

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

FINANCIAL STATEMENT AUDIT REPORT

OF

NEWTON COUNTY, INDIANA

January 1, 2017 to December 31, 2017



**FILED**

12/30/2019



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Sharon Dewing Tamra Jackson	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Treasurer	Diane Veld Teri Knowles	01-01-17 to 02-08-19 02-09-19 to 12-31-20
Clerk of the Circuit Court	Janice Wilson Jessica Firkins	01-01-17 to 12-31-18 01-01-19 to 12-31-20
County Sheriff	Thomas VanVleet	01-01-15 to 12-31-22
President of the Board of County Commissioners	Tim Drenth	01-01-17 to 12-31-19
President of the County Council	Scott Carlson	01-01-17 to 12-31-19



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF NEWTON COUNTY, INDIANA

### **Report on the Financial Statement**

We have audited the accompanying financial statement of Newton County (County), which comprises the financial position and results of operations for the year ended December 31, 2017, and the related notes to the financial statement as listed in the Table of Contents.

### ***Management's Responsibility for the Financial Statement***

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

### ***Auditor's Responsibility***

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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Basis for 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.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

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

***Basis for Qualified Opinion on Regulatory Basis of Accounting***

The County did not account for all receipts of the George Ade Memorial Healthcare Center (Healthcare Center). The financial activity of the Healthcare Center is accounted for in the George Ade Medicare fund. We were unable to obtain sufficient competent evidential matter to satisfy ourselves that the receipts in the George Ade Medicare fund were materially correct. The County's records do not permit the application of other auditing procedures to ascertain if receipts within the financial statement were fairly stated.


***Qualified Opinion on Regulatory Basis of Accounting***

In our opinion, except for the possible effects of the matters described in the *Basis for Qualified Opinion on Regulatory Basis of Accounting* paragraph, 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, 2017, on the basis of accounting described in Note 1.

***Other Matters***

*Other Information*

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, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial 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.

  
Paul D. Joyce, CPA  
State Examiner

December 19, 2019

## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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, 2017

Fund	Cash and Investments			Cash and Investments 12-31-17
	01-01-17	Receipts	Disbursements	
Clerk Trust	\$ 280,076	\$ 2,199,181	\$ 2,037,009	\$ 442,248
County General	2,106,944	7,386,391	6,961,332	2,532,003
Accident Report	8,194	910	-	9,104
CAGIT-Co Share Certified Share	(543)	543	-	-
Campaign Finance Enforcement	750	-	-	750
City & Town Court Costs	10,362	7,337	-	17,699
Clerk Perpetuation	46,686	18,127	28,694	36,119
Congressional Interest	44,605	-	14,393	30,212
Congressional School Principal	359,835	-	-	359,835
Sales Disclosure-Co Share	5,327	2,070	-	7,397
Cumulative Bridge	998,245	520,981	54,066	1,465,160
Cumulative Capital Development	528,268	153,938	11,980	670,226
Drug Free Community	14,946	11,167	12,303	13,810
Electronic Map Generation Fund	12,866	1,350	-	14,216
Ambulance	1,600,564	1,247,175	979,131	1,868,608
Emerg Plan/Right To Know	21,129	3,544	272	24,401
Firearms Training	52,657	5,710	2,491	55,876
Drain Improvement	175,525	552,417	455,658	272,284
Health	172,179	269,676	179,285	262,570
Identification Security Protec	7,037	1,965	843	8,159
Landfill Closure	2,303,193	90,000	204,602	2,188,591
Health Maintenance	44,559	33,792	39,780	38,571
Local Road & Street	308,746	213,155	299,229	222,672
Misdemeanant	58,303	9,521	5,268	62,556
Highway	2,252,375	2,548,060	1,650,771	3,149,664
Omitted Property Audits	99,668	60,086	159,750	4
Rainy Day	907,489	-	-	907,489
Reassessment 2015	335,613	246,470	153,417	428,666
Recorder Record Perp	69,667	29,958	12,747	86,878
Riverboat - County share	448,108	54,530	40,025	462,613
Sex/Violent Offender-County Share	9,488	730	-	10,218
Surplus Tax	24,114	23,381	21,468	26,027
Surveyor Corner Perp	6,449	7,865	2,533	11,781
Tax Sale Redemption	7,245	68,406	70,594	5,057
Tax Sale Surplus	158,991	81,131	155,715	84,407
User Fee/Guardian Ad Litem	-	9,907	9,907	-
County Elected Official Train	289	1,965	1,352	902
County Offender Transport Fund	1,024	250	-	1,274
Statewide 911	121,534	244,532	341,087	24,979
LOIT Special Distr-Co share	-	325,000	-	325,000
Adult Prob/Admin	19,023	9,916	11,885	17,054
Juvenile Prob/Admin	4,489	900	3,565	1,824
User Fee/Alcohol & Drug	1,050,392	185,588	124,603	1,111,377
Drainage Maintenance	947,346	812,016	615,190	1,144,172
Donations	155,877	32,596	30,891	157,582
Jail Debt Service	23,206	-	23,206	-
Self-insurance	198,741	1,517,876	1,170,042	546,575
Payroll Clearing	13,588	1,867,164	1,862,447	18,305
Sheriff Pension Holding	18,302	10,675	-	28,977
Local Tax Distribution	-	12,624,248	12,624,248	-
CVET-Commercial Vehicle Excise	-	127,205	127,205	-
Financial Institution	-	10,793	10,793	-
Fines & Forfeitures	32	246	237	41
Infractions	4,851	60,968	60,050	5,769
Special Death Benefit	105	1,680	1,675	110
Sales Disclosure	215	2,095	2,150	160
Coroner's Education Fee	82	1,494	1,490	86
Adult-Juvenile Offender Compac	62	250	312	-
Mortgage Fee	140	1,505	1,550	95
Sex/Violent Offender-State Share	-	134	129	5
Education Plates	37	75	112	-

