

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

NEWTON COUNTY, INDIANA

January 1, 2014 to December 31, 2016



**FILED**  
11/30/2017



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Sharon Dewing	01-01-11 to 12-31-18
County Treasurer	Diane Veld	01-01-13 to 12-31-20
Clerk of the Circuit Court	Janice Wilson	01-01-13 to 12-31-20
County Sheriff	Thomas VanVleet	08-18-13 to 12-31-18
President of the Board of County Commissioners	Tim Drenth	01-01-14 to 12-31-17
President of the County Council	Scott Carlson	01-01-14 to 12-31-17



**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 statements of Newton County (County), for the period of January 1, 2014 to December 31, 2016. The County's management is responsible for the fair presentation of these financial statements in accordance with the prescribed basis of accounting described in Note 1. Our responsibility is to express an opinion on the financial statements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the financial statements are in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the financial statements. The nature, timing, and extent of the procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.


As discussed in Note 1 to the financial statements, the County prepares its financial statements 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 statements 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 described in the preceding paragraph, the financial statements for the period of January 1, 2014 to December 31, 2016, referred to above, do not present, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County.

INDEPENDENT ACCOUNTANT'S REPORT  
(Continued)

In our opinion, the financial statements for the period of January 1, 2014 to December 31, 2016, referred to above, present the financial position and results of operations of the County based on the prescribed basis of accounting described in Note 1 to the financial statements, in all material respects.

Our examination was conducted for the purpose of forming an opinion on the County's financial statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the examination procedures applied to the financial statements and, accordingly, we express no opinion on them.

  
Paul D. Joyce, CPA  
State Examiner

October 25, 2017

## FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

NEWTON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2014 and 2015

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-14	Receipts	Disbursements	12-31-14	Receipts	Disbursements	
After Settlement Collections	\$ 327,673	\$ 450,544	\$ 327,673	\$ 450,544	\$ 520,907	\$ 450,544	\$ 520,907
Sheriff Inmate Trust	2,331	63,752	65,020	1,063	75,153	75,457	759
Jail Commissary Fund	29,291	52,447	56,009	25,729	48,801	52,478	22,052
Clerk Trust	526,710	1,116,762	1,292,164	351,308	1,268,011	1,230,397	388,922
Sheriff Cash Book	1,773	175,035	176,808	-	294,205	292,663	1,542
County General	1,394,800	5,706,115	6,104,016	996,899	5,157,188	4,900,070	1,254,017
Accident Report	7,195	724	432	7,487	901	48	8,340
CAGIT-Co Share Certified Share	254,433	1,514,624	1,354,559	414,498	1,515,706	1,426,157	504,047
Campaign Finance Enforcement	750	-	-	750	-	-	750
City & Town Court Costs	7,179	5,572	12,751	-	6,514	2,188	4,326
Clerk Perpetuation	24,140	13,945	1,771	36,314	12,191	11,964	36,541
Congressional Interest	87,784	-	14,393	73,391	-	14,393	58,998
Congressional School Principal	359,835	-	-	359,835	-	-	359,835
Sales Disclosure-Co Share	455	1,770	-	2,225	1,780	-	4,005
Cumulative Bridge	734,617	354,721	385,665	703,673	354,209	334,090	723,792
Cumulative Capital Development	320,541	147,916	-	468,457	152,814	247,205	374,066
Drug Free Community	20,004	13,006	17,378	15,632	10,941	10,246	16,327
Electronic Map Generation Fund	9,400	1,075	-	10,475	1,206	-	11,681
Ambulance	310,539	764,540	941,761	133,318	1,750,877	1,032,765	851,430
Emerg Plan/Right To Know	15,854	-	18	15,836	3,338	18	19,156
Firearms Training	39,275	5,360	265	44,370	4,770	2,184	46,956
Drain Improvement	468,541	110,000	295,230	283,311	378,261	552,565	109,007
Health	19,572	204,239	182,962	40,849	228,625	168,373	101,101
Identification Security Protec	22,310	1,241	8,280	15,271	1,301	8,280	8,292
Landfill Closure	1,844,691	265,959	-	2,110,650	495,787	-	2,606,437
Levy Excess	-	113	-	113	-	-	113
Health Maintenance	52,001	33,776	22,749	63,028	33,551	39,458	57,121
Local Road & Street	293,945	171,121	135,184	329,882	264,456	86,587	507,751
Misdemeanant	49,643	9,816	6,365	53,094	9,521	5,621	56,994
Highway	239,029	2,406,915	1,873,531	772,413	2,220,374	1,583,212	1,409,575
Rainy Day	907,489	-	-	907,489	-	-	907,489
Reassessment 2015	600,150	160,424	220,744	539,830	-	139,120	400,710
Recorder Record Perp	76,829	16,886	18,482	75,233	19,688	1,987	92,934
Riverboat - County share	284,520	54,530	-	339,050	54,530	-	393,580
Sex/Violent Offender-County Sh	6,234	1,232	-	7,466	1,243	-	8,709
Surplus Tax	15,663	21,794	14,169	23,288	11,584	20,576	14,296
Surveyor Corner Perp	29,932	3,645	-	33,577	3,940	18,154	19,363
Tax Sale Redemption	-	14,897	14,897	-	41,797	41,797	-
Tax Sale Surplus	52,152	139,715	50,100	141,767	16,508	118,898	39,377
User Fee/Guardian Ad Litem	-	3,739	3,739	-	9,734	9,734	-
County Elected Official Train	2,397	1,323	1,718	2,002	1,351	3,043	310
County Offender Transport Fund	438	313	102	649	125	-	774
Statewide 911	418,010	218,400	333,329	303,081	214,476	321,225	196,332
Adult Prob/Admin	20,914	10,264	8,779	22,399	7,117	4,854	24,662
Juvenile Prob/Admin	5,088	2,248	-	7,336	2,170	2,377	7,129

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

NEWTON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2014 and 2015  
(Continued)

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-14	Receipts	Disbursements	12-31-14	Receipts	Disbursements	12-31-15
County User Fee	678,911	74,806	18,559	735,158	50,938	9,445	776,651
Drainage Maintenance	547,515	543,210	248,443	842,282	771,693	658,196	955,779
K-9 Donation (#5)	12,808	140	3,960	8,988	100	2,295	6,793
Jail Debt Service	23,206	-	-	23,206	-	-	23,206
Sheriff Donations	32	-	-	32	-	-	32
Ambulance Donation	250	-	-	250	-	-	250
Civil Defense Special Donation	931	-	-	931	-	700	231
Road 600 Waste Treatment Co LL	507,029	-	167,236	339,793	-	339,793	-
Payroll Clearing	24,451	1,935,738	1,936,683	23,506	1,804,655	1,806,623	21,538
Sheriff Pension Holding	-	2,223	-	2,223	5,920	-	8,143
Local Tax Distribution	-	11,475,540	11,475,540	-	11,041,987	11,041,888	99
CVET-Commercial Vehicle Excise	-	131,142	131,142	-	147,277	147,277	-
Financial Institution	-	10,493	10,493	-	11,126	11,126	-
Hea 1001-2008 State Homestead	398	-	398	-	-	-	-
Fines & Forfeitures	35	746	740	41	5,468	5,493	16
Infractions	2,772	52,388	52,264	2,896	64,283	67,179	-
Special Death Benefit	75	875	875	75	960	1,035	-
Sales Disclosure	140	1,755	1,740	155	1,770	1,790	135
Coroner's Education Fee	96	1,318	1,284	130	962	1,092	-
Adult-Juvenile Offender Compac	62	313	375	-	125	125	-
Mortgage Fee	133	1,333	1,370	96	1,427	1,523	-
Sex/Violent Offender-State Sha	5	137	128	14	137	151	-
Child Restraint Violation	25	175	200	-	150	150	-
Inheritance Tax	6,347	1,663	8,010	-	4,804	4,804	-
Education Plates	-	131	131	-	113	113	-
Riverboat Wagering Tax Revenue	-	84,380	84,380	-	84,380	84,380	-
CAGIT Distribution	-	2,945,132	2,945,132	-	2,851,973	2,851,973	-
ARRA Title IV-D Incent Clerk	3,571	-	-	3,571	-	-	3,571
Title IV-D Incentive Fund	21,996	6,927	2,978	25,945	6,050	-	31,995
Pros Title IV-D Inc	4,365	10,426	12,695	2,096	11,711	7,344	6,463
Clerk Title IV-D Inc	23,377	6,927	-	30,304	6,050	-	36,354
Inmate Credit Card Cash Bond	-	45,900	45,900	-	72,200	72,200	-
ISETS	4,140	238,535	238,037	4,638	280,402	278,139	6,901
Treasurer Cash Change Fund	500	-	-	500	-	-	500
Usr/Pretrial Diversion	60,260	18,827	35,954	43,133	27,278	38,836	31,575
Usr/Infraction Deferral	349,279	59,751	181,038	227,992	81,876	88,966	220,902
Economic Development Donation	149,464	30,000	9,000	170,464	30,000	25,000	175,464
Animal Control Donation	1,831	701	643	1,889	601	1,415	1,075
Cable TV	42,127	16,095	-	58,222	14,113	60,000	12,335
Child Protection	2,873	1,000	2,493	1,380	-	1,067	313
County Owned Property	22,153	128,075	16,301	133,927	117,866	119,314	132,479
Governmental Development	99	-	-	99	-	-	99
Landfill Fees	8,608,958	8,661,581	5,496,968	11,773,571	8,178,530	6,995,314	12,956,787
Landfill Drainage	737,587	10,000	704,978	42,609	10,000	18,390	34,219
Park Board	9,593	8,535	5,883	12,245	6,755	16,588	2,412

