Atlas (County Planning)	Atlas (Ambulance)	Community Emergency Response	Criminal Justice Op12-04-02-43	Regional Water/Sewer Grant	Bio Terrorism (#7)
Cash and investments - beginning	\$ 66	\$ 26	\$ 406	\$ 1,578	\$ 33	\$ 728,000	\$ 1,902
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	19,450
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	111	1,536	-	-	-	-
Total receipts	-	111	1,536	-	-	-	19,450
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	17,510
Other services and charges	-	-	-	-	-	-	2,293
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	61	1,665	-	-	728,000	-
Total disbursements	-	61	1,665	-	-	728,000	19,803
Excess (deficiency) of receipts over disbursements	-	50	(129)	-	-	(728,000)	(353)
Cash and investments - ending	<u>\$ 66</u>	<u>\$ 76</u>	<u>\$ 277</u>	<u>\$ 1,578</u>	<u>\$ 33</u>	<u>\$ -</u>	<u>\$ 1,549</u>

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Criminal Justice OPO Grant	District 1 Fire Training 2012	Problem Gambling-Crim Justice	Jasper Foundation Grant	Safe Kids Grant (#2)	Tobacco Settlement	Totals
Cash and investments - beginning	\$ 969	\$ -	\$ 1,400	\$ 580	\$ 2,000	\$ 13,921	\$ 19,891,065
Receipts:							
Taxes	-	-	-	-	-	-	19,616,245
Licenses and permits	-	-	-	-	-	-	60,366
Intergovernmental	2,681	260,119	-	-	-	7,285	5,735,535
Charges for services	-	-	-	-	-	-	7,941,111
Fines and forfeits	-	-	-	-	-	-	818,560
Other receipts	-	-	-	-	-	-	10,017,460
Total receipts	2,681	260,119	-	-	-	7,285	44,189,277
Disbursements:							
Personal services	2,610	-	-	-	-	10,527	7,858,963
Supplies	-	-	-	-	2,000	296	1,541,370
Other services and charges	-	-	-	-	-	500	7,956,528
Capital outlay	-	-	-	-	-	-	565,801
Other disbursements	200	272,460	-	-	-	736	24,077,893
Total disbursements	2,810	272,460	-	-	2,000	12,059	42,000,555
Excess (deficiency) of receipts over disbursements	(129)	(12,341)	-	-	(2,000)	(4,774)	2,188,722
Cash and investments - ending	\$ 840	\$ (12,341)	\$ 1,400	\$ 580	\$ -	\$ 9,147	\$ 22,079,787

NEWTON COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2013

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 263,468</u>	<u>\$ 724,743</u>

NEWTON COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2013

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.

	Ending Balance
Governmental activities:	
Land	\$ 640,722
Infrastructure	41,548,205
Buildings	19,103,449
Improvements other than buildings	61,521
Machinery, equipment, and vehicles	8,894,456
Total capital assets	\$ 70,248,353

NEWTON COUNTY
OTHER REPORTS

The report presented herein was prepared in addition to 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.