

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

WELLS COUNTY

WELLS COUNTY, INDIANA

January 1, 2015 to December 31, 2017



FILED
10/17/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Beth J. Davis	01-01-15 to 12-31-18
County Treasurer	Shar S. Mechling Kathy J. Peeper	01-01-13 to 12-31-16 01-01-17 to 12-31-20
Clerk of the Circuit Court	Yvette K. Runkle	01-01-15 to 12-31-18
County Sheriff	Monte L. Fisher	01-01-15 to 12-31-18
County Recorder	Rina E. Stuck Carolyn C. Bertsch	01-01-13 to 12-31-16 01-01-17 to 12-31-20
President of the Board of County Commissioners	Blake C. Gerber	01-01-15 to 12-31-18
President of the County Council	James E. Van Winkle Todd J. Mahnensmith	01-01-15 to 12-31-15 01-01-16 to 12-31-18



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF WELLS COUNTY, INDIANA

Report on the Financial Statements

We have audited the accompanying financial statements of Wells County (County), which comprise the financial position and results of operations for the period of January 1, 2015 to December 31, 2017, and the related notes to the financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial 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 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 the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the period of January 1, 2015 to December 31, 2017.


Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the County for the period of January 1, 2015 to December 31, 2017, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the County's financial 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 auditing procedures applied by us in the audit of the financial statements and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

September 13, 2018

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.

WELLS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-15	Receipts	Disbursements	12-31-15	Receipts	Disbursements	
After Settlement Collections	\$ 556,260	\$ 530,572	\$ 556,260	\$ 530,572	\$ 587,157	\$ 530,572	\$ 587,157
Sheriff's Inmate Trust	8,972	156,942	161,295	4,619	177,748	166,606	15,761
Commissary	33,666	89,165	98,171	24,660	95,388	74,726	45,322
Clerk's Trust	77,812	1,734,310	1,719,262	92,860	1,767,539	1,774,201	86,198
Sheriff's Cashbook	5,403	-	5,403	-	-	-	-
General	1,154,724	6,447,822	6,094,050	1,508,496	7,407,151	6,776,474	2,139,173
Accident Report	9,611	3,932	2,412	11,131	3,553	372	14,312
CAGIT-County Certified Shares	790,865	2,107,170	2,345,839	552,196	2,262,443	2,708,404	106,235
Campaign Finance	125	-	-	125	-	-	125
CEDIT County Share	921,502	850,209	685,159	1,086,552	916,855	1,394,351	609,056
Child Advocacy	250	100	-	350	350	-	700
City and Town Court Costs	19,491	3,684	-	23,175	3,753	-	26,928
Clerk's Records Perpetuation	20,751	10,713	10,680	20,784	15,613	3,685	32,712
Community Corrections	2,627	434,141	463,638	(26,870)	475,095	481,397	(33,172)
Community Transition Program	11,250	2,900	14,150	-	8,350	-	8,350
Sales Disclosure Fee - County	17,202	3,210	7,691	12,721	3,770	9,765	6,726
Drug Free Community	6,807	6,897	6,757	6,947	10,692	6,947	10,692
Emergency Planning and Right to Know	8,910	3,832	722	12,020	4,258	7,927	8,351
Extradition and Sheriff's Assistance	6,009	409	-	6,418	393	-	6,811
Firearms Training	14,324	9,000	19,975	3,349	16,440	5,685	14,104
GDI	662,270	145,575	203,485	604,360	117,556	115,505	606,411
Health	258,493	317,288	249,604	326,177	337,550	304,152	359,575
Identification Security Protection	41,497	2,423	1,130	42,790	2,385	-	45,175
Local Health Maintenance	43,891	33,139	30,247	46,783	49,709	31,657	64,835
Local Road and Street	171,832	278,277	250,000	200,109	305,187	409,738	95,558
LOIT Public Safety - County Share	98,144	168,017	191,968	74,193	182,348	244,189	12,352
Medical Care for Inmates	15,315	3,248	-	18,563	3,858	-	22,421
Misdemeanant	11,780	18,712	19,291	11,201	18,712	19,291	10,622
Highway	961,881	3,056,361	2,898,496	1,119,746	3,020,828	2,895,355	1,245,219
Plat Book	5,526	6,100	2,356	9,270	7,050	1,403	14,917
Rainy Day	1,094,402	-	-	1,094,402	1,000,000	-	2,094,402
Recorder's Records Perpetuation	89,183	43,412	40,260	92,335	42,566	22,727	112,174
Sex and Violent Offender Administration	7,147	2,975	232	9,890	3,236	3,563	9,563
Supplemental Public Defender Services	11,861	9,744	-	21,605	6,771	7,477	20,899
Surplus Tax	32,267	23,357	35,541	20,083	67,330	80,710	6,703
Surveyor's Corner Perpetuation	31,115	5,900	-	37,015	6,380	-	43,395
Tax Sale Redemption	-	28,011	22,818	5,193	4,716	9,909	-
Tax Sale Surplus	190,642	107,121	157,728	140,035	187,523	63,354	264,204
Local Health Department Trust Account	99,856	18,866	17,057	101,665	28,298	17,946	112,017
Vehicle Inspection	1,053	775	729	1,099	955	-	2,054
Auditor's Ineligible Deductions	54,565	4,661	7,710	51,516	6,487	5,260	52,743
County Elected Official Training	3,984	2,507	2,756	3,735	2,452	3,423	2,764
County Offender Transportation	1,625	500	-	2,125	438	-	2,563
Statewide 9-1-1	704,455	389,424	426,374	667,505	440,238	753,719	354,024
Abandoned Vehicle	562	-	-	562	-	-	562
Reassessment	438,766	134,180	227,413	345,533	132,926	265,243	213,216
Supplemental Adult Probation Services	255,587	54,263	36,883	272,967	50,554	41,961	281,560
Supplemental Juvenile Probation Services	33,630	5,410	12,651	26,389	6,625	4,193	28,821
County User Fees	55,354	32,436	31,759	56,031	29,745	12,575	73,201
Drainage Maintenance	928,144	648,021	581,126	995,039	632,993	596,173	1,031,859
K-9	876	35	373	538	100	-	638
Project Lifesaver Donation/Operation	82	400	-	482	1,126	11	1,597
Payroll Withholding - Donation	-	594	594	-	728	728	-
Payroll Withholding - Insurance	20,674	264,347	262,502	22,519	289,553	286,850	25,222
Payroll Withholding - Child Support	-	9,306	9,306	-	13,981	13,981	-
Payroll Withholding - Deferred Compensation	-	43,888	43,888	-	50,949	50,949	-
Payroll Withholding - Federal Withholding	-	465,617	465,617	-	495,031	495,031	-
Payroll Withholding - FICA and Medicare	52	378,011	378,011	52	395,298	395,298	52
Payroll Withholding - Flexible Spending	-	53,061	53,061	-	49,992	49,992	-