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

NEWTON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2014 and 2015  
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14	Receipts	Disbursements	Cash and Investments 12-31-15
Road Deposit-Beaver Creek Ph 1	12,000	-	-	12,000	2,000	-	14,000
Sumava Resorts Protection Fund	50,994	-	-	50,994	-	50,994	-
Workforce One Center	127,061	-	-	127,061	-	8,108	118,953
GIS - Geographic Info Systems	35	-	-	35	-	-	35
GIS - Data Exchange Program	1,000	2,000	1,500	1,500	-	-	1,500
Enforcement Fund	43,815	26,965	27,349	43,431	37,722	53,131	28,022
Home Detention Hook-up	99,408	13,355	9,265	103,498	5,540	5,293	103,745
Marijuana Erad/Cannibus	23	-	-	23	-	-	23
Welfare Administration	-	507,143	507,143	-	528,399	528,399	-
Retainage - Atlas Excavating	3,570	-	-	3,570	-	-	3,570
Kentland Conservancy	-	116,577	116,577	-	100,423	100,423	-
Morocco Conservancy	-	76,636	76,636	-	75,731	75,731	-
Iroquois Conservancy	-	22,503	22,503	-	15,110	15,110	-
Atlas (Animal Control)	66	-	-	66	-	-	66
Atlas (County Planning)	76	-	-	76	-	-	76
Atlas (Ambulance)	277	1,977	1,652	602	4,739	4,206	1,135
Auditor Transfer Fee	4,315	4,780	-	9,095	4,470	-	13,565
Eagle Accts Group (Clerk)	191	237	428	-	-	-	-
Reg Water/Sewer Dist Plant 1	-	60,690	9,089	51,601	79,295	10,450	120,446
Landfill Income Holding	-	8,008,624	8,008,624	-	8,144,493	8,144,493	-
Reg Water/Sewer Dist Plant 2	-	-	-	-	184,210	8,031	176,179
TIF-Newton Co ECD #1	-	-	-	-	21,140	-	21,140
HRA - COBRA	-	5,241	-	5,241	563	-	5,804
Community Emergency Response	1,578	-	-	1,578	-	-	1,578
Criminal Justice Op12-04-02-43	33	-	-	33	-	-	33
Bio Terrorism (#7)	1,549	14,898	13,146	3,301	13,368	12,215	4,454
Criminal Justice OPO D3-13-734	840	-	840	-	-	-	-
CJO-Dangerous Driving Enforce	2,649	-	2,649	-	-	-	-
2013 Emergency Management Per	-	5,175	5,175	-	-	-	-
Equitable Sharing-Prosecutor	-	182,869	37,968	144,901	-	29,666	115,235
Equitable Sharing-Sheriff	-	36,574	-	36,574	-	-	36,574
2014 Emergency Management Per	-	-	-	-	8,485	8,485	-
2013 SHSP	-	-	-	-	10,000	10,000	-
2014 Homeland Security Grant	-	-	-	-	16,724	16,724	-
DISTRICT 1 FIRE TRAINING 2012	(12,341)	54,230	41,889	-	-	-	-
Problem Gambling-Crim Justice	1,400	-	-	1,400	-	-	1,400
Jasper Foundation Grant	580	-	-	580	-	-	580
Tobacco Settlement	9,147	14,569	11,428	12,288	14,569	11,019	15,838
2014 Regional Public Safety Gr	-	73,315	73,315	-	-	-	-
2015 Regional Public Safety Gr	-	26,666	44,668	(18,002)	197,350	202,304	(22,956)
Drug Prosecution Funds	-	-	-	-	1,952	1,952	-
<b>Totals</b>	<b>\$ 22,079,787</b>	<b>\$ 50,002,440</b>	<b>\$ 46,794,838</b>	<b>\$ 25,287,389</b>	<b>\$ 50,355,614</b>	<b>\$ 47,265,186</b>	<b>\$ 28,377,817</b>

The notes to the financial statements 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, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
After Settlement Collections	\$ 520,907	\$ 466,936	\$ 520,907	\$ 466,936
Sheriff Inmate Trust	759	74,293	72,008	3,044
Clerk Trust	388,922	1,336,771	1,445,617	280,076
Sheriff Cash Book	1,542	234,953	235,007	1,488
County General	1,254,017	5,860,185	5,007,258	2,106,944
Accident Report	8,340	792	938	8,194
CAGIT-Co Share Certified Share	504,047	1,503,966	2,008,556	(543)
Campaign Finance Enforcement	750	-	-	750
City & Town Court Costs	4,326	6,036	-	10,362
Clerk Perpetuation	36,541	13,831	3,686	46,686
Congressional Interest	58,998	-	14,393	44,605
Congressional School Principal	359,835	-	-	359,835
Sales Disclosure-Co Share	4,005	2,060	738	5,327
Cumulative Bridge	723,792	368,949	94,496	998,245
Cumulative Capital Development	374,066	154,202	-	528,268
Drug Free Community	16,327	10,741	12,122	14,946
Electronic Map Generation Fund	11,681	1,210	25	12,866
Ambulance	851,430	1,729,481	980,347	1,600,564
Emerg Plan/Right To Know	19,156	3,434	1,461	21,129
Firearms Training	46,956	9,630	3,929	52,657
Drain Improvement	109,007	593,836	527,318	175,525
Health	101,101	235,490	164,412	172,179
Identification Security Protec	8,292	1,375	2,630	7,037
Landfill Closure	2,606,437	463,750	766,994	2,303,193
Levy Excess	113	-	113	-
Health Maintenance	57,121	34,313	46,875	44,559
Local Road & Street	507,751	85,511	284,516	308,746
Misdemeanant	56,994	9,521	8,212	58,303
Highway	1,409,575	2,380,419	1,537,619	2,252,375
Omitted Property Audits	-	99,668	-	99,668
Rainy Day	907,489	-	-	907,489
Reassessment 2015	400,710	213,511	278,608	335,613
Recorder Record Perp	92,934	22,566	45,833	69,667
Riverboat - County share	393,580	54,528	-	448,108
Sex/Violent Offender-County Sh	8,709	779	-	9,488
Surplus Tax	14,296	28,154	18,336	24,114
Surveyor Corner Perp	19,363	3,905	16,819	6,449
Tax Sale Redemption	-	28,437	21,192	7,245
Tax Sale Surplus	39,377	157,816	38,202	158,991
User Fee/Guardian Ad Litem	-	3,642	3,642	-
County Elected Official Train	310	1,396	1,417	289

The notes to the financial statements 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, 2016  
(Continued)

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
County Offender Transport Fund	774	250	-	1,024
Statewide 911	196,332	246,027	320,825	121,534
Adult Prob/Admin	24,662	6,386	12,025	19,023
Juvenile Prob/Admin	7,129	925	3,565	4,489
User Fee/Alcohol & Drug	1,029,128	154,250	132,986	1,050,392
Drainage Maintenance	955,779	879,404	887,837	947,346
Donations	183,845	30,805	58,773	155,877
Jail Debt Service	23,206	-	-	23,206
Self-insurance	-	1,273,901	1,075,160	198,741
Payroll Clearing	21,538	1,817,319	1,825,269	13,588
Sheriff Pension Holding	8,143	10,159	-	18,302
Local Tax Distribution	99	11,768,007	11,768,106	-
CVET-Commercial Vehicle Excise	-	131,198	131,198	-
Financial Institution	-	11,995	11,995	-
Fines & Forfeitures	16	3,945	3,929	32
Infractions	-	61,807	56,956	4,851
Special Death Benefit	-	1,246	1,141	105
Sales Disclosure	135	2,065	1,985	215
Coroner's Education Fee	-	1,332	1,250	82
Adult-Juvenile Offender Compac	-	250	188	62
Mortgage Fee	-	1,625	1,485	140
Sex/Violent Offender-State Sha	-	81	81	-
Child Restraint Violation	-	75	75	-
Education Plates	-	131	94	37
Riverboat Wagering Tax Revenue	-	84,377	84,377	-
CAGIT Distribution	-	2,893,308	2,893,308	-
ARRA Title IV-D Incent Clerk	3,571	-	-	3,571
Title IV-D Incentive Fund	31,995	6,142	-	38,137
Pros Title IV-D Inc	6,463	10,476	5,196	11,743
Clerk Title IV-D Inc	36,354	6,142	74	42,422
ISETS	6,901	251,738	256,313	2,326
Treasurer Cash Change Fund	500	-	-	500
Jail Commissary Fund	22,052	51,751	49,251	24,552
Inmate Credit Card Cash Bond	-	97,500	97,500	-
Cable TV	12,335	13,949	-	26,284
Child Protection	313	-	130	183
County Owned Property	132,479	84,514	17,389	199,604
Governmental Development	99	-	-	99
Landfill Fees	12,956,787	8,160,303	6,552,297	14,564,793
Landfill Drainage	34,219	10,000	1,878	42,341

The notes to the financial statements 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, 2016  
(Continued)

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Park Board	2,412	9,033	11,062	383
Road Deposit-Beaver Creek Ph 1	14,000	-	-	14,000
Sumava Resorts Protection Fund	-	50,994	-	50,994
Workforce One Center	118,953	-	16,744	102,209
GIS - Geographic Info Systems	35	-	-	35
GIS - Data Exchange Program	1,500	-	1,500	-
Enforcement Fund	28,022	72,803	27,853	72,972
Home Detention Hook-up	103,745	190	1,377	102,558
Marijuana Erad/Cannibus	23	-	23	-
Welfare Administration	-	519,238	519,238	-
Retainage - Atlas Excavating	3,570	-	-	3,570
Kentland Conservancy	-	103,696	103,696	-
Morocco Conservancy	-	80,490	80,490	-
Iroquois Conservancy	-	15,256	15,256	-
Atlas (Animal Control)	66	-	66	-
Atlas (County Planning)	76	-	76	-
Atlas (Ambulance)	1,135	3,776	3,942	969
Auditor Transfer Fee	13,565	4,305	-	17,870
Reg Water/Sewer Dist Plant 1	120,446	44,974	165,420	-
Landfill Income Holding	-	8,004,150	8,004,150	-
Reg Water/Sewer Dist Plant 2	176,179	571,870	748,049	-
TIF-Newton Co ECD #1	21,140	45,345	-	66,485
HRA - COBRA	5,804	-	-	5,804
LOIT 2016 Special Distribution	-	670,305	670,305	-
Community Emergency Response	1,578	-	-	1,578
Criminal Justice Op12-04-02-43	33	-	33	-
Bio Terrorism	4,454	12,594	11,416	5,632
Equitable Sharing-Prosecutor	115,235	-	61,902	53,333
Equitable Sharing-Sheriff	36,574	-	-	36,574
2015 Emergency Management Perf	-	5,111	5,111	-
2014 SHSP fka 2015 SHSP	-	35,000	35,000	-
Problem Gambling-Crim Justice	1,400	-	-	1,400
Jasper Foundation Grant	580	-	-	580
Tobacco Settlement	15,838	38,424	13,097	41,165
2015 Regional Public Safety Gr	(22,956)	80,927	57,971	-
2017 Regional Public Safety Gr	-	25,140	25,140	-
Local Rd & Street Matching Gra	-	650,000	-	650,000
Totals	<u>\$ 28,377,817</u>	<u>\$ 55,313,091</u>	<u>\$ 50,995,779</u>	<u>\$ 32,695,129</u>

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

NEWTON COUNTY  
NOTES TO FINANCIAL STATEMENTS

**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 statements present the financial information for the County.

*B. Basis of Accounting*

The financial statements are 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 statements. The aggregate receipts include the following sources:

*Taxes.* Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

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

NEWTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

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

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

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

*E. Disbursements*

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

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

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

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

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

NEWTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

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

*F. Interfund Transfers*

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

*G. Fund Accounting*

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by 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.

NEWTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. 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  
One North Capitol, Suite 001  
Indianapolis, IN 46204  
Ph. (888) 526-1687

NEWTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*Funding Policy and Annual Pension Cost*

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

**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 statements. 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 statements. 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 Deficits**

The financial statements contain some funds with deficits in cash. This is a result of some funds being set up for reimbursable grants. The reimbursement for expenditures made by the County were not received by December 31. The CAGIT-Co Share Certified Share fund had a deficit in cash in 2016 due to an error when the ending balance was transferred to the County General fund before all transactions were posted.

NEWTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**Note 8. *Related Party Transaction***

The County has entered into a lease rental agreement with Newton County Redevelopment Authority (the lessor) for bridge repairs. The lessor has been determined to be a related-party of the County. Lease payments during the years 2015 and 2016 totaled \$70,000 and \$140,000, respectively.

**Note 9. *Subsequent Event***

The County entered into a lease agreement with the Newton County Redevelopment Authority for a total of \$6,331,000 for bridge repair. The term of the lease begins on July 1, 2018 through January 1, 2036, with annual payments ranging from \$80,000 to \$385,000.

**Note 10. *Combined Funds***

User fee funds reported individually in the prior financial statement, but were combined and reported in the County User Fee fund for the years ended December 31, 2014 and 2015.

The County User Fee fund, Usr/Pretrial Diversion fund, and Usr/Infraction Deferral fund reported individually in the financial statement for the years ended December 31, 2014 and 2015, were combined and reported in the User Fee/Alcohol & Drug fund in the financial statement for the year ended December 31, 2016.

Funds related to donations were reported individually in the 2014 and 2015 financial statements, but were combined into one fund for the 2016 financial statement.

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#### OTHER INFORMATION - UNEXAMINED

The County's Annual Financial Reports information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statements contained in this report and the financial information presented in the County's Annual Financial Reports 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 other information presented was approved by management of the County. It is presented as intended by the County.

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NEWTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	After Settlement Collections	Sheriff Inmate Trust	Jail Commissary Fund	Clerk Trust	Sheriff Cash Book	County General	Accident Report	CAGIT-Co Share Certified Share	Campaign Finance Enforcement	City & Town Court Costs
Cash and investments - beginning	\$ 327,673	\$ 2,331	\$ 29,291	\$ 526,710	\$ 1,773	\$ 1,394,800	\$ 7,195	\$ 254,433	\$ 750	\$ 7,179
Receipts:										
Taxes	-	-	-	-	-	4,824,399	-	1,509,613	-	-
Licenses and permits	-	-	-	-	-	58,901	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	358,261	-	-	-	-
Charges for services	-	-	-	-	-	92,098	724	2,288	-	-
Fines and forfeits	-	-	-	-	-	173,830	-	1,504	-	5,572
Other receipts	450,544	63,752	52,447	1,116,762	175,035	198,626	-	1,219	-	-
Total receipts	450,544	63,752	52,447	1,116,762	175,035	5,706,115	724	1,514,624	-	5,572
Disbursements:										
Personal services	-	-	-	-	-	3,777,048	-	1,312,449	-	-
Supplies	-	-	-	-	-	213,501	-	27,454	-	-
Other services and charges	-	-	-	-	-	1,754,959	-	14,656	-	-
Capital outlay	-	-	-	-	-	72,784	-	-	-	-
Other disbursements	327,673	65,020	56,009	1,292,164	176,808	285,724	432	-	-	12,751
Total disbursements	327,673	65,020	56,009	1,292,164	176,808	6,104,016	432	1,354,559	-	12,751
Excess (deficiency) of receipts over disbursements	122,871	(1,268)	(3,562)	(175,402)	(1,773)	(397,901)	292	160,065	-	(7,179)
Cash and investments - ending	\$ 450,544	\$ 1,063	\$ 25,729	\$ 351,308	\$ -	\$ 996,899	\$ 7,487	\$ 414,498	\$ 750	\$ -

NEWTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Clerk Perpetuation	Congressional Interest	Congressional School Principal	Sales Disclosure-Co Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Electronic Map Generation Fund	Ambulance	Emerg Plan/Right To Know
Cash and investments - beginning	\$ 24,140	\$ 87,784	\$ 359,835	\$ 455	\$ 734,617	\$ 320,541	\$ 20,004	\$ 9,400	\$ 310,539	\$ 15,854
Receipts:										
Taxes	-	-	-	-	233,560	138,468	-	-	426,247	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	119,901	9,448	-	-	29,714	-
Charges for services	-	-	-	1,770	1,260	-	-	-	-	-
Fines and forfeits	13,945	-	-	-	-	-	12,906	-	308,579	-
Other receipts	-	-	-	-	-	-	100	1,075	-	-
Total receipts	13,945	-	-	1,770	354,721	147,916	13,006	1,075	764,540	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	828,295	-
Supplies	-	-	-	-	-	-	-	-	29,966	-
Other services and charges	-	-	-	-	72,143	-	17,378	-	32,349	18
Capital outlay	-	-	-	-	313,522	-	-	-	-	-
Other disbursements	1,771	14,393	-	-	-	-	-	-	51,151	-
Total disbursements	1,771	14,393	-	-	385,665	-	17,378	-	941,761	18
Excess (deficiency) of receipts over disbursements	12,174	(14,393)	-	1,770	(30,944)	147,916	(4,372)	1,075	(177,221)	(18)
Cash and investments - ending	\$ 36,314	\$ 73,391	\$ 359,835	\$ 2,225	\$ 703,673	\$ 468,457	\$ 15,632	\$ 10,475	\$ 133,318	\$ 15,836

NEWTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Firearms Training	Drain Improvement	Health	Identification Security Protec	Landfill Closure	Levy Excess	Health Maintenance	Local Road & Street	Misdemeanant	Highway
Cash and investments - beginning	\$ 39,275	\$ 468,541	\$ 19,572	\$ 22,310	\$ 1,844,691	\$ -	\$ 52,001	\$ 293,945	\$ 49,643	\$ 239,029
Receipts:										
Taxes	-	-	177,673	-	-	-	-	-	-	1,255
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	12,123	-	-	-	16,570	154,142	-	2,247,552
Charges for services	5,360	-	14,443	1,241	-	-	16,570	-	9,816	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	110,000	-	-	265,959	113	636	16,979	-	158,108
Total receipts	5,360	110,000	204,239	1,241	265,959	113	33,776	171,121	9,816	2,406,915
Disbursements:										
Personal services	-	-	172,479	-	-	-	16,067	-	-	951,599
Supplies	-	-	842	-	-	-	3,309	135,184	-	750,495
Other services and charges	-	-	261	8,280	-	-	1,964	-	-	41,779
Capital outlay	-	-	-	-	-	-	180	-	-	72,409
Other disbursements	265	295,230	9,380	-	-	-	1,229	-	6,365	57,249
Total disbursements	265	295,230	182,962	8,280	-	-	22,749	135,184	6,365	1,873,531
Excess (deficiency) of receipts over disbursements	5,095	(185,230)	21,277	(7,039)	265,959	113	11,027	35,937	3,451	533,384
Cash and investments - ending	\$ 44,370	\$ 283,311	\$ 40,849	\$ 15,271	\$ 2,110,650	\$ 113	\$ 63,028	\$ 329,882	\$ 53,094	\$ 772,413

NEWTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Rainy Day	Reassessment 2015	Recorder Record Perp	Riverboat - County share	Sex/Violent Offender-County Sh	Surplus Tax	Surveyor Corner Perp	Tax Sale Redemption	Tax Sale Surplus	User Fee/Guardian Ad Litem
Cash and investments - beginning	\$ 907,489	\$ 600,150	\$ 76,829	\$ 284,520	\$ 6,234	\$ 15,663	\$ 29,932	\$ -	\$ 52,152	\$ -
Receipts:										
Taxes	-	150,146	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	10,245	-	-	-	-	-	-	-	-
Charges for services	-	-	16,886	-	1,232	-	3,645	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	33	-	54,530	-	21,794	-	14,897	139,715	3,739
Total receipts	-	160,424	16,886	54,530	1,232	21,794	3,645	14,897	139,715	3,739
Disbursements:										
Personal services	-	19,376	-	-	-	-	-	-	-	-
Supplies	-	3,868	-	-	-	-	-	-	-	-
Other services and charges	-	170,306	-	-	-	-	-	14,897	-	3,338
Capital outlay	-	25,814	-	-	-	-	-	-	-	-
Other disbursements	-	1,380	18,482	-	-	14,169	-	-	50,100	401
Total disbursements	-	220,744	18,482	-	-	14,169	-	14,897	50,100	3,739
Excess (deficiency) of receipts over disbursements	-	(60,320)	(1,596)	54,530	1,232	7,625	3,645	-	89,615	-
Cash and investments - ending	\$ 907,489	\$ 539,830	\$ 75,233	\$ 339,050	\$ 7,466	\$ 23,288	\$ 33,577	\$ -	\$ 141,767	\$ -

NEWTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	County Elected Official Train	County Offender Transport Fund	Statewide 911	Adult Prob/Admin	Juvenile Prob/Admin	County User Fee	Drainage Maintenance	K-9 Donation (#5)	Jail Debt Service	Sheriff Donations
Cash and investments - beginning	\$ 2,397	\$ 438	\$ 418,010	\$ 20,914	\$ 5,088	\$ 678,911	\$ 547,515	\$ 12,808	\$ 23,206	\$ 32
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	1,273	-	218,400	-	-	-	-	-	-	-
Fines and forfeits	50	313	-	10,264	2,248	74,806	-	-	-	-
Other receipts	-	-	-	-	-	-	543,210	140	-	-
Total receipts	1,323	313	218,400	10,264	2,248	74,806	543,210	140	-	-
Disbursements:										
Personal services	-	-	264,516	8,213	-	13,617	-	-	-	-
Supplies	-	-	-	-	-	1,132	-	-	-	-
Other services and charges	1,718	56	51,918	-	-	3,538	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	46	16,895	566	-	272	248,443	3,960	-	-
Total disbursements	1,718	102	333,329	8,779	-	18,559	248,443	3,960	-	-
Excess (deficiency) of receipts over disbursements	(395)	211	(114,929)	1,485	2,248	56,247	294,767	(3,820)	-	-
Cash and investments - ending	\$ 2,002	\$ 649	\$ 303,081	\$ 22,399	\$ 7,336	\$ 735,158	\$ 842,282	\$ 8,988	\$ 23,206	\$ 32

NEWTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Ambulance Donation	Civil Defense Special Donation	Road 600 Waste Treatment Co LL	Payroll Clearing	Sheriff Pension Holding	Local Tax Distribution	CVET-Commercial Vehicle Excise	Financial Institution	Hea 1001-2008 State Homestead	Fines & Forfeitures
Cash and investments - beginning	\$ 250	\$ 931	\$ 507,029	\$ 24,451	\$ -	\$ -	\$ -	\$ -	\$ 398	\$ 35
Receipts:										
Taxes	-	-	-	-	-	10,750,754	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	710,852	131,142	-	-	-
Charges for services	-	-	-	-	-	5,024	-	-	-	-
Fines and forfeits	-	-	-	-	2,223	-	-	-	-	746
Other receipts	-	-	-	1,935,738	-	8,910	-	10,493	-	-
Total receipts	-	-	-	1,935,738	2,223	11,475,540	131,142	10,493	-	746
Disbursements:										
Personal services	-	-	-	228,171	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	335,978	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	167,236	1,372,534	-	11,475,540	131,142	10,493	398	740
Total disbursements	-	-	167,236	1,936,683	-	11,475,540	131,142	10,493	398	740
Excess (deficiency) of receipts over disbursements	-	-	(167,236)	(945)	2,223	-	-	-	(398)	6
Cash and investments - ending	\$ 250	\$ 931	\$ 339,793	\$ 23,506	\$ 2,223	\$ -	\$ -	\$ -	\$ -	\$ 41

NEWTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Infractions	Special Death Benefit	Sales Disclosure	Coroner's Education Fee	Adult-Juvenile Offender Compac	Mortgage Fee	Sex/Violent Offender-State Sha	Child Restraint Violation	Inheritance Tax
Cash and investments - beginning	\$ 2,772	\$ 75	\$ 140	\$ 96	\$ 62	\$ 133	\$ 5	\$ 25	\$ 6,347
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	1,318	-	1,333	137	-	-
Fines and forfeits	52,388	875	-	-	313	-	-	175	-
Other receipts	-	-	1,755	-	-	-	-	-	1,663
<b>Total receipts</b>	<b>52,388</b>	<b>875</b>	<b>1,755</b>	<b>1,318</b>	<b>313</b>	<b>1,333</b>	<b>137</b>	<b>175</b>	<b>1,663</b>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	52,264	875	1,740	1,284	375	1,370	128	200	8,010
<b>Total disbursements</b>	<b>52,264</b>	<b>875</b>	<b>1,740</b>	<b>1,284</b>	<b>375</b>	<b>1,370</b>	<b>128</b>	<b>200</b>	<b>8,010</b>
Excess (deficiency) of receipts over disbursements	124	-	15	34	(62)	(37)	9	(25)	(6,347)
Cash and investments - ending	<u>\$ 2,896</u>	<u>\$ 75</u>	<u>\$ 155</u>	<u>\$ 130</u>	<u>\$ -</u>	<u>\$ 96</u>	<u>\$ 14</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, 2014  
 (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	Inmate Credit Card Cash Bond	ISETS
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 3,571	\$ 21,996	\$ 4,365	\$ 23,377	\$ -	\$ 4,140
Receipts:									
Taxes	-	-	2,945,132	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	84,380	-	-	-	-	-	-	-
Charges for services	131	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	6,927	10,426	6,927	45,900	238,535
Total receipts	<u>131</u>	<u>84,380</u>	<u>2,945,132</u>	<u>-</u>	<u>6,927</u>	<u>10,426</u>	<u>6,927</u>	<u>45,900</u>	<u>238,535</u>
Disbursements:									
Personal services	-	-	-	-	1,850	8,634	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	131	84,380	2,945,132	-	1,128	4,061	-	45,900	238,037
Total disbursements	<u>131</u>	<u>84,380</u>	<u>2,945,132</u>	<u>-</u>	<u>2,978</u>	<u>12,695</u>	<u>-</u>	<u>45,900</u>	<u>238,037</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,949</u>	<u>(2,269)</u>	<u>6,927</u>	<u>-</u>	<u>498</u>
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 3,571	\$ 25,945	\$ 2,096	\$ 30,304	\$ -	\$ 4,638

NEWTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Treasurer Cash Change Fund	Usr/Pretrial Diversion	Usr/Infraction Deferral	Economic Development Donation	Animal Control Donation	Cable TV	Child Protection	County Owned Property	Governmental Development
Cash and investments - beginning	\$ 500	\$ 60,260	\$ 349,279	\$ 149,464	\$ 1,831	\$ 42,127	\$ 2,873	\$ 22,153	\$ 99
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	128,075	-
Fines and forfeits	-	18,749	59,336	-	-	-	1,000	-	-
Other receipts	-	78	415	30,000	701	16,095	-	-	-
Total receipts	-	18,827	59,751	30,000	701	16,095	1,000	128,075	-
Disbursements:									
Personal services	-	17,941	26,399	-	-	-	-	-	-
Supplies	-	814	6,291	-	-	-	1,123	-	-
Other services and charges	-	16,099	32,862	-	-	-	1,370	16,301	-
Capital outlay	-	-	113,454	-	-	-	-	-	-
Other disbursements	-	1,100	2,032	9,000	643	-	-	-	-
Total disbursements	-	35,954	181,038	9,000	643	-	2,493	16,301	-
Excess (deficiency) of receipts over disbursements	-	(17,127)	(121,287)	21,000	58	16,095	(1,493)	111,774	-
Cash and investments - ending	\$ 500	\$ 43,133	\$ 227,992	\$ 170,464	\$ 1,889	\$ 58,222	\$ 1,380	\$ 133,927	\$ 99

NEWTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Landfill Fees	Landfill Drainage	Park Board	Road Deposit-Beaver Creek Ph 1	Sumava Resorts Protection Fund	Workforce One Center	GIS - Geographic Info Systems	GIS - Data Exchange Program	Enforcement Fund
Cash and investments - beginning	\$ 8,608,958	\$ 737,587	\$ 9,593	\$ 12,000	\$ 50,994	\$ 127,061	\$ 35	\$ 1,000	\$ 43,815
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	5,022	-	3,420	-	-	-	-	-	-
Fines and forfeits	7,278	-	115	-	-	-	-	-	26,965
Other receipts	8,649,281	10,000	5,000	-	-	-	-	2,000	-
Total receipts	<u>8,661,581</u>	<u>10,000</u>	<u>8,535</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>26,965</u>
Disbursements:									
Personal services	239,354	-	2,350	-	-	-	-	-	-
Supplies	131,765	-	-	-	-	-	-	-	-
Other services and charges	3,923,159	-	3,353	-	-	-	-	-	-
Capital outlay	955,701	-	-	-	-	-	-	-	-
Other disbursements	246,989	704,978	180	-	-	-	-	1,500	27,349
Total disbursements	<u>5,496,968</u>	<u>704,978</u>	<u>5,883</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,500</u>	<u>27,349</u>
Excess (deficiency) of receipts over disbursements	<u>3,164,613</u>	<u>(694,978)</u>	<u>2,652</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>500</u>	<u>(384)</u>
Cash and investments - ending	<u>\$ 11,773,571</u>	<u>\$ 42,609</u>	<u>\$ 12,245</u>	<u>\$ 12,000</u>	<u>\$ 50,994</u>	<u>\$ 127,061</u>	<u>\$ 35</u>	<u>\$ 1,500</u>	<u>\$ 43,431</u>

NEWTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Home Detention Hook-up	Marijuana Erad/Cannibus	Welfare Administration	Retainage - Atlas Excavating	Kentland Conservancy	Morocco Conservancy	Iroquois Conservancy	Atlas (Animal Control)	Atlas (County Planning)
Cash and investments - beginning	\$ 99,408	\$ 23	\$ -	\$ 3,570	\$ -	\$ -	\$ -	\$ 66	\$ 76
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	507,143	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	1,160	-	-	-	-	-	-	-	-
Other receipts	12,195	-	-	-	116,577	76,636	22,503	-	-
Total receipts	<u>13,355</u>	<u>-</u>	<u>507,143</u>	<u>-</u>	<u>116,577</u>	<u>76,636</u>	<u>22,503</u>	<u>-</u>	<u>-</u>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	9,265	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	507,143	-	116,577	76,636	22,503	-	-
Total disbursements	<u>9,265</u>	<u>-</u>	<u>507,143</u>	<u>-</u>	<u>116,577</u>	<u>76,636</u>	<u>22,503</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>4,090</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 103,498</u>	<u>\$ 23</u>	<u>\$ -</u>	<u>\$ 3,570</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 66</u>	<u>\$ 76</u>

NEWTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Atlas (Ambulance)	Auditor Transfer Fee	Eagle Accts Group (Clerk)	Reg Water/Sewer Dist Plant 1	Landfill Income Holding	Reg Water/Sewer Dist Plant 2	TIF-Newton Co ECD #1	HRA - COBRA	Community Emergency Response
Cash and investments - beginning	\$ 277	\$ 4,315	\$ 191	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,578
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	4,780	-	60,690	6,755	-	-	-	-
Fines and forfeits	-	-	237	-	-	-	-	-	-
Other receipts	1,977	-	-	-	8,001,869	-	-	5,241	-
Total receipts	1,977	4,780	237	60,690	8,008,624	-	-	5,241	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	1,652	-	428	9,089	8,008,624	-	-	-	-
Total disbursements	1,652	-	428	9,089	8,008,624	-	-	-	-
Excess (deficiency) of receipts over disbursements	325	4,780	(191)	51,601	-	-	-	5,241	-
Cash and investments - ending	\$ 602	\$ 9,095	\$ -	\$ 51,601	\$ -	\$ -	\$ -	\$ 5,241	\$ 1,578

NEWTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Criminal Justice Op12-04-02-43	Bio Terrorism (#7)	Criminal Justice OPO D3-13-734	CJO-Dangerous Driving Enforce	2013 Emergency Management Per	Equitable Sharing-Prosecutor	Equitable Sharing-Sheriff	2014 Emergency Management Per	2013 SHSP
Cash and investments - beginning	\$ 33	\$ 1,549	\$ 840	\$ 2,649	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	5,175	182,869	36,574	-	-
Charges for services	-	14,898	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	14,898	-	-	5,175	182,869	36,574	-	-
Disbursements:									
Personal services	-	-	780	2,460	-	-	-	-	-
Supplies	-	12,706	-	-	-	-	-	-	-
Other services and charges	-	440	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	60	189	5,175	37,968	-	-	-
Total disbursements	-	13,146	840	2,649	5,175	37,968	-	-	-
Excess (deficiency) of receipts over disbursements	-	1,752	(840)	(2,649)	-	144,901	36,574	-	-
Cash and investments - ending	\$ 33	\$ 3,301	\$ -	\$ -	\$ -	\$ 144,901	\$ 36,574	\$ -	\$ -

NEWTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	2014 Homeland Security Grant	DISTRICT 1 FIRE TRAINING 2012	Problem Gambling-Crim Justice	Jasper Foundation Grant	Tobacco Settlement	2014 Regional Public Safety Gr	2015 Regional Public Safety Gr	Drug Prosecution Funds	Totals
Cash and investments - beginning	\$ -	\$ (12,341)	\$ 1,400	\$ 580	\$ 9,147	\$ -	\$ -	\$ -	\$ 22,079,787
Receipts:									
Taxes	-	-	-	-	-	-	-	-	21,157,247
Licenses and permits	-	-	-	-	-	-	-	-	58,901
Intergovernmental receipts	-	54,230	-	-	14,569	73,315	26,666	-	4,784,871
Charges for services	-	-	-	-	-	-	-	-	618,589
Fines and forfeits	-	-	-	-	-	-	-	-	775,577
Other receipts	-	-	-	-	-	-	-	-	22,607,255
Total receipts	-	54,230	-	-	14,569	73,315	26,666	-	50,002,440
Disbursements:									
Personal services	-	-	-	-	10,691	-	-	-	7,902,289
Supplies	-	-	-	-	-	-	-	-	1,318,450
Other services and charges	-	-	-	-	-	-	-	-	6,528,385
Capital outlay	-	-	-	-	-	-	-	-	1,553,864
Other disbursements	-	41,889	-	-	737	73,315	44,668	-	29,491,850
Total disbursements	-	41,889	-	-	11,428	73,315	44,668	-	46,794,838
Excess (deficiency) of receipts over disbursements	-	12,341	-	-	3,141	-	(18,002)	-	3,207,602
Cash and investments - ending	\$ -	\$ -	\$ 1,400	\$ 580	\$ 12,288	\$ -	\$ (18,002)	\$ -	\$ 25,287,389

NEWTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	After Settlement Collections	Sheriff Inmate Trust	Jail Commissary Fund	Clerk Trust	Sheriff Cash Book	County General	Accident Report	CAGIT-Co Share Certified Share	Campaign Finance Enforcement	City & Town Court Costs
Cash and investments - beginning	\$ 450,544	\$ 1,063	\$ 25,729	\$ 351,308	\$ -	\$ 996,899	\$ 7,487	\$ 414,498	\$ 750	\$ -
Receipts:										
Taxes	-	-	-	-	-	4,364,264	-	1,458,125	-	-
Licenses and permits	-	-	-	-	-	44,003	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	328,101	-	-	-	-
Charges for services	-	-	-	-	-	97,001	901	-	-	-
Fines and forfeits	-	-	-	-	-	152,745	-	11,750	-	6,514
Other receipts	520,907	75,153	48,801	1,268,011	294,205	171,074	-	45,831	-	-
Total receipts	520,907	75,153	48,801	1,268,011	294,205	5,157,188	901	1,515,706	-	6,514
Disbursements:										
Personal services	-	-	-	-	-	2,594,001	-	1,423,869	-	-
Supplies	-	-	-	-	-	154,494	-	-	-	-
Other services and charges	-	-	-	-	-	1,940,263	-	-	-	-
Capital outlay	-	-	-	-	-	25,050	-	-	-	-
Other disbursements	450,544	75,457	52,478	1,230,397	292,663	186,262	48	2,288	-	2,188
Total disbursements	450,544	75,457	52,478	1,230,397	292,663	4,900,070	48	1,426,157	-	2,188
Excess (deficiency) of receipts over disbursements	70,363	(304)	(3,677)	37,614	1,542	257,118	853	89,549	-	4,326
Cash and investments - ending	\$ 520,907	\$ 759	\$ 22,052	\$ 388,922	\$ 1,542	\$ 1,254,017	\$ 8,340	\$ 504,047	\$ 750	\$ 4,326

NEWTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Clerk Perpetuation	Congressional Interest	Congressional School Principal	Sales Disclosure-Co Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Electronic Map Generation Fund	Ambulance	Emerg Plan/Right To Know
Cash and investments - beginning	\$ 36,314	\$ 73,391	\$ 359,835	\$ 2,225	\$ 703,673	\$ 468,457	\$ 15,632	\$ 10,475	\$ 133,318	\$ 15,836
Receipts:										
Taxes	-	-	-	-	255,833	142,535	-	-	1,143,938	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	18,450	10,279	-	-	82,499	-
Charges for services	-	-	-	1,780	35,876	-	-	-	-	3,338
Fines and forfeits	12,191	-	-	-	-	-	8,791	-	523,379	-
Other receipts	-	-	-	-	44,050	-	2,150	1,206	1,061	-
<b>Total receipts</b>	<b>12,191</b>	<b>-</b>	<b>-</b>	<b>1,780</b>	<b>354,209</b>	<b>152,814</b>	<b>10,941</b>	<b>1,206</b>	<b>1,750,877</b>	<b>3,338</b>
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	883,646	-
Supplies	11,964	-	-	-	-	-	-	-	58,003	-
Other services and charges	-	-	-	-	146,016	247,205	10,246	-	36,902	18
Capital outlay	-	-	-	-	188,074	-	-	-	-	-
Other disbursements	-	14,393	-	-	-	-	-	-	54,214	-
<b>Total disbursements</b>	<b>11,964</b>	<b>14,393</b>	<b>-</b>	<b>-</b>	<b>334,090</b>	<b>247,205</b>	<b>10,246</b>	<b>-</b>	<b>1,032,765</b>	<b>18</b>
Excess (deficiency) of receipts over disbursements	227	(14,393)	-	1,780	20,119	(94,391)	695	1,206	718,112	3,320
Cash and investments - ending	\$ 36,541	\$ 58,998	\$ 359,835	\$ 4,005	\$ 723,792	\$ 374,066	\$ 16,327	\$ 11,681	\$ 851,430	\$ 19,156

NEWTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Firearms Training	Drain Improvement	Health	Identification Security Protec	Landfill Closure	Levy Excess	Health Maintenance	Local Road & Street	Misdemeanant	Highway
Cash and investments - beginning	\$ 44,370	\$ 283,311	\$ 40,849	\$ 15,271	\$ 2,110,650	\$ 113	\$ 63,028	\$ 329,882	\$ 53,094	\$ 772,413
Receipts:										
Taxes	-	-	201,012	-	-	-	-	-	-	690
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	14,497	-	-	-	33,139	242,698	-	2,124,868
Charges for services	4,770	-	13,116	1,301	-	-	-	-	9,521	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	378,261	-	-	495,787	-	412	21,758	-	94,816
Total receipts	4,770	378,261	228,625	1,301	495,787	-	33,551	264,456	9,521	2,220,374
Disbursements:										
Personal services	-	-	159,510	-	-	-	32,249	-	-	831,087
Supplies	-	-	489	-	-	-	3,988	86,587	-	584,343
Other services and charges	-	-	345	8,280	-	-	806	-	-	52,937
Capital outlay	-	-	-	-	-	-	-	-	-	66,010
Other disbursements	2,184	552,565	8,029	-	-	-	2,415	-	5,621	48,835
Total disbursements	2,184	552,565	168,373	8,280	-	-	39,458	86,587	5,621	1,583,212
Excess (deficiency) of receipts over disbursements	2,586	(174,304)	60,252	(6,979)	495,787	-	(5,907)	177,869	3,900	637,162
Cash and investments - ending	\$ 46,956	\$ 109,007	\$ 101,101	\$ 8,292	\$ 2,606,437	\$ 113	\$ 57,121	\$ 507,751	\$ 56,994	\$ 1,409,575

NEWTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Rainy Day	Reassessment 2015	Recorder Record Perp	Riverboat - County share	Sex/Violent Offender-County Sh	Surplus Tax	Surveyor Corner Perp	Tax Sale Redemption	Tax Sale Surplus	User Fee/Guardian Ad Litem
Cash and investments - beginning	\$ 907,489	\$ 539,830	\$ 75,233	\$ 339,050	\$ 7,466	\$ 23,288	\$ 33,577	\$ -	\$ 141,767	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	19,688	-	1,243	-	3,940	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	54,530	-	11,584	-	41,797	16,508	9,734
Total receipts	-	-	19,688	54,530	1,243	11,584	3,940	41,797	16,508	9,734
Disbursements:										
Personal services	-	44,341	-	-	-	-	-	-	-	-
Supplies	-	4,229	-	-	-	-	154	-	-	-
Other services and charges	-	87,938	-	-	-	-	18,000	37,565	118,898	9,734
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	2,612	1,987	-	-	20,576	-	4,232	-	-
Total disbursements	-	139,120	1,987	-	-	20,576	18,154	41,797	118,898	9,734
Excess (deficiency) of receipts over disbursements	-	(139,120)	17,701	54,530	1,243	(8,992)	(14,214)	-	(102,390)	-
Cash and investments - ending	\$ 907,489	\$ 400,710	\$ 92,934	\$ 393,580	\$ 8,709	\$ 14,296	\$ 19,363	\$ -	\$ 39,377	\$ -

NEWTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	County Elected Official Train	County Offender Transport Fund	Statewide 911	Adult Prob/Admin	Juvenile Prob/Admin	County User Fee	Drainage Maintenance	K-9 Donation (#5)	Jail Debt Service	Sheriff Donations
Cash and investments - beginning	\$ 2,002	\$ 649	\$ 303,081	\$ 22,399	\$ 7,336	\$ 735,158	\$ 842,282	\$ 8,988	\$ 23,206	\$ 32
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	1,301	-	214,476	-	-	-	-	-	-	-
Fines and forfeits	50	125	-	7,117	2,170	50,368	-	-	-	-
Other receipts	-	-	-	-	-	570	771,693	100	-	-
Total receipts	1,351	125	214,476	7,117	2,170	50,938	771,693	100	-	-
Disbursements:										
Personal services	-	-	266,557	4,448	2,224	-	-	-	-	-
Supplies	-	-	958	-	-	620	-	-	-	-
Other services and charges	3,043	-	37,533	-	-	3,219	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	16,177	406	153	5,606	658,196	2,295	-	-
Total disbursements	3,043	-	321,225	4,854	2,377	9,445	658,196	2,295	-	-
Excess (deficiency) of receipts over disbursements	(1,692)	125	(106,749)	2,263	(207)	41,493	113,497	(2,195)	-	-
Cash and investments - ending	\$ 310	\$ 774	\$ 196,332	\$ 24,662	\$ 7,129	\$ 776,651	\$ 955,779	\$ 6,793	\$ 23,206	\$ 32

NEWTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Ambulance Donation	Civil Defense Special Donation	Road 600 Waste Treatment Co LL	Payroll Clearing	Sheriff Pension Holding	Local Tax Distribution	CVET-Commercial Vehicle Excise	Financial Institution	Hea 1001-2008 State Homestead	Fines & Forfeitures
Cash and investments - beginning	\$ 250	\$ 931	\$ 339,793	\$ 23,506	\$ 2,223	\$ -	\$ -	\$ -	\$ -	\$ 41
Receipts:										
Taxes	-	-	-	-	-	10,304,785	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	728,052	73,646	-	-	-
Charges for services	-	-	-	-	-	7,832	-	-	-	-
Fines and forfeits	-	-	-	2,014	5,920	-	-	-	-	268
Other receipts	-	-	-	1,802,641	-	1,318	73,631	11,126	-	5,200
Total receipts	-	-	-	1,804,655	5,920	11,041,987	147,277	11,126	-	5,468
Disbursements:										
Personal services	-	-	-	211,981	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	302,904	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	700	339,793	1,291,738	-	11,041,888	147,277	11,126	-	5,493
Total disbursements	-	700	339,793	1,806,623	-	11,041,888	147,277	11,126	-	5,493
Excess (deficiency) of receipts over disbursements	-	(700)	(339,793)	(1,968)	5,920	99	-	-	-	(25)
Cash and investments - ending	\$ 250	\$ 231	\$ -	\$ 21,538	\$ 8,143	\$ 99	\$ -	\$ -	\$ -	\$ 16

NEWTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Infractions	Special Death Benefit	Sales Disclosure	Coroner's Education Fee	Adult-Juvenile Offender Compac	Mortgage Fee	Sex/Violent Offender-State Sha	Child Restraint Violation	Inheritance Tax
Cash and investments - beginning	\$ 2,896	\$ 75	\$ 155	\$ 130	\$ -	\$ 96	\$ 14	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	10	962	-	1,427	137	-	-
Fines and forfeits	64,283	960	-	-	125	-	-	150	-
Other receipts	-	-	1,760	-	-	-	-	-	4,804
Total receipts	<u>64,283</u>	<u>960</u>	<u>1,770</u>	<u>962</u>	<u>125</u>	<u>1,427</u>	<u>137</u>	<u>150</u>	<u>4,804</u>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	67,179	1,035	1,790	1,092	125	1,523	151	150	4,804
Total disbursements	<u>67,179</u>	<u>1,035</u>	<u>1,790</u>	<u>1,092</u>	<u>125</u>	<u>1,523</u>	<u>151</u>	<u>150</u>	<u>4,804</u>
Excess (deficiency) of receipts over disbursements	<u>(2,896)</u>	<u>(75)</u>	<u>(20)</u>	<u>(130)</u>	<u>-</u>	<u>(96)</u>	<u>(14)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 135</u>	<u>\$ -</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, 2015  
 (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	Inmate Credit Card Cash Bond	ISETS
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 3,571	\$ 25,945	\$ 2,096	\$ 30,304	\$ -	\$ 4,638
Receipts:									
Taxes	-	-	2,851,973	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	84,380	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	485	-	-	-
Fines and forfeits	-	-	-	-	1,230	1,852	1,230	-	-
Other receipts	113	-	-	-	4,820	9,374	4,820	72,200	280,402
Total receipts	113	84,380	2,851,973	-	6,050	11,711	6,050	72,200	280,402
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	113	84,380	2,851,973	-	-	7,344	-	72,200	278,139
Total disbursements	113	84,380	2,851,973	-	-	7,344	-	72,200	278,139
Excess (deficiency) of receipts over disbursements	-	-	-	-	6,050	4,367	6,050	-	2,263
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 3,571	\$ 31,995	\$ 6,463	\$ 36,354	\$ -	\$ 6,901

NEWTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Treasurer Cash Change Fund	Usr/Pretrial Diversion	Usr/Infraction Deferral	Economic Development Donation	Animal Control Donation	Cable TV	Child Protection	County Owned Property	Governmental Development
Cash and investments - beginning	\$ 500	\$ 43,133	\$ 227,992	\$ 170,464	\$ 1,889	\$ 58,222	\$ 1,380	\$ 133,927	\$ 99
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	115,616	-
Fines and forfeits	-	27,278	81,876	-	-	-	-	-	-
Other receipts	-	-	-	30,000	601	14,113	-	2,250	-
Total receipts	-	27,278	81,876	30,000	601	14,113	-	117,866	-
Disbursements:									
Personal services	-	30,828	38,631	-	-	-	-	-	-
Supplies	-	937	6,911	-	-	-	1,067	-	-
Other services and charges	-	5,412	30,606	-	-	-	-	119,314	-
Capital outlay	-	-	12,818	-	-	-	-	-	-
Other disbursements	-	1,659	-	25,000	1,415	60,000	-	-	-
Total disbursements	-	38,836	88,966	25,000	1,415	60,000	1,067	119,314	-
Excess (deficiency) of receipts over disbursements	-	(11,558)	(7,090)	5,000	(814)	(45,887)	(1,067)	(1,448)	-
Cash and investments - ending	\$ 500	\$ 31,575	\$ 220,902	\$ 175,464	\$ 1,075	\$ 12,335	\$ 313	\$ 132,479	\$ 99

NEWTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Landfill Fees	Landfill Drainage	Park Board	Road Deposit-Beaver Creek Ph 1	Sumava Resorts Protection Fund	Workforce One Center	GIS - Geographic Info Systems	GIS - Data Exchange Program	Enforcement Fund
Cash and investments - beginning	\$ 11,773,571	\$ 42,609	\$ 12,245	\$ 12,000	\$ 50,994	\$ 127,061	\$ 35	\$ 1,500	\$ 43,431
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	1,530	-	-	-	-	-	-
Fines and forfeits	7,368	-	225	-	-	-	-	-	29,622
Other receipts	8,171,162	10,000	5,000	2,000	-	-	-	-	8,100
Total receipts	8,178,530	10,000	6,755	2,000	-	-	-	-	37,722
Disbursements:									
Personal services	1,285,383	-	1,650	-	-	-	-	-	-
Supplies	23,788	-	92	-	-	-	-	-	-
Other services and charges	2,959,676	-	14,240	-	-	8,108	-	-	-
Capital outlay	1,087,938	-	480	-	-	-	-	-	-
Other disbursements	1,638,529	18,390	126	-	50,994	-	-	-	53,131
Total disbursements	6,995,314	18,390	16,588	-	50,994	8,108	-	-	53,131
Excess (deficiency) of receipts over disbursements	1,183,216	(8,390)	(9,833)	2,000	(50,994)	(8,108)	-	-	(15,409)
Cash and investments - ending	\$ 12,956,787	\$ 34,219	\$ 2,412	\$ 14,000	\$ -	\$ 118,953	\$ 35	\$ 1,500	\$ 28,022

NEWTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Home Detention Hook-up	Marijuana Erad/Cannibus	Welfare Administration	Retainage - Atlas Excavating	Kentland Conservancy	Morocco Conservancy	Iroquois Conservancy	Atlas (Animal Control)	Atlas (County Planning)
Cash and investments - beginning	\$ 103,498	\$ 23	\$ -	\$ 3,570	\$ -	\$ -	\$ -	\$ 66	\$ 76
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	528,399	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	5,540	-	-	-	100,423	75,731	15,110	-	-
Total receipts	5,540	-	528,399	-	100,423	75,731	15,110	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	5,293	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	528,399	-	100,423	75,731	15,110	-	-
Total disbursements	5,293	-	528,399	-	100,423	75,731	15,110	-	-
Excess (deficiency) of receipts over disbursements	247	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ 103,745	\$ 23	\$ -	\$ 3,570	\$ -	\$ -	\$ -	\$ 66	\$ 76

NEWTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Atlas (Ambulance)	Auditor Transfer Fee	Eagle Accts Group (Clerk)	Reg Water/Sewer Dist Plant 1	Landfill Income Holding	Reg Water/Sewer Dist Plant 2	TIF-Newton Co ECD #1	HRA - COBRA	Community Emergency Response
Cash and investments - beginning	\$ 602	\$ 9,095	\$ -	\$ 51,601	\$ -	\$ -	\$ -	\$ 5,241	\$ 1,578
Receipts:									
Taxes	-	-	-	-	-	-	21,140	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	4,465	-	79,295	-	184,210	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	4,739	5	-	-	8,144,493	-	-	563	-
Total receipts	<u>4,739</u>	<u>4,470</u>	<u>-</u>	<u>79,295</u>	<u>8,144,493</u>	<u>184,210</u>	<u>21,140</u>	<u>563</u>	<u>-</u>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	8,031	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	4,206	-	-	10,450	8,144,493	-	-	-	-
Total disbursements	<u>4,206</u>	<u>-</u>	<u>-</u>	<u>10,450</u>	<u>8,144,493</u>	<u>8,031</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>533</u>	<u>4,470</u>	<u>-</u>	<u>68,845</u>	<u>-</u>	<u>176,179</u>	<u>21,140</u>	<u>563</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,135</u>	<u>\$ 13,565</u>	<u>\$ -</u>	<u>\$ 120,446</u>	<u>\$ -</u>	<u>\$ 176,179</u>	<u>\$ 21,140</u>	<u>\$ 5,804</u>	<u>\$ 1,578</u>

NEWTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Criminal Justice Op12-04-02-43	Bio Terrorism (#7)	Criminal Justice OPO D3-13-734	CJO-Dangerous Driving Enforce	2013 Emergency Management Per	Equitable Sharing-Prosecutor	Equitable Sharing-Sheriff	2014 Emergency Management Per	2013 SHSP
Cash and investments - beginning	\$ 33	\$ 3,301	\$ -	\$ -	\$ -	\$ 144,901	\$ 36,574	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	11,871	-	-	-	-	-	8,485	10,000
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	1,497	-	-	-	-	-	-	-
Total receipts	-	13,368	-	-	-	-	-	8,485	10,000
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	4,756	-	-	-	-	-	-	-
Other services and charges	-	344	-	-	-	-	-	-	-
Capital outlay	-	7,115	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	29,666	-	8,485	10,000
Total disbursements	-	12,215	-	-	-	29,666	-	8,485	10,000
Excess (deficiency) of receipts over disbursements	-	1,153	-	-	-	(29,666)	-	-	-
Cash and investments - ending	\$ 33	\$ 4,454	\$ -	\$ -	\$ -	\$ 115,235	\$ 36,574	\$ -	\$ -

NEWTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	2014 Homeland Security Grant	DISTRICT 1 FIRE TRAINING 2012	Problem Gambling-Crim Justice	Jasper Foundation Grant	Tobacco Settlement	2014 Regional Public Safety Gr	2015 Regional Public Safety Gr	Drug Prosecution Funds	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 1,400	\$ 580	\$ 12,288	\$ -	\$ (18,002)	\$ -	\$ 25,287,389
Receipts:									
Taxes	-	-	-	-	-	-	-	-	20,744,295
Licenses and permits	-	-	-	-	-	-	-	-	44,003
Intergovernmental receipts	16,724	-	-	-	14,569	-	197,350	1,952	4,529,959
Charges for services	-	-	-	-	-	-	-	-	804,221
Fines and forfeits	-	-	-	-	-	-	-	-	999,601
Other receipts	-	-	-	-	-	-	-	-	23,233,535
Total receipts	<u>16,724</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,569</u>	<u>-</u>	<u>197,350</u>	<u>1,952</u>	<u>50,355,614</u>
Disbursements:									
Personal services	-	-	-	-	10,310	-	-	-	7,820,715
Supplies	-	-	-	-	-	-	-	-	943,380
Other services and charges	-	-	-	-	-	-	-	-	6,212,876
Capital outlay	-	-	-	-	-	-	-	-	1,387,485
Other disbursements	16,724	-	-	-	709	-	202,304	1,952	30,900,730
Total disbursements	<u>16,724</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,019</u>	<u>-</u>	<u>202,304</u>	<u>1,952</u>	<u>47,265,186</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,550</u>	<u>-</u>	<u>(4,954)</u>	<u>-</u>	<u>3,090,428</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,400</u>	<u>\$ 580</u>	<u>\$ 15,838</u>	<u>\$ -</u>	<u>\$ (22,956)</u>	<u>\$ -</u>	<u>\$ 28,377,817</u>

NEWTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	After Settlement Collections	Sheriff Inmate Trust	Clerk Trust	Sheriff Cash Book	County General	Accident Report	CAGIT-Co Share Certified Share	Campaign Finance Enforcement	City & Town Court Costs	Clerk Perpetuation
Cash and investments - beginning	\$ 520,907	\$ 759	\$ 388,922	\$ 1,542	\$ 1,254,017	\$ 8,340	\$ 504,047	\$ 750	\$ 4,326	\$ 36,541
Receipts:										
Taxes	-	-	-	-	4,290,281	-	1,477,667	-	-	-
Licenses and permits	-	-	-	-	59,124	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	301,678	-	-	-	-	-
Charges for services	-	-	-	-	78,262	792	-	-	-	-
Fines and forfeits	-	-	-	-	134,000	-	26,299	-	6,036	13,831
Other receipts	466,936	74,293	1,336,771	234,953	996,840	-	-	-	-	-
Total receipts	466,936	74,293	1,336,771	234,953	5,860,185	792	1,503,966	-	6,036	13,831
Disbursements:										
Personal services	-	-	-	-	2,884,359	-	1,288,404	-	-	-
Supplies	-	-	-	-	171,882	-	-	-	-	3,686
Other services and charges	-	-	-	-	1,873,744	938	720,152	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	77,273	-	-	-	-	-
Other disbursements	520,907	72,008	1,445,617	235,007	-	-	-	-	-	-
Total disbursements	520,907	72,008	1,445,617	235,007	5,007,258	938	2,008,556	-	-	3,686
Excess (deficiency) of receipts over disbursements	(53,971)	2,285	(108,846)	(54)	852,927	(146)	(504,590)	-	6,036	10,145
Cash and investments - ending	\$ 466,936	\$ 3,044	\$ 280,076	\$ 1,488	\$ 2,106,944	\$ 8,194	\$ (543)	\$ 750	\$ 10,362	\$ 46,686

NEWTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016  
 (Continued)

	Congressional Interest	Congressional School Principal	Sales Disclosure-Co Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Electronic Map Generation Fund	Ambulance	Emerg Plan/Right To Know	Firearms Training
Cash and investments - beginning	\$ 58,998	\$ 359,835	\$ 4,005	\$ 723,792	\$ 374,066	\$ 16,327	\$ 11,681	\$ 851,430	\$ 19,156	\$ 46,956
Receipts:										
Taxes	-	-	-	259,371	144,507	-	-	1,175,509	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	52,257	9,695	-	-	78,864	-	-
Charges for services	-	-	2,060	56,540	-	-	-	64,895	3,434	9,630
Fines and forfeits	-	-	-	-	-	10,741	-	409,358	-	-
Other receipts	-	-	-	781	-	-	1,210	855	-	-
Total receipts	-	-	2,060	368,949	154,202	10,741	1,210	1,729,481	3,434	9,630
Disbursements:										
Personal services	-	-	-	-	-	-	-	873,672	-	-
Supplies	-	-	250	-	-	-	-	54,602	-	-
Other services and charges	14,393	-	488	-	-	12,122	25	52,073	1,461	3,929
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	94,496	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	14,393	-	738	94,496	-	12,122	25	980,347	1,461	3,929
Excess (deficiency) of receipts over disbursements	(14,393)	-	1,322	274,453	154,202	(1,381)	1,185	749,134	1,973	5,701
Cash and investments - ending	\$ 44,605	\$ 359,835	\$ 5,327	\$ 998,245	\$ 528,268	\$ 14,946	\$ 12,866	\$ 1,600,564	\$ 21,129	\$ 52,657

NEWTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016  
 (Continued)

	Drain Improvement	Health	Identification Security Protec	Landfill Closure	Levy Excess	Health Maintenance	Local Road & Street	Misdemeanant	Highway	Omitted Property Audits
Cash and investments - beginning	\$ 109,007	\$ 101,101	\$ 8,292	\$ 2,606,437	\$ 113	\$ 57,121	\$ 507,751	\$ 56,994	\$ 1,409,575	\$ -
Receipts:										
Taxes	-	206,571	-	-	-	-	-	-	1,195	99,668
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	13,859	-	-	-	33,139	70,312	-	2,280,759	-
Charges for services	-	15,060	1,375	-	-	-	-	9,521	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	593,836	-	-	463,750	-	1,174	15,199	-	98,465	-
Total receipts	593,836	235,490	1,375	463,750	-	34,313	85,511	9,521	2,380,419	99,668
Disbursements:										
Personal services	-	163,734	-	-	-	34,811	-	-	885,526	-
Supplies	-	381	-	-	-	4,080	232,916	-	572,541	-
Other services and charges	-	297	2,630	-	113	1,820	51,600	8,212	79,552	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	527,318	-	-	300,000	-	6,164	-	-	-	-
Other disbursements	-	-	-	466,994	-	-	-	-	-	-
Total disbursements	527,318	164,412	2,630	766,994	113	46,875	284,516	8,212	1,537,619	-
Excess (deficiency) of receipts over disbursements	66,518	71,078	(1,255)	(303,244)	(113)	(12,562)	(199,005)	1,309	842,800	99,668
Cash and investments - ending	\$ 175,525	\$ 172,179	\$ 7,037	\$ 2,303,193	\$ -	\$ 44,559	\$ 308,746	\$ 58,303	\$ 2,252,375	\$ 99,668

NEWTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016  
 (Continued)

	Rainy Day	Reassessment 2015	Recorder Record Perp	Riverboat - County share	Sex/Violent Offender-County Sh	Surplus Tax	Surveyor Corner Perp	Tax Sale Redemption	Tax Sale Surplus	User Fee/Guardian Ad Litem
Cash and investments - beginning	\$ 907,489	\$ 400,710	\$ 92,934	\$ 393,580	\$ 8,709	\$ 14,296	\$ 19,363	\$ -	\$ 39,377	\$ -
Receipts:										
Taxes	-	200,087	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	13,424	-	-	-	-	-	-	-	2,041
Charges for services	-	-	22,566	-	779	-	3,905	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	54,528	-	28,154	-	28,437	157,816	1,601
Total receipts	-	213,511	22,566	54,528	779	28,154	3,905	28,437	157,816	3,642
Disbursements:										
Personal services	-	65,328	-	-	-	-	-	-	-	-
Supplies	-	4,625	-	-	-	-	575	-	-	-
Other services and charges	-	208,655	45,833	-	-	17,102	16,244	21,192	37,298	3,642
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	1,234	-	-	904	-
Total disbursements	-	278,608	45,833	-	-	18,336	16,819	21,192	38,202	3,642
Excess (deficiency) of receipts over disbursements	-	(65,097)	(23,267)	54,528	779	9,818	(12,914)	7,245	119,614	-
Cash and investments - ending	\$ 907,489	\$ 335,613	\$ 69,667	\$ 448,108	\$ 9,488	\$ 24,114	\$ 6,449	\$ 7,245	\$ 158,991	\$ -

NEWTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016  
 (Continued)

	County Elected Official Train	County Offender Transport Fund	Statewide 911	Adult Prob/Admin	Juvenile Prob/Admin	User Fee/Alcohol & Drug	Drainage Maintenance	Donations	Jail Debt Service	Self-insurance
Cash and investments - beginning	\$ 310	\$ 774	\$ 196,332	\$ 24,662	\$ 7,129	\$ 1,029,128	\$ 955,779	\$ 183,845	\$ 23,206	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	1,375	-	246,027	-	-	-	-	-	-	-
Fines and forfeits	21	250	-	6,386	925	152,652	-	-	-	-
Other receipts	-	-	-	-	-	1,598	879,404	30,805	-	1,273,901
Total receipts	1,396	250	246,027	6,386	925	154,250	879,404	30,805	-	1,273,901
Disbursements:										
Personal services	-	-	275,408	11,885	3,565	70,581	-	-	-	-
Supplies	-	-	1,097	-	-	10,688	-	-	-	-
Other services and charges	1,417	-	44,320	140	-	43,733	-	58,773	-	1,075,160
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	7,984	294,001	-	-	-
Other disbursements	-	-	-	-	-	-	593,836	-	-	-
Total disbursements	1,417	-	320,825	12,025	3,565	132,986	887,837	58,773	-	1,075,160
Excess (deficiency) of receipts over disbursements	(21)	250	(74,798)	(5,639)	(2,640)	21,264	(8,433)	(27,968)	-	198,741
Cash and investments - ending	\$ 289	\$ 1,024	\$ 121,534	\$ 19,023	\$ 4,489	\$ 1,050,392	\$ 947,346	\$ 155,877	\$ 23,206	\$ 198,741

NEWTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016  
 (Continued)

