

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF
NEWTON COUNTY, INDIANA
January 1, 2011 to December 31, 2011



FILED
09/20/2012

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Sharon Dewing	01-01-11 to 12-31-14
Treasurer	Rosalie Mathis	01-01-09 to 12-31-12
Clerk	Kimberly Anderson Kathleen "Katie" Grant	01-01-09 to 09-29-11 09-30-11 to 12-31-12
Sheriff	Donald Hartman, Sr.	01-01-11 to 12-31-14
Recorder	Julie M. Alenduff	01-01-11 to 12-31-14
President of the Board of County Commissioners	Russell Collins	01-01-11 to 12-31-12
President of the County Council	Scott Madison Scott Carlson	01-01-11 to 12-31-11 01-01-12 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF NEWTON COUNTY, INDIANA

We have audited the accompanying financial statement of Newton County (County), for the year ended December 31, 2011. This financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing 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 over reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2011, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated September 5, 2012, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other reports used to prepare the financial statement. The information has been subjected to

INDEPENDENT AUDITOR'S REPORT
(Continued)

the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

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

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

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

STATE BOARD OF ACCOUNTS

September 5, 2012



REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF NEWTON COUNTY, INDIANA

We have audited the financial statement of Newton County (County), for the year ended December 31, 2011, and have issued our report thereon dated September 5, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

Management of the County is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as item 2011-1 to be material weaknesses.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

The County's response to the findings identified in our audit is described in the accompanying section of the report entitled Corrective Action Plan. We did not audit the County's response and, accordingly, we express no opinion on it.

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

STATE BOARD OF ACCOUNTS

September 5, 2012

FINANCIAL STATEMENT

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

NEWTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
County General	\$ 1,481,290	\$ 6,446,648	\$ 6,807,883	\$ 1,120,055
Highway	268,764	2,329,240	1,967,971	630,033
Local Road And Street	132,396	165,990	55,983	242,403
Accident Report	5,334	1,152	-	6,486
Firearms Training	20,262	6,200	2,025	24,437
Health	53,017	177,234	175,156	55,095
Ambulance	249,452	997,631	1,051,723	195,360
Landfill Fees	4,894,989	9,050,018	11,088,730	2,856,277
Clerk's Records Perpetuation	18,239	6,888	3,132	21,995
Electronic Map Generation	5,925	675	-	6,600
Emergency 911	313,290	132,961	174,125	272,126
Drug Free Community	21,646	15,258	19,688	17,216
Drainage Maintenance	791,828	421,927	369,057	844,698
Emergency Planning/Right To Know	15,887	-	-	15,887
Prosecutor Title IV-D	23,553	14,511	2,324	35,740
Probation	288,660	63,611	4,630	347,641
Recorder's Records Perpetuation	82,980	13,446	21,280	75,146
User Fees	609,287	135,731	136,579	608,439
Cannibus/Marijuana Eradication	4,147	11,554	14,050	1,651
Health Maintenance	56,127	34,192	26,057	64,262
Misdemeanant	26,525	9,816	534	35,807
Clerk Title IV-D	5,042	9,644	816	13,870
Jail Commissary	18,284	50,019	46,517	21,786
Surveyor's Corner Perpetuation	37,316	3,110	-	40,426
Landfill Closure/Post Closure	1,385,132	1,029,059	-	2,414,191
Rainy Day	907,489	-	-	907,489
Sales Disclosure County Share	16,398	1,195	7,444	10,149
Tobacco Settlement	27,491	-	14,483	13,008
Levy Excess	20,741	703	-	21,444
Identification Security Protection	24,066	3,374	-	27,440
E911 - Wireless	110,638	67,793	5,962	172,469
Reassessment 2015	-	153,845	-	153,845
Title IV-D Incentive ARRA Clerk	-	3,571	-	3,571
County Elected Official Training	-	488	-	488
Cumulative Capital Development	255,834	140,890	177,096	219,628
Cumulative Bridge	309,146	226,720	249,347	286,519
General Drain Improvement	48,176	790,388	406,678	431,886
Sheriff's Pension	1,027,244	441,482	158,606	1,310,120
Congressional School Principal	359,835	-	-	359,835
City And Town Court Costs	1,343	8,151	9,494	-
Coroner's Education Fee	110	1,101	1,152	59
Congressional School Interest	130,964	-	14,393	116,571
Clerk's Trust	391,156	1,975,533	1,768,491	598,198
Surplus Tax Sale	8,483	32,715	12,240	28,958
Tax Sale Redemption	2	9,400	9,402	-
Surplus Tax	9,340	7,413	7,782	8,971
Fines and Forfeitures	35	268	103	200
Sales Disclosure Fee	290	1,195	1,210	275
Sheriff	537	489,984	488,675	1,846
Infraction Judgements	5,137	102,811	101,164	6,784
Inheritance Tax	86,676	1,849,321	1,859,806	76,191
Sheriff's Inmate Trust	1,433	55,590	55,546	1,477
Special Death Benefit	100	1,255	1,275	80
Education Plate Fees Agency	-	281	281	-
Financial Institution Tax	-	7,667	7,667	-
Campaign Finance Enforcement	750	-	-	750
Mortgage Fees-State Share	115	1,305	1,278	142
Child Restraint Violations Fines	25	200	200	25
Interstate Compact	-	200	200	-
CVET Commercial Vehicle Excise	-	139,360	139,360	-
Homestead Credit Rebate 2007	-	2,783	2,783	-
HEA 1001 - 2008 State Homestead Credit	274	150	-	424
Tax Distribution	-	13,027,822	13,027,822	-
After Settlement Collections	320,480	245,407	319,980	245,907
Title IV-D Incentive Fund	-	9,644	-	9,644
County Offender Transport Fund	-	125	-	125
Retainage - Fowler Outdoor Aluminum	-	23,648	23,648	-

