

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

FINANCIAL STATEMENT AUDIT REPORT

OF

NEWTON COUNTY, INDIANA

January 1, 2021 to December 31, 2022



FILED
12/22/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Tamra James	01-01-21 to 12-31-23
County Treasurer	Jennifer Swartz	01-01-21 to 12-31-23
Clerk of the Circuit Court	Jessica Firkins	01-01-21 to 12-31-23
County Sheriff	Thomas VanVleet Shannon Cothran	01-01-21 to 12-31-22 01-01-23 to 12-31-23
County Recorder	Janice Wilson	01-01-21 to 12-31-23
President of the Board of County Commissioners	Kyle Conrad Glen Cain	01-01-21 to 12-31-21 01-01-22 to 12-31-23
President of the County Council	Michael Mark Scott Carlson	01-01-21 to 12-31-21 01-01-22 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF NEWTON COUNTY, INDIANA

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Newton County (County), which comprises the financial position and results of operations for the period of January 1, 2021 to December 31, 2022, and the related notes to the financial statement as listed in the Table of Contents.

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 and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County for the period of January 1, 2021 to December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, for the period of January 1, 2021 to December 31, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement 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 the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



Beth Kelley, CPA, CFE
Deputy State Examiner

December 19, 2023

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED
SUPPLEMENTARY INFORMATION; AND OTHER INFORMATION

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.

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 statement 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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NEWTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
After Settlement Collections	\$ 870,270	\$ 587,499	\$ 870,270	\$ 587,499	\$ 714,490	\$ 587,499	\$ 714,490
Inmate Trust	3,098	116,303	117,548	1,853	88,187	89,438	602
Clerk Trust	303,131	1,686,606	1,568,451	421,286	1,360,838	1,410,418	371,706
County General	6,160,286	9,337,228	7,672,245	7,825,269	9,336,934	8,975,891	8,186,312
Accident Report	11,080	376	-	11,456	416	-	11,872
Campaign Finance Enforcement	750	-	-	750	-	-	750
City & Town Court Costs	35,065	6,524	-	41,589	5,286	-	46,875
Clerk Perpetuation	58,606	14,721	4,000	69,327	13,147	-	82,474
Congressional Interest	1,424	-	-	1,424	-	-	1,424
Congressional School Principal	359,835	-	-	359,835	-	-	359,835
Sales Disclosure-Co Share	11,757	3,890	524	15,123	6,020	352	20,791
Cumulative Bridge	1,368,560	333,662	463,075	1,239,147	272,268	94,043	1,417,372
Cumulative Capital Development	846,138	-	151,948	694,190	-	107,997	586,193
Drug Free Community	16,230	9,907	9,939	16,198	10,091	10,367	15,922
Electronic Map Generation Fund	18,567	1,739	-	20,306	1,480	205	21,581
Ambulance	323,001	1,411,250	1,120,184	614,067	1,470,490	1,207,401	877,156
Emerg Plan/Right To Know	35,309	3,435	21	38,723	3,601	23	42,301
Firearms Training	61,107	5,770	14,638	52,239	29,300	5,394	76,145
Drain Improvement	1,338,192	145,991	396,257	1,087,926	268,894	371,081	985,739
Health	150,021	158,387	175,269	133,139	163,550	207,870	88,819
Identification Security Protec	16,120	3,762	-	19,882	2,967	-	22,849
Landfill Closure	3,332,942	1,396,250	-	4,729,192	499,000	-	5,228,192
Health Maintenance	21,816	33,139	39,496	15,459	33,679	44,570	4,568
Local Road & Street	172,178	273,521	237,985	207,714	314,264	214,066	307,912
Misdemeanant	75,151	9,521	-	84,672	9,521	-	94,193
Highway	291,793	1,722,942	1,128,239	886,496	1,664,964	1,172,167	1,379,293
Omitted Property Audits	221,104	-	-	221,104	-	-	221,104
Rainy Day	907,489	-	-	907,489	-	-	907,489
Recorder Record Perp	159,352	56,003	27,519	187,836	53,066	1,810	239,092
Riverboat - County share	582,621	54,465	-	637,086	51,079	-	688,165
Sex/Violent Offender-County Sh	12,041	-	-	12,041	-	-	12,041
Surplus Tax	55,520	34,514	27,342	62,692	12,232	48,833	26,091
Surveyor Corner Perp	12,608	18,805	332	31,081	14,835	4,960	40,956
Tax Sale Redemption	10,353	24,007	31,360	3,000	100,553	97,563	5,990
Tax Sale Surplus	141,218	541,100	72,261	610,057	314,993	569,592	355,458
User Fee/Guardian Ad Litem	10,006	14,629	23,635	1,000	9,371	9,370	1,001
County Elected Official Train	6,919	3,762	250	10,431	2,980	300	13,111
County Offender Transport Fund	2,523	438	-	2,961	1,000	-	3,961
Statewide 911	317,114	248,073	107,219	457,968	246,727	189,059	515,636
Reassessment	394,282	54,859	108,872	340,269	56,398	150,211	246,456
LOIT Special Distr-Co share	4,000	-	-	4,000	-	-	4,000
Opioid Restricted Funds	-	-	-	-	49,685	-	49,685
Opioid Unrestricted Funds	-	-	-	-	21,219	-	21,219
Adult Prob/Admin	96,422	121,022	11,885	205,559	7,065	11,885	200,739
Juvenile Prob/Admin	1,443	20,541	5,943	16,041	240	5,761	10,520
User Fee/Alcohol & Drug	84,882	3,666	1,800	86,748	2,500	2,550	86,698
Drainage Maintenance	1,404,453	781,676	337,647	1,848,482	771,403	463,105	2,156,780
K-9 Donation (#5)	6,984	2,500	987	8,497	-	1,732	6,765
Self-insurance	472,052	1,148,083	1,487,150	132,985	2,152,822	1,924,092	361,715
Payroll Clearing	7,034	1,797,986	1,717,576	87,444	1,853,013	1,871,964	68,493

NEWTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
Sheriff Pension Holding	57,520	12,564	-	70,084	7,627	-	77,711
Local Tax Distribution	-	22,806,057	22,806,083	(26)	23,097,695	23,097,669	-
CVET-Commercial Vehicle Excise	-	146,177	146,177	-	151,103	151,103	-
Financial Institution	-	17,866	17,866	-	20,188	20,188	-
Fines & Forfeitures	21	248	240	29	265	264	30
Infractions	20,001	29,768	30,347	19,422	26,699	46,120	1
Special Death Benefit	590	1,165	990	765	1,350	2,115	-
Sales Disclosure	1,590	3,890	2,665	2,815	6,020	8,525	310
Coroner's Education Fee	1,137	2,266	1,998	1,405	2,005	3,409	1
Adult-Juvenile Offender Compac	63	438	125	376	1,000	1,250	126
Mortgage Fee	1,028	2,410	2,053	1,385	1,748	3,133	-
Sex/Violent Offender-State Sha	20	-	20	-	50	50	-
Child Restraint Violation	-	25	-	25	300	325	-
Education Plates	38	206	75	169	131	-	300
Riverboat Wagering Tax Revenue	-	84,281	84,281	-	77,870	77,870	-
Title IV-D Incentive Fund	55,049	5,965	3,200	57,814	5,396	3,200	60,010
Pros Title IV-D Inc	12,588	8,966	3,403	18,151	8,392	7,378	19,165
Clerk Title IV-D Inc	55,290	5,965	6,000	55,255	5,396	6,065	54,586
Inmate Credit Card Cash Bond	-	121,476	121,476	-	105,663	105,663	-
Sheriff Commissary	48,520	56,949	51,971	53,498	40,367	42,823	51,042
Treasurer Cash Change Fund	500	-	-	500	-	-	500
ISETS	2,896	121,131	121,222	2,805	69,207	68,960	3,052
Redevelopment	(187)	312,000	874	310,939	-	17,970	292,969
2018 Homeland Security Grant	(5,000)	-	-	(5,000)	-	-	(5,000)
NC LV Stormwater Planning grant	(3,800)	-	-	(3,800)	-	-	(3,800)
Safe Kids Grant	(2,376)	-	-	(2,376)	-	-	(2,376)
2020 Regional Public Safety Grant	-	1	-	1	-	-	1
2017 SHSP Grant	-	-	-	-	-	-	-
2016 Pre-Disaster	(9,875)	16,738	6,863	-	-	-	-
911 Grant Program	(22,970)	13,782	-	(9,188)	-	-	(9,188)
0950-181 - Sheriff Cash Book	2,123	914,440	916,476	87	585,557	585,645	(1)
Clerk of Circuit Court Fees	58,951	3,440	-	62,391	2,526	-	64,917
User Fee/Jury Pay	26,852	3,419	2,535	27,736	2,890	2,766	27,860
Highway Restricted	645,025	1,354,927	621,033	1,378,919	1,525,705	1,175,341	1,729,283
User Fee/Pretrial Div	85,611	110,482	84,410	111,683	56,455	25,645	142,493
User Fees/ Infraction Def	136,693	62,172	107,840	91,025	47,111	62,824	75,312
User Fees/Brook Law Enforcement	1,106	20	-	1,126	40	-	1,166
User Fee/Conservation Law	3,893	1,043	-	4,936	353	-	5,289
User Fee/Goodland Law Enforcement	1,710	-	-	1,710	4	-	1,714
User Fee/Kentland Law Enforcement	4,908	140	160	4,888	528	172	5,244
User Fee/Morocco Law Enforcement	2,126	12	-	2,138	44	-	2,182
User Fee/Pros Attorney	954	-	-	954	-	-	954
User Fee/State Police Law Enforcement	34,051	1,213	-	35,264	1,119	-	36,383
User Fee/Excise	256	-	-	256	-	-	256
User/Probation	741,034	-	741,034	-	-	-	-
User Fee/Juv Inf Adj Prog Fee	1,020	120	-	1,140	240	-	1,380
Economic Devel Donation (#4)	136,989	94,175	51,610	179,554	141,605	45,650	275,509
Sheriff Donations (#6)	32	-	-	32	-	-	32
Animal Control Donation (#2)	4,423	3,367	165	7,625	-	6,578	1,047
Ambulance Donation	400	400	-	800	-	-	800

NEWTON COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-21	Receipts	Disbursements	12-31-21	Receipts	Disbursements	12-31-22
Civil defense Special Donation (#3)	1,231	-	147	1,084	-	-	1,084
GHSF- General Health Serv Fund	(460,131)	-	151,127	(611,258)	17,423	169,495	(763,330)
Indiana State Opioid Response	-	60,000	400	59,600	-	-	59,600
COVID-19 Safety Awareness	-	40,320	26,599	13,721	82,482	6,727	89,476
COVID-19 VACCINE IMMUNIZATION	-	19,348	13,113	6,235	-	-	6,235
Juvenile Supplemental	-	24,885	-	24,885	213	744	24,354
Adult Supplemental	-	555,318	2,427	552,891	35,174	2,564	585,501
Overweight Vehicle Fines	-	-	-	-	384	384	-
ARP	-	-	-	-	1,358,114	-	1,358,114
User Fee/Marijuana Eradication	-	-	-	-	50	-	50
George Ade Medicare	2,784,702	7,384,887	8,024,036	2,145,553	5,834,610	5,428,920	2,551,243
Cable TV	33,470	15,615	30,000	19,085	14,816	-	33,901
County Owned Property	539,057	29,703	541,878	26,882	29,700	38,272	18,310
Governmental Development	99	-	-	99	-	-	99
Landfill Fees	15,447,979	8,181,330	7,611,972	16,017,337	7,822,710	6,276,471	17,563,576
Landfill Drainage	56,417	10,000	-	66,417	10,000	-	76,417
Park Board	108,608	37,348	-	145,956	44,728	7,790	182,894
Road Deposit-Beaver Creek Ph 1	18,000	2,000	-	20,000	-	-	20,000
Sumava Resorts Protection Fund	23,873	-	-	23,873	-	-	23,873
Workforce One Center	89,683	-	-	89,683	-	-	89,683
GIS - Geographic Info Systems	554	53	-	607	92	-	699
Enforcement Fund	21,613	17,898	35,937	3,574	224	3,797	1
Home Detention Hook-up	103,837	56,940	22,588	138,189	47,344	21,169	164,364
Tax Certificate Sale	18,300	2,975	-	21,275	-	-	21,275
Retainage - Atlas Excavating	3,570	-	-	3,570	-	-	3,570
Atlas (Ambulance)	(229)	3,980	4,034	(283)	3,269	3,332	(346)
Auditor Transfer Fee	32,875	11,920	10	44,785	14,430	1,577	57,638
Landfill Income Holding	7,916,835	7,591,786	7,916,835	7,591,786	7,183,682	7,591,786	7,183,682
TIF-Newton Co ECD #1	547,762	313,339	-	861,101	294,851	430,550	725,402
HRA - COBRA	9,057	-	-	9,057	-	-	9,057
LIT Local Income Tax	-	3,811,304	3,811,304	-	3,401,844	3,401,844	-
Community Emergency Response	1,578	-	-	1,578	-	-	1,578
Bio Terrorism	(26,801)	-	1,510	(28,311)	32,906	10,946	(6,351)
Equitable Sharing-Sheriff	36,574	-	-	36,574	-	-	36,574
Problem Gambling-Crim Justice	1,400	-	-	1,400	-	-	1,400
Jasper Foundation Grant	580	-	-	580	-	-	580
Tobacco Settlement	9,982	14,569	11,586	12,965	14,239	13,173	14,031
Drug Prosecution Funds	2,000	-	-	2,000	-	-	2,000
2017 Regional Public Safety Gr	(300)	-	-	(300)	-	-	(300)
Community Crossings 2017	(505,829)	654,399	654,599	(506,029)	-	-	(506,029)
Senior & Adult Guardianship	835	-	835	-	-	-	-
2019 Infrastructure	(48)	-	-	(48)	-	-	(48)
Totals	\$ 49,710,780	\$ 77,348,173	\$ 72,725,996	\$ 54,332,957	\$ 74,226,502	\$ 68,829,811	\$ 59,729,648

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

NEWTON COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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

C. Cash and Investments

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

D. Receipts

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

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

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

NEWTON COUNTY
NOTES TO FINANCIAL STATEMENT
(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 statement. The aggregate disbursements include the following uses:

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

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

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

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

NEWTON COUNTY
NOTES TO FINANCIAL STATEMENT
(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 December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

NEWTON COUNTY
NOTES TO FINANCIAL STATEMENT
(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 statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

NEWTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

INPRS 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. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

NEWTON COUNTY
 NOTES TO FINANCIAL STATEMENT
 (Continued)

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 statement contains some funds with deficits in cash. Some are the result of reimbursable grants that have made expenditures, but not yet been reimbursed from the grant. Others, listed below, are the result of expenditures from prior years in excess of available cash funds.