WELLS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-15	Receipts	Disbursements	12-31-15	Receipts	Disbursements	
Payroll Withholding - County Withholding	-	97,237	97,237	-	100,543	100,543	-
Payroll Withholding - PERF	-	139,026	139,026	-	147,094	147,094	-
Payroll Withholding - Indiana Sheriffs 401(K)Roth	-	2,990	2,990	-	3,640	3,640	-
Payroll Withholding - State Withholding	-	161,965	161,965	-	169,697	169,697	-
Payroll Withholding - Wage Garnishments	-	-	-	-	2,358	2,358	-
Sheriff Retirement	7,397	41,478	37,385	11,490	51,563	51,664	11,389
Settlement	-	23,258,281	23,258,281	-	24,048,073	24,048,073	-
LOIT Property Tax Operating Levy Replacement	-	2,470,967	2,470,967	-	2,751,062	2,751,062	-
LOIT Public Safety	-	283,657	283,657	-	308,231	308,231	-
LOIT Stabilization	4,995,931	-	201,714	4,794,217	-	285,215	4,509,002
Wheel Tax	325	135,802	136,127	-	141,534	140,296	1,238
Surtax	-	323,091	323,091	-	299,289	299,289	-
CVET Agency	-	335,221	335,221	-	298,621	298,621	-
2009 Welfare Excise Tax Allocation	-	984,099	984,099	-	990,623	990,623	-
Weed Lien Collections	-	5,169	5,169	-	3,429	3,429	-
Sewage Charge Collections	-	34,321	34,321	-	35,274	35,274	-
Financial Institution Tax	-	218,980	218,980	-	236,068	236,068	-
CEDIT Homestead Credit	(59,210)	1,137,649	1,060,835	17,604	1,235,325	1,311,024	(58,095)
LOIT Homestead Credit	5,028	-	-	5,028	-	-	5,028
LOIT Residential PTRC	111,696	1,135,641	1,208,669	38,668	1,304,890	1,234,188	109,370
State Fines and Forfeitures	1,451	28,640	26,664	3,427	23,121	25,113	1,435
Infraction Judgments	2,852	34,858	33,217	4,493	42,003	33,313	13,183
Special Death Benefit	95	1,735	1,560	270	1,750	1,815	205
Sales Disclosure - State Share	420	3,210	3,130	500	3,555	3,525	530
Coroner's Training and Continuing Education	430	2,442	2,430	442	2,310	2,172	580
Interstate Compact Fees	-	500	438	62	438	375	125
Mortgage Recording Fee - State	215	2,845	2,588	472	2,973	2,933	512
DLGF Homestead Property Database	4	6	8	2	-	2	-
Sex and Violent Offender State	25	331	286	70	360	367	63
Child Restraint Violations Fines	-	200	200	-	150	100	50
Inheritance Tax	-	139	139	-	-	-	-
Education Plate Fee	-	431	431	-	394	394	-
Riverboat Revenue Sharing	-	163,713	163,713	-	163,708	163,708	-
CAGIT Distribution	-	5,673,132	5,673,132	-	6,164,618	6,164,618	-
CEDIT Distribution	212	1,422,062	1,422,274	-	1,544,156	1,544,156	-
93.563 County IV-D Incentive	138,267	12,975	145,000	6,242	13,796	-	20,038
93.563 Prosecutor IV-D Incentive-Post Oct '99	71,896	164,521	39,427	196,990	20,757	44,442	173,305
93.563 Clerk Incentive IV-D-Post Oct '99	76,461	12,975	8,321	81,115	13,824	10,391	84,548
Property Tax Assessment Appeal	-	-	-	-	150	-	150
LOIT Special Distribution	-	-	-	-	979,606	740,897	238,709
Substance/Indigent	4,568	-	525	4,043	-	199	3,844
LOIT 2016 Special Distribution	-	-	-	-	2,777,836	2,777,836	-
20.509 Public Transit Federal Grant	(10)	405,616	405,606	-	374,014	374,014	-
93.507 Accreditation Grant	42,000	14,000	1,035	54,965	-	2,993	51,972
20.205 Bridge 193 Rehabilitation	167,240	158,777	64,298	261,719	224,621	475,369	10,971
97.042 EMA Projects Grant	-	8,484	8,484	-	-	-	-
97.067 Sound Warning System Grant	-	15,000	15,000	-	-	-	-
97.042 EMA Office Copier Grant	-	-	5,111	(5,111)	5,111	-	-
20.703 HazMat Training Grant	-	-	-	-	10,338	-	-
Data Exchange Agreement Grant	2,000	-	1,000	1,000	-	1,000	-
ALCO Senior Grant	85	-	-	85	1,838	1,838	85
Bio Terror Grant	173	-	173	-	-	-	-
Court Interpreter Grant	-	862	-	862	-	861	1
County Drug Prosecution Grant	-	-	-	-	4,000	4,000	-
2016 Community Crossing Grant	-	-	-	-	1,481,794	40,913	1,440,881
Totals	\$ 15,562,623	\$ 58,043,998	\$ 57,836,354	\$ 15,770,267	\$ 67,733,257	\$ 65,987,546	\$ 17,515,978

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

WELLS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments			Cash and Investments
	01-01-17	Receipts	Disbursements	
After Settlement Collections	\$ 587,157	\$ 736,408	\$ 587,157	\$ 736,408
Sheriff's Inmate Trust	15,761	182,914	177,507	21,168
Commissary	45,322	90,966	46,321	89,967
Clerk's Trust	86,198	1,271,809	1,216,915	141,092
General	2,139,173	9,060,481	9,343,020	1,856,634
Accident Report	14,312	3,127	3,167	14,272
CAGIT-County Certified Shares	106,235	-	106,235	-
Campaign Finance	125	-	-	125
LIT - Economic Development	609,056	904,717	549,155	964,618
Child Advocacy	700	-	700	-
City and Town Court Costs	26,928	3,618	-	30,546
Clerk's Records Perpetuation	32,712	13,080	12,452	33,340
Community Corrections	(33,172)	476,537	384,654	58,711
Community Transition Program	8,350	9,600	6,375	11,575
Sales Disclosure Fee - County	6,726	3,845	6,686	3,885
Drug Free Community	10,692	14,394	10,693	14,393
Emergency Planning and Right to Know	8,351	4,378	3,856	8,873
Extradition and Sheriff's Assistance	6,811	3,645	2,151	8,305
Firearms Training	14,104	8,180	10,734	11,550
GDI	606,411	114,039	149,567	570,883
Health	359,575	335,418	238,489	456,504
Identification Security Protection	45,175	3,421	20,000	28,596
Local Health Maintenance	64,835	16,570	21,561	59,844
Local Road and Street	95,558	343,978	249,934	189,602
LIT Public Safety - County Share	12,352	179,749	119,733	72,368
Medical Care for Inmates	22,421	3,336	-	25,757
Misdemeanant	10,622	18,712	18,712	10,622
Highway	1,245,219	3,279,244	3,275,778	1,248,685
Plat Book	14,917	7,150	2,889	19,178
Rainy Day	2,094,402	-	-	2,094,402
Recorder's Records Perpetuation	112,174	58,839	67,598	103,415
Sex and Violent Offender Administration	9,563	3,968	-	13,531
Supplemental Public Defender Services	20,899	6,178	-	27,077
Surplus Tax	6,703	26,254	32,275	682
Surveyor's Corner Perpetuation	43,395	13,930	9,087	48,238
Tax Sale Redemption	-	53,805	53,420	385
Tax Sale Surplus	264,204	203,833	339,041	128,996
Local Health Department Trust Account	112,017	9,433	53,232	68,218
Vehicle Inspection	2,054	1,085	94	3,045
Auditor's Ineligible Deductions	52,743	-	5,683	47,060
County Elected Official Training	2,764	3,507	3,221	3,050
County Offender Transportation	2,563	250	-	2,813
Statewide 9-1-1	354,024	492,371	518,353	328,042
Abandoned Vehicle	562	-	-	562
Reassessment	213,216	132,122	142,811	202,527
Supplemental Adult Probation Services	281,560	62,654	60,561	283,653
Supplemental Juvenile Probation Services	28,821	6,695	4,165	31,351
County User Fees	73,201	35,807	11,123	97,885
Drainage Maintenance	1,031,859	722,864	501,972	1,252,751
K-9	638	82	-	720
Project Lifesaver Donation/Operation	1,597	-	-	1,597
Payroll Withholding - Donation	-	1,014	1,014	-
Payroll Withholding - Insurance	25,222	307,766	307,887	25,101
Payroll Withholding - Child Support	-	18,773	18,773	-
Payroll Withholding - Deferred Compensation	-	44,638	44,638	-
Payroll Withholding - Federal Withholding	-	515,623	515,623	-
Payroll Withholding - FICA and Medicare	52	409,666	409,667	51
Payroll Withholding - Flexible Spending	-	44,466	44,466	-
Payroll Withholding - Local Tax	-	105,743	105,743	-

WELLS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-17			12-31-17
Payroll Withholding - PERF	-	155,993	155,993	-
Payroll Withholding - Sheriffs Pension	-	3,640	3,640	-
Payroll Withholding - State Withholding	-	172,675	172,675	-
Payroll Withholding - Wage Garnishments	-	6,877	6,877	-
Sheriff Retirement	11,389	47,806	40,226	18,969
Settlement	-	23,158,184	23,158,184	-
LIT Property Tax Operating Levies Replacement	-	3,140,015	3,140,015	-
LIT Stabilization	4,509,002	-	706,720	3,802,282
Wheel Tax	1,238	134,742	135,980	-
Surtax	-	347,491	347,491	-
CVET Agency	-	289,534	289,534	-
2009 Welfare Excise Tax Allocation	-	1,050,608	1,050,608	-
Weed Lien Collections	-	3,781	3,781	-
Sewage Charge Collections	-	35,961	35,961	-
Financial Institution Tax	-	212,419	212,419	-
CEDIT Homestead Credit	(58,095)	58,095	-	-
LOIT Homestead Credit	5,028	-	5,028	-
LOIT Residential PTRC	109,370	-	109,370	-
State Fines and Forfeitures	1,435	22,976	20,260	4,151
Infraction Judgments	13,183	45,884	40,254	18,813
Special Death Benefit	205	1,760	1,840	125
Sales Disclosure - State Share	530	4,100	3,935	695
Coroner's Training and Continuing Education	580	2,542	2,622	500
Interstate Compact Fees	125	250	375	-
Mortgage Recording Fee - State	512	2,745	3,005	252
Sex and Violent Offender State	63	441	437	67
Child Restraint Violations Fines	50	100	100	50
Education Plate Fee	-	413	413	-
Riverboat Revenue Sharing	-	163,713	163,713	-
93.563 County IV-D Incentive	20,038	14,174	-	34,212
93.563 Prosecutor IV-D Incentive-Post Oct '99	173,305	21,322	44,214	150,413
93.563 Clerk Incentive IV-D-Post Oct '99	84,548	14,174	8,670	90,052
Property Tax Assessment Appeal	150	-	-	150
LOIT Special Distribution	238,709	-	-	238,709
Substance/Indigent	3,844	938	1,111	3,671
County Highway Garage	-	79,540	-	79,540
BPPE Local Service Fee	-	2,463	2,463	-
BPPE Late Fee	-	1,925	-	1,925
LIT - Property Tax Relief	-	2,492,672	2,387,597	105,075
LIT Certified Shares	-	6,083,237	6,083,237	-
LIT Public Safety	-	304,162	304,162	-
LIT Economic Development (EDIT)	-	1,524,650	1,524,650	-
20.509 Public Transit Federal Grant	-	356,235	356,235	-
93.507 Accreditation Grant	51,972	-	8,607	43,365
20.205 Bridge 193 Rehabilitation	10,971	23,484	29,355	5,100
20.703 HazMat Emergency Preparedness	-	4,045	4,045	-
97.042 EOC Monitors Grant	-	14,164	14,164	-
97.047 Pre-Disaster Mitigation	-	350	1,410	(1,060)
93.074 PHP Emergency Response	-	548	555	(7)
ALCO Senor Grant	85	-	-	85
Court Interpreter Grant	1	1,575	368	1,208
County Drug Prosecution Grant	-	1,925	-	1,925
2016 Community Crossing Grant	1,440,881	-	853,276	587,605
Totals	\$ 17,515,978	\$ 60,375,010	\$ 61,250,463	\$ 16,640,525

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

WELLS 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.