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

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
Riverboat Wagering Tax Revenue	-	84,380	84,380	-
ARRA Title IV-D Incent Clerk	3,571	-	-	3,571
Title IV-D Incentive Fund	38,137	6,377	-	44,514
Pros Title IV-D Inc	11,743	10,364	15,941	6,166
Clerk Title IV-D Inc	42,422	6,377	4,348	44,451
ISETS	2,326	179,285	181,109	502
After Settlement Collections	466,936	469,675	466,936	469,675
Treasurer Cash Change Fund	500	-	-	500
Inmate Trust	3,044	113,150	115,054	1,140
Sheriff Commissary	24,552	81,365	63,489	42,428
George Ade Medicare	-	2,346,166	1,946,521	399,645
Cable TV	26,284	13,306	-	39,590
Child Protection	183	-	-	183
County Owned Property	199,604	163,050	18,611	344,043
Governmental Development	99	-	-	99
Landfill Fees	14,564,793	118,661	5,347,219	9,336,235
Landfill Drainage	42,341	10,000	220	52,121
Park Board	383	6,300	-	6,683
Road Deposit-Beaver Creek Ph 1	14,000	-	-	14,000
Sumava Resorts Protection Fund	50,994	-	25,537	25,457
Workforce One Center	102,209	-	12,527	89,682
GIS - Geographic Info Systems	35	16	-	51
Enforcement Fund	72,972	79,124	67,639	84,457
Home Detention Hook-up	102,558	-	931	101,627
Tax Certificate Sale	-	7,748	334	7,414
Welfare Administration	-	557,728	557,728	-
Retainage - Atlas Excavating	3,570	-	-	3,570
Kentland Conservancy	-	107,480	107,480	-
Morocco Conservancy	-	77,572	77,572	-
Iroquois Conservancy	-	14,566	14,566	-
Atlas (Ambulance)	969	3,277	4,101	145
Auditor Transfer Fee	17,870	4,625	1,400	21,095
Landfill Income Holding	-	7,931,319	-	7,931,319
TIF-Newton Co ECD #1	66,485	45,111	7,790	103,806
HRA - COBRA	5,804	-	-	5,804
BPPE late filing fees	-	925	-	925
LIT Local Income Tax	-	3,029,300	3,029,300	-
Community Emergency Response	1,578	-	-	1,578
Bio Terrorism	5,632	-	2,337	3,295
Equitable Sharing-Prosecutor	53,333	-	-	53,333
Equitable Sharing-Sheriff	36,574	-	-	36,574
2016 EMPG Competitive Grant	-	21,000	21,000	-
2016 Homeland Security Grant	-	-	14,417	(14,417)
Community Services Plans	-	16,500	16,500	-
2016 EMPG De-Obligated	-	9,904	9,904	-
Problem Gambling-Crim Justice	1,400	-	-	1,400
Jasper Foundation Grant	580	-	-	580
Tobacco Settlement	41,165	7,285	28,131	20,319
Drug Prosecution Funds	-	2,000	-	2,000
2017 Regional Public Safety Grant	-	99,534	99,834	(300)
Local Rd & Street Matching Grant	650,000	-	650,000	-
2017 Infrastructure Maintenance	-	292,500	300,000	(7,500)
2018 Regional Public Safety Grant	-	13,831	13,831	-
Community Crossings 2017	-	-	80,473	(80,473)
Totals	<u>\$ 32,693,641</u>	<u>\$ 49,628,446</u>	<u>\$ 43,964,642</u>	<u>\$ 38,357,445</u>

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, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

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

NEWTON COUNTY  
NOTES TO FINANCIAL 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. This is a result of the funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2017.