Fund	Amount overdrawn	
	2021	2022
Local Tax Distribution	\$ 26	\$ -
2018 Homeland Security Grant	5,000	5,000
NC LV Stormwater Planning grant	3,800	3,800
Safe Kids Grant	2,376	2,376
911 Grant Program	9,188	9,188
GHSF- General Health Serv Fund	611,258	763,330
Atlas (Ambulance)	283	346
Bio Terrorism	28,311	6,351
2017 Regional Public Safety Gr	300	300
2019 Infrastructure	48	48

Note 8. Other Postemployment Benefits

The County provides to eligible retirees and their spouses the following benefits: Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA) coverage until the age requirement for Medicare eligibility is met. These benefits pose a liability to the County for this year and in future years. Information regarding these benefits can be obtained by contacting the County.

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REQUIRED SUPPLEMENTARY INFORMATION

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	After Settlement Collections	Inmate Trust	Clerk Trust	County General	Accident Report	Campaign Finance Enforcement	City & Town Court Costs	Clerk Perpetuation
Cash and investments - beginning	\$ 870,270	\$ 3,098	\$ 303,131	\$ 6,160,286	\$ 11,080	\$ 750	\$ 35,065	\$ 58,606
Receipts:								
Taxes	-	-	-	7,950,849	-	-	-	-
Licenses and permits	-	-	-	67,203	-	-	-	-
Intergovernmental receipts	-	-	-	405,441	-	-	-	-
Charges for services	-	-	-	222,529	376	-	-	-
Fines and forfeits	-	-	-	80,885	-	-	6,524	14,721
Other receipts	587,499	116,303	1,686,606	610,321	-	-	-	-
Total receipts	587,499	116,303	1,686,606	9,337,228	376	-	6,524	14,721
Disbursements:								
Personal services	-	-	-	5,438,913	-	-	-	-
Supplies	-	-	-	206,605	-	-	-	-
Other services and charges	-	-	-	1,980,567	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	22,579	-	-	-	-
Other disbursements	870,270	117,548	1,568,451	23,581	-	-	-	4,000
Total disbursements	870,270	117,548	1,568,451	7,672,245	-	-	-	4,000
Excess (deficiency) of receipts over disbursements	(282,771)	(1,245)	118,155	1,664,983	376	-	6,524	10,721
Cash and investments - ending	\$ 587,499	\$ 1,853	\$ 421,286	\$ 7,825,269	\$ 11,456	\$ 750	\$ 41,589	\$ 69,327

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Congressional Interest	Congressional School Principal	Sales Disclosure-Co Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Electronic Map Generation Fund	Ambulance
Cash and investments - beginning	\$ 1,424	\$ 359,835	\$ 11,757	\$ 1,368,560	\$ 846,138	\$ 16,230	\$ 18,567	\$ 323,001
Receipts:								
Taxes	-	-	-	242,783	-	-	-	789,912
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	90,879	-	-	-	57,147
Charges for services	-	-	3,890	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	9,415	-	559,970
Other receipts	-	-	-	-	-	492	1,739	4,221
Total receipts	-	-	3,890	333,662	-	9,907	1,739	1,411,250
Disbursements:								
Personal services	-	-	-	-	-	-	-	933,981
Supplies	-	-	-	-	-	-	-	114,711
Other services and charges	-	-	519	227,904	151,948	9,939	-	49,438
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	235,171	-	-	-	22,054
Other disbursements	-	-	5	-	-	-	-	-
Total disbursements	-	-	524	463,075	151,948	9,939	-	1,120,184
Excess (deficiency) of receipts over disbursements	-	-	3,366	(129,413)	(151,948)	(32)	1,739	291,066
Cash and investments - ending	\$ 1,424	\$ 359,835	\$ 15,123	\$ 1,239,147	\$ 694,190	\$ 16,198	\$ 20,306	\$ 614,067

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Emerg Plan/Right To Know	Firearms Training	Drain Improvement	Health	Identification Security Protec	Landfill Closure	Health Maintenance	Local Road & Street
Cash and investments - beginning	\$ 35,309	\$ 61,107	\$ 1,338,192	\$ 150,021	\$ 16,120	\$ 3,332,942	\$ 21,816	\$ 172,178
Receipts:								
Taxes	-	-	-	128,328	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	9,284	-	-	-	258,521
Charges for services	-	5,770	-	20,775	3,762	-	33,139	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	3,435	-	145,991	-	-	1,396,250	-	15,000
Total receipts	3,435	5,770	145,991	158,387	3,762	1,396,250	33,139	273,521
Disbursements:								
Personal services	-	-	-	174,443	-	-	34,380	-
Supplies	-	-	-	760	-	-	3,960	237,985
Other services and charges	21	-	-	66	-	-	1,156	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	396,257	-	-	-	-	-
Other disbursements	-	14,638	-	-	-	-	-	-
Total disbursements	21	14,638	396,257	175,269	-	-	39,496	237,985
Excess (deficiency) of receipts over disbursements	3,414	(8,868)	(250,266)	(16,882)	3,762	1,396,250	(6,357)	35,536
Cash and investments - ending	\$ 38,723	\$ 52,239	\$ 1,087,926	\$ 133,139	\$ 19,882	\$ 4,729,192	\$ 15,459	\$ 207,714

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Misdemeanant	Highway	Omitted Property Audits	Rainy Day	Recorder Record Perp	Riverboat - County share	Sex/Violent Offender-County Sh	Surplus Tax
Cash and investments - beginning	\$ 75,151	\$ 291,793	\$ 221,104	\$ 907,489	\$ 159,352	\$ 582,621	\$ 12,041	\$ 55,520
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	2,250	-	-	-	-	-	-
Intergovernmental receipts	-	1,590,423	-	-	-	-	-	-
Charges for services	9,521	-	-	-	55,728	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	130,269	-	-	275	54,465	-	34,514
Total receipts	9,521	1,722,942	-	-	56,003	54,465	-	34,514
Disbursements:								
Personal services	-	963,908	-	-	-	-	-	-
Supplies	-	97,195	-	-	217	-	-	-
Other services and charges	-	67,136	-	-	27,302	-	-	27,342
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	1,128,239	-	-	27,519	-	-	27,342
Excess (deficiency) of receipts over disbursements	9,521	594,703	-	-	28,484	54,465	-	7,172
Cash and investments - ending	\$ 84,672	\$ 886,496	\$ 221,104	\$ 907,489	\$ 187,836	\$ 637,086	\$ 12,041	\$ 62,692

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Surveyor Corner Perp	Tax Sale Redemption	Tax Sale Surplus	User Fee/Guardian Ad Litem	County Elected Official Train	County Offender Transport Fund	Statewide 911	Reassessment
Cash and investments - beginning	\$ 12,608	\$ 10,353	\$ 141,218	\$ 10,006	\$ 6,919	\$ 2,523	\$ 317,114	\$ 394,282
Receipts:								
Taxes	-	-	-	-	-	-	-	51,158
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	3,701
Charges for services	18,805	-	-	14,629	3,762	-	247,891	-
Fines and forfeits	-	-	-	-	-	438	-	-
Other receipts	-	24,007	541,100	-	-	-	182	-
Total receipts	18,805	24,007	541,100	14,629	3,762	438	248,073	54,859
Disbursements:								
Personal services	-	-	-	-	-	-	60,973	37,702
Supplies	332	-	-	-	-	-	1,191	3,620
Other services and charges	-	31,360	72,261	23,635	250	-	41,340	67,550
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	3,715	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	332	31,360	72,261	23,635	250	-	107,219	108,872
Excess (deficiency) of receipts over disbursements	18,473	(7,353)	468,839	(9,006)	3,512	438	140,854	(54,013)
Cash and investments - ending	\$ 31,081	\$ 3,000	\$ 610,057	\$ 1,000	\$ 10,431	\$ 2,961	\$ 457,968	\$ 340,269