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

NEWTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Retainage - FBI Buildings	-	3,922	3,922	-
EMA Performance Grant	-	3,498	3,498	-
2007 LETPP Grant	-	9,894	9,894	-
Retainage - George Ade	-	41,430	-	41,430
ICJI Rural Dem Project Federal Grant	-	1,744	1,744	-
Regional Fire Training Grant	-	70,985	70,985	-
Criminal Justice OP Grant 12-04-02-43	-	1,000	969	31
Jasper Foundation Grant	-	2,000	536	1,464
Retainage - Dome Corp	-	28,746	28,746	-
Regional Water and Sewer Grant	-	728,000	-	728,000
County EMS	27,721	-	10,117	17,604
NCCS - State Grant	-	15,190	15,190	-
Property Reassessment	471,467	774	70,718	401,523
Welfare Administration	-	531,125	531,125	-
Home Detention Hook-Up	49,822	40,338	17,164	72,996
Animal Control Donation	5,917	1,814	7,143	588
Civil Defense Special Donation	1,355	-	-	1,355
Economic Development Donation	62,664	30,000	1,550	91,114
K-9 Donation	7,592	-	1,031	6,561
NCCS - Federal	-	28,240	28,240	-
Community Emergency Response	1,578	-	-	1,578
Safe Kids Grant	567	750	1,317	-
Problem Gambling-Crim Justice	1,400	-	-	1,400
District 1 Fire Fighter Training	-	135,606	135,606	-
Cable TV	22,245	14,670	25,595	11,320
Sheriff Donation	32	-	-	32
Riverboat Revenue Sharing	292,282	91,155	76,384	307,053
Bio Terrorism	5,295	-	2,537	2,758
Very Best Pet Network	7	-	-	7
Petfinder Vaccine Program	658	47	705	-
H1N1 Flu Shots	2,975	-	2,975	-
Criminal Justice OP 11-02-01-54	96	2,908	2,971	33
Homeland Security	-	252	252	-
Adult Prob/Admin	21,708	11,263	11,832	21,139
Juvenile Prob/Admin	12,687	2,837	5,733	9,791
Landfill Drainage	62,688	10,000	-	72,688
Atlas (Ambulance)	448	46,988	3,518	43,918
Enforcement Fund	48,206	36,912	45,466	39,652
Child Protection	6,141	2,500	1,103	7,538
Park Board	9,755	49,442	33,163	26,034
County Owned Property	20,118	97,970	53,447	64,641
Atlas (Treasurer)	638	3,289	3,199	728
Atlas (Animal Control)	77	114	125	66
Sumava Resorts Protection Fund	415,240	754	365,000	50,994
Atlas (County Planning)	26	-	-	26
Workforce One Center	348,588	-	152,330	196,258
Road Deposit-Beaver Creek Ph 1	12,000	-	-	12,000
Retainage - Gough Inc	374,261	-	374,261	-
Retainage - Atlas Excavating	97,349	55	97,405	(1)
Jail Debt Service	23,206	-	-	23,206
Kentland Conservancy	-	49,732	49,732	-
Morocco Conservancy	-	77,369	77,369	-
Governmental Development	26,863	-	14,540	12,323
Sale Of County Owned Property	7,300	-	-	7,300
Payroll Clearing	158,365	2,694,355	2,688,357	164,363
State Delinquent Tax and Penalties	-	445	445	-
Sex/Violent Offender - State Share	5	314	303	16
Sex/Violent Offender - County Share	2,912	1,072	-	3,984
Tax Certificate Sale	11,500	-	11,500	-
Ambulance Donation	150	-	-	150
Petfinder Disaster Assistance	47	-	-	47
Animal Control	5	-	-	5
Probation Department	10	-	-	10
Totals	\$ 17,487,646	\$ 45,819,792	\$ 45,881,570	\$ 17,425,868

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

NEWTON COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

The accompanying financial statement presents the financial information for the County.

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

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

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

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state,

NEWTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

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

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

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

E. Disbursements

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

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

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

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

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

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

NEWTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

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

NEWTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 5. Intergovernmental Loans

An agreement was signed between Newton County and the Town of Goodland July 16, 2007, for a \$250,000 loan and a \$150,000 grant to be made from the Newton County Landfill Fund to the Town for use by the Goodland Economic Development Commission. The funds are to be used for economic development of the Goodland area. The loan is interest free and is to be repaid in quarterly payments over ten years. The balance of the loan at December 31, 2011, was \$12,500.

