

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

FINANCIAL STATEMENT AUDIT REPORT

OF

NEWTON COUNTY, INDIANA

January 1, 2019 to December 31, 2019



FILED
12/03/2020

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Tamra Jackson	01-01-19 to 12-31-20
County Treasurer	Teri Knowles	01-01-19 to 12-31-20
Clerk of the Circuit Court	Jessica Firkins	01-01-19 to 12-31-20
County Sheriff	Thomas VanVleet	01-01-19 to 12-31-20
President of the Board of County Commissioners	Tim Drenth Kyle Conrad	01-01-19 to 12-31-19 01-01-20 to 12-31-20
President of the County Council	Scott Carlson	01-01-19 to 12-31-20



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, 2019, 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 the 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. Except as stated in the *Basis for Qualified Opinion on Regulatory Basis of Accounting* paragraph, we conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free 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 opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

As discussed in Note 1 to the financial 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, 2019.

Basis for Qualified Opinion on Regulatory Basis of Accounting

The County did not account for all the financial activity 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. The County's records do not permit the application of other auditing procedures to ascertain if receipts, disbursements, and cash balances within the George Ade Medicare fund 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, 2019, 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 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated November 12, 2020, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

November 12, 2020

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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, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
After Settlement Collections	\$ 535,260	\$ 608,442	\$ 535,260	\$ 608,442
Inmate Trust	1,469	88,991	88,202	2,258
Clerk Trust	390,879	1,689,083	1,750,286	329,676
County General	3,571,706	9,192,118	7,821,502	4,942,322
Accident Report	10,016	440	-	10,456
Campaign Finance Enforcement	750	-	-	750
City & Town Court Costs	24,136	6,123	-	30,259
Clerk Perpetuation	43,088	14,929	5,824	52,193
Congressional Interest	15,817	-	-	15,817
Congressional School Principal	359,835	-	-	359,835
Sales Disclosure-Co Share	8,719	2,200	1,190	9,729
Cumulative Bridge	1,515,689	398,308	256,860	1,657,137
Cumulative Capital Development	798,608	146,824	99,888	845,544
Drug Free Community	12,530	11,250	8,284	15,496
Electronic Map Generation Fund	15,395	1,656	-	17,051
Ambulance	1,514,809	574,777	1,248,645	840,941
Emerg Plan/Right To Know	28,100	3,589	142	31,547
Firearms Training	61,266	5,340	4,146	62,460
Drain Improvement	454,937	409,813	446,758	417,992
Health	233,860	143,721	184,381	193,200
Identification Security Protec	10,747	2,574	-	13,321
Landfill Closure	3,063,590	358,000	452,648	2,968,942
Health Maintenance	33,761	34,843	41,222	27,382
Local Road & Street	116,020	286,377	274,653	127,744
Misdemeanant	69,866	9,521	6,688	72,699
Highway	1,124,936	2,923,747	3,521,178	527,505
Omitted Property Audits	171,946	62,003	12,845	221,104
Rainy Day	907,489	-	-	907,489
Reassessment 2015	473,090	51,765	76,733	448,122
Recorder Record Perp	109,672	38,528	14,513	133,687
Riverboat - County share	482,765	54,530	9,204	528,091
Sex/Violent Offender-County Sh	10,986	695	-	11,681
Surplus Tax	18,692	32,944	18,162	33,474
Surveyor Corner Perp	21,601	12,745	11,323	23,023
Tax Sale Redemption	-	21,585	14,776	6,809
Tax Sale Surplus	96,478	261,762	63,722	294,518
User Fee/Guardian Ad Litem	-	6,957	5,957	1,000
County Elected Official Train	2,234	2,574	608	4,200
County Offender Transport Fund	2,086	375	-	2,461
Statewide 911	72,128	256,559	143,577	185,110
LOIT Special Distr-Co share	4,000	-	-	4,000
Adult Prob/Admin	14,002	67,381	6,171	75,212
Juvenile Prob/Admin	95	482	151	426
User Fee/Alcohol & Drug	1,143,135	162,693	117,199	1,188,629
Drainage Maintenance	1,375,164	990,463	799,488	1,566,139
K-9 Donation (#5)	131,152	51,838	55,580	127,410
Self-insurance	438,131	1,425,440	1,695,753	167,818
Payroll Clearing	2,911	1,851,867	1,847,635	7,143
Sheriff Pension Holding	39,607	10,069	-	49,676
Local Tax Distribution	-	12,753,880	12,751,914	1,966
CVET-Commercial Vehicle Excise	-	150,201	75,109	75,092
Financial Institution	-	13,319	5,269	8,050
Fines & Forfeitures	39	303	137	205
Infractions	2,003	45,882	45,188	2,697
Overweight Vehicles Fines	-	293	293	-
Special Death Benefit	75	1,270	1,320	25
Sales Disclosure	195	2,115	2,055	255
Coroner's Education Fee	97	2,067	2,046	118
Adult-Juvenile Offender Compac	188	375	438	125
Mortgage Fee	98	1,325	1,290	133
Sex/Violent Offender-State Sha	5	255	255	5
Child Restraint Violation	25	75	100	-

NEWTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
Education Plates	-	150	113	37
Riverboat Wagering Tax Revenue	-	84,380	84,380	-
Title IV-D Incentive Fund	51,108	6,347	5,090	52,365
Pros Title IV-D Inc	3,876	10,376	8,716	5,536
Clerk Title IV-D Inc	54,615	6,347	5,173	55,789
Sheriff Commissary	43,196	51,896	56,165	38,927
Treasurer Cash Change Fund	500	-	-	500
ISETS	2,065	161,099	162,475	689
Redevelopment	-	-	187	(187)
2018 Homeland Security Grant	-	15,000	105,000	(90,000)
NC LV Stormwater Planning grant	-	34,200	38,000	(3,800)
Safe Kids Grant	-	-	1,188	(1,188)
2020 Regional Public Safety Grant	-	9,162	10,161	(999)
2017 SHSP Grant	-	150,000	150,000	-
George Ade Medicare	1,319,716	4,817,461	4,805,524	1,331,653
Cable TV	52,975	15,085	50,000	18,060
County Owned Property	379,174	71,393	9,954	440,613
Governmental Development	99	-	-	99
Landfill Fees	12,573,918	161,633	5,541,565	7,193,986
Landfill Drainage	62,121	10,000	-	72,121
Park Board	66,128	5,623	-	71,751
Road Deposit-Beaver Creek Ph 1	18,000	-	-	18,000
Sumava Resorts Protection Fund	25,458	-	1,585	23,873
Workforce One Center	89,683	-	-	89,683
GIS - Geographic Info Systems	117	416	-	533
Enforcement Fund	49,434	38,887	41,242	47,079
Home Detention Hook-up	100,999	-	1,271	99,728
Tax Certificate Sale	2,872	2,350	5,068	154
Welfare Administration	-	621,892	621,892	-
Retainage - Atlas Excavating	3,570	-	-	3,570
Kentland Conservancy	-	113,156	113,156	-
Morocco Conservancy	-	78,589	78,589	-
Iroquois Conservancy	-	13,899	13,899	-
Atlas (Ambulance)	16	4,121	4,121	16
Auditor Transfer Fee	15,490	7,455	-	22,945
Landfill Income Holding	8,233,176	7,347,114	-	15,580,290
TIF-Newton Co ECD #1	156,879	97,236	-	254,115
HRA - COBRA	6,852	2,205	-	9,057
BPPE late filing fees	2,375	775	-	3,150
LIT Local Income Tax	-	3,020,237	3,020,237	-
Community Emergency Response	1,578	-	-	1,578
Bio Terrorism	3,295	37,643	37,706	3,232
Equitable Sharing-Prosecutor	4,600	-	4,600	-
Equitable Sharing-Sheriff	36,574	-	-	36,574
Fair Oaks Farms-KIRPC OCRA	-	342,147	342,147	-
Fair Oaks Farms-KIRPC -EDA	-	634,673	634,673	-
Fair Oaks Farms-KIRPC-IEDC	-	525,000	525,000	-
Problem Gambling-Crim Justice	1,400	-	-	1,400
Jasper Foundation Grant	580	-	-	580
Tobacco Settlement	6,066	14,569	13,097	7,538
Drug Prosecution Funds	2,000	-	-	2,000
2017 Regional Public Safety Gr	(300)	-	-	(300)
Community Crossings 2017	135,850	376,865	679,497	(166,782)
2018 Dist Training Center Main	262	-	262	-
Senior & Adult Guardianship	-	75,000	75,000	-
2019 Infrastructure	-	194,234	194,282	(48)
Totals	<u>\$ 43,042,195</u>	<u>\$ 54,405,896</u>	<u>\$ 51,967,583</u>	<u>\$ 45,480,508</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.