**Note 8. Restatements**

For the year ended December 31, 2017, a change has been made to the beginning balance of the financial statement to more appropriately reflect financial activity of the County. The Sheriff's Cash Book fund beginning balance of \$1,488 was removed.

**Note 9. Related-Party Transaction**

The County has entered into two separate lease rental agreements with the Newton County Redevelopment Authority (the lessor) for bridge repairs. The lessor has been determined to be a related-party of the County. Lease payments during the year 2017 totaled \$414,000.

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#### OTHER INFORMATION - UNAUDITED

The County's Annual Financial Report 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 Report 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.

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

	Clerk Trust	County General	Accident Report	CAGIT-Co Share Certified Share
Cash and investments - beginning	\$ 280,076	\$ 2,106,944	\$ 8,194	\$ (543)
Receipts:				
Taxes	-	4,565,946	-	-
Licenses and permits	-	62,706	-	-
Intergovernmental receipts	-	2,178,684	-	-
Charges for services	-	97,596	910	-
Fines and forfeits	-	150,742	-	-
Other receipts	2,199,181	330,717	-	543
Total receipts	<u>2,199,181</u>	<u>7,386,391</u>	<u>910</u>	<u>543</u>
Disbursements:				
Personal services	-	4,695,936	-	-
Supplies	-	162,428	-	-
Other services and charges	-	2,095,444	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	7,524	-	-
Other disbursements	2,037,009	-	-	-
Total disbursements	<u>2,037,009</u>	<u>6,961,332</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>162,172</u>	<u>425,059</u>	<u>910</u>	<u>543</u>
Cash and investments - ending	<u>\$ 442,248</u>	<u>\$ 2,532,003</u>	<u>\$ 9,104</u>	<u>\$ -</u>

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

	Campaign Finance Enforcement	City & Town Court Costs	Clerk Perpetuation	Congressional Interest
Cash and investments - beginning	\$ 750	\$ 10,362	\$ 46,686	\$ 44,605
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	7,337	18,127	-
Other receipts	-	-	-	-
Total receipts	<u>-</u>	<u>7,337</u>	<u>18,127</u>	<u>-</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	28,694	-
Other services and charges	-	-	-	14,393
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>28,694</u>	<u>14,393</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>7,337</u>	<u>(10,567)</u>	<u>(14,393)</u>
Cash and investments - ending	<u>\$ 750</u>	<u>\$ 17,699</u>	<u>\$ 36,119</u>	<u>\$ 30,212</u>

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

	Congressional School Principal	Sales Disclosure-Co Share	Cumulative Bridge	Cumulative Capital Development
Cash and investments - beginning	\$ 359,835	\$ 5,327	\$ 998,245	\$ 528,268
Receipts:				
Taxes	-	-	258,956	144,275
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	232,078	9,663
Charges for services	-	2,060	29,692	-
Fines and forfeits	-	-	-	-
Other receipts	-	10	255	-
Total receipts	-	2,070	520,981	153,938
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	11,980
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	54,066	-
Other disbursements	-	-	-	-
Total disbursements	-	-	54,066	11,980
Excess (deficiency) of receipts over disbursements	-	2,070	466,915	141,958
Cash and investments - ending	\$ 359,835	\$ 7,397	\$ 1,465,160	\$ 670,226

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

	Drug Free Community	Electronic Map Generation Fund	Ambulance	Emerg Plan/Right To Know
Cash and investments - beginning	\$ 14,946	\$ 12,866	\$ 1,600,564	\$ 21,129
Receipts:				
Taxes	-	-	697,331	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	46,707	-
Charges for services	-	-	23,220	3,544
Fines and forfeits	10,967	-	479,917	-
Other receipts	200	1,350	-	-
Total receipts	<u>11,167</u>	<u>1,350</u>	<u>1,247,175</u>	<u>3,544</u>
Disbursements:				
Personal services	-	-	883,910	-
Supplies	-	-	57,443	-
Other services and charges	12,303	-	37,778	272
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>12,303</u>	<u>-</u>	<u>979,131</u>	<u>272</u>
Excess (deficiency) of receipts over disbursements	<u>(1,136)</u>	<u>1,350</u>	<u>268,044</u>	<u>3,272</u>
Cash and investments - ending	<u>\$ 13,810</u>	<u>\$ 14,216</u>	<u>\$ 1,868,608</u>	<u>\$ 24,401</u>