An agreement was signed between Newton County and the Town of Kentland on May 16, 2011, for a \$650,000 loan and a \$150,000 grant to be made from the Newton County Landfill Fund to the Town for use by the Kentland Economic Development Commission. The funds are to be used for economic development and the creation of new jobs within the Town of Kentland. The loan is interest free and is to be repaid in quarterly payments over ten years. The first payment was paid according the repayment schedule on December 15, 2011, in the amount of \$16,250. The balance of the loan at December 31, 2011, was \$633, 750.

Note 6. Risk Management

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

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

Note 7. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the 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:

NEWTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Funding Policy and Annual Pension Cost

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 2011 Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Annual Report of the County which is referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the 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 supplementary information presented was approved by management of the County. It is presented as intended by the County.

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011

	County General	Highway	Local Road And Street	Accident Report	Firearms Training	Health	Ambulance	Landfill Fees
Cash and investments - beginning	\$ 1,481,290	\$ 268,764	\$ 132,396	\$ 5,334	\$ 20,262	\$ 53,017	\$ 249,452	\$ 4,894,989
Receipts:								
Taxes	5,342,302	-	-	-	-	138,068	645,316	-
Licenses and permits	45,290	7,956	-	-	-	-	-	-
Intergovernmental	354,917	1,585,544	150,990	-	-	25,839	51,036	-
Charges for services	202,092	-	-	1,152	6,200	13,131	291,350	32,925
Fines and forfeits	113,664	-	-	-	-	-	-	-
Other receipts	388,383	735,740	15,000	-	-	196	9,929	9,017,093
Total receipts	<u>6,446,648</u>	<u>2,329,240</u>	<u>165,990</u>	<u>1,152</u>	<u>6,200</u>	<u>177,234</u>	<u>997,631</u>	<u>9,050,018</u>
Disbursements:								
Personal services	5,133,318	1,288,126	-	-	-	170,201	929,401	929,258
Supplies	291,897	599,624	55,983	-	-	1,244	64,048	353,226
Other services and charges	1,330,408	72,443	-	-	-	3,711	58,274	6,113,175
Capital outlay	25,584	7,778	-	-	-	-	-	2,207,446
Other disbursements	26,676	-	-	-	2,025	-	-	1,485,625
Total disbursements	<u>6,807,883</u>	<u>1,967,971</u>	<u>55,983</u>	<u>-</u>	<u>2,025</u>	<u>175,156</u>	<u>1,051,723</u>	<u>11,088,730</u>
Excess (deficiency) of receipts over disbursements	<u>(361,235)</u>	<u>361,269</u>	<u>110,007</u>	<u>1,152</u>	<u>4,175</u>	<u>2,078</u>	<u>(54,092)</u>	<u>(2,038,712)</u>
Cash and investments - ending	<u>\$ 1,120,055</u>	<u>\$ 630,033</u>	<u>\$ 242,403</u>	<u>\$ 6,486</u>	<u>\$ 24,437</u>	<u>\$ 55,095</u>	<u>\$ 195,360</u>	<u>\$ 2,856,277</u>

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Clerk's Records Perpetuation	Electronic Map Generation	Emergency 911	Drug Free Community	Drainage Maintenance	Emergency Planning/ Right To Know	Prosecutor Title IV-D	Probation
Cash and investments - beginning	\$ 18,239	\$ 5,925	\$ 313,290	\$ 21,646	\$ 791,828	\$ 15,887	\$ 23,553	\$ 288,660
Receipts:								
Taxes	-	-	-	-	417,737	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	675	132,961	-	-	-	14,511	-
Fines and forfeits	6,888	-	-	13,240	-	-	-	63,611
Other receipts	-	-	-	2,018	4,190	-	-	-
Total receipts	<u>6,888</u>	<u>675</u>	<u>132,961</u>	<u>15,258</u>	<u>421,927</u>	<u>-</u>	<u>14,511</u>	<u>63,611</u>
Disbursements:								
Personal services	-	-	128,297	1,973	-	-	-	-
Supplies	-	-	2,049	-	-	-	-	1,336
Other services and charges	-	-	42,119	17,715	-	-	-	3,244
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	3,132	-	1,660	-	369,057	-	2,324	50
Total disbursements	<u>3,132</u>	<u>-</u>	<u>174,125</u>	<u>19,688</u>	<u>369,057</u>	<u>-</u>	<u>2,324</u>	<u>4,630</u>
Excess (deficiency) of receipts over disbursements	<u>3,756</u>	<u>675</u>	<u>(41,164)</u>	<u>(4,430)</u>	<u>52,870</u>	<u>-</u>	<u>12,187</u>	<u>58,981</u>
Cash and investments - ending	<u>\$ 21,995</u>	<u>\$ 6,600</u>	<u>\$ 272,126</u>	<u>\$ 17,216</u>	<u>\$ 844,698</u>	<u>\$ 15,887</u>	<u>\$ 35,740</u>	<u>\$ 347,641</u>