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

NEWTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 reimbursement for expenditures made by the County were not received by December 31, 2019.

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 the benefits can be obtained by contacting the County.

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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, 2019

	After Settlement Collections	Inmate Trust	Clerk Trust	County General	Accident Report
Cash and investments - beginning	\$ 535,260	\$ 1,469	\$ 390,879	\$ 3,571,706	\$ 10,016
Receipts:					
Taxes	-	-	-	5,786,518	-
Licenses and permits	-	-	-	66,318	-
Intergovernmental receipts	-	-	-	2,291,919	-
Charges for services	-	-	-	210,608	440
Fines and forfeits	-	-	-	129,058	-
Other receipts	608,442	88,991	1,689,083	707,697	-
Total receipts	608,442	88,991	1,689,083	9,192,118	440
Disbursements:					
Personal services	-	-	-	5,689,279	-
Supplies	-	-	-	345,690	-
Other services and charges	-	-	-	1,774,182	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	12,351	-
Other disbursements	535,260	88,202	1,750,286	-	-
Total disbursements	535,260	88,202	1,750,286	7,821,502	-
Excess (deficiency) of receipts over disbursements	73,182	789	(61,203)	1,370,616	440
Cash and investments - ending	\$ 608,442	\$ 2,258	\$ 329,676	\$ 4,942,322	\$ 10,456

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Campaign Finance Enforcement	City & Town Court Costs	Clerk Perpetuation	Congressional Interest	Congressional School Principal
Cash and investments - beginning	\$ 750	\$ 24,136	\$ 43,088	\$ 15,817	\$ 359,835
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	6,123	14,929	-	-
Other receipts	-	-	-	-	-
Total receipts	-	6,123	14,929	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	5,824	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	5,824	-	-
Excess (deficiency) of receipts over disbursements	-	6,123	9,105	-	-
Cash and investments - ending	\$ 750	\$ 30,259	\$ 52,193	\$ 15,817	\$ 359,835

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Sales Disclosure-Co Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Electronic Map Generation Fund
Cash and investments - beginning	\$ 8,719	\$ 1,515,689	\$ 798,608	\$ 12,530	\$ 15,395
Receipts:					
Taxes	-	246,385	137,271	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	148,263	9,553	-	-
Charges for services	2,200	-	-	-	-
Fines and forfeits	-	-	-	11,250	-
Other receipts	-	3,660	-	-	1,656
Total receipts	<u>2,200</u>	<u>398,308</u>	<u>146,824</u>	<u>11,250</u>	<u>1,656</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	241	-	-	-	-
Other services and charges	869	54,800	99,888	8,284	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	202,060	-	-	-
Other disbursements	80	-	-	-	-
Total disbursements	<u>1,190</u>	<u>256,860</u>	<u>99,888</u>	<u>8,284</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,010</u>	<u>141,448</u>	<u>46,936</u>	<u>2,966</u>	<u>1,656</u>
Cash and investments - ending	<u>\$ 9,729</u>	<u>\$ 1,657,137</u>	<u>\$ 845,544</u>	<u>\$ 15,496</u>	<u>\$ 17,051</u>