WELLS 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.

WELLS 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 lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) 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.

WELLS 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

WELLS 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 funds being set up for reimbursable grants and the reimbursements for expenditures made by the County not being received by December 31, 2015, 2016, and 2017.

OTHER INFORMATION - UNAUDITED

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

Differences may be noted between the financial information presented in the financial 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 audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

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

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

	After Settlement Collections	Sheriff's Inmate Trust	Commissary	Clerk's Trust	Sheriff's Cashbook	General	Accident Report	CAGIT- County Certified Shares	Campaign Finance	CEDIT County Share
Cash and investments - beginning	\$ 556,260	\$ 8,972	\$ 33,666	\$ 77,812	\$ 5,403	\$ 1,154,724	\$ 9,611	\$ 790,865	\$ 125	\$ 921,502
Receipts:										
Taxes	-	-	-	-	-	4,319,018	-	2,058,033	-	846,044
Licenses and permits	-	-	-	-	-	36,811	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	1,280,423	-	49,097	-	-
Charges for services	-	-	-	-	-	316,894	3,932	-	-	-
Fines and forfeits	-	-	-	-	-	88,957	-	-	-	-
Other receipts	530,572	156,942	89,165	1,734,310	-	405,719	-	40	-	4,165
Total receipts	530,572	156,942	89,165	1,734,310	-	6,447,822	3,932	2,107,170	-	850,209
Disbursements:										
Personal services	-	-	-	-	-	4,212,663	-	1,710,492	-	-
Supplies	-	-	-	-	-	225,580	-	-	-	-
Other services and charges	-	-	-	-	-	1,434,419	-	589,347	-	85,000
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	155,704	-	46,000	-	600,159
Other disbursements	556,260	161,295	98,171	1,719,262	5,403	65,684	2,412	-	-	-
Total disbursements	556,260	161,295	98,171	1,719,262	5,403	6,094,050	2,412	2,345,839	-	685,159
Excess (deficiency) of receipts over disbursements	(25,688)	(4,353)	(9,006)	15,048	(5,403)	353,772	1,520	(238,669)	-	165,050
Cash and investments - ending	\$ 530,572	\$ 4,619	\$ 24,660	\$ 92,860	\$ -	\$ 1,508,496	\$ 11,131	\$ 552,196	\$ 125	\$ 1,086,552

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

	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Sales Disclosure Fee - County	Drug Free Community	Emergency Planning and Right to Know	Extradition and Sheriff's Assistance	Firearms Training
Cash and investments - beginning	\$ 250	\$ 19,491	\$ 20,751	\$ 2,627	\$ 11,250	\$ 17,202	\$ 6,807	\$ 8,910	\$ 6,009	\$ 14,324
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,780	188,064	2,900	-	-	-	-	-
Charges for services	-	-	-	246,077	-	3,210	-	-	409	9,000
Fines and forfeits	100	3,684	8,933	-	-	-	6,897	-	-	-
Other receipts	-	-	-	-	-	-	-	3,832	-	-
Total receipts	100	3,684	10,713	434,141	2,900	3,210	6,897	3,832	409	9,000
Disbursements:										
Personal services	-	-	4,764	256,113	-	-	-	-	-	-
Supplies	-	-	973	10,795	-	-	-	-	-	-
Other services and charges	-	-	4,943	195,951	-	6,056	6,757	14	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	779	-	1,635	-	708	-	-
Other disbursements	-	-	-	-	14,150	-	-	-	-	19,975
Total disbursements	-	-	10,680	463,638	14,150	7,691	6,757	722	-	19,975
Excess (deficiency) of receipts over disbursements	100	3,684	33	(29,497)	(11,250)	(4,481)	140	3,110	409	(10,975)
Cash and investments - ending	\$ 350	\$ 23,175	\$ 20,784	\$ (26,870)	\$ -	\$ 12,721	\$ 6,947	\$ 12,020	\$ 6,418	\$ 3,349

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

	GDI	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share	Medical Care for Inmates	Misdemeanant	Highway	Plat Book
Cash and investments - beginning	\$ 662,270	\$ 258,493	\$ 41,497	\$ 43,891	\$ 171,832	\$ 98,144	\$ 15,315	\$ 11,780	\$ 961,881	\$ 5,526
Receipts:										
Taxes	67,550	224,949	-	-	-	-	-	-	-	-
Licenses and permits	-	69,694	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	22,645	-	33,139	277,396	168,017	-	18,712	2,930,252	-
Charges for services	72,595	-	2,423	-	-	-	3,248	-	3,215	6,100
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	5,430	-	-	-	881	-	-	-	122,894	-
Total receipts	145,575	317,288	2,423	33,139	278,277	168,017	3,248	18,712	3,056,361	6,100
Disbursements:										
Personal services	-	213,337	-	26,846	-	-	-	19,291	976,105	-
Supplies	-	2,771	-	95	-	-	-	-	1,297,502	-
Other services and charges	165,717	31,297	1,130	3,306	-	66,000	-	-	170,191	2,356
Debt service - principal and interest	-	-	-	-	-	70,982	-	-	-	-
Capital outlay	-	2,199	-	-	250,000	54,986	-	-	454,698	-
Other disbursements	37,768	-	-	-	-	-	-	-	-	-
Total disbursements	203,485	249,604	1,130	30,247	250,000	191,968	-	19,291	2,898,496	2,356
Excess (deficiency) of receipts over disbursements	(57,910)	67,684	1,293	2,892	28,277	(23,951)	3,248	(579)	157,865	3,744
Cash and investments - ending	\$ 604,360	\$ 326,177	\$ 42,790	\$ 46,783	\$ 200,109	\$ 74,193	\$ 18,563	\$ 11,201	\$ 1,119,746	\$ 9,270

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

	Rainy Day	Recorder's Records Perpetuation	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Vehicle Inspection
Cash and investments - beginning	\$ 1,094,402	\$ 89,183	\$ 7,147	\$ 11,861	\$ 32,267	\$ 31,115	\$ -	\$ 190,642	\$ 99,856	\$ 1,053
Receipts:										
Taxes	-	-	-	-	23,357	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	18,866	-
Charges for services	-	43,412	2,975	-	-	5,600	-	-	-	775
Fines and forfeits	-	-	-	9,744	-	-	-	-	-	-
Other receipts	-	-	-	-	-	300	28,011	107,121	-	-
Total receipts	-	43,412	2,975	9,744	23,357	5,900	28,011	107,121	18,866	775
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	9,096	-
Supplies	-	4,971	-	-	-	-	-	-	1,520	-
Other services and charges	-	21,190	-	-	-	-	-	-	6,441	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	14,099	-	-	-	-	-	-	-	-
Other disbursements	-	-	232	-	35,541	-	22,818	157,728	-	729
Total disbursements	-	40,260	232	-	35,541	-	22,818	157,728	17,057	729
Excess (deficiency) of receipts over disbursements	-	3,152	2,743	9,744	(12,184)	5,900	5,193	(50,607)	1,809	46
Cash and investments - ending	\$ 1,094,402	\$ 92,335	\$ 9,890	\$ 21,605	\$ 20,083	\$ 37,015	\$ 5,193	\$ 140,035	\$ 101,665	\$ 1,099