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

	Firearms Training	Drain Improvement	Health	Identification Security Protec
Cash and investments - beginning	\$ 52,657	\$ 175,525	\$ 172,179	\$ 7,037
Receipts:				
Taxes	-	-	238,609	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	15,982	-
Charges for services	5,710	-	15,085	1,965
Fines and forfeits	-	-	-	-
Other receipts	-	552,417	-	-
Total receipts	<u>5,710</u>	<u>552,417</u>	<u>269,676</u>	<u>1,965</u>
Disbursements:				
Personal services	-	-	178,639	-
Supplies	-	-	592	-
Other services and charges	2,491	-	54	843
Debt service - principal and interest	-	-	-	-
Capital outlay	-	453,781	-	-
Other disbursements	-	1,877	-	-
Total disbursements	<u>2,491</u>	<u>455,658</u>	<u>179,285</u>	<u>843</u>
Excess (deficiency) of receipts over disbursements	<u>3,219</u>	<u>96,759</u>	<u>90,391</u>	<u>1,122</u>
Cash and investments - ending	<u>\$ 55,876</u>	<u>\$ 272,284</u>	<u>\$ 262,570</u>	<u>\$ 8,159</u>

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

	Landfill Closure	Health Maintenance	Local Road & Street	Misdemeanant
Cash and investments - beginning	\$ 2,303,193	\$ 44,559	\$ 308,746	\$ 58,303
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	198,155	-
Charges for services	-	16,570	-	9,521
Fines and forfeits	-	-	-	-
Other receipts	90,000	17,222	15,000	-
Total receipts	<u>90,000</u>	<u>33,792</u>	<u>213,155</u>	<u>9,521</u>
Disbursements:				
Personal services	-	33,476	-	-
Supplies	-	5,267	299,229	-
Other services and charges	204,602	1,037	-	5,268
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>204,602</u>	<u>39,780</u>	<u>299,229</u>	<u>5,268</u>
Excess (deficiency) of receipts over disbursements	<u>(114,602)</u>	<u>(5,988)</u>	<u>(86,074)</u>	<u>4,253</u>
Cash and investments - ending	<u>\$ 2,188,591</u>	<u>\$ 38,571</u>	<u>\$ 222,672</u>	<u>\$ 62,556</u>

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

	Highway	Omitted Property Audits	Rainy Day	Reassessment 2015
Cash and investments - beginning	\$ 2,252,375	\$ 99,668	\$ 907,489	\$ 335,613
Receipts:				
Taxes	3,446	60,086	-	228,436
Licenses and permits	-	-	-	-
Intergovernmental receipts	2,427,853	-	-	15,300
Charges for services	-	-	-	2,734
Fines and forfeits	-	-	-	-
Other receipts	116,761	-	-	-
Total receipts	<u>2,548,060</u>	<u>60,086</u>	<u>-</u>	<u>246,470</u>
Disbursements:				
Personal services	868,672	-	-	74,340
Supplies	666,092	-	-	4,179
Other services and charges	48,762	159,750	-	74,898
Debt service - principal and interest	-	-	-	-
Capital outlay	67,245	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>1,650,771</u>	<u>159,750</u>	<u>-</u>	<u>153,417</u>
Excess (deficiency) of receipts over disbursements	<u>897,289</u>	<u>(99,664)</u>	<u>-</u>	<u>93,053</u>
Cash and investments - ending	<u>\$ 3,149,664</u>	<u>\$ 4</u>	<u>\$ 907,489</u>	<u>\$ 428,666</u>

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

	Recorder Record Perp	Riverboat - County share	Sex/Violent Offender-County Share	Surplus Tax
Cash and investments - beginning	\$ 69,667	\$ 448,108	\$ 9,488	\$ 24,114
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	29,958	-	730	-
Fines and forfeits	-	-	-	-
Other receipts	-	54,530	-	23,381
Total receipts	<u>29,958</u>	<u>54,530</u>	<u>730</u>	<u>23,381</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	12,747	40,025	-	21,468
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>12,747</u>	<u>40,025</u>	<u>-</u>	<u>21,468</u>
Excess (deficiency) of receipts over disbursements	<u>17,211</u>	<u>14,505</u>	<u>730</u>	<u>1,913</u>
Cash and investments - ending	<u>\$ 86,878</u>	<u>\$ 462,613</u>	<u>\$ 10,218</u>	<u>\$ 26,027</u>