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Ambulance	Emerg Plan/Right To Know	Firearms Training	Drain Improvement	Health
Cash and investments - beginning	\$ 1,514,809	\$ 28,100	\$ 61,266	\$ 454,937	\$ 233,860
Receipts:					
Taxes	111,753	-	-	-	119,673
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	7,777	-	-	-	8,328
Charges for services	-	3,589	5,340	-	15,720
Fines and forfeits	455,247	-	-	-	-
Other receipts	-	-	-	409,813	-
Total receipts	574,777	3,589	5,340	409,813	143,721
Disbursements:					
Personal services	856,937	-	-	-	183,017
Supplies	69,441	-	-	-	1,028
Other services and charges	61,024	142	4,146	-	336
Debt service - principal and interest	-	-	-	-	-
Capital outlay	261,243	-	-	446,758	-
Other disbursements	-	-	-	-	-
Total disbursements	1,248,645	142	4,146	446,758	184,381
Excess (deficiency) of receipts over disbursements	(673,868)	3,447	1,194	(36,945)	(40,660)
Cash and investments - ending	\$ 840,941	\$ 31,547	\$ 62,460	\$ 417,992	\$ 193,200

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Identification Security Protec	Landfill Closure	Health Maintenance	Local Road & Street	Misdemeanant
Cash and investments - beginning	\$ 10,747	\$ 3,063,590	\$ 33,761	\$ 116,020	\$ 69,866
Receipts:					
Taxes	-	-	33,139	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	271,377	-
Charges for services	2,574	-	-	-	9,521
Fines and forfeits	-	-	-	-	-
Other receipts	-	358,000	1,704	15,000	-
Total receipts	<u>2,574</u>	<u>358,000</u>	<u>34,843</u>	<u>286,377</u>	<u>9,521</u>
Disbursements:					
Personal services	-	-	35,233	-	-
Supplies	-	-	5,056	274,653	-
Other services and charges	-	452,648	933	-	6,688
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>452,648</u>	<u>41,222</u>	<u>274,653</u>	<u>6,688</u>
Excess (deficiency) of receipts over disbursements	<u>2,574</u>	<u>(94,648)</u>	<u>(6,379)</u>	<u>11,724</u>	<u>2,833</u>
Cash and investments - ending	<u>\$ 13,321</u>	<u>\$ 2,968,942</u>	<u>\$ 27,382</u>	<u>\$ 127,744</u>	<u>\$ 72,699</u>

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Highway	Omitted Property Audits	Rainy Day	Reassessment 2015	Recorder Record Perp
Cash and investments - beginning	\$ 1,124,936	\$ 171,946	\$ 907,489	\$ 473,090	\$ 109,672
Receipts:					
Taxes	-	62,003	-	48,397	-
Licenses and permits	1,250	-	-	-	-
Intergovernmental receipts	2,771,875	-	-	3,368	-
Charges for services	-	-	-	-	38,528
Fines and forfeits	-	-	-	-	-
Other receipts	150,622	-	-	-	-
Total receipts	<u>2,923,747</u>	<u>62,003</u>	<u>-</u>	<u>51,765</u>	<u>38,528</u>
Disbursements:					
Personal services	1,055,378	-	-	10,223	367
Supplies	1,375,273	-	-	3,783	-
Other services and charges	978,634	12,845	-	62,727	14,146
Debt service - principal and interest	-	-	-	-	-
Capital outlay	111,893	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>3,521,178</u>	<u>12,845</u>	<u>-</u>	<u>76,733</u>	<u>14,513</u>
Excess (deficiency) of receipts over disbursements	<u>(597,431)</u>	<u>49,158</u>	<u>-</u>	<u>(24,968)</u>	<u>24,015</u>
Cash and investments - ending	<u>\$ 527,505</u>	<u>\$ 221,104</u>	<u>\$ 907,489</u>	<u>\$ 448,122</u>	<u>\$ 133,687</u>