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

	Auditor's Ineligible Deductions	County Elected Official Training	County Offender Transportation	Statewide 9-1-1	Abandoned Vehicle	Reassessment	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	County User Fees	Drainage Maintenance
Cash and investments - beginning	\$ 54,565	\$ 3,984	\$ 1,625	\$ 704,455	\$ 562	\$ 438,766	\$ 255,587	\$ 33,630	\$ 55,354	\$ 928,144
Receipts:										
Taxes	-	-	-	-	-	121,908	-	-	-	625,810
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	84	-	-	-	12,272	-	-	-	-
Charges for services	4,078	2,423	-	389,244	-	-	-	-	-	19,090
Fines and forfeits	-	-	500	-	-	-	54,092	5,410	32,436	-
Other receipts	583	-	-	180	-	-	171	-	-	3,121
Total receipts	4,661	2,507	500	389,424	-	134,180	54,263	5,410	32,436	648,021
Disbursements:										
Personal services	4,697	-	-	-	-	29,254	3,032	11,406	15,379	-
Supplies	644	-	-	-	-	487	1,437	-	1,051	-
Other services and charges	2,369	2,756	-	426,374	-	197,672	29,094	1,245	5,954	417,506
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	3,320	-	2,421	-
Other disbursements	-	-	-	-	-	-	-	-	6,954	163,620
Total disbursements	7,710	2,756	-	426,374	-	227,413	36,883	12,651	31,759	581,126
Excess (deficiency) of receipts over disbursements	(3,049)	(249)	500	(36,950)	-	(93,233)	17,380	(7,241)	677	66,895
Cash and investments - ending	\$ 51,516	\$ 3,735	\$ 2,125	\$ 667,505	\$ 562	\$ 345,533	\$ 272,967	\$ 26,389	\$ 56,031	\$ 995,039

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

	K-9	Project Lifesaver Donation/ Operation	Payroll Withholding - Donation	Payroll Withholding - Insurance	Payroll Withholding - Child Support	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal Withholding	Payroll Withholding - FICA and Medicare	Payroll Withholding - Flexible Spending	Payroll Withholding - County Withholding
Cash and investments - beginning	\$ 876	\$ 82	\$ -	\$ 20,674	\$ -	\$ -	\$ -	\$ 52	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	35	400	594	264,347	9,306	43,888	465,617	378,011	53,061	97,237
Total receipts	35	400	594	264,347	9,306	43,888	465,617	378,011	53,061	97,237
Disbursements:										
Personal services	-	-	-	24,924	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	373	-	594	237,578	9,306	43,888	465,617	378,011	53,061	97,237
Total disbursements	373	-	594	262,502	9,306	43,888	465,617	378,011	53,061	97,237
Excess (deficiency) of receipts over disbursements	(338)	400	-	1,845	-	-	-	-	-	-
Cash and investments - ending	\$ 538	\$ 482	\$ -	\$ 22,519	\$ -	\$ -	\$ -	\$ 52	\$ -	\$ -

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

	Payroll Withholding - PERF	Payroll Withholding - Indiana Sheriffs 401(K)Roth	Payroll Withholding - State Withholding	Payroll Withholding - Wage Garnishments	Sheriff Retirement	Settlement	LOIT Property Tax Operating Levy Replacement	LOIT Public Safety	LOIT Stabilization	Wheel Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 7,397	\$ -	\$ -	\$ -	\$ 4,995,931	\$ 325
Receipts:										
Taxes	-	-	-	-	-	23,258,281	2,470,967	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	283,657	-	135,802
Charges for services	-	-	-	-	623	-	-	-	-	-
Fines and forfeits	-	-	-	-	18,290	-	-	-	-	-
Other receipts	139,026	2,990	161,965	-	22,565	-	-	-	-	-
Total receipts	139,026	2,990	161,965	-	41,478	23,258,281	2,470,967	283,657	-	135,802
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	139,026	2,990	161,965	-	37,385	23,258,281	2,470,967	283,657	201,714	136,127
Total disbursements	139,026	2,990	161,965	-	37,385	23,258,281	2,470,967	283,657	201,714	136,127
Excess (deficiency) of receipts over disbursements	-	-	-	-	4,093	-	-	-	(201,714)	(325)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 11,490	\$ -	\$ -	\$ -	\$ 4,794,217	\$ -

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

	Surtax	CVET Agency	2009 Welfare Excise Tax Allocation	Weed Lien Collections	Sewage Charge Collections	Financial Institution Tax	CEDIT Homestead Credit	LOIT Homestead Credit	LOIT Residential PTRC
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (59,210)	\$ 5,028	\$ 111,696
Receipts:									
Taxes	-	-	531,046	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	323,091	335,221	-	-	-	218,980	1,137,649	-	1,135,641
Charges for services	-	-	-	5,169	34,321	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	453,053	-	-	-	-	-	-
Total receipts	323,091	335,221	984,099	5,169	34,321	218,980	1,137,649	-	1,135,641
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	323,091	335,221	984,099	5,169	34,321	218,980	1,060,835	-	1,208,669
Total disbursements	323,091	335,221	984,099	5,169	34,321	218,980	1,060,835	-	1,208,669
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	76,814	-	(73,028)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,604	\$ 5,028	\$ 38,668

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

	State Fines and Forfeitures	Infraction Judgments	Special Death Benefit	Sales Disclosure - State Share	Coroner's Training and Continuing Education	Interstate Compact Fees	Mortgage Recording Fee - State	DLGF Homestead Property Database	Sex and Violent Offender State
Cash and investments - beginning	\$ 1,451	\$ 2,852	\$ 95	\$ 420	\$ 430	\$ -	\$ 215	\$ 4	\$ 25
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	2,442	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	3,210	-	-	2,845	5	331
Fines and forfeits	28,640	34,858	1,735	-	-	500	-	-	-
Other receipts	-	-	-	-	-	-	-	1	-
Total receipts	28,640	34,858	1,735	3,210	2,442	500	2,845	6	331
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	26,664	33,217	1,560	3,130	2,430	438	2,588	8	286
Total disbursements	26,664	33,217	1,560	3,130	2,430	438	2,588	8	286
Excess (deficiency) of receipts over disbursements	1,976	1,641	175	80	12	62	257	(2)	45
Cash and investments - ending	\$ 3,427	\$ 4,493	\$ 270	\$ 500	\$ 442	\$ 62	\$ 472	\$ 2	\$ 70

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

	Child Restraint Violations Fines	Inheritance Tax	Education Plate Fee	Riverboat Revenue Sharing	CAGIT Distribution	CEDIT Distribution	93.563 County IV-D Incentive	93.563 Prosecutor IV-D Incentive- Post Oct '99	93.563 Clerk Incentive IV-D-Post Oct '99
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 212	\$ 138,267	\$ 71,896	\$ 76,461
Receipts:									
Taxes	-	-	-	-	4,254,849	1,422,062	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	163,713	1,418,283	-	12,975	19,521	12,975
Charges for services	-	-	431	-	-	-	-	-	-
Fines and forfeits	200	-	-	-	-	-	-	-	-
Other receipts	-	139	-	-	-	-	-	145,000	-
Total receipts	200	139	431	163,713	5,673,132	1,422,062	12,975	164,521	12,975
Disbursements:									
Personal services	-	-	-	-	-	-	-	36,478	-
Supplies	-	-	-	-	-	-	-	-	1,435
Other services and charges	-	-	-	-	-	-	-	-	6,886
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	200	139	431	163,713	5,673,132	1,422,274	145,000	2,949	-
Total disbursements	200	139	431	163,713	5,673,132	1,422,274	145,000	39,427	8,321
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(212)	(132,025)	125,094	4,654
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,242	\$ 196,990	\$ 81,115

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

	Property Tax Assessment Appeal	LOIT Special Distribution	Substance/ Indigent	LOIT 2016 Special Distribution	20.509 Public Transit Federal Grant	93.507 Accreditation Grant	20.205 Bridge 193 Rehabilitation	97.042 EMA Projects Grant	97.067 Sound Warning System Grant
Cash and investments - beginning	\$ -	\$ -	\$ 4,568	\$ -	\$ (10)	\$ 42,000	\$ 167,240	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	405,616	14,000	58,777	8,484	15,000
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	100,000	-	-
Total receipts	-	-	-	-	405,616	14,000	158,777	8,484	15,000
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	1,035	-	-	-
Other services and charges	-	-	525	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	64,298	8,484	15,000
Other disbursements	-	-	-	-	405,606	-	-	-	-
Total disbursements	-	-	525	-	405,606	1,035	64,298	8,484	15,000
Excess (deficiency) of receipts over disbursements	-	-	(525)	-	10	12,965	94,479	-	-
Cash and investments - ending	\$ -	\$ -	\$ 4,043	\$ -	\$ -	\$ 54,965	\$ 261,719	\$ -	\$ -

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

	97.042 EMA Office Copier Grant	20.703 HazMat Training Grant	Data Exchange Agreement Grant	ALCO Senor Grant	Bio Terror Grant	Court Interpreter Grant	County Drug Prosecution Grant	2016 Community Crossing Grant	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 2,000	\$ 85	\$ 173	\$ -	\$ -	\$ -	\$ 15,562,623
Receipts:									
Taxes	-	-	-	-	-	-	-	-	40,223,874
Licenses and permits	-	-	-	-	-	-	-	-	108,947
Intergovernmental receipts	-	-	-	-	-	862	-	-	10,703,894
Charges for services	-	-	-	-	-	-	-	-	1,181,635
Fines and forfeits	-	-	-	-	-	-	-	-	294,976
Other receipts	-	-	-	-	-	-	-	-	5,530,672
Total receipts	-	-	-	-	-	862	-	-	58,043,998
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	7,553,877
Supplies	-	-	-	-	173	-	-	-	1,550,469
Other services and charges	-	-	-	-	-	-	-	-	3,880,496
Debt service - principal and interest	-	-	-	-	-	-	-	-	70,982
Capital outlay	5,111	-	-	-	-	-	-	-	1,679,601
Other disbursements	-	-	1,000	-	-	-	-	-	43,100,929
Total disbursements	5,111	-	1,000	-	173	-	-	-	57,836,354
Excess (deficiency) of receipts over disbursements	(5,111)	-	(1,000)	-	(173)	862	-	-	207,644
Cash and investments - ending	\$ (5,111)	\$ -	\$ 1,000	\$ 85	\$ -	\$ 862	\$ -	\$ -	\$ 15,770,267