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	LOIT Special Distr-Co share	Opioid Restricted Funds	Opioid Unrestricted Funds	Adult Prob/Admin	Juvenile Prob/Admin	User Fee/Alcohol & Drug	Drainage Maintenance	K-9 Donation (#5)
Cash and investments - beginning	\$ 4,000	\$ -	\$ -	\$ 96,422	\$ 1,443	\$ 84,882	\$ 1,404,453	\$ 6,984
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	9,912	700	3,666	-	-
Other receipts	-	-	-	111,110	19,841	-	781,676	2,500
Total receipts	-	-	-	121,022	20,541	3,666	781,676	2,500
Disbursements:								
Personal services	-	-	-	11,885	5,943	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	1,800	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	153,427	-
Other disbursements	-	-	-	-	-	-	184,220	987
Total disbursements	-	-	-	11,885	5,943	1,800	337,647	987
Excess (deficiency) of receipts over disbursements	-	-	-	109,137	14,598	1,866	444,029	1,513
Cash and investments - ending	\$ 4,000	\$ -	\$ -	\$ 205,559	\$ 16,041	\$ 86,748	\$ 1,848,482	\$ 8,497

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Self-insurance	Payroll Clearing	Sheriff Pension Holding	Local Tax Distribution	CVET-Commercial Vehicle Excise	Financial Institution	Fines & Forfeitures	Infractions
Cash and investments - beginning	\$ 472,052	\$ 7,034	\$ 57,520	\$ -	\$ -	\$ -	\$ 21	\$ 20,001
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	146,177	-	-	-
Charges for services	-	-	12,564	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	248	29,768
Other receipts	1,148,083	1,797,986	-	22,806,057	-	17,866	-	-
Total receipts	1,148,083	1,797,986	12,564	22,806,057	146,177	17,866	248	29,768
Disbursements:								
Personal services	1,487,150	1,717,576	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	240	30,347
Debt service - principal and interest	-	-	-	22,806,083	146,177	17,866	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	1,487,150	1,717,576	-	22,806,083	146,177	17,866	240	30,347
Excess (deficiency) of receipts over disbursements	(339,067)	80,410	12,564	(26)	-	-	8	(579)
Cash and investments - ending	\$ 132,985	\$ 87,444	\$ 70,084	\$ (26)	\$ -	\$ -	\$ 29	\$ 19,422

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Special Death Benefit	Sales Disclosure	Coroner's Education Fee	Adult-Juvenile Offender Compac	Mortgage Fee	Sex/Violent Offender-State Sha	Child Restraint Violation	Education Plates
Cash and investments - beginning	\$ 590	\$ 1,590	\$ 1,137	\$ 63	\$ 1,028	\$ 20	\$ -	\$ 38
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	2,266	-	2,410	-	-	206
Fines and forfeits	1,165	-	-	438	-	-	25	-
Other receipts	-	3,890	-	-	-	-	-	-
Total receipts	1,165	3,890	2,266	438	2,410	-	25	206
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	990	2,665	1,998	125	2,053	20	-	75
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	990	2,665	1,998	125	2,053	20	-	75
Excess (deficiency) of receipts over disbursements	175	1,225	268	313	357	(20)	25	131
Cash and investments - ending	\$ 765	\$ 2,815	\$ 1,405	\$ 376	\$ 1,385	\$ -	\$ 25	\$ 169

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Riverboat Wagering Tax Revenue	Title IV-D Incentive Fund	Pros Title IV-D Inc	Clerk Title IV-D Inc	Inmate Credit Card Cash Bond	Sheriff Commissary	Treasurer Cash Change Fund	ISETS
Cash and investments - beginning	\$ -	\$ 55,049	\$ 12,588	\$ 55,290	\$ -	\$ 48,520	\$ 500	\$ 2,896
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	84,281	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	5,965	8,966	5,965	121,476	56,949	-	121,131
Total receipts	84,281	5,965	8,966	5,965	121,476	56,949	-	121,131
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	84,281	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	3,200	3,403	6,000	121,476	51,971	-	121,222
Total disbursements	84,281	3,200	3,403	6,000	121,476	51,971	-	121,222
Excess (deficiency) of receipts over disbursements	-	2,765	5,563	(35)	-	4,978	-	(91)
Cash and investments - ending	\$ -	\$ 57,814	\$ 18,151	\$ 55,255	\$ -	\$ 53,498	\$ 500	\$ 2,805

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Redevelopment	2018 Homeland Security Grant	NC LV Stormwater Planning grant	Safe Kids Grant	2020 Regional Public Safety Grant	2017 SHSP Grant	2016 Pre-Disaster	911 Grant Program
Cash and investments - beginning	\$ (187)	\$ (5,000)	\$ (3,800)	\$ (2,376)	\$ -	\$ -	\$ (9,875)	\$ (22,970)
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	16,738	13,782
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	312,000	-	-	-	1	-	-	-
Total receipts	312,000	-	-	-	1	-	16,738	13,782
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	874	-	-	-	-	-	6,863	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	874	-	-	-	-	-	6,863	-
Excess (deficiency) of receipts over disbursements	311,126	-	-	-	1	-	9,875	13,782
Cash and investments - ending	\$ 310,939	\$ (5,000)	\$ (3,800)	\$ (2,376)	\$ 1	\$ -	\$ -	\$ (9,188)

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	0950-181 - Sheriff Cash Book	Clerk of Circuit Court Fees	User Fee/Jury Pay	Highway Restricted	User Fee/Pretrial Div	User Fees/ Infraction Def	User Fees/Brook Law Enforcement	User Fee/Conservation Law
Cash and investments - beginning	\$ 2,123	\$ 58,951	\$ 26,852	\$ 645,025	\$ 85,611	\$ 136,693	\$ 1,106	\$ 3,893
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,354,927	-	-	-	-
Charges for services	-	3,440	-	-	-	-	-	-
Fines and forfeits	-	-	3,419	-	102,751	62,172	20	1,043
Other receipts	914,440	-	-	-	7,731	-	-	-
Total receipts	914,440	3,440	3,419	1,354,927	110,482	62,172	20	1,043
Disbursements:								
Personal services	-	-	2,535	-	9,777	57,177	-	-
Supplies	-	-	-	324,047	765	15,525	-	-
Other services and charges	-	-	-	296,986	7,331	30,838	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	66,537	4,300	-	-
Other disbursements	916,476	-	-	-	-	-	-	-
Total disbursements	916,476	-	2,535	621,033	84,410	107,840	-	-
Excess (deficiency) of receipts over disbursements	(2,036)	3,440	884	733,894	26,072	(45,668)	20	1,043
Cash and investments - ending	\$ 87	\$ 62,391	\$ 27,736	\$ 1,378,919	\$ 111,683	\$ 91,025	\$ 1,126	\$ 4,936

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	User Fee/Goodland Law Enforcement	User Fee/Kentland Law Enforcement	User Fee/Morocco Law Enforcement	User Fee/Pros Attorney	User Fee/State Police Law Enforcement	User Fee/Excise	User Fee/Probation	User Fee/Juv Inf Adj Prog Fee
Cash and investments - beginning	\$ 1,710	\$ 4,908	\$ 2,126	\$ 954	\$ 34,051	\$ 256	\$ 741,034	\$ 1,020
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	140	12	-	1,213	-	-	-
Other receipts	-	-	-	-	-	-	-	120
Total receipts	-	140	12	-	1,213	-	-	120
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	160	-	-	-	-	741,034	-
Total disbursements	-	160	-	-	-	-	741,034	-
Excess (deficiency) of receipts over disbursements	-	(20)	12	-	1,213	-	(741,034)	120
Cash and investments - ending	\$ 1,710	\$ 4,888	\$ 2,138	\$ 954	\$ 35,264	\$ 256	\$ -	\$ 1,140