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Riverboat - County share	Sex/Violent Offender-County Sh	Surplus Tax	Surveyor Corner Perp	Tax Sale Redemption
Cash and investments - beginning	\$ 482,765	\$ 10,986	\$ 18,692	\$ 21,601	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	695	-	12,745	-
Fines and forfeits	-	-	-	-	-
Other receipts	54,530	-	32,944	-	21,585
Total receipts	54,530	695	32,944	12,745	21,585
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	323	-
Other services and charges	9,204	-	18,162	11,000	14,776
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	9,204	-	18,162	11,323	14,776
Excess (deficiency) of receipts over disbursements	45,326	695	14,782	1,422	6,809
Cash and investments - ending	\$ 528,091	\$ 11,681	\$ 33,474	\$ 23,023	\$ 6,809

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Tax Sale Surplus	User Fee/Guardian Ad Litem	County Elected Official Train	County Offender Transport Fund	Statewide 911
Cash and investments - beginning	\$ 96,478	\$ -	\$ 2,234	\$ 2,086	\$ 72,128
Receipts:					
Taxes	-	6,957	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	2,574	-	256,531
Fines and forfeits	-	-	-	375	-
Other receipts	261,762	-	-	-	28
Total receipts	261,762	6,957	2,574	375	256,559
Disbursements:					
Personal services	-	-	-	-	75,464
Supplies	-	-	-	-	1,130
Other services and charges	63,722	5,957	608	-	66,983
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	63,722	5,957	608	-	143,577
Excess (deficiency) of receipts over disbursements	198,040	1,000	1,966	375	112,982
Cash and investments - ending	\$ 294,518	\$ 1,000	\$ 4,200	\$ 2,461	\$ 185,110

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	LOIT Special Distr-Co share	Adult Prob/Admin	Juvenile Prob/Admin	User Fee/Alcohol & Drug	Drainage Maintenance
Cash and investments - beginning	\$ 4,000	\$ 14,002	\$ 95	\$ 1,143,135	\$ 1,375,164
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	7,381	482	162,594	-
Other receipts	-	60,000	-	99	990,463
Total receipts	-	67,381	482	162,693	990,463
Disbursements:					
Personal services	-	6,171	151	59,099	-
Supplies	-	-	-	16,891	-
Other services and charges	-	-	-	40,436	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	773	364,304
Other disbursements	-	-	-	-	435,184
Total disbursements	-	6,171	151	117,199	799,488
Excess (deficiency) of receipts over disbursements	-	61,210	331	45,494	190,975
Cash and investments - ending	\$ 4,000	\$ 75,212	\$ 426	\$ 1,188,629	\$ 1,566,139

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	K-9 Donation (#5)	Self-insurance	Payroll Clearing	Sheriff Pension Holding	Local Tax Distribution
Cash and investments - beginning	\$ 131,152	\$ 438,131	\$ 2,911	\$ 39,607	\$ -
Receipts:					
Taxes	-	-	-	-	11,886,029
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	861,377
Charges for services	-	-	-	10,069	6,474
Fines and forfeits	-	-	-	-	-
Other receipts	51,838	1,425,440	1,851,867	-	-
Total receipts	<u>51,838</u>	<u>1,425,440</u>	<u>1,851,867</u>	<u>10,069</u>	<u>12,753,880</u>
Disbursements:					
Personal services	-	1,695,753	1,847,635	-	-
Supplies	-	-	-	-	-
Other services and charges	55,580	-	-	-	-
Debt service - principal and interest	-	-	-	-	12,751,914
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>55,580</u>	<u>1,695,753</u>	<u>1,847,635</u>	<u>-</u>	<u>12,751,914</u>
Excess (deficiency) of receipts over disbursements	<u>(3,742)</u>	<u>(270,313)</u>	<u>4,232</u>	<u>10,069</u>	<u>1,966</u>
Cash and investments - ending	<u>\$ 127,410</u>	<u>\$ 167,818</u>	<u>\$ 7,143</u>	<u>\$ 49,676</u>	<u>\$ 1,966</u>