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

	Surveyor Corner Perp	Tax Sale Redemption	Tax Sale Surplus	User Fee/Guardian Ad Litem
Cash and investments - beginning	\$ 6,449	\$ 7,245	\$ 158,991	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	9,907
Charges for services	7,865	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	68,406	81,131	-
Total receipts	<u>7,865</u>	<u>68,406</u>	<u>81,131</u>	<u>9,907</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	2,533	70,594	155,715	9,907
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>2,533</u>	<u>70,594</u>	<u>155,715</u>	<u>9,907</u>
Excess (deficiency) of receipts over disbursements	<u>5,332</u>	<u>(2,188)</u>	<u>(74,584)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 11,781</u>	<u>\$ 5,057</u>	<u>\$ 84,407</u>	<u>\$ -</u>

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

	County Elected Official Train	County Offender Transport Fund	Statewide 911	LOIT Special Distr-Co share
Cash and investments - beginning	\$ 289	\$ 1,024	\$ 121,534	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	1,965	-	244,532	-
Fines and forfeits	-	250	-	-
Other receipts	-	-	-	325,000
Total receipts	<u>1,965</u>	<u>250</u>	<u>244,532</u>	<u>325,000</u>
Disbursements:				
Personal services	-	-	292,782	-
Supplies	-	-	1,385	-
Other services and charges	1,352	-	45,912	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	1,008	-
Other disbursements	-	-	-	-
Total disbursements	<u>1,352</u>	<u>-</u>	<u>341,087</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>613</u>	<u>250</u>	<u>(96,555)</u>	<u>325,000</u>
Cash and investments - ending	<u>\$ 902</u>	<u>\$ 1,274</u>	<u>\$ 24,979</u>	<u>\$ 325,000</u>

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

	Adult Prob/Admin	Juvenile Prob/Admin	User Fee/Alcohol & Drug	Drainage Maintenance
Cash and investments - beginning	\$ 19,023	\$ 4,489	\$ 1,050,392	\$ 947,346
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	9,916	900	185,504	-
Other receipts	-	-	84	812,016
Total receipts	<u>9,916</u>	<u>900</u>	<u>185,588</u>	<u>812,016</u>
Disbursements:				
Personal services	11,885	3,565	57,491	-
Supplies	-	-	11,124	-
Other services and charges	-	-	45,433	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	10,555	342,567
Other disbursements	-	-	-	272,623
Total disbursements	<u>11,885</u>	<u>3,565</u>	<u>124,603</u>	<u>615,190</u>
Excess (deficiency) of receipts over disbursements	<u>(1,969)</u>	<u>(2,665)</u>	<u>60,985</u>	<u>196,826</u>
Cash and investments - ending	<u>\$ 17,054</u>	<u>\$ 1,824</u>	<u>\$ 1,111,377</u>	<u>\$ 1,144,172</u>

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

	<u>Donations</u>	<u>Jail Debt Service</u>	<u>Self-insurance</u>	<u>Payroll Clearing</u>
Cash and investments - beginning	\$ 155,877	\$ 23,206	\$ 198,741	\$ 13,588
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	32,596	-	1,517,876	1,867,164
Total receipts	<u>32,596</u>	<u>-</u>	<u>1,517,876</u>	<u>1,867,164</u>
Disbursements:				
Personal services	-	-	1,170,042	1,862,447
Supplies	-	817	-	-
Other services and charges	30,891	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	22,389	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>30,891</u>	<u>23,206</u>	<u>1,170,042</u>	<u>1,862,447</u>
Excess (deficiency) of receipts over disbursements	<u>1,705</u>	<u>(23,206)</u>	<u>347,834</u>	<u>4,717</u>
Cash and investments - ending	<u>\$ 157,582</u>	<u>\$ -</u>	<u>\$ 546,575</u>	<u>\$ 18,305</u>