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Economic Devel Donation (#4)	Sheriff Donations (#6)	Animal Control Donation (#2)	Ambulance Donation	Civil defense Special Donation (#3)	GHSF- General Health Serv Fund	Indiana State Opioid Response	COVID-19 Safety Awareness
Cash and investments - beginning	\$ 136,989	\$ 32	\$ 4,423	\$ 400	\$ 1,231	\$ (460,131)	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	94,175	-	3,367	400	-	-	60,000	40,320
Total receipts	94,175	-	3,367	400	-	-	60,000	40,320
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	2,477
Other services and charges	44,789	-	165	-	147	149,957	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,170	-	24,122
Other disbursements	6,821	-	-	-	-	-	400	-
Total disbursements	51,610	-	165	-	147	151,127	400	26,599
Excess (deficiency) of receipts over disbursements	42,565	-	3,202	400	(147)	(151,127)	59,600	13,721
Cash and investments - ending	\$ 179,554	\$ 32	\$ 7,625	\$ 800	\$ 1,084	\$ (611,258)	\$ 59,600	\$ 13,721

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	COVID-19 VACCINE IMMUNIZATION	Juvenile Supplemental	Adult Supplemental	Overweight Vehicle Fines	ARP	User Fee/Marijuana Eradication	George Ade Medicare	Cable TV
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,784,702	\$ 33,470
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	624	29,496	-	-	-	-	-
Other receipts	19,348	24,261	525,822	-	-	-	7,384,887	15,615
Total receipts	19,348	24,885	555,318	-	-	-	7,384,887	15,615
Disbursements:								
Personal services	13,113	-	-	-	-	-	-	-
Supplies	-	-	1,091	-	-	-	-	-
Other services and charges	-	-	1,336	-	-	-	122,247	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	7,901,789	30,000
Total disbursements	13,113	-	2,427	-	-	-	8,024,036	30,000
Excess (deficiency) of receipts over disbursements	6,235	24,885	552,891	-	-	-	(639,149)	(14,385)
Cash and investments - ending	\$ 6,235	\$ 24,885	\$ 552,891	\$ -	\$ -	\$ -	\$ 2,145,553	\$ 19,085

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	County Owned Property	Governmental Development	Landfill Fees	Landfill Drainage	Park Board	Road Deposit-Beaver Creek Ph 1	Sumava Resorts Protection Fund	Workforce One Center
Cash and investments - beginning	\$ 539,057	\$ 99	\$ 15,447,979	\$ 56,417	\$ 108,608	\$ 18,000	\$ 23,873	\$ 89,683
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	29,703	-	-	-	-	-	-	-
Fines and forfeits	-	-	265	-	-	-	-	-
Other receipts	-	-	8,181,065	10,000	37,348	2,000	-	-
Total receipts	29,703	-	8,181,330	10,000	37,348	2,000	-	-
Disbursements:								
Personal services	-	-	459,277	-	-	-	-	-
Supplies	-	-	575,867	-	-	-	-	-
Other services and charges	541,878	-	3,952,939	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	2,623,889	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	541,878	-	7,611,972	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(512,175)	-	569,358	10,000	37,348	2,000	-	-
Cash and investments - ending	\$ 26,882	\$ 99	\$ 16,017,337	\$ 66,417	\$ 145,956	\$ 20,000	\$ 23,873	\$ 89,683

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	GIS - Geographic Info Systems	Enforcement Fund	Home Detention Hook-up	Tax Certificate Sale	Retainage - Atlas Excavating	Atlas (Ambulance)	Auditor Transfer Fee
Cash and investments - beginning	\$ 554	\$ 21,613	\$ 103,837	\$ 18,300	\$ 3,570	\$ (229)	\$ 32,875
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	53	-	-	-	-	-	11,920
Fines and forfeits	-	363	-	-	-	-	-
Other receipts	-	17,535	56,940	2,975	-	3,980	-
Total receipts	53	17,898	56,940	2,975	-	3,980	11,920
Disbursements:							
Personal services	-	-	5,714	-	-	-	-
Supplies	-	-	950	-	-	-	-
Other services and charges	-	12,886	15,924	-	-	4,034	10
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	23,051	-	-	-	-	-
Total disbursements	-	35,937	22,588	-	-	4,034	10
Excess (deficiency) of receipts over disbursements	53	(18,039)	34,352	2,975	-	(54)	11,910
Cash and investments - ending	\$ 607	\$ 3,574	\$ 138,189	\$ 21,275	\$ 3,570	\$ (283)	\$ 44,785

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Landfill Income Holding	TIF-Newton Co ECD #1	HRA - COBRA	LIT Local Income Tax	Community Emergency Response	Bio Terrorism	Equitable Sharing-Sheriff	Problem Gambling-Crim Justice
Cash and investments - beginning	\$ 7,916,835	\$ 547,762	\$ 9,057	\$ -	\$ 1,578	\$ (26,801)	\$ 36,574	\$ 1,400
Receipts:								
Taxes	-	313,339	-	3,811,304	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	9,172	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	7,582,614	-	-	-	-	-	-	-
Total receipts	7,591,786	313,339	-	3,811,304	-	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	1,510	-	-
Debt service - principal and interest	-	-	-	3,811,304	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	7,916,835	-	-	-	-	-	-	-
Total disbursements	7,916,835	-	-	3,811,304	-	1,510	-	-
Excess (deficiency) of receipts over disbursements	(325,049)	313,339	-	-	-	(1,510)	-	-
Cash and investments - ending	\$ 7,591,786	\$ 861,101	\$ 9,057	\$ -	\$ 1,578	\$ (28,311)	\$ 36,574	\$ 1,400

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Jasper Foundation Grant	Tobacco Settlement	Drug Prosecution Funds	2017 Regional Public Safety Gr	Community Crossings 2017	Senior & Adult Guardianship	2019 Infrastructure	Totals
Cash and investments - beginning	\$ 580	\$ 9,982	\$ 2,000	\$ (300)	\$ (505,829)	\$ 835	\$ (48)	\$ 49,710,780
Receipts:								
Taxes	-	-	-	-	-	-	-	13,287,673
Licenses and permits	-	-	-	-	-	-	-	69,453
Intergovernmental receipts	-	14,569	-	-	654,399	-	-	4,700,269
Charges for services	-	-	-	-	-	-	-	712,311
Fines and forfeits	-	-	-	-	-	-	-	919,393
Other receipts	-	-	-	-	-	-	-	57,659,074
Total receipts	-	14,569	-	-	654,399	-	-	77,348,173
Disbursements:								
Personal services	-	11,586	-	-	-	-	-	11,426,033
Supplies	-	-	-	-	-	-	-	1,587,298
Other services and charges	-	-	-	-	-	835	-	8,095,877
Debt service - principal and interest	-	-	-	-	-	-	-	26,781,430
Capital outlay	-	-	-	-	654,599	-	-	4,207,820
Other disbursements	-	-	-	-	-	-	-	20,627,538
Total disbursements	-	11,586	-	-	654,599	835	-	72,725,996
Excess (deficiency) of receipts over disbursements	-	2,983	-	-	(200)	(835)	-	4,622,177
Cash and investments - ending	\$ 580	\$ 12,965	\$ 2,000	\$ (300)	\$ (506,029)	\$ -	\$ (48)	\$ 54,332,957