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Recorder's Records Perpetuation	User Fees	Cannibus/ Marijuana Eradication	Health Maintenance	Misdemeanant	Clerk Title IV-D	Jail Commissary	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 82,980	\$ 609,287	\$ 4,147	\$ 56,127	\$ 26,525	\$ 5,042	\$ 18,284	\$ 37,316
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	11,525	-	-	9,816	-	-	-
Charges for services	13,446	2,128	11,554	33,192	-	9,644	50,019	3,110
Fines and forfeits	-	122,044	-	-	-	-	-	-
Other receipts	-	34	-	1,000	-	-	-	-
Total receipts	<u>13,446</u>	<u>135,731</u>	<u>11,554</u>	<u>34,192</u>	<u>9,816</u>	<u>9,644</u>	<u>50,019</u>	<u>3,110</u>
Disbursements:								
Personal services	-	14,842	-	13,532	-	-	-	-
Supplies	-	7,851	14,050	2,001	-	-	-	-
Other services and charges	-	58,031	-	9,558	-	-	-	-
Capital outlay	-	41,275	-	966	-	-	-	-
Other disbursements	21,280	14,580	-	-	534	816	46,517	-
Total disbursements	<u>21,280</u>	<u>136,579</u>	<u>14,050</u>	<u>26,057</u>	<u>534</u>	<u>816</u>	<u>46,517</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(7,834)</u>	<u>(848)</u>	<u>(2,496)</u>	<u>8,135</u>	<u>9,282</u>	<u>8,828</u>	<u>3,502</u>	<u>3,110</u>
Cash and investments - ending	<u>\$ 75,146</u>	<u>\$ 608,439</u>	<u>\$ 1,651</u>	<u>\$ 64,262</u>	<u>\$ 35,807</u>	<u>\$ 13,870</u>	<u>\$ 21,786</u>	<u>\$ 40,426</u>

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Landfill Closure/Post Closure	Rainy Day	Sales Disclosure County Share	Tobacco Settlement	Levy Excess	Identification Security Protection	E911 - Wireless	Reassessment 2015
Cash and investments - beginning	\$ 1,385,132	\$ 907,489	\$ 16,398	\$ 27,491	\$ 20,741	\$ 24,066	\$ 110,638	\$ -
Receipts:								
Taxes	-	-	-	-	703	-	-	142,570
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	67,793	11,275
Charges for services	-	-	1,195	-	-	3,374	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	1,029,059	-	-	-	-	-	-	-
Total receipts	1,029,059	-	1,195	-	703	3,374	67,793	153,845
Disbursements:								
Personal services	-	-	-	12,086	-	-	-	-
Supplies	-	-	827	449	-	-	-	-
Other services and charges	-	-	6,617	1,948	-	-	5,962	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	7,444	14,483	-	-	5,962	-
Excess (deficiency) of receipts over disbursements	1,029,059	-	(6,249)	(14,483)	703	3,374	61,831	153,845
Cash and investments - ending	\$ 2,414,191	\$ 907,489	\$ 10,149	\$ 13,008	\$ 21,444	\$ 27,440	\$ 172,469	\$ 153,845

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Title IV-D Incentive ARRA Clerk	County Elected Official Training	Cumulative Capital Development	Cumulative Bridge	General Drain Improvement	Sheriff's Pension	Congressional School Principal	City and Town Court Costs
Cash and investments - beginning	\$ -	\$ -	\$ 255,834	\$ 309,146	\$ 48,176	\$ 1,027,244	\$ 359,835	\$ 1,343
Receipts:								
Taxes	-	-	130,564	210,103	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	3,571	-	10,326	16,617	-	-	-	-
Charges for services	-	488	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	8,151
Other receipts	-	-	-	-	790,388	441,482	-	-
Total receipts	3,571	488	140,890	226,720	790,388	441,482	-	8,151
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	155,689	70,990	-	38,018	-	-
Capital outlay	-	-	21,407	178,357	-	-	-	-
Other disbursements	-	-	-	-	406,678	120,588	-	9,494
Total disbursements	-	-	177,096	249,347	406,678	158,606	-	9,494
Excess (deficiency) of receipts over disbursements	3,571	488	(36,206)	(22,627)	383,710	282,876	-	(1,343)
Cash and investments - ending	\$ 3,571	\$ 488	\$ 219,628	\$ 286,519	\$ 431,886	\$ 1,310,120	\$ 359,835	\$ -