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

	Sheriff Pension Holding	Local Tax Distribution	CVET-Commercial Vehicle Excise	Financial Institution
Cash and investments - beginning	\$ 18,302	\$ -	\$ -	\$ -
Receipts:				
Taxes	-	11,832,059	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	787,371	127,205	-
Charges for services	2,057	4,818	-	-
Fines and forfeits	8,618	-	-	-
Other receipts	-	-	-	10,793
Total receipts	<u>10,675</u>	<u>12,624,248</u>	<u>127,205</u>	<u>10,793</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	12,624,248	127,205	10,793
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>-</u>	<u>12,624,248</u>	<u>127,205</u>	<u>10,793</u>
Excess (deficiency) of receipts over disbursements	<u>10,675</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 28,977</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, 2017

	Fines & Forfeitures	Infractions	Special Death Benefit	Sales Disclosure
Cash and investments - beginning	\$ 32	\$ 4,851	\$ 105	\$ 215
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	246	60,968	1,680	-
Other receipts	-	-	-	2,095
Total receipts	<u>246</u>	<u>60,968</u>	<u>1,680</u>	<u>2,095</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	237	60,050	1,675	2,150
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>237</u>	<u>60,050</u>	<u>1,675</u>	<u>2,150</u>
Excess (deficiency) of receipts over disbursements	<u>9</u>	<u>918</u>	<u>5</u>	<u>(55)</u>
Cash and investments - ending	<u>\$ 41</u>	<u>\$ 5,769</u>	<u>\$ 110</u>	<u>\$ 160</u>

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

	Coroner's Education Fee	Adult-Juvenile Offender Compac	Mortgage Fee	Sex/Violent Offender-State Share
Cash and investments - beginning	\$ 82	\$ 62	\$ 140	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	1,494	-	1,505	134
Fines and forfeits	-	250	-	-
Other receipts	-	-	-	-
Total receipts	<u>1,494</u>	<u>250</u>	<u>1,505</u>	<u>134</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	1,490	312	1,550	129
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>1,490</u>	<u>312</u>	<u>1,550</u>	<u>129</u>
Excess (deficiency) of receipts over disbursements	<u>4</u>	<u>(62)</u>	<u>(45)</u>	<u>5</u>
Cash and investments - ending	<u>\$ 86</u>	<u>\$ -</u>	<u>\$ 95</u>	<u>\$ 5</u>

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

	Education Plates	Riverboat Wagering Tax Revenue	ARRA Title IV-D Incent Clerk	Title IV-D Incentive Fund
Cash and investments - beginning	\$ 37	\$ -	\$ 3,571	\$ 38,137
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	84,380	-	-
Charges for services	75	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	6,377
Total receipts	<u>75</u>	<u>84,380</u>	<u>-</u>	<u>6,377</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	112	84,380	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>112</u>	<u>84,380</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(37)</u>	<u>-</u>	<u>-</u>	<u>6,377</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,571</u>	<u>\$ 44,514</u>

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

	Pros Title IV-D Inc	Clerk Title IV-D Inc	ISETS	After Settlement Collections
Cash and investments - beginning	\$ 11,743	\$ 42,422	\$ 2,326	\$ 466,936
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	770	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	9,594	6,377	179,285	469,675
Total receipts	<u>10,364</u>	<u>6,377</u>	<u>179,285</u>	<u>469,675</u>
Disbursements:				
Personal services	9,599	-	-	-
Supplies	-	-	-	-
Other services and charges	6,342	4,348	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	181,109	466,936
Total disbursements	<u>15,941</u>	<u>4,348</u>	<u>181,109</u>	<u>466,936</u>
Excess (deficiency) of receipts over disbursements	<u>(5,577)</u>	<u>2,029</u>	<u>(1,824)</u>	<u>2,739</u>
Cash and investments - ending	<u>\$ 6,166</u>	<u>\$ 44,451</u>	<u>\$ 502</u>	<u>\$ 469,675</u>

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

	Treasurer Cash Change Fund	Inmate Trust	Sheriff Commissary	George Ade Medicare
Cash and investments - beginning	\$ 500	\$ 3,044	\$ 24,552	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	113,150	81,365	2,346,166
Total receipts	-	113,150	81,365	2,346,166
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	1,946,521
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	115,054	63,489	-
Total disbursements	-	115,054	63,489	1,946,521
Excess (deficiency) of receipts over disbursements	-	(1,904)	17,876	399,645
Cash and investments - ending	\$ 500	\$ 1,140	\$ 42,428	\$ 399,645