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

	After Settlement Collections	Sheriff's Inmate Trust	Commissary	Clerk's Trust	Sheriff's Cashbook	General	Accident Report	CAGIT- County Certified Shares	Campaign Finance	CEDIT County Share
Cash and investments - beginning	\$ 530,572	\$ 4,619	\$ 24,660	\$ 92,860	\$ -	\$ 1,508,496	\$ 11,131	\$ 552,196	\$ 125	\$ 1,086,552
Receipts:										
Taxes	-	-	-	-	-	4,417,485	-	2,221,982	-	916,855
Licenses and permits	-	-	-	-	-	37,720	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	1,301,539	-	40,382	-	-
Charges for services	-	-	-	-	-	237,091	3,553	-	-	-
Fines and forfeits	-	-	-	-	-	88,521	-	-	-	-
Other receipts	587,157	177,748	95,388	1,767,539	-	1,324,795	-	79	-	-
Total receipts	587,157	177,748	95,388	1,767,539	-	7,407,151	3,553	2,262,443	-	916,855
Disbursements:										
Personal services	-	-	-	-	-	4,497,485	-	1,509,275	-	-
Supplies	-	-	-	-	-	216,453	-	-	-	-
Other services and charges	-	-	-	-	-	1,707,528	-	567,012	-	90,000
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	236,935	-	1,407	-	304,351
Other disbursements	530,572	166,606	74,726	1,774,201	-	118,073	372	630,710	-	1,000,000
Total disbursements	530,572	166,606	74,726	1,774,201	-	6,776,474	372	2,708,404	-	1,394,351
Excess (deficiency) of receipts over disbursements	56,585	11,142	20,662	(6,662)	-	630,677	3,181	(445,961)	-	(477,496)
Cash and investments - ending	\$ 587,157	\$ 15,761	\$ 45,322	\$ 86,198	\$ -	\$ 2,139,173	\$ 14,312	\$ 106,235	\$ 125	\$ 609,056

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

	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Sales Disclosure Fee - County	Drug Free Community	Emergency Planning and Right to Know	Extradition and Sheriff's Assistance	Firearms Training
Cash and investments - beginning	\$ 350	\$ 23,175	\$ 20,784	\$ (26,870)	\$ -	\$ 12,721	\$ 6,947	\$ 12,020	\$ 6,418	\$ 3,349
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,689	220,131	8,350	-	-	-	-	-
Charges for services	-	-	-	254,114	-	3,520	-	-	343	16,440
Fines and forfeits	350	3,753	13,924	-	-	-	10,692	-	50	-
Other receipts	-	-	-	850	-	250	-	4,258	-	-
Total receipts	350	3,753	15,613	475,095	8,350	3,770	10,692	4,258	393	16,440
Disbursements:										
Personal services	-	-	3,239	273,781	-	-	-	-	-	-
Supplies	-	-	446	8,247	-	-	-	160	-	-
Other services and charges	-	-	-	195,100	-	9,765	6,947	5,699	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	3,838	-	-	-	2,068	-	-
Other disbursements	-	-	-	431	-	-	-	-	-	5,685
Total disbursements	-	-	3,685	481,397	-	9,765	6,947	7,927	-	5,685
Excess (deficiency) of receipts over disbursements	350	3,753	11,928	(6,302)	8,350	(5,995)	3,745	(3,669)	393	10,755
Cash and investments - ending	\$ 700	\$ 26,928	\$ 32,712	\$ (33,172)	\$ 8,350	\$ 6,726	\$ 10,692	\$ 8,351	\$ 6,811	\$ 14,104

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

	GDI	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share	Medical Care for Inmates	Misdemeanant	Highway	Plat Book
Cash and investments - beginning	\$ 604,360	\$ 326,177	\$ 42,790	\$ 46,783	\$ 200,109	\$ 74,193	\$ 18,563	\$ 11,201	\$ 1,119,746	\$ 9,270
Receipts:										
Taxes	76,201	222,930	-	-	-	-	-	-	-	-
Licenses and permits	-	92,771	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	21,848	-	49,709	274,241	182,348	-	18,712	2,916,773	-
Charges for services	37,656	-	2,385	-	-	-	3,858	-	-	7,050
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	3,699	1	-	-	30,946	-	-	-	104,055	-
Total receipts	117,556	337,550	2,385	49,709	305,187	182,348	3,858	18,712	3,020,828	7,050
Disbursements:										
Personal services	-	246,342	-	29,039	-	-	-	19,291	1,121,238	-
Supplies	-	3,217	-	42	-	-	-	-	1,120,927	-
Other services and charges	115,505	54,593	-	2,576	-	63,424	-	-	165,229	1,403
Debt service - principal and interest	-	-	-	-	-	70,982	-	-	-	-
Capital outlay	-	-	-	-	409,738	109,783	-	-	487,961	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	115,505	304,152	-	31,657	409,738	244,189	-	19,291	2,895,355	1,403
Excess (deficiency) of receipts over disbursements	2,051	33,398	2,385	18,052	(104,551)	(61,841)	3,858	(579)	125,473	5,647
Cash and investments - ending	\$ 606,411	\$ 359,575	\$ 45,175	\$ 64,835	\$ 95,558	\$ 12,352	\$ 22,421	\$ 10,622	\$ 1,245,219	\$ 14,917

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

	Rainy Day	Recorder's Records Perpetuation	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Vehicle Inspection
Cash and investments - beginning	\$ 1,094,402	\$ 92,335	\$ 9,890	\$ 21,605	\$ 20,083	\$ 37,015	\$ 5,193	\$ 140,035	\$ 101,665	\$ 1,099
Receipts:										
Taxes	-	-	-	-	67,058	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	28,298	-
Charges for services	-	42,566	3,236	-	-	6,180	-	-	-	955
Fines and forfeits	-	-	-	6,771	-	-	-	-	-	-
Other receipts	1,000,000	-	-	-	272	200	4,716	187,523	-	-
Total receipts	1,000,000	42,566	3,236	6,771	67,330	6,380	4,716	187,523	28,298	955
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	8,368	-
Supplies	-	1,012	-	-	-	-	-	-	2,354	-
Other services and charges	-	21,715	-	7,477	-	-	-	-	6,801	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	423	-
Other disbursements	-	-	3,563	-	80,710	-	9,909	63,354	-	-
Total disbursements	-	22,727	3,563	7,477	80,710	-	9,909	63,354	17,946	-
Excess (deficiency) of receipts over disbursements	1,000,000	19,839	(327)	(706)	(13,380)	6,380	(5,193)	124,169	10,352	955
Cash and investments - ending	\$ 2,094,402	\$ 112,174	\$ 9,563	\$ 20,899	\$ 6,703	\$ 43,395	\$ -	\$ 264,204	\$ 112,017	\$ 2,054

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

	Auditor's Ineligible Deductions	County Elected Official Training	County Offender Transportation	Statewide 9-1-1	Abandoned Vehicle	Reassessment	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	County User Fees	Drainage Maintenance
Cash and investments - beginning	\$ 51,516	\$ 3,735	\$ 2,125	\$ 667,505	\$ 562	\$ 345,533	\$ 272,967	\$ 26,389	\$ 56,031	\$ 995,039
Receipts:										
Taxes	-	-	-	-	-	121,061	-	-	-	583,218
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	6,487	67	-	-	-	11,865	-	-	-	-
Charges for services	-	2,385	-	440,238	-	-	-	-	-	44,188
Fines and forfeits	-	-	438	-	-	-	50,036	6,625	29,657	-
Other receipts	-	-	-	-	-	-	518	-	88	5,587
Total receipts	6,487	2,452	438	440,238	-	132,926	50,554	6,625	29,745	632,993
Disbursements:										
Personal services	5,230	-	-	-	-	30,212	3,486	806	588	-
Supplies	-	-	-	-	-	968	379	-	-	-
Other services and charges	30	3,423	-	444,611	-	233,333	35,133	3,387	415	432,421
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	309,108	-	730	2,963	-	4,750	-
Other disbursements	-	-	-	-	-	-	-	-	6,822	163,752
Total disbursements	5,260	3,423	-	753,719	-	265,243	41,961	4,193	12,575	596,173
Excess (deficiency) of receipts over disbursements	1,227	(971)	438	(313,481)	-	(132,317)	8,593	2,432	17,170	36,820
Cash and investments - ending	\$ 52,743	\$ 2,764	\$ 2,563	\$ 354,024	\$ 562	\$ 213,216	\$ 281,560	\$ 28,821	\$ 73,201	\$ 1,031,859