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	CVET-Commercial Vehicle Excise	Financial Institution	Fines & Forfeitures	Infractions	Overweight Vehicles Fines
Cash and investments - beginning	\$ -	\$ -	\$ 39	\$ 2,003	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	150,201	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	303	45,882	293
Other receipts	-	13,319	-	-	-
Total receipts	<u>150,201</u>	<u>13,319</u>	<u>303</u>	<u>45,882</u>	<u>293</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	137	45,188	293
Debt service - principal and interest	75,109	5,269	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>75,109</u>	<u>5,269</u>	<u>137</u>	<u>45,188</u>	<u>293</u>
Excess (deficiency) of receipts over disbursements	<u>75,092</u>	<u>8,050</u>	<u>166</u>	<u>694</u>	<u>-</u>
Cash and investments - ending	<u>\$ 75,092</u>	<u>\$ 8,050</u>	<u>\$ 205</u>	<u>\$ 2,697</u>	<u>\$ -</u>

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Special Death Benefit	Sales Disclosure	Coroner's Education Fee	Adult-Juvenile Offender Compac	Mortgage Fee
Cash and investments - beginning	\$ 75	\$ 195	\$ 97	\$ 188	\$ 98
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	2,057	-	1,325
Fines and forfeits	1,270	-	-	375	-
Other receipts	-	2,115	10	-	-
Total receipts	<u>1,270</u>	<u>2,115</u>	<u>2,067</u>	<u>375</u>	<u>1,325</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,320	2,055	2,046	438	1,290
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>1,320</u>	<u>2,055</u>	<u>2,046</u>	<u>438</u>	<u>1,290</u>
Excess (deficiency) of receipts over disbursements	<u>(50)</u>	<u>60</u>	<u>21</u>	<u>(63)</u>	<u>35</u>
Cash and investments - ending	<u>\$ 25</u>	<u>\$ 255</u>	<u>\$ 118</u>	<u>\$ 125</u>	<u>\$ 133</u>

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Sex/Violent Offender-State Sha	Child Restraint Violation	Education Plates	Riverboat Wagering Tax Revenue	Title IV-D Incentive Fund
Cash and investments - beginning	\$ 5	\$ 25	\$ -	\$ -	\$ 51,108
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	84,380	-
Charges for services	255	-	150	-	-
Fines and forfeits	-	75	-	-	-
Other receipts	-	-	-	-	6,347
Total receipts	255	75	150	84,380	6,347
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	255	100	113	84,380	5,090
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	255	100	113	84,380	5,090
Excess (deficiency) of receipts over disbursements	-	(25)	37	-	1,257
Cash and investments - ending	\$ 5	\$ -	\$ 37	\$ -	\$ 52,365

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Pros Title IV-D Inc	Clerk Title IV-D Inc	Sheriff Commissary	Treasurer Cash Change Fund	ISETS
Cash and investments - beginning	\$ 3,876	\$ 54,615	\$ 43,196	\$ 500	\$ 2,065
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	823	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	9,553	6,347	51,896	-	161,099
Total receipts	10,376	6,347	51,896	-	161,099
Disbursements:					
Personal services	4,457	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	4,259	5,173	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	56,165	-	162,475
Total disbursements	8,716	5,173	56,165	-	162,475
Excess (deficiency) of receipts over disbursements	1,660	1,174	(4,269)	-	(1,376)
Cash and investments - ending	\$ 5,536	\$ 55,789	\$ 38,927	\$ 500	\$ 689

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Redevelopment	2018 Homeland Security Grant	NC LV Stormwater Planning grant	Safe Kids Grant	2020 Regional Public Safety Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	9,162
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	15,000	34,200	-	-
Total receipts	-	15,000	34,200	-	9,162
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	187	105,000	38,000	1,188	10,161
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	187	105,000	38,000	1,188	10,161
Excess (deficiency) of receipts over disbursements	(187)	(90,000)	(3,800)	(1,188)	(999)
Cash and investments - ending	\$ (187)	\$ (90,000)	\$ (3,800)	\$ (1,188)	\$ (999)