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	After Settlement Collections	Inmate Trust	Clerk Trust	County General	Accident Report	Campaign Finance Enforcement	City & Town Court Costs	Clerk Perpetuation
Cash and investments - beginning	\$ 587,499	\$ 1,853	\$ 421,286	\$ 7,825,269	\$ 11,456	\$ 750	\$ 41,589	\$ 69,327
Receipts:								
Taxes	-	-	-	7,919,892	-	-	-	-
Licenses and permits	-	-	-	69,852	-	-	-	-
Intergovernmental receipts	-	-	-	425,403	-	-	-	-
Charges for services	-	-	-	155,682	416	-	-	-
Fines and forfeits	-	-	-	69,979	-	-	5,286	13,147
Other receipts	714,490	88,187	1,360,838	696,126	-	-	-	-
Total receipts	714,490	88,187	1,360,838	9,336,934	416	-	5,286	13,147
Disbursements:								
Personal services	-	-	-	6,688,428	-	-	-	-
Supplies	-	-	-	242,612	-	-	-	-
Other services and charges	-	-	-	1,866,878	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	169,519	-	-	-	-
Other disbursements	587,499	89,438	1,410,418	8,454	-	-	-	-
Total disbursements	587,499	89,438	1,410,418	8,975,891	-	-	-	-
Excess (deficiency) of receipts over disbursements	126,991	(1,251)	(49,580)	361,043	416	-	5,286	13,147
Cash and investments - ending	\$ 714,490	\$ 602	\$ 371,706	\$ 8,186,312	\$ 11,872	\$ 750	\$ 46,875	\$ 82,474

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Congressional Interest	Congressional School Principal	Sales Disclosure-Co Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Electronic Map Generation Fund	Ambulance
Cash and investments - beginning	\$ 1,424	\$ 359,835	\$ 15,123	\$ 1,239,147	\$ 694,190	\$ 16,198	\$ 20,306	\$ 614,067
Receipts:								
Taxes	-	-	-	253,803	-	-	-	822,139
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	18,465	-	-	-	59,813
Charges for services	-	-	6,020	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	10,091	-	583,599
Other receipts	-	-	-	-	-	-	1,480	4,939
Total receipts	-	-	6,020	272,268	-	10,091	1,480	1,470,490
Disbursements:								
Personal services	-	-	-	-	-	-	-	991,497
Supplies	-	-	332	-	-	-	-	141,982
Other services and charges	-	-	20	93,468	107,997	10,367	205	51,188
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	575	-	-	-	22,734
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	352	94,043	107,997	10,367	205	1,207,401
Excess (deficiency) of receipts over disbursements	-	-	5,668	178,225	(107,997)	(276)	1,275	263,089
Cash and investments - ending	\$ 1,424	\$ 359,835	\$ 20,791	\$ 1,417,372	\$ 586,193	\$ 15,922	\$ 21,581	\$ 877,156

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Emerg Plan/Right To Know	Firearms Training	Drain Improvement	Health	Identification Security Protec	Landfill Closure	Health Maintenance	Local Road & Street
Cash and investments - beginning	\$ 38,723	\$ 52,239	\$ 1,087,926	\$ 133,139	\$ 19,882	\$ 4,729,192	\$ 15,459	\$ 207,714
Receipts:								
Taxes	-	-	-	133,246	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	9,694	-	-	-	291,278
Charges for services	3,601	-	-	20,610	2,967	-	33,139	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	29,300	268,894	-	-	499,000	540	22,986
Total receipts	3,601	29,300	268,894	163,550	2,967	499,000	33,679	314,264
Disbursements:								
Personal services	-	-	-	205,831	-	-	36,367	-
Supplies	-	-	-	638	-	-	4,663	214,066
Other services and charges	23	5,394	-	1,401	-	-	2,961	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	371,081	-	-	-	579	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	23	5,394	371,081	207,870	-	-	44,570	214,066
Excess (deficiency) of receipts over disbursements	3,578	23,906	(102,187)	(44,320)	2,967	499,000	(10,891)	100,198
Cash and investments - ending	\$ 42,301	\$ 76,145	\$ 985,739	\$ 88,819	\$ 22,849	\$ 5,228,192	\$ 4,568	\$ 307,912

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Misdemeanant	Highway	Omitted Property Audits	Rainy Day	Recorder Record Perp	Riverboat - County share	Sex/Violent Offender-County Sh	Surplus Tax
Cash and investments - beginning	\$ 84,672	\$ 886,496	\$ 221,104	\$ 907,489	\$ 187,836	\$ 637,086	\$ 12,041	\$ 62,692
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	1,800	-	-	-	-	-	-
Intergovernmental receipts	-	1,525,705	-	-	-	-	-	-
Charges for services	9,521	-	-	-	53,066	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	137,459	-	-	-	51,079	-	12,232
Total receipts	9,521	1,664,964	-	-	53,066	51,079	-	12,232
Disbursements:								
Personal services	-	1,045,822	-	-	1,810	-	-	-
Supplies	-	57,842	-	-	-	-	-	48,833
Other services and charges	-	68,503	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	1,172,167	-	-	1,810	-	-	48,833
Excess (deficiency) of receipts over disbursements	9,521	492,797	-	-	51,256	51,079	-	(36,601)
Cash and investments - ending	\$ 94,193	\$ 1,379,293	\$ 221,104	\$ 907,489	\$ 239,092	\$ 688,165	\$ 12,041	\$ 26,091

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Surveyor Corner Perp	Tax Sale Redemption	Tax Sale Surplus	User Fee/Guardian Ad Litem	County Elected Official Train	County Offender Transport Fund	Statewide 911	Reassessment
Cash and investments - beginning	\$ 31,081	\$ 3,000	\$ 610,057	\$ 1,000	\$ 10,431	\$ 2,961	\$ 457,968	\$ 340,269
Receipts:								
Taxes	-	-	-	-	-	-	-	52,573
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	3,825
Charges for services	14,835	-	-	8,203	2,967	-	246,513	-
Fines and forfeits	-	-	-	-	-	1,000	-	-
Other receipts	-	100,553	314,993	1,168	13	-	214	-
Total receipts	14,835	100,553	314,993	9,371	2,980	1,000	246,727	56,398
Disbursements:								
Personal services	-	-	-	-	-	-	130,562	40,338
Supplies	-	-	-	-	-	-	1,385	4,008
Other services and charges	4,960	97,563	569,592	9,370	300	-	47,112	105,865
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	10,000	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	4,960	97,563	569,592	9,370	300	-	189,059	150,211
Excess (deficiency) of receipts over disbursements	9,875	2,990	(254,599)	1	2,680	1,000	57,668	(93,813)
Cash and investments - ending	\$ 40,956	\$ 5,990	\$ 355,458	\$ 1,001	\$ 13,111	\$ 3,961	\$ 515,636	\$ 246,456

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	LOIT Special Distr-Co share	Opioid Restricted Funds	Opioid Unrestricted Funds	Adult Prob/Admin	Juvenile Prob/Admin	User Fee/Alcohol & Drug	Drainage Maintenance	K-9 Donation (#5)
Cash and investments - beginning	\$ 4,000	\$ -	\$ -	\$ 205,559	\$ 16,041	\$ 86,748	\$ 1,848,482	\$ 8,497
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	7,065	240	2,500	-	-
Other receipts	-	49,685	21,219	-	-	-	771,403	-
Total receipts	-	49,685	21,219	7,065	240	2,500	771,403	-
Disbursements:								
Personal services	-	-	-	11,885	5,761	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	2,550	-	1,732
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	463,105	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	11,885	5,761	2,550	463,105	1,732
Excess (deficiency) of receipts over disbursements	-	49,685	21,219	(4,820)	(5,521)	(50)	308,298	(1,732)
Cash and investments - ending	\$ 4,000	\$ 49,685	\$ 21,219	\$ 200,739	\$ 10,520	\$ 86,698	\$ 2,156,780	\$ 6,765