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

	K-9	Project Lifesaver Donation/ Operation	Payroll Withholding - Donation	Payroll Withholding - Insurance	Payroll Withholding - Child Support	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal Withholding	Payroll Withholding - FICA and Medicare	Payroll Withholding - Flexible Spending	Payroll Withholding - County Withholding
Cash and investments - beginning	\$ 538	\$ 482	\$ -	\$ 22,519	\$ -	\$ -	\$ -	\$ 52	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	100	1,126	728	289,553	13,981	50,949	495,031	395,298	49,992	100,543
Total receipts	100	1,126	728	289,553	13,981	50,949	495,031	395,298	49,992	100,543
Disbursements:										
Personal services	-	-	-	33,022	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	11	728	253,828	13,981	50,949	495,031	395,298	49,992	100,543
Total disbursements	-	11	728	286,850	13,981	50,949	495,031	395,298	49,992	100,543
Excess (deficiency) of receipts over disbursements	100	1,115	-	2,703	-	-	-	-	-	-
Cash and investments - ending	\$ 638	\$ 1,597	\$ -	\$ 25,222	\$ -	\$ -	\$ -	\$ 52	\$ -	\$ -

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

	Payroll Withholding - PERF	Payroll Withholding - Indiana Sheriffs 401(K)Roth	Payroll Withholding - State Withholding	Payroll Withholding - Wage Garnishments	Sheriff Retirement	Settlement	LOIT Property Tax Operating Levy Replacement	LOIT Public Safety	LOIT Stabilization	Wheel Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 11,490	\$ -	\$ -	\$ -	\$ 4,794,217	\$ -
Receipts:										
Taxes	-	-	-	-	-	24,048,073	2,751,062	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	308,231	-	141,534
Charges for services	-	-	-	-	2,403	-	-	-	-	-
Fines and forfeits	-	-	-	-	26,001	-	-	-	-	-
Other receipts	147,094	3,640	169,697	2,358	23,159	-	-	-	-	-
Total receipts	147,094	3,640	169,697	2,358	51,563	24,048,073	2,751,062	308,231	-	141,534
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	147,094	3,640	169,697	2,358	51,664	24,048,073	2,751,062	308,231	285,215	140,296
Total disbursements	147,094	3,640	169,697	2,358	51,664	24,048,073	2,751,062	308,231	285,215	140,296
Excess (deficiency) of receipts over disbursements	-	-	-	-	(101)	-	-	-	(285,215)	1,238
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 11,389	\$ -	\$ -	\$ -	\$ 4,509,002	\$ 1,238

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

	Surtax	CVET Agency	2009 Welfare Excise Tax Allocation	Weed Lien Collections	Sewage Charge Collections	Financial Institution Tax	CEDIT Homestead Credit	LOIT Homestead Credit	LOIT Residential PTRC
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,604	\$ 5,028	\$ 38,668
Receipts:									
Taxes	-	-	990,623	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	299,289	298,621	-	-	-	236,068	1,235,325	-	1,304,890
Charges for services	-	-	-	3,429	35,274	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	299,289	298,621	990,623	3,429	35,274	236,068	1,235,325	-	1,304,890
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	299,289	298,621	990,623	3,429	35,274	236,068	1,311,024	-	1,234,188
Total disbursements	299,289	298,621	990,623	3,429	35,274	236,068	1,311,024	-	1,234,188
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	(75,699)	-	70,702
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (58,095)	\$ 5,028	\$ 109,370

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

	State Fines and Forfeitures	Infraction Judgments	Special Death Benefit	Sales Disclosure - State Share	Coroner's Training and Continuing Education	Interstate Compact Fees	Mortgage Recording Fee - State	DLGF Homestead Property Database	Sex and Violent Offender State
Cash and investments - beginning	\$ 3,427	\$ 4,493	\$ 270	\$ 500	\$ 442	\$ 62	\$ 472	\$ 2	\$ 70
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	2,310	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	3,555	-	-	2,973	-	360
Fines and forfeits	23,121	42,003	1,750	-	-	438	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	23,121	42,003	1,750	3,555	2,310	438	2,973	-	360
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	25,113	33,313	1,815	3,525	2,172	375	2,933	2	367
Total disbursements	25,113	33,313	1,815	3,525	2,172	375	2,933	2	367
Excess (deficiency) of receipts over disbursements	(1,992)	8,690	(65)	30	138	63	40	(2)	(7)
Cash and investments - ending	\$ 1,435	\$ 13,183	\$ 205	\$ 530	\$ 580	\$ 125	\$ 512	\$ -	\$ 63

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

	Child Restraint Violations Fines	Inheritance Tax	Education Plate Fee	Riverboat Revenue Sharing	CAGIT Distribution	CEDIT Distribution	93.563 County IV-D Incentive	93.563 Prosecutor IV-D Incentive- Post Oct '99	93.563 Clerk Incentive IV-D-Post Oct '99
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,242	\$ 196,990	\$ 81,115
Receipts:									
Taxes	-	-	-	-	4,623,463	1,544,156	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	163,708	1,541,155	-	13,796	20,757	13,796
Charges for services	-	-	394	-	-	-	-	-	-
Fines and forfeits	150	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	28
Total receipts	150	-	394	163,708	6,164,618	1,544,156	13,796	20,757	13,824
Disbursements:									
Personal services	-	-	-	-	-	-	-	37,660	-
Supplies	-	-	-	-	-	-	-	-	604
Other services and charges	-	-	-	-	-	-	-	-	6,937
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	2,850
Other disbursements	100	-	394	163,708	6,164,618	1,544,156	-	6,782	-
Total disbursements	100	-	394	163,708	6,164,618	1,544,156	-	44,442	10,391
Excess (deficiency) of receipts over disbursements	50	-	-	-	-	-	13,796	(23,685)	3,433
Cash and investments - ending	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,038	\$ 173,305	\$ 84,548

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

	Property Tax Assessment Appeal	LOIT Special Distribution	Substance/ Indigent	LOIT 2016 Special Distribution	20.509 Public Transit Federal Grant	93.507 Accreditation Grant	20.205 Bridge 193 Rehabilitation	97.042 EMA Projects Grant	97.067 Sound Warning System Grant
Cash and investments - beginning	\$ -	\$ -	\$ 4,043	\$ -	\$ -	\$ 54,965	\$ 261,719	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	374,014	-	109,621	-	-
Charges for services	150	-	-	-	-	-	115,000	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	979,606	-	2,777,836	-	-	-	-	-
Total receipts	150	979,606	-	2,777,836	374,014	-	224,621	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	2,993	-	-	-
Other services and charges	-	-	199	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	475,369	-	-
Other disbursements	-	740,897	-	2,777,836	374,014	-	-	-	-
Total disbursements	-	740,897	199	2,777,836	374,014	2,993	475,369	-	-
Excess (deficiency) of receipts over disbursements	150	238,709	(199)	-	-	(2,993)	(250,748)	-	-
Cash and investments - ending	\$ 150	\$ 238,709	\$ 3,844	\$ -	\$ -	\$ 51,972	\$ 10,971	\$ -	\$ -

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

	97.042 EMA Office Copier Grant	20.703 HazMat Training Grant	Data Exchange Agreement Grant	ALCO Senor Grant	Bio Terror Grant	Court Interpreter Grant	County Drug Prosecution Grant	2016 Community Crossing Grant	Totals
Cash and investments - beginning	\$ (5,111)	\$ -	\$ 1,000	\$ 85	\$ -	\$ 862	\$ -	\$ -	\$ 15,770,267
Receipts:									
Taxes	-	-	-	-	-	-	-	-	42,584,167
Licenses and permits	-	-	-	-	-	-	-	-	132,801
Intergovernmental receipts	5,111	8,270	-	1,838	-	-	4,000	740,897	11,903,360
Charges for services	-	-	-	-	-	-	-	-	1,269,296
Fines and forfeits	-	-	-	-	-	-	-	-	304,280
Other receipts	-	2,068	-	-	-	-	-	740,897	11,539,353
Total receipts	5,111	10,338	-	1,838	-	-	4,000	1,481,794	67,733,257
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	7,819,062
Supplies	-	-	-	1,838	-	-	-	-	1,359,640
Other services and charges	-	-	-	-	-	861	-	-	4,181,524
Debt service - principal and interest	-	-	-	-	-	-	-	-	70,982
Capital outlay	-	10,338	-	-	-	-	4,000	40,913	2,407,525
Other disbursements	-	-	1,000	-	-	-	-	-	50,148,813
Total disbursements	-	10,338	1,000	1,838	-	861	4,000	40,913	65,987,546
Excess (deficiency) of receipts over disbursements	5,111	-	(1,000)	-	-	(861)	-	1,440,881	1,745,711
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 85	\$ -	\$ 1	\$ -	\$ 1,440,881	\$ 17,515,976