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

	Cable TV	Child Protection	County Owned Property	Governmental Development
Cash and investments - beginning	\$ 26,284	\$ 183	\$ 199,604	\$ 99
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	83,134	-
Fines and forfeits	-	-	-	-
Other receipts	13,306	-	79,916	-
Total receipts	<u>13,306</u>	<u>-</u>	<u>163,050</u>	<u>-</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	18,611	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>18,611</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>13,306</u>	<u>-</u>	<u>144,439</u>	<u>-</u>
Cash and investments - ending	<u>\$ 39,590</u>	<u>\$ 183</u>	<u>\$ 344,043</u>	<u>\$ 99</u>

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

	Landfill Fees	Landfill Drainage	Park Board	Road Deposit-Beaver Creek Ph 1
Cash and investments - beginning	\$ 14,564,793	\$ 42,341	\$ 383	\$ 14,000
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	32,000	-	-	-
Charges for services	50,442	-	1,200	-
Fines and forfeits	5,789	-	100	-
Other receipts	30,430	10,000	5,000	-
Total receipts	<u>118,661</u>	<u>10,000</u>	<u>6,300</u>	<u>-</u>
Disbursements:				
Personal services	1,180,399	-	-	-
Supplies	18,211	-	-	-
Other services and charges	3,029,132	-	-	-
Debt service - principal and interest	414,000	-	-	-
Capital outlay	705,477	220	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>5,347,219</u>	<u>220</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(5,228,558)</u>	<u>9,780</u>	<u>6,300</u>	<u>-</u>
Cash and investments - ending	<u>\$ 9,336,235</u>	<u>\$ 52,121</u>	<u>\$ 6,683</u>	<u>\$ 14,000</u>

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

	Sumava Resorts Protection Fund	Workforce One Center	GIS - Geographic Info Systems	Enforcement Fund
Cash and investments - beginning	\$ 50,994	\$ 102,209	\$ 35	\$ 72,972
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	16	-
Fines and forfeits	-	-	-	79,124
Other receipts	-	-	-	-
Total receipts	<u>-</u>	<u>-</u>	<u>16</u>	<u>79,124</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	25,537	12,527	-	67,639
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>25,537</u>	<u>12,527</u>	<u>-</u>	<u>67,639</u>
Excess (deficiency) of receipts over disbursements	<u>(25,537)</u>	<u>(12,527)</u>	<u>16</u>	<u>11,485</u>
Cash and investments - ending	<u>\$ 25,457</u>	<u>\$ 89,682</u>	<u>\$ 51</u>	<u>\$ 84,457</u>

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

	Home Detention Hook-up	Tax Certificate Sale	Welfare Administration	Retainage - Atlas Excavating
Cash and investments - beginning	\$ 102,558	\$ -	\$ -	\$ 3,570
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	557,728	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	7,748	-	-
Total receipts	<u>-</u>	<u>7,748</u>	<u>557,728</u>	<u>-</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	931	334	557,728	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>931</u>	<u>334</u>	<u>557,728</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(931)</u>	<u>7,414</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 101,627</u>	<u>\$ 7,414</u>	<u>\$ -</u>	<u>\$ 3,570</u>

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

	<u>Kentland Conservancy</u>	<u>Morocco Conservancy</u>	<u>Iroquois Conservancy</u>	<u>Atlas (Ambulance)</u>
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 969
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	107,480	77,572	14,566	3,277
Total receipts	<u>107,480</u>	<u>77,572</u>	<u>14,566</u>	<u>3,277</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	107,480	77,572	14,566	4,101
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>107,480</u>	<u>77,572</u>	<u>14,566</u>	<u>4,101</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>(824)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 145</u>

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

	Auditor Transfer Fee	Landfill Income Holding	TIF-Newton Co ECD #1	HRA - COBRA
Cash and investments - beginning	\$ 17,870	\$ -	\$ 66,485	\$ 5,804
Receipts:				
Taxes	-	-	45,111	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	4,625	9,156	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	7,922,163	-	-
Total receipts	<u>4,625</u>	<u>7,931,319</u>	<u>45,111</u>	<u>-</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	1,400	-	7,790	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>1,400</u>	<u>-</u>	<u>7,790</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>3,225</u>	<u>7,931,319</u>	<u>37,321</u>	<u>-</u>
Cash and investments - ending	<u>\$ 21,095</u>	<u>\$ 7,931,319</u>	<u>\$ 103,806</u>	<u>\$ 5,804</u>