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Self-insurance	Payroll Clearing	Sheriff Pension Holding	Local Tax Distribution	CVET-Commercial Vehicle Excise	Financial Institution	Fines & Forfeitures	Infractions
Cash and investments - beginning	\$ 132,985	\$ 87,444	\$ 70,084	\$ (26)	\$ -	\$ -	\$ 29	\$ 19,422
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	2,173	-	-	-	-	-
Fines and forfeits	-	-	5,454	-	-	-	265	26,699
Other receipts	2,152,822	1,853,013	-	23,097,695	151,103	20,188	-	-
Total receipts	2,152,822	1,853,013	7,627	23,097,695	151,103	20,188	265	26,699
Disbursements:								
Personal services	1,924,092	1,871,964	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	151,103	20,188	264	46,120
Debt service - principal and interest	-	-	-	23,097,669	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	1,924,092	1,871,964	-	23,097,669	151,103	20,188	264	46,120
Excess (deficiency) of receipts over disbursements	228,730	(18,951)	7,627	26	-	-	1	(19,421)
Cash and investments - ending	\$ 361,715	\$ 68,493	\$ 77,711	\$ -	\$ -	\$ -	\$ 30	\$ 1

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Special Death Benefit	Sales Disclosure	Coroner's Education Fee	Adult-Juvenile Offender Compac	Mortgage Fee	Sex/Violent Offender-State Sha	Child Restraint Violation	Education Plates
Cash and investments - beginning	\$ 765	\$ 2,815	\$ 1,405	\$ 376	\$ 1,385	\$ -	\$ 25	\$ 169
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	2,005	-	1,748	50	-	131
Fines and forfeits	1,350	-	-	1,000	-	-	300	-
Other receipts	-	6,020	-	-	-	-	-	-
Total receipts	1,350	6,020	2,005	1,000	1,748	50	300	131
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	2,115	8,525	3,409	1,250	3,133	50	325	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	2,115	8,525	3,409	1,250	3,133	50	325	-
Excess (deficiency) of receipts over disbursements	(765)	(2,505)	(1,404)	(250)	(1,385)	-	(25)	131
Cash and investments - ending	\$ -	\$ 310	\$ 1	\$ 126	\$ -	\$ -	\$ -	\$ 300

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Riverboat Wagering Tax Revenue	Title IV-D Incentive Fund	Pros Title IV-D Inc	Clerk Title IV-D Inc	Inmate Credit Card Cash Bond	Sheriff Commissary	Treasurer Cash Change Fund	ISETS
Cash and investments - beginning	\$ -	\$ 57,814	\$ 18,151	\$ 55,255	\$ -	\$ 53,498	\$ 500	\$ 2,805
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	77,870	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	5,396	8,392	5,396	105,663	40,367	-	69,207
Total receipts	77,870	5,396	8,392	5,396	105,663	40,367	-	69,207
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	77,870	3,200	7,378	6,065	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	105,663	42,823	-	68,960
Total disbursements	77,870	3,200	7,378	6,065	105,663	42,823	-	68,960
Excess (deficiency) of receipts over disbursements	-	2,196	1,014	(669)	-	(2,456)	-	247
Cash and investments - ending	\$ -	\$ 60,010	\$ 19,165	\$ 54,586	\$ -	\$ 51,042	\$ 500	\$ 3,052

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Redevelopment	2018 Homeland Security Grant	NC LV Stormwater Planning grant	Safe Kids Grant	2020 Regional Public Safety Grant	2017 SHSP Grant	2016 Pre-Disaster	911 Grant Program
Cash and investments - beginning	\$ 310,939	\$ (5,000)	\$ (3,800)	\$ (2,376)	\$ 1	\$ -	\$ -	\$ (9,188)
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	17,970	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	17,970	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(17,970)	-	-	-	-	-	-	-
Cash and investments - ending	\$ 292,969	\$ (5,000)	\$ (3,800)	\$ (2,376)	\$ 1	\$ -	\$ -	\$ (9,188)

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	0950-181 - Sheriff Cash Book	Clerk of Circuit Court Fees	User Fee/Jury Pay	Highway Restricted	User Fee/Pretrial Div	User Fees/ Infraction Def	User Fees/Brook Law Enforcement	User Fee/Conservation Law
Cash and investments - beginning	\$ 87	\$ 62,391	\$ 27,736	\$ 1,378,919	\$ 111,683	\$ 91,025	\$ 1,126	\$ 4,936
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,525,705	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	2,526	2,890	-	56,455	47,064	40	353
Other receipts	585,557	-	-	-	-	47	-	-
Total receipts	585,557	2,526	2,890	1,525,705	56,455	47,111	40	353
Disbursements:								
Personal services	-	-	2,766	-	9,534	17,747	-	-
Supplies	-	-	-	890,878	1,782	12,317	-	-
Other services and charges	-	-	-	284,463	11,593	29,514	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	2,736	3,246	-	-
Other disbursements	585,645	-	-	-	-	-	-	-
Total disbursements	585,645	-	2,766	1,175,341	25,645	62,824	-	-
Excess (deficiency) of receipts over disbursements	(88)	2,526	124	350,364	30,810	(15,713)	40	353
Cash and investments - ending	\$ (1)	\$ 64,917	\$ 27,860	\$ 1,729,283	\$ 142,493	\$ 75,312	\$ 1,166	\$ 5,289

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	User Fee/Goodland Law Enforcement	User Fee/Kentland Law Enforcement	User Fee/Morocco Law Enforcement	User Fee/Pros Attorney	User Fee/State Police Law Enforcement	User Fee/Excise	User Fee/Probation	User Fee/Juv Inf Adj Prog Fee
Cash and investments - beginning	\$ 1,710	\$ 4,888	\$ 2,138	\$ 954	\$ 35,264	\$ 256	\$ -	\$ 1,140
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	4	528	44	-	1,119	-	-	240
Other receipts	-	-	-	-	-	-	-	-
Total receipts	4	528	44	-	1,119	-	-	240
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	172	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	172	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	4	356	44	-	1,119	-	-	240
Cash and investments - ending	\$ 1,714	\$ 5,244	\$ 2,182	\$ 954	\$ 36,383	\$ 256	\$ -	\$ 1,380

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Economic Devel Donation (#4)	Sheriff Donations (#6)	Animal Control Donation (#2)	Ambulance Donation	Civil defense Special Donation (#3)	GHSF- General Health Serv Fund	Indiana State Opioid Response	COVID-19 Safety Awareness
Cash and investments - beginning	\$ 179,554	\$ 32	\$ 7,625	\$ 800	\$ 1,084	\$ (611,258)	\$ 59,600	\$ 13,721
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	141,605	-	-	-	-	17,423	-	82,482
Total receipts	141,605	-	-	-	-	17,423	-	82,482
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	2,502	-	5,369
Other services and charges	45,650	-	6,578	-	-	11,215	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	155,778	-	1,358
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	45,650	-	6,578	-	-	169,495	-	6,727
Excess (deficiency) of receipts over disbursements	95,955	-	(6,578)	-	-	(152,072)	-	75,755
Cash and investments - ending	\$ 275,509	\$ 32	\$ 1,047	\$ 800	\$ 1,084	\$ (763,330)	\$ 59,600	\$ 89,476