WELLS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	After Settlement Collections	Sheriff's Inmate Trust	Commissary	Clerk's Trust	General	Accident Report	CAGIT- County Certified Shares	Campaign Finance	LIT - Economic Development	Child Advocacy
Cash and investments - beginning	\$ 587,157	\$ 15,761	\$ 45,322	\$ 86,198	\$ 2,139,173	\$ 14,312	\$ 106,235	\$ 125	\$ 609,056	\$ 700
Receipts:										
Taxes	-	-	-	-	4,612,910	-	-	-	-	-
Licenses and permits	-	-	-	-	39,708	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	3,748,660	-	-	-	904,717	-
Charges for services	-	-	-	-	275,565	3,127	-	-	-	-
Fines and forfeits	-	-	-	-	85,836	-	-	-	-	-
Other receipts	736,408	182,914	90,966	1,271,809	297,802	-	-	-	-	-
Total receipts	736,408	182,914	90,966	1,271,809	9,060,481	3,127	-	-	904,717	-
Disbursements:										
Personal services	-	-	-	-	6,273,083	-	-	-	-	-
Supplies	-	-	-	-	263,561	-	-	-	-	-
Other services and charges	-	-	-	-	2,388,728	-	-	-	90,000	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	292,032	-	106,235	-	459,155	-
Other disbursements	587,157	177,507	46,321	1,216,915	125,616	3,167	-	-	-	700
Total disbursements	587,157	177,507	46,321	1,216,915	9,343,020	3,167	106,235	-	549,155	700
Excess (deficiency) of receipts over disbursements	149,251	5,407	44,645	54,894	(282,539)	(40)	(106,235)	-	355,562	(700)
Cash and investments - ending	\$ 736,408	\$ 21,168	\$ 89,967	\$ 141,092	\$ 1,856,634	\$ 14,272	\$ -	\$ 125	\$ 964,618	\$ -

WELLS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Sales Disclosure Fee - County	Drug Free Community	Emergency Planning and Right to Know	Extradition and Sheriff's Assistance	Firearms Training	GDI
Cash and investments - beginning	\$ 26,928	\$ 32,712	\$ (33,172)	\$ 8,350	\$ 6,726	\$ 10,692	\$ 8,351	\$ 6,811	\$ 14,104	\$ 606,411
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	77,659
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	50	220,564	9,600	-	-	-	-	-	-
Charges for services	-	-	-	-	3,845	-	-	3,645	8,180	31,067
Fines and forfeits	3,618	13,030	249,598	-	-	14,394	-	-	-	-
Other receipts	-	-	6,375	-	-	-	4,378	-	-	5,313
Total receipts	3,618	13,080	476,537	9,600	3,845	14,394	4,378	3,645	8,180	114,039
Disbursements:										
Personal services	-	4,099	251,850	-	-	-	-	-	-	-
Supplies	-	301	8,819	-	-	-	-	-	-	-
Other services and charges	-	7,909	123,404	-	6,686	10,693	825	-	-	109,515
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	143	441	-	-	-	3,031	-	-	-
Other disbursements	-	-	140	6,375	-	-	-	2,151	10,734	40,052
Total disbursements	-	12,452	384,654	6,375	6,686	10,693	3,856	2,151	10,734	149,567
Excess (deficiency) of receipts over disbursements	3,618	628	91,883	3,225	(2,841)	3,701	522	1,494	(2,554)	(35,528)
Cash and investments - ending	\$ 30,546	\$ 33,340	\$ 58,711	\$ 11,575	\$ 3,885	\$ 14,393	\$ 8,873	\$ 8,305	\$ 11,550	\$ 570,883

WELLS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street	LIT Public Safety - County Share	Medical Care for Inmates	Misdemeanant	Highway	Plat Book	Rainy Day
Cash and investments - beginning	\$ 359,575	\$ 45,175	\$ 64,835	\$ 95,558	\$ 12,352	\$ 22,421	\$ 10,622	\$ 1,245,219	\$ 14,917	\$ 2,094,402
Receipts:										
Taxes	223,122	-	-	-	-	-	-	-	-	-
Licenses and permits	89,571	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	22,725	-	16,570	343,768	179,749	-	18,712	3,192,296	-	-
Charges for services	-	3,421	-	-	-	3,336	-	100	7,150	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	210	-	-	-	86,848	-	-
Total receipts	<u>335,418</u>	<u>3,421</u>	<u>16,570</u>	<u>343,978</u>	<u>179,749</u>	<u>3,336</u>	<u>18,712</u>	<u>3,279,244</u>	<u>7,150</u>	<u>-</u>
Disbursements:										
Personal services	201,601	-	18,441	-	-	-	18,712	1,184,319	-	-
Supplies	3,023	-	381	-	-	-	-	1,235,644	2,000	-
Other services and charges	33,865	20,000	2,739	-	-	-	-	134,319	889	-
Debt service - principal and interest	-	-	-	-	72,215	-	-	-	-	-
Capital outlay	-	-	-	249,934	47,518	-	-	721,496	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	<u>238,489</u>	<u>20,000</u>	<u>21,561</u>	<u>249,934</u>	<u>119,733</u>	<u>-</u>	<u>18,712</u>	<u>3,275,778</u>	<u>2,889</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>96,929</u>	<u>(16,579)</u>	<u>(4,991)</u>	<u>94,044</u>	<u>60,016</u>	<u>3,336</u>	<u>-</u>	<u>3,466</u>	<u>4,261</u>	<u>-</u>
Cash and investments - ending	<u>\$ 456,504</u>	<u>\$ 28,596</u>	<u>\$ 59,844</u>	<u>\$ 189,602</u>	<u>\$ 72,368</u>	<u>\$ 25,757</u>	<u>\$ 10,622</u>	<u>\$ 1,248,685</u>	<u>\$ 19,178</u>	<u>\$ 2,094,402</u>

WELLS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Recorder's Records Perpetuation	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Vehicle Inspection	Auditor's Ineligible Deductions
Cash and investments - beginning	\$ 112,174	\$ 9,563	\$ 20,899	\$ 6,703	\$ 43,395	\$ -	\$ 264,204	\$ 112,017	\$ 2,054	\$ 52,743
Receipts:										
Taxes	-	-	-	26,059	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	9,433	-	-
Charges for services	58,839	3,968	-	-	13,930	-	-	-	1,085	-
Fines and forfeits	-	-	6,178	-	-	-	-	-	-	-
Other receipts	-	-	-	195	-	53,805	203,833	-	-	-
Total receipts	58,839	3,968	6,178	26,254	13,930	53,805	203,833	9,433	1,085	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	8,420	-	5,683
Supplies	19,527	-	-	-	-	-	-	23	-	-
Other services and charges	44,259	-	-	-	9,087	-	-	36,979	94	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	3,812	-	-	-	-	-	-	7,810	-	-
Other disbursements	-	-	-	32,275	-	53,420	339,041	-	-	-
Total disbursements	67,598	-	-	32,275	9,087	53,420	339,041	53,232	94	5,683
Excess (deficiency) of receipts over disbursements	(8,759)	3,968	6,178	(6,021)	4,843	385	(135,208)	(43,799)	991	(5,683)
Cash and investments - ending	\$ 103,415	\$ 13,531	\$ 27,077	\$ 682	\$ 48,238	\$ 385	\$ 128,996	\$ 68,218	\$ 3,045	\$ 47,060

WELLS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	County Elected Official Training	County Offender Transportation	Statewide 9-1-1	Abandoned Vehicle	Reassessment	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	County User Fees	Drainage Maintenance	K-9
Cash and investments - beginning	\$ 2,764	\$ 2,563	\$ 354,024	\$ 562	\$ 213,216	\$ 281,560	\$ 28,821	\$ 73,201	\$ 1,031,859	\$ 638
Receipts:										
Taxes	-	-	-	-	119,909	-	-	-	607,099	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	86	-	-	-	12,213	-	-	-	-	-
Charges for services	3,421	-	437,822	-	-	-	-	-	106,600	-
Fines and forfeits	-	250	-	-	-	62,017	6,695	34,431	-	-
Other receipts	-	-	54,549	-	-	637	-	1,376	9,165	82
Total receipts	3,507	250	492,371	-	132,122	62,654	6,695	35,807	722,864	82
Disbursements:										
Personal services	-	-	-	-	31,062	12,191	1,565	594	-	-
Supplies	-	-	-	-	140	851	-	988	-	-
Other services and charges	3,221	-	409,256	-	111,085	42,858	2,600	965	355,626	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	109,097	-	524	4,661	-	1,971	-	-
Other disbursements	-	-	-	-	-	-	-	6,605	146,346	-
Total disbursements	3,221	-	518,353	-	142,811	60,561	4,165	11,123	501,972	-
Excess (deficiency) of receipts over disbursements	286	250	(25,982)	-	(10,689)	2,093	2,530	24,684	220,892	82
Cash and investments - ending	\$ 3,050	\$ 2,813	\$ 328,042	\$ 562	\$ 202,527	\$ 283,653	\$ 31,351	\$ 97,885	\$ 1,252,751	\$ 720