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Coroner's Education Fee	Congressional School Interest	Clerk's Trust	Surplus Tax Sale	Tax Sale Redemption	Surplus Tax	Fines And Forfeitures
Cash and investments - beginning	\$ 110	\$ 130,964	\$ 391,156	\$ 8,483	\$ 2	\$ 9,340	\$ 35
Receipts:							
Taxes	-	-	-	-	-	7,413	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	1,101	-	-	-	-	-	-
Fines and forfeits	-	-	1,975,533	-	-	-	268
Other receipts	-	-	-	32,715	9,400	-	-
Total receipts	<u>1,101</u>	<u>-</u>	<u>1,975,533</u>	<u>32,715</u>	<u>9,400</u>	<u>7,413</u>	<u>268</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,152	14,393	1,768,491	12,240	9,402	7,782	103
Total disbursements	<u>1,152</u>	<u>14,393</u>	<u>1,768,491</u>	<u>12,240</u>	<u>9,402</u>	<u>7,782</u>	<u>103</u>
Excess (deficiency) of receipts over disbursements	<u>(51)</u>	<u>(14,393)</u>	<u>207,042</u>	<u>20,475</u>	<u>(2)</u>	<u>(369)</u>	<u>165</u>
Cash and investments - ending	<u>\$ 59</u>	<u>\$ 116,571</u>	<u>\$ 598,198</u>	<u>\$ 28,958</u>	<u>\$ -</u>	<u>\$ 8,971</u>	<u>\$ 200</u>

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Sales Disclosure Fee	Sheriff	Infraction Judgements	Inheritance Tax	Sheriff's Inmate Trust	Special Death Benefit	Education Plate Fees Agency
Cash and investments - beginning	\$ 290	\$ 537	\$ 5,137	\$ 86,676	\$ 1,433	\$ 100	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	281
Charges for services	1,195	489,984	-	1,849,321	55,590	-	-
Fines and forfeits	-	-	102,811	-	-	1,255	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>1,195</u>	<u>489,984</u>	<u>102,811</u>	<u>1,849,321</u>	<u>55,590</u>	<u>1,255</u>	<u>281</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,210	488,675	101,164	1,859,806	55,546	1,275	281
Total disbursements	<u>1,210</u>	<u>488,675</u>	<u>101,164</u>	<u>1,859,806</u>	<u>55,546</u>	<u>1,275</u>	<u>281</u>
Excess (deficiency) of receipts over disbursements	<u>(15)</u>	<u>1,309</u>	<u>1,647</u>	<u>(10,485)</u>	<u>44</u>	<u>(20)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 275</u>	<u>\$ 1,846</u>	<u>\$ 6,784</u>	<u>\$ 76,191</u>	<u>\$ 1,477</u>	<u>\$ 80</u>	<u>\$ -</u>

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Financial Institution Tax	Campaign Finance Enforcement	Mortgage Fees-State Share	Child Restraint Violations Fines	Interstate Compact	CVET Commercial Vehicle Excise	Homestead Credit Rebate 2007
Cash and investments - beginning	\$ -	\$ 750	\$ 115	\$ 25	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	7,667	-	-	-	-	139,360	2,783
Charges for services	-	-	1,305	-	-	-	-
Fines and forfeits	-	-	-	200	200	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>7,667</u>	<u>-</u>	<u>1,305</u>	<u>200</u>	<u>200</u>	<u>139,360</u>	<u>2,783</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	7,667	-	1,278	200	200	139,360	2,783
Total disbursements	<u>7,667</u>	<u>-</u>	<u>1,278</u>	<u>200</u>	<u>200</u>	<u>139,360</u>	<u>2,783</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>27</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 750</u>	<u>\$ 142</u>	<u>\$ 25</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, 2011
 (Continued)

	HEA 1001 - 2008 State Homestead Credit	Tax Distribution	After Settlement Collections	Title IV-D Incentive Fund	County Offender Transport Fund	Retainage - Fowler Outdoor Aluminum	Retainage - FBI Buildings
Cash and investments - beginning	\$ 274	\$ -	\$ 320,480	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	150	13,027,822	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	245,407	9,644	-	-	-
Fines and forfeits	-	-	-	-	125	-	-
Other receipts	-	-	-	-	-	23,648	3,922
Total receipts	<u>150</u>	<u>13,027,822</u>	<u>245,407</u>	<u>9,644</u>	<u>125</u>	<u>23,648</u>	<u>3,922</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	23,648	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	13,027,822	319,980	-	-	-	3,922
Total disbursements	<u>-</u>	<u>13,027,822</u>	<u>319,980</u>	<u>-</u>	<u>-</u>	<u>23,648</u>	<u>3,922</u>
Excess (deficiency) of receipts over disbursements	<u>150</u>	<u>-</u>	<u>(74,573)</u>	<u>9,644</u>	<u>125</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 424</u>	<u>\$ -</u>	<u>\$ 245,907</u>	<u>\$ 9,644</u>	<u>\$ 125</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, 2011
 (Continued)