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	COVID-19 VACCINE IMMUNIZATION	Juvenile Supplemental	Adult Supplemental	Overweight Vehicle Fines	ARP	User Fee/Marijuana Eradication	George Ade Medicare	Cable TV
Cash and investments - beginning	\$ 6,235	\$ 24,885	\$ 552,891	\$ -	\$ -	\$ -	\$ 2,145,553	\$ 19,085
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,358,114	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	213	35,174	384	-	50	-	-
Other receipts	-	-	-	-	-	-	5,834,610	14,816
Total receipts	-	213	35,174	384	1,358,114	50	5,834,610	14,816
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	695	-	-	-	-	-
Other services and charges	-	744	1,869	384	-	-	5,428,920	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	744	2,564	384	-	-	5,428,920	-
Excess (deficiency) of receipts over disbursements	-	(531)	32,610	-	1,358,114	50	405,690	14,816
Cash and investments - ending	\$ 6,235	\$ 24,354	\$ 585,501	\$ -	\$ 1,358,114	\$ 50	\$ 2,551,243	\$ 33,901

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	County Owned Property	Governmental Development	Landfill Fees	Landfill Drainage	Park Board	Road Deposit-Beaver Creek Ph 1	Sumava Resorts Protection Fund	Workforce One Center
Cash and investments - beginning	\$ 26,882	\$ 99	\$ 16,017,337	\$ 66,417	\$ 145,956	\$ 20,000	\$ 23,873	\$ 89,683
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	29,700	-	-	-	-	-	-	-
Fines and forfeits	-	-	205	-	-	-	-	-
Other receipts	-	-	7,822,505	10,000	44,728	-	-	-
Total receipts	29,700	-	7,822,710	10,000	44,728	-	-	-
Disbursements:								
Personal services	-	-	575,460	-	-	-	-	-
Supplies	-	-	710,795	-	-	-	-	-
Other services and charges	38,272	-	3,464,789	-	-	-	-	-
Debt service - principal and interest	-	-	795,000	-	-	-	-	-
Capital outlay	-	-	730,427	-	7,790	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	38,272	-	6,276,471	-	7,790	-	-	-
Excess (deficiency) of receipts over disbursements	(8,572)	-	1,546,239	10,000	36,938	-	-	-
Cash and investments - ending	\$ 18,310	\$ 99	\$ 17,563,576	\$ 76,417	\$ 182,894	\$ 20,000	\$ 23,873	\$ 89,683

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	GIS - Geographic Info Systems	Enforcement Fund	Home Detention Hook-up	Tax Certificate Sale	Retainage - Atlas Excavating	Atlas (Ambulance)	Auditor Transfer Fee
Cash and investments - beginning	\$ 607	\$ 3,574	\$ 138,189	\$ 21,275	\$ 3,570	\$ (283)	\$ 44,785
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	92	-	-	-	-	-	14,420
Fines and forfeits	-	-	-	-	-	-	10
Other receipts	-	224	47,344	-	-	3,269	-
Total receipts	<u>92</u>	<u>224</u>	<u>47,344</u>	<u>-</u>	<u>-</u>	<u>3,269</u>	<u>14,430</u>
Disbursements:							
Personal services	-	-	5,942	-	-	-	-
Supplies	-	-	1,135	-	-	-	-
Other services and charges	-	3,797	14,092	-	-	3,332	1,577
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>3,797</u>	<u>21,169</u>	<u>-</u>	<u>-</u>	<u>3,332</u>	<u>1,577</u>
Excess (deficiency) of receipts over disbursements	<u>92</u>	<u>(3,573)</u>	<u>26,175</u>	<u>-</u>	<u>-</u>	<u>(63)</u>	<u>12,853</u>
Cash and investments - ending	<u>\$ 699</u>	<u>\$ 1</u>	<u>\$ 164,364</u>	<u>\$ 21,275</u>	<u>\$ 3,570</u>	<u>\$ (346)</u>	<u>\$ 57,638</u>

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Landfill Income Holding	TIF-Newton Co ECD #1	HRA - COBRA	LIT Local Income Tax	Community Emergency Response	Bio Terrorism	Equitable Sharing-Sheriff	Problem Gambling-Crim Justice
Cash and investments - beginning	\$ 7,591,786	\$ 861,101	\$ 9,057	\$ -	\$ 1,578	\$ (28,311)	\$ 36,574	\$ 1,400
Receipts:								
Taxes	-	294,851	-	3,401,844	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	17,517	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	7,166,165	-	-	-	-	32,906	-	-
Total receipts	7,183,682	294,851	-	3,401,844	-	32,906	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	7,591,786	430,550	-	-	-	2,094	-	-
Debt service - principal and interest	-	-	-	3,401,844	-	-	-	-
Capital outlay	-	-	-	-	-	8,852	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	7,591,786	430,550	-	3,401,844	-	10,946	-	-
Excess (deficiency) of receipts over disbursements	(408,104)	(135,699)	-	-	-	21,960	-	-
Cash and investments - ending	\$ 7,183,682	\$ 725,402	\$ 9,057	\$ -	\$ 1,578	\$ (6,351)	\$ 36,574	\$ 1,400

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Jasper Foundation Grant	Tobacco Settlement	Drug Prosecution Funds	2017 Regional Public Safety Gr	Community Crossings 2017	Senior & Adult Guardianship	2019 Infrastructure	Totals
Cash and investments - beginning	\$ 580	\$ 12,965	\$ 2,000	\$ (300)	\$ (506,029)	\$ -	\$ (48)	\$ 54,332,957
Receipts:								
Taxes	-	-	-	-	-	-	-	12,878,348
Licenses and permits	-	-	-	-	-	-	-	71,652
Intergovernmental receipts	-	14,239	-	-	-	-	-	5,310,111
Charges for services	-	-	-	-	-	-	-	625,376
Fines and forfeits	-	-	-	-	-	-	-	875,274
Other receipts	-	-	-	-	-	-	-	54,465,741
Total receipts	-	14,239	-	-	-	-	-	74,226,502
Disbursements:								
Personal services	-	13,173	-	-	-	-	-	13,578,979
Supplies	-	-	-	-	-	-	-	2,341,834
Other services and charges	-	-	-	-	-	-	-	20,767,805
Debt service - principal and interest	-	-	-	-	-	-	-	27,294,513
Capital outlay	-	-	-	-	-	-	-	1,947,780
Other disbursements	-	-	-	-	-	-	-	2,898,900
Total disbursements	-	13,173	-	-	-	-	-	68,829,811
Excess (deficiency) of receipts over disbursements	-	1,066	-	-	-	-	-	5,396,691
Cash and investments - ending	\$ 580	\$ 14,031	\$ 2,000	\$ (300)	\$ (506,029)	\$ -	\$ (48)	\$ 59,729,648

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OTHER INFORMATION

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NEWTON COUNTY
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 479,774</u>	<u>\$ 77,875</u>

NEWTON COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Redevelopment Authority	Bridge 14	\$ 392,744	7/1/2015	1/1/2034
Redevelopment Authority	Revenue Bond, Series 2016	<u>380,000</u>	7/1/2017	1/1/2036
Total of annual lease payments		<u>\$ 772,744</u>		

NEWTON COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2022

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	\$ 645,515
Infrastructure	1,053,255
Buildings	24,091,092
Improvements other than buildings	432,039
Machinery, equipment, and vehicles	<u>14,401,926</u>
Total governmental activities	<u>40,623,827</u>
Total capital assets	<u>\$ 40,623,827</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/>.