WELLS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Project Lifesaver Donation/ Operation	Payroll Withholding - Donation	Payroll Withholding - Insurance	Payroll Withholding - Child Support	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal Withholding	Payroll Withholding - FICA and Medicare	Payroll Withholding - Flexible Spending	Payroll Withholding - Local Tax
Cash and investments - beginning	\$ 1,597	\$ -	\$ 25,222	\$ -	\$ -	\$ -	\$ 52	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	1,014	307,766	18,773	44,638	515,623	409,666	44,466	105,743
Total receipts	-	1,014	307,766	18,773	44,638	515,623	409,666	44,466	105,743
Disbursements:									
Personal services	-	-	42,273	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	1,014	265,614	18,773	44,638	515,623	409,667	44,466	105,743
Total disbursements	-	1,014	307,887	18,773	44,638	515,623	409,667	44,466	105,743
Excess (deficiency) of receipts over disbursements	-	-	(121)	-	-	-	(1)	-	-
Cash and investments - ending	\$ 1,597	\$ -	\$ 25,101	\$ -	\$ -	\$ -	\$ 51	\$ -	\$ -

WELLS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Payroll Withholding - PERF	Payroll Withholding - Sheriff's Pension	Payroll Withholding - State Withholding	Payroll Withholding - Wage Garnishments	Sheriff Retirement	Settlement	LIT Property Tax Operating Levies Replacement	LIT Stabilization	Wheel Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 11,389	\$ -	\$ -	\$ 4,509,002	\$ 1,238
Receipts:									
Taxes	-	-	-	-	-	23,158,184	3,140,015	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	134,742
Charges for services	-	-	-	-	10,726	-	-	-	-
Fines and forfeits	-	-	-	-	13,313	-	-	-	-
Other receipts	155,993	3,640	172,675	6,877	23,767	-	-	-	-
Total receipts	155,993	3,640	172,675	6,877	47,806	23,158,184	3,140,015	-	134,742
Disbursements:									
Personal services	-	-	-	-	16,459	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	155,993	3,640	172,675	6,877	23,767	23,158,184	3,140,015	706,720	135,980
Total disbursements	155,993	3,640	172,675	6,877	40,226	23,158,184	3,140,015	706,720	135,980
Excess (deficiency) of receipts over disbursements	-	-	-	-	7,580	-	-	(706,720)	(1,238)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 18,969	\$ -	\$ -	\$ 3,802,282	\$ -

WELLS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Surtax	CVET Agency	2009 Welfare Excise Tax Allocation	Weed Lien Collections	Sewage Charge Collections	Financial Institution Tax	CEDIT Homestead Credit	LOIT Homestead Credit	LOIT Residential PTRC
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (58,095)	\$ 5,028	\$ 109,370
Receipts:									
Taxes	-	-	1,050,608	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	347,491	289,534	-	-	-	212,419	-	-	-
Charges for services	-	-	-	3,781	35,961	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	58,095	-	-
Total receipts	<u>347,491</u>	<u>289,534</u>	<u>1,050,608</u>	<u>3,781</u>	<u>35,961</u>	<u>212,419</u>	<u>58,095</u>	<u>-</u>	<u>-</u>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	347,491	289,534	1,050,608	3,781	35,961	212,419	-	5,028	109,370
Total disbursements	<u>347,491</u>	<u>289,534</u>	<u>1,050,608</u>	<u>3,781</u>	<u>35,961</u>	<u>212,419</u>	<u>-</u>	<u>5,028</u>	<u>109,370</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>58,095</u>	<u>(5,028)</u>	<u>(109,370)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WELLS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	State Fines and Forfeitures	Infraction Judgments	Special Death Benefit	Sales Disclosure - State Share	Coroner's Training and Continuing Education	Interstate Compact Fees	Mortgage Recording Fee - State	Sex and Violent Offender State	Child Restraint Violations Fines
Cash and investments - beginning	\$ 1,435	\$ 13,183	\$ 205	\$ 530	\$ 580	\$ 125	\$ 512	\$ 63	\$ 50
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	2,542	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	4,100	-	-	2,745	441	-
Fines and forfeits	22,976	45,884	1,760	-	-	250	-	-	100
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	22,976	45,884	1,760	4,100	2,542	250	2,745	441	100
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	20,260	40,254	1,840	3,935	2,622	375	3,005	437	100
Total disbursements	20,260	40,254	1,840	3,935	2,622	375	3,005	437	100
Excess (deficiency) of receipts over disbursements	2,716	5,630	(80)	165	(80)	(125)	(260)	4	-
Cash and investments - ending	\$ 4,151	\$ 18,813	\$ 125	\$ 695	\$ 500	\$ -	\$ 252	\$ 67	\$ 50

WELLS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Education Plate Fee	Riverboat Revenue Sharing	93.563 County IV-D Incentive	93.563 Prosecutor IV-D Incentive- Post Oct '99	93.563 Clerk Incentive IV-D-Post Oct '99	Property Tax Assessment Appeal	LOIT Special Distribution	Substance/ Indigent	County Highway Garage
Cash and investments - beginning	\$ -	\$ -	\$ 20,038	\$ 173,305	\$ 84,548	\$ 150	\$ 238,709	\$ 3,844	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	163,713	14,174	21,322	14,174	-	-	-	-
Charges for services	413	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	938	79,540
Total receipts	413	163,713	14,174	21,322	14,174	-	-	938	79,540
Disbursements:									
Personal services	-	-	-	38,981	-	-	-	-	-
Supplies	-	-	-	-	781	-	-	-	-
Other services and charges	-	-	-	-	7,889	-	-	1,111	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	413	163,713	-	5,233	-	-	-	-	-
Total disbursements	413	163,713	-	44,214	8,670	-	-	1,111	-
Excess (deficiency) of receipts over disbursements	-	-	14,174	(22,892)	5,504	-	-	(173)	79,540
Cash and investments - ending	\$ -	\$ -	\$ 34,212	\$ 150,413	\$ 90,052	\$ 150	\$ 238,709	\$ 3,671	\$ 79,540

WELLS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	BPPE Local Service Fee	BPPE Late Fee	LIT - Property Tax Relief	LIT Certified Shares	LIT Public Safety	LIT Economic Development (EDIT)	20.509 Public Transit Federal Grant	93.507 Accreditation Grant	20.205 Bridge 193 Rehabilitation
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,972	\$ 10,971
Receipts:									
Taxes	-	-	2,436,368	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	6,083,237	304,162	1,524,650	356,235	-	23,484
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	2,463	1,925	-	-	-	-	-	-	-
Other receipts	-	-	56,304	-	-	-	-	-	-
Total receipts	2,463	1,925	2,492,672	6,083,237	304,162	1,524,650	356,235	-	23,484
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	8,607	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	29,355
Other disbursements	2,463	-	2,387,597	6,083,237	304,162	1,524,650	356,235	-	-
Total disbursements	2,463	-	2,387,597	6,083,237	304,162	1,524,650	356,235	8,607	29,355
Excess (deficiency) of receipts over disbursements	-	1,925	105,075	-	-	-	-	(8,607)	(5,871)
Cash and investments - ending	\$ -	\$ 1,925	\$ 105,075	\$ -	\$ -	\$ -	\$ -	\$ 43,365	\$ 5,100

WELLS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	20.703 HazMat Emergency Preparedness	97.042 EOC Monitors Grant	97.047 Pre-Disaster Mitigation	93.074 PHP Emergency Response	ALCO Senor Grant	Court Interpreter Grant	County Drug Prosecution Grant	2016 Community Crossing Grant	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 85	\$ 1	\$ -	\$ 1,440,881	\$ 17,515,978
Receipts:									
Taxes	-	-	-	-	-	-	-	-	35,451,933
Licenses and permits	-	-	-	-	-	-	-	-	131,821
Intergovernmental receipts	3,236	14,164	-	548	-	1,575	1,925	-	18,189,928
Charges for services	-	-	-	-	-	-	-	-	1,023,268
Fines and forfeits	-	-	-	-	-	-	-	-	564,718
Other receipts	809	-	350	-	-	-	-	-	5,013,342
Total receipts	4,045	14,164	350	548	-	1,575	1,925	-	60,375,010
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	8,109,333
Supplies	-	-	-	112	-	-	-	-	1,544,758
Other services and charges	4,045	-	1,410	443	-	368	-	-	3,960,868
Debt service - principal and interest	-	-	-	-	-	-	-	-	72,215
Capital outlay	-	14,164	-	-	-	-	-	853,276	2,904,655
Other disbursements	-	-	-	-	-	-	-	-	44,658,634
Total disbursements	4,045	14,164	1,410	555	-	368	-	853,276	61,250,463
Excess (deficiency) of receipts over disbursements	-	-	(1,060)	(7)	-	1,207	1,925	(853,276)	(875,453)
Cash and investments - ending	\$ -	\$ -	\$ (1,060)	\$ (7)	\$ 85	\$ 1,208	\$ 1,925	\$ 587,605	\$ 16,640,525

WELLS COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2017

<u>Government</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 571,515</u>	<u>\$ -</u>

WELLS COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2017

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Star Financial Bank	Rescue Truck	\$ 70,982	12/01/2015	12/01/2021
Star Financial Bank	Jail Security Equipment	<u>52,862</u>	07/15/2018	07/15/2022
Total of annual lease payments		<u>\$ 123,844</u>		

WELLS COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2017

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 15,531
Infrastructure	53,075,019
Buildings	5,045,785
Improvements other than buildings	464,544
Machinery, equipment, and vehicles	<u>8,462,584</u>
Total capital assets	<u>\$ 67,063,463</u>

OTHER REPORTS

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