	EMA Performance Grant	2007 LETPP Grant	Retainage - George Ade	ICJI Rural Dem Project Federal Grant	Regional Fire Training Grant	Criminal Justice OP Grant 12-04-02-43	Jasper Foundation Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	3,498	9,894	-	1,744	70,985	1,000	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	41,430	-	-	-	2,000
Total receipts	<u>3,498</u>	<u>9,894</u>	<u>41,430</u>	<u>1,744</u>	<u>70,985</u>	<u>1,000</u>	<u>2,000</u>
Disbursements:							
Personal services	-	-	-	1,744	-	969	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,498	9,894	-	-	70,985	-	536
Total disbursements	<u>3,498</u>	<u>9,894</u>	<u>-</u>	<u>1,744</u>	<u>70,985</u>	<u>969</u>	<u>536</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>41,430</u>	<u>-</u>	<u>-</u>	<u>31</u>	<u>1,464</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41,430</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31</u>	<u>\$ 1,464</u>

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Retainage - Dome Corp	Regional Water and Sewer Grant	County EMS	NCCS - State Grant	Property Reassessment	Welfare Administration	Home Detention Hook-Up
Cash and investments - beginning	\$ -	\$ -	\$ 27,721	\$ -	\$ 471,467	\$ -	\$ 49,822
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	728,000	-	15,190	696	531,125	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	40,338
Other receipts	28,746	-	-	-	78	-	-
Total receipts	28,746	728,000	-	15,190	774	531,125	40,338
Disbursements:							
Personal services	-	-	-	-	4,729	-	-
Supplies	-	-	-	-	831	-	-
Other services and charges	-	-	-	-	64,462	-	17,164
Capital outlay	-	-	-	-	-	-	-
Other disbursements	28,746	-	10,117	15,190	696	531,125	-
Total disbursements	28,746	-	10,117	15,190	70,718	531,125	17,164
Excess (deficiency) of receipts over disbursements	-	728,000	(10,117)	-	(69,944)	-	23,174
Cash and investments - ending	\$ -	\$ 728,000	\$ 17,604	\$ -	\$ 401,523	\$ -	\$ 72,996

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Animal Control Donation	Civil Defense Special Donation	Economic Development Donation	K-9 Donation	NCCS - Federal	Community Emergency Response	Safe Kids Grant
Cash and investments - beginning	\$ 5,917	\$ 1,355	\$ 62,664	\$ 7,592	\$ -	\$ 1,578	\$ 567
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	28,240	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,814	-	30,000	-	-	-	750
Total receipts	1,814	-	30,000	-	28,240	-	750
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	1,317
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	7,143	-	1,550	1,031	28,240	-	-
Total disbursements	7,143	-	1,550	1,031	28,240	-	1,317
Excess (deficiency) of receipts over disbursements	(5,329)	-	28,450	(1,031)	-	-	(567)
Cash and investments - ending	\$ 588	\$ 1,355	\$ 91,114	\$ 6,561	\$ -	\$ 1,578	\$ -

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Problem Gambling-Crim Justice	District 1 Fire Fighter Training	Cable TV	Sheriff Donation	Riverboat Revenue Sharing	Bio Terrorism	Very Best Pet Network
Cash and investments - beginning	\$ 1,400	\$ -	\$ 22,245	\$ 32	\$ 292,282	\$ 5,295	\$ 7
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	135,606	-	-	91,155	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	14,670	-	-	-	-
Total receipts	-	135,606	14,670	-	91,155	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	288	-
Other services and charges	-	-	595	-	-	2,249	-
Capital outlay	-	-	25,000	-	-	-	-
Other disbursements	-	135,606	-	-	76,384	-	-
Total disbursements	-	135,606	25,595	-	76,384	2,537	-
Excess (deficiency) of receipts over disbursements	-	-	(10,925)	-	14,771	(2,537)	-
Cash and investments - ending	<u>\$ 1,400</u>	<u>\$ -</u>	<u>\$ 11,320</u>	<u>\$ 32</u>	<u>\$ 307,053</u>	<u>\$ 2,758</u>	<u>\$ 7</u>

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Petfinder Vaccine Program	H1N1 Flu Shots	Criminal Justice OP 11-02-01-54	Homeland Security	Adult Prob/Admin	Juvenile Prob/Admin	Landfill Drainage
Cash and investments - beginning	\$ 658	\$ 2,975	\$ 96	\$ -	\$ 21,708	\$ 12,687	\$ 62,688
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	2,908	-	-	-	-
Charges for services	-	-	-	252	-	-	-
Fines and forfeits	-	-	-	-	11,263	2,837	-
Other receipts	47	-	-	-	-	-	10,000
Total receipts	47	-	2,908	252	11,263	2,837	10,000
Disbursements:							
Personal services	-	-	2,971	-	11,832	5,733	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	705	2,975	-	252	-	-	-
Total disbursements	705	2,975	2,971	252	11,832	5,733	-
Excess (deficiency) of receipts over disbursements	(658)	(2,975)	(63)	-	(569)	(2,896)	10,000
Cash and investments - ending	\$ -	\$ -	\$ 33	\$ -	\$ 21,139	\$ 9,791	\$ 72,688