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

	BPPE late filing fees	LIT Local Income Tax	Community Emergency Response	Bio Terrorism
Cash and investments - beginning	\$ -	\$ -	\$ 1,578	\$ 5,632
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	3,029,300	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	925	-	-	-
Total receipts	<u>925</u>	<u>3,029,300</u>	<u>-</u>	<u>-</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	588
Other services and charges	-	-	-	1,749
Debt service - principal and interest	-	3,029,300	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>-</u>	<u>3,029,300</u>	<u>-</u>	<u>2,337</u>
Excess (deficiency) of receipts over disbursements	<u>925</u>	<u>-</u>	<u>-</u>	<u>(2,337)</u>
Cash and investments - ending	<u>\$ 925</u>	<u>\$ -</u>	<u>\$ 1,578</u>	<u>\$ 3,295</u>

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

	Equitable Sharing-Prosecutor	Equitable Sharing-Sheriff	2016 EMPG Competitive Grant	2016 Homeland Security Grant
Cash and investments - beginning	\$ 53,333	\$ 36,574	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	21,000	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	-	-	21,000	-
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	21,000	14,417
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	-	-	21,000	14,417
Excess (deficiency) of receipts over disbursements	-	-	-	(14,417)
Cash and investments - ending	\$ 53,333	\$ 36,574	\$ -	\$ (14,417)

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

	Community Services Plans	2016 EMPG De-Obligated	Problem Gambling-Crim Justice	Jasper Foundation Grant
Cash and investments - beginning	\$ -	\$ -	\$ 1,400	\$ 580
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	14,850	9,904	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	1,650	-	-	-
Total receipts	<u>16,500</u>	<u>9,904</u>	<u>-</u>	<u>-</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	16,500	9,904	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>16,500</u>	<u>9,904</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,400</u>	<u>\$ 580</u>

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

	Tobacco Settlement	Drug Prosecution Funds	2017 Regional Public Safety Grant	Local Rd & Street Matching Grant
Cash and investments - beginning	\$ 41,165	\$ -	\$ -	\$ 650,000
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	7,285	2,000	99,534	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>7,285</u>	<u>2,000</u>	<u>99,534</u>	<u>-</u>
Disbursements:				
Personal services	11,561	-	-	-
Supplies	-	-	-	-
Other services and charges	16,570	-	99,834	650,000
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>28,131</u>	<u>-</u>	<u>99,834</u>	<u>650,000</u>
Excess (deficiency) of receipts over disbursements	<u>(20,846)</u>	<u>2,000</u>	<u>(300)</u>	<u>(650,000)</u>
Cash and investments - ending	<u>\$ 20,319</u>	<u>\$ 2,000</u>	<u>\$ (300)</u>	<u>\$ -</u>

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

	2017 Infrastructure Maintenance	2018 Regional Public Safety Grant	Community Crossings 2017	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 32,693,641
Receipts:				
Taxes	-	-	-	18,074,255
Licenses and permits	-	-	-	62,706
Intergovernmental receipts	292,500	13,831	-	10,213,217
Charges for services	-	-	-	653,083
Fines and forfeits	-	-	-	1,020,435
Other receipts	-	-	-	19,604,750
Total receipts	<u>292,500</u>	<u>13,831</u>	<u>-</u>	<u>49,628,446</u>
Disbursements:				
Personal services	-	-	-	11,334,744
Supplies	-	-	-	1,256,049
Other services and charges	300,000	13,831	80,473	10,365,374
Debt service - principal and interest	-	-	-	16,205,546
Capital outlay	-	-	-	1,664,832
Other disbursements	-	-	-	3,138,097
Total disbursements	<u>300,000</u>	<u>13,831</u>	<u>80,473</u>	<u>43,964,642</u>
Excess (deficiency) of receipts over disbursements	<u>(7,500)</u>	<u>-</u>	<u>(80,473)</u>	<u>5,663,804</u>
Cash and investments - ending	<u>\$ (7,500)</u>	<u>\$ -</u>	<u>\$ (80,473)</u>	<u>\$ 38,357,445</u>

NEWTON COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2017

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	<u>\$ 491,872</u>	<u>\$ 994,883</u>

NEWTON COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2017

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Newton County Redevelopment Authority	Bridge Repair 14	\$ 416,000	07/01/2015	01/01/2034
Newton County Redevelopment Authority	Bridge Repair 16	<u>80,000</u>	07/01/2018	01/01/2036
Total of annual lease payments		<u>\$ 496,000</u>		

NEWTON COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2017

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

	Ending Balance
	<u>                    </u>
Governmental activities:	
Land	\$          650,722
Buildings	19,145,995
Improvements other than buildings	463,699
Machinery, equipment, and vehicles	<u>          9,724,713</u>
 Total capital assets	 <u><u>          \$  29,985,129</u></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/>.