	Payroll Clearing	Sheriff Pension Holding	Local Tax Distribution	CVET-Commercial Vehicle Excise	Financial Institution	Fines & Forfeitures	Infractions	Special Death Benefit	Sales Disclosure	Coroner's Education Fee
Cash and investments - beginning	\$ 21,538	\$ 8,143	\$ 99	\$ -	\$ -	\$ 16	\$ -	\$ -	\$ 135	\$ -
Receipts:										
Taxes	-	-	11,040,627	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	721,954	-	-	-	-	-	-	-
Charges for services	-	2,396	4,266	-	-	-	-	-	30	1,332
Fines and forfeits	1,485	7,763	1,160	-	-	1,145	61,807	1,246	-	-
Other receipts	1,815,834	-	-	131,198	11,995	2,800	-	-	2,035	-
Total receipts	1,817,319	10,159	11,768,007	131,198	11,995	3,945	61,807	1,246	2,065	1,332
Disbursements:										
Personal services	1,523,381	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	301,888	-	1,159	-	-	3,929	56,956	1,141	1,985	1,250
Debt service - principal and interest	-	-	11,766,947	131,198	11,995	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,825,269	-	11,768,106	131,198	11,995	3,929	56,956	1,141	1,985	1,250
Excess (deficiency) of receipts over disbursements	(7,950)	10,159	(99)	-	-	16	4,851	105	80	82
Cash and investments - ending	\$ 13,588	\$ 18,302	\$ -	\$ -	\$ -	\$ 32	\$ 4,851	\$ 105	\$ 215	\$ 82

NEWTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016  
 (Continued)

	Adult-Juvenile Offender Compac	Mortgage Fee	Sex/Violent Offender-State Sha	Child Restraint Violation	Education Plates	Riverboat Wagering Tax Revenue	CAGIT Distribution	ARRA Title IV-D Incent Clerk	Title IV-D Incentive Fund	Pros Title IV-D Inc
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,571	\$ 31,995	\$ 6,463
Receipts:										
Taxes	-	-	-	-	-	-	2,893,308	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	84,377	-	-	-	-
Charges for services	-	1,625	81	-	131	-	-	-	-	1,236
Fines and forfeits	250	-	-	75	-	-	-	-	1,248	-
Other receipts	-	-	-	-	-	-	-	-	4,894	9,240
Total receipts	250	1,625	81	75	131	84,377	2,893,308	-	6,142	10,476
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	188	1,485	81	75	94	84,377	-	-	-	5,196
Debt service - principal and interest	-	-	-	-	-	-	2,893,308	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	188	1,485	81	75	94	84,377	2,893,308	-	-	5,196
Excess (deficiency) of receipts over disbursements	62	140	-	-	37	-	-	-	6,142	5,280
Cash and investments - ending	\$ 62	\$ 140	\$ -	\$ -	\$ 37	\$ -	\$ -	\$ 3,571	\$ 38,137	\$ 11,743

NEWTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016  
 (Continued)

	Clerk Title IV-D Inc	ISETS	Treasurer Cash Change Fund	Jail Commissary Fund	Inmate Credit Card Cash Bond	Cable TV	Child Protection	County Owned Property	Governmental Development	Landfill Fees
Cash and investments - beginning	\$ 36,354	\$ 6,901	\$ 500	\$ 22,052	\$ -	\$ 12,335	\$ 313	\$ 132,479	\$ 99	\$ 12,956,787
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	84,514	-	40,163
Fines and forfeits	-	-	-	-	-	-	-	-	-	7,637
Other receipts	6,142	251,738	-	51,751	97,500	13,949	-	-	-	8,112,503
Total receipts	6,142	251,738	-	51,751	97,500	13,949	-	84,514	-	8,160,303
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	1,388,802
Supplies	-	-	-	-	-	-	-	-	-	34,153
Other services and charges	74	-	-	-	-	-	130	17,389	-	3,372,178
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	1,757,164
Other disbursements	-	256,313	-	49,251	97,500	-	-	-	-	-
Total disbursements	74	256,313	-	49,251	97,500	-	130	17,389	-	6,552,297
Excess (deficiency) of receipts over disbursements	6,068	(4,575)	-	2,500	-	13,949	(130)	67,125	-	1,608,006
Cash and investments - ending	\$ 42,422	\$ 2,326	\$ 500	\$ 24,552	\$ -	\$ 26,284	\$ 183	\$ 199,604	\$ 99	\$ 14,564,793

NEWTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016  
 (Continued)

	Landfill Drainage	Park Board	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	\$ 34,219	\$ 2,412	\$ 14,000	\$ -	\$ 118,953	\$ 35	\$ 1,500	\$ 28,022	\$ 103,745	\$ 23
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	2,350	-	-	-	-	-	-	-	-
Fines and forfeits	-	183	-	-	-	-	-	30,803	-	-
Other receipts	10,000	6,500	-	50,994	-	-	-	42,000	190	-
Total receipts	10,000	9,033	-	50,994	-	-	-	72,803	190	-
Disbursements:										
Personal services	-	2,465	-	-	-	-	-	-	-	-
Supplies	-	1,746	-	-	-	-	-	-	-	-
Other services and charges	-	6,371	-	-	16,744	-	1,500	27,853	1,377	23
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	1,878	480	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,878	11,062	-	-	16,744	-	1,500	27,853	1,377	23
Excess (deficiency) of receipts over disbursements	8,122	(2,029)	-	50,994	(16,744)	-	(1,500)	44,950	(1,187)	(23)
Cash and investments - ending	\$ 42,341	\$ 383	\$ 14,000	\$ 50,994	\$ 102,209	\$ 35	\$ -	\$ 72,972	\$ 102,558	\$ -

NEWTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016  
 (Continued)

	Welfare Administration	Retainage Atlas Excavating	Kentland Conservancy	Morocco Conservancy	Iroquois Conservancy	Atlas (Animal Control)	Atlas (County Planning)	Atlas (Ambulance)	Auditor Transfer Fee	Reg Water/Sewer Dist Plant 1
Cash and investments - beginning	\$ -	\$ 3,570	\$ -	\$ -	\$ -	\$ 66	\$ 76	\$ 1,135	\$ 13,565	\$ 120,446
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	519,238	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	4,305	44,974
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	103,696	80,490	15,256	-	-	3,776	-	-
Total receipts	519,238	-	103,696	80,490	15,256	-	-	3,776	4,305	44,974
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	370
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	519,238	-	103,696	80,490	15,256	66	76	3,942	-	165,050
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	519,238	-	103,696	80,490	15,256	66	76	3,942	-	165,420
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(66)	(76)	(166)	4,305	(120,446)
Cash and investments - ending	\$ -	\$ 3,570	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 969	\$ 17,870	\$ -

NEWTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016  
 (Continued)

	Landfill Income Holding	Reg Water/Sewer Dist Plant 2	TIF-Newton Co ECD #1	HRA - COBRA	LOIT 2016 Special Distribution	Community Emergency Response	Criminal Justice Op12-04-02-43	Bio Terrorism	Equitable Sharing-Prosecutor	Equitable Sharing-Sheriff
Cash and investments - beginning	\$ -	\$ 176,179	\$ 21,140	\$ 5,804	\$ -	\$ 1,578	\$ 33	\$ 4,454	\$ 115,235	\$ 36,574
Receipts:										
Taxes	-	-	45,345	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	12,594	-	-
Charges for services	17,150	155,870	-	-	670,305	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	7,987,000	416,000	-	-	-	-	-	-	-	-
Total receipts	8,004,150	571,870	45,345	-	670,305	-	-	12,594	-	-
Disbursements:										
Personal services	-	5,512	-	-	-	-	-	-	-	-
Supplies	-	7,606	-	-	-	-	-	6,086	-	-
Other services and charges	8,004,150	734,931	-	-	670,305	-	33	2,015	61,902	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	3,315	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	8,004,150	748,049	-	-	670,305	-	33	11,416	61,902	-
Excess (deficiency) of receipts over disbursements	-	(176,179)	45,345	-	-	-	(33)	1,178	(61,902)	-
Cash and investments - ending	\$ -	\$ -	\$ 66,485	\$ 5,804	\$ -	\$ 1,578	\$ -	\$ 5,632	\$ 53,333	\$ 36,574

NEWTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016  
 (Continued)

	2015 Emergency Management Perf	2014 SHSP fka 2015 SHSP	Problem Gambling-Crim Justice	Jasper Foundation Grant	Tobacco Settlement	2015 Regional Public Safety Gr	2017 Regional Public Safety Gr	Local Rd & Street Matching Gra	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 1,400	\$ 580	\$ 15,838	\$ (22,956)	\$ -	\$ -	\$ 28,377,817
Receipts:									
Taxes	-	-	-	-	-	-	-	-	21,834,136
Licenses and permits	-	-	-	-	-	-	-	-	59,124
Intergovernmental receipts	-	35,000	-	-	38,424	80,927	25,140	325,000	4,698,682
Charges for services	-	-	-	-	-	-	-	-	1,546,949
Fines and forfeits	-	-	-	-	-	-	-	-	875,301
Other receipts	5,111	-	-	-	-	-	-	325,000	26,298,899
Total receipts	5,111	35,000	-	-	38,424	80,927	25,140	650,000	55,313,091
Disbursements:									
Personal services	-	-	-	-	13,097	-	-	-	9,490,900
Supplies	-	-	-	-	-	-	-	-	1,106,914
Other services and charges	5,111	35,000	-	-	-	57,971	25,140	-	18,784,873
Debt service - principal and interest	-	-	-	-	-	-	-	-	14,803,448
Capital outlay	-	-	-	-	-	-	-	-	3,070,073
Other disbursements	-	-	-	-	-	-	-	-	3,739,571
Total disbursements	5,111	35,000	-	-	13,097	57,971	25,140	-	50,995,779
Excess (deficiency) of receipts over disbursements	-	-	-	-	25,327	22,956	-	650,000	4,317,312
Cash and investments - ending	\$ -	\$ -	\$ 1,400	\$ 580	\$ 41,165	\$ -	\$ -	\$ 650,000	\$ 32,695,129

NEWTON COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2016

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 290,224</u>	<u>\$ 729,940</u>

NEWTON COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2016

<u>Lessor</u>	<u>Purpose</u>	<u>Annual Lease Payment</u>	<u>Lease Beginning Date</u>	<u>Lease Ending Date</u>
Governmental activities: Newton County Redevelopment Authority	Bridge Repair	\$ 414,000	7/1/2015	1/1/2034

NEWTON COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2016

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	\$ 650,722
Buildings	19,145,995
Improvements other than buildings	463,699
Machinery, equipment, and vehicles	9,489,179
Total governmental activities	29,749,595
Total capital assets	\$ 29,749,595

#### OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.