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Atlas (Ambulance)	Enforcement Fund	Child Protection	Park Board	County Owned Property	Atlas (Treasurer)	Atlas (Animal Control)
Cash and investments - beginning	\$ 448	\$ 48,206	\$ 6,141	\$ 9,755	\$ 20,118	\$ 638	\$ 77
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	46,988	-	-	-	93,122	-	-
Fines and forfeits	-	33,652	2,050	938	-	-	114
Other receipts	-	3,260	450	48,504	4,848	3,289	-
Total receipts	46,988	36,912	2,500	49,442	97,970	3,289	114
Disbursements:							
Personal services	-	-	-	1,600	-	-	-
Supplies	-	-	503	-	-	-	-
Other services and charges	-	-	600	31,563	53,447	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,518	45,466	-	-	-	3,199	125
Total disbursements	3,518	45,466	1,103	33,163	53,447	3,199	125
Excess (deficiency) of receipts over disbursements	43,470	(8,554)	1,397	16,279	44,523	90	(11)
Cash and investments - ending	\$ 43,918	\$ 39,652	\$ 7,538	\$ 26,034	\$ 64,641	\$ 728	\$ 66

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Sumava Resorts Protection Fund	Atlas (County Planning)	Workforce One Center	Road Deposit - Beaver Creek Ph 1	Retainage - Gough Inc.	Retainage - Atlas Excavating	Jail Debt Service
Cash and investments - beginning	\$ 415,240	\$ 26	\$ 348,588	\$ 12,000	\$ 374,261	\$ 97,349	\$ 23,206
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	754	-	-	-	-	55	-
Total receipts	754	-	-	-	-	55	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	152,330	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	365,000	-	-	-	374,261	97,405	-
Total disbursements	365,000	-	152,330	-	374,261	97,405	-
Excess (deficiency) of receipts over disbursements	(364,246)	-	(152,330)	-	(374,261)	(97,350)	-
Cash and investments - ending	\$ 50,994	\$ 26	\$ 196,258	\$ 12,000	\$ -	\$ (1)	\$ 23,206

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Kentland Conservancy	Morocco Conservancy	Governmental Development	Sale of County Owned Property	Payroll Clearing	State Delinquent Tax and Penalties	Sex/Violent Offender - State Share
Cash and investments - beginning	\$ -	\$ -	\$ 26,863	\$ 7,300	\$ 158,365	\$ -	\$ 5
Receipts:							
Taxes	49,732	77,369	-	-	-	445	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	314
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	2,694,355	-	-
Total receipts	<u>49,732</u>	<u>77,369</u>	<u>-</u>	<u>-</u>	<u>2,694,355</u>	<u>445</u>	<u>314</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	12,596	-	-	-	-
Capital outlay	-	-	1,944	-	-	-	-
Other disbursements	49,732	77,369	-	-	2,688,357	445	303
Total disbursements	<u>49,732</u>	<u>77,369</u>	<u>14,540</u>	<u>-</u>	<u>2,688,357</u>	<u>445</u>	<u>303</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(14,540)</u>	<u>-</u>	<u>5,998</u>	<u>-</u>	<u>11</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,323</u>	<u>\$ 7,300</u>	<u>\$ 164,363</u>	<u>\$ -</u>	<u>\$ 16</u>

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Sex/Violent Offender - County Share	Tax Certificate Sale	Ambulance Donation	Petfinder Disaster Assistance	Animal Control	Probation Department	Totals
Cash and investments - beginning	\$ 2,912	\$ 11,500	\$ 150	\$ 47	\$ 5	\$ 10	\$ 17,487,646
Receipts:							
Taxes	-	-	-	-	-	-	20,190,294
Licenses and permits	-	-	-	-	-	-	53,246
Intergovernmental	-	-	-	-	-	-	4,069,381
Charges for services	1,072	-	-	-	-	-	3,618,442
Fines and forfeits	-	-	-	-	-	-	2,499,182
Other receipts	-	-	-	-	-	-	15,389,247
Total receipts	<u>1,072</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,819,792</u>
Disbursements:							
Personal services	-	-	-	-	-	-	8,650,612
Supplies	-	-	-	-	-	-	1,397,524
Other services and charges	-	-	-	-	-	-	8,346,556
Capital outlay	-	-	-	-	-	-	2,509,757
Other disbursements	-	11,500	-	-	-	-	24,977,121
Total disbursements	<u>-</u>	<u>11,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,881,570</u>
Excess (deficiency) of receipts over disbursements	<u>1,072</u>	<u>(11,500)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(61,778)</u>
Cash and investments - ending	<u>\$ 3,984</u>	<u>\$ -</u>	<u>\$ 150</u>	<u>\$ 47</u>	<u>\$ 5</u>	<u>\$ 10</u>	<u>\$ 17,425,868</u>

NEWTON COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2011

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 298,991</u>	<u>\$ 791,047</u>

NEWTON COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2011

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	\$ 620,722
Infrastructure	41,548,205
Buildings	18,601,486
Improvements other than buildings	77,047
Machinery, equipment and vehicles	8,596,284
Total governmental activities	69,443,744
Total capital assets	\$ 69,443,744

NEWTON COUNTY
OTHER REPORT

The annual report presented herein was prepared in addition to another official report prepared for the individual county office listed below:

County Auditor

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF NEWTON COUNTY, INDIANA

Compliance

We have audited Newton County's (County) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on its major federal program for the year ended December 31, 2011. The County's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2011.

Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(Continued)

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

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

STATE BOARD OF ACCOUNTS

September 5, 2012

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Schedule of Expenditures of Federal Awards and accompanying note presented were approved by management of the County. The schedule and note are presented as intended by the County.

NEWTON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2011

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster State and Community Highway Safety	20.600	OP-11-02-01-54	\$ <u>2,908</u>
Occupant Protection Incentive Grants	20.602	032-NHTSA-4052011	<u>1,744</u>
Safety Belt Performance Grants	20.609	OP12-04-02-43	<u>1,000</u>
Total for cluster			<u>5,652</u>
Pass-Through Indiana Department of Transportation Formula Grants for Other Than Urbanized Areas	20.509	800PMTF0100000	<u>28,240</u>
Total for federal grantor agency			<u>33,892</u>
<u>ENVIRONMENTAL PROTECTION AGENCY</u>			
Direct Grant Congressionally Mandated Projects	66.202	XP-00E00703	<u>728,000</u>
Total for federal grantor agency			<u>728,000</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563	Title IV-D Funds	187,109
ARRA - Child Support Enforcement	93.563	Title IV-D Funds - ARRA	<u>3,571</u>
Total for program			<u>190,680</u>
Total for federal grantor agency			<u>190,680</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Emergency Management Performance Grants	97.042	C44P-1-342A C44P-1-220A	30,690 <u>3,750</u>
Total for program			<u>34,440</u>
Homeland Security Cluster Homeland Security Grant Program	97.067	C44P-1-023A	<u>9,894</u>
Total for federal grantor agency			<u>44,334</u>
Total federal awards expended			<u>\$ 996,906</u>

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards.

NEWTON COUNTY
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Newton County and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statement. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

NEWTON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major program:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major program:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	no

Identification of Major Program:

CFDA Number	Name of Federal Program or Cluster
66.202	Congressionally Mandated Projects

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? no

Section II – Financial Statement Findings

FINDING 2011-1 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING

We noted several deficiencies in the internal control system of the County related to financial transactions and reporting. We believe the following deficiencies constitute material weaknesses:

NEWTON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

1. Lack of Segregation of Duties: Control activities should be selected and developed at various levels of the receipting process to reduce risks to the achievement of financial reporting objectives. The County has not separated incompatible activities related to receipts. The failure to establish these controls could enable material misstatements or irregularities to remain undetected.
2. Preparing Financial Statements: Effective internal control over financial reporting involves the identification and analysis of the risks of material misstatement to the County's audited financial statement and then determining how those identified risks should be managed. The County has not identified risks to the preparation of a reliable financial statement and as a result has failed to design effective controls over the preparation of the financial statement to prevent or detect material misstatements, including notes to the financial statement.
3. Monitoring of Controls: Effective internal control over financial reporting requires the County Commissioners to monitor and assess the quality of the County's system of internal control. The County Commissioners has not performed either an ongoing or separate evaluation of their system of internal controls. The failure to exercise their oversight responsibility places the County at risk that controls may not be designed or operating effectively to provide reasonable assurance that controls will prevent or detect material misstatements in a timely manner. Additionally, the County has no process to identify or communicate corrective actions to improve controls.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

NEWTON COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

NEWTON COUNTY AUDITOR

SHARON DEWING
201 N THIRD STREET
KENTLAND IN 47951

A-133 Audit
Corrective Action Plan
FY 11

September 5, 2012
State Board of Accounts
302 West Washington Street
Room E418
Indianapolis IN 46204-2765

Audit Contact: Sharon Dewing, Auditor
Phone 219-474-6081

Section II – Financial Statement Findings

Federal Finding 2011-1, Internal Controls over Financial Transactions and Reporting

Corrective Action Planned

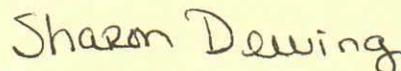
The Elected Officials of Newton County Government have reviewed the Financial Statement Findings related to their audit for the year 2011 and offers the following corrective actions.

Lack of segregation of Duties: Newton County Auditor's office will review procedures for daily preparation of receipts and cash and investment balances. Each deputy will continue their daily duties, then a procedure will be in place for the Auditor and/or the First Deputy Auditor to review the daily activity before posting to the ledger.

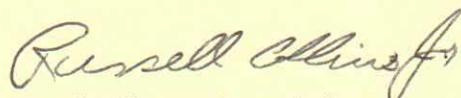
Preparing Financial Statements: Newton County Auditor's office will work as a team, creating the Annual Finance Statement, double checking each other's entries.

Monitoring of Controls: The Newton County Commissioners will review procedures to more effectively monitor the County's internal controls.

Sincerely,



Sharon Dewing, Auditor
Newton County Government



Russell Collins, Jr, Commissioner
Newton County Government

NEWTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 5, 2012, with Sharon Dewing, Auditor; Russell Collins, President of the Board of County Commissioners; and Scott Carlson, President of the County Council.