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	2017 SHSP Grant	George Ade Medicare	Cable TV	County Owned Property	Governmental Development
Cash and investments - beginning	\$ -	\$ 1,319,716	\$ 52,975	\$ 379,174	\$ 99
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	150,000	-	-	-	-
Charges for services	-	-	-	71,393	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	4,817,461	15,085	-	-
Total receipts	<u>150,000</u>	<u>4,817,461</u>	<u>15,085</u>	<u>71,393</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	150,000	4,805,524	50,000	9,954	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>150,000</u>	<u>4,805,524</u>	<u>50,000</u>	<u>9,954</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>11,937</u>	<u>(34,915)</u>	<u>61,439</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1,331,653</u>	<u>\$ 18,060</u>	<u>\$ 440,613</u>	<u>\$ 99</u>

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Landfill Fees	Landfill Drainage	Park Board	Road Deposit-Beaver Creek Ph 1	Sumava Resorts Protection Fund
Cash and investments - beginning	\$ 12,573,918	\$ 62,121	\$ 66,128	\$ 18,000	\$ 25,458
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	138	-	-
Fines and forfeits	2,347	-	-	-	-
Other receipts	159,286	10,000	5,485	-	-
Total receipts	161,633	10,000	5,623	-	-
Disbursements:					
Personal services	519,533	-	-	-	-
Supplies	85,817	-	-	-	-
Other services and charges	3,043,914	-	-	-	1,585
Debt service - principal and interest	537,000	-	-	-	-
Capital outlay	1,355,301	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	5,541,565	-	-	-	1,585
Excess (deficiency) of receipts over disbursements	(5,379,932)	10,000	5,623	-	(1,585)
Cash and investments - ending	\$ 7,193,986	\$ 72,121	\$ 71,751	\$ 18,000	\$ 23,873

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	GIS				
	-				
	Workforce One Center	Geographic Info Systems	Enforcement Fund	Home Detention Hook-up	Tax Certificate Sale
Cash and investments - beginning	\$ 89,683	\$ 117	\$ 49,434	\$ 100,999	\$ 2,872
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	416	-	-	-
Fines and forfeits	-	-	36,689	-	-
Other receipts	-	-	2,198	-	2,350
Total receipts	-	416	38,887	-	2,350
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	616	-	-
Other services and charges	-	-	40,576	1,271	5,068
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	50	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	41,242	1,271	5,068
Excess (deficiency) of receipts over disbursements	-	416	(2,355)	(1,271)	(2,718)
Cash and investments - ending	<u>\$ 89,683</u>	<u>\$ 533</u>	<u>\$ 47,079</u>	<u>\$ 99,728</u>	<u>\$ 154</u>

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Welfare Administration	Retainage Atlas Excavating	Kentland Conservancy	Morocco Conservancy	Iroquois Conservancy
Cash and investments - beginning	\$ -	\$ 3,570	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	621,892	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	113,156	78,589	13,899
Total receipts	<u>621,892</u>	<u>-</u>	<u>113,156</u>	<u>78,589</u>	<u>13,899</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	621,892	-	113,156	78,589	13,899
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>621,892</u>	<u>-</u>	<u>113,156</u>	<u>78,589</u>	<u>13,899</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 3,570</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, 2019

	Atlas (Ambulance)	Auditor Transfer Fee	Landfill Income Holding	TIF-Newton Co ECD #1	HRA - COBRA
Cash and investments - beginning	\$ 16	\$ 15,490	\$ 8,233,176	\$ 156,879	\$ 6,852
Receipts:					
Taxes	-	-	-	97,236	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	7,455	8,641	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	4,121	-	7,338,473	-	2,205
Total receipts	4,121	7,455	7,347,114	97,236	2,205
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	4,121	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	4,121	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	7,455	7,347,114	97,236	2,205
Cash and investments - ending	\$ 16	\$ 22,945	\$ 15,580,290	\$ 254,115	\$ 9,057

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	BPPE late filing fees	LIT Local Income Tax	Community Emergency Response	Bio Terrorism	Equitable Sharing-Prosecutor
Cash and investments - beginning	\$ 2,375	\$ -	\$ 1,578	\$ 3,295	\$ 4,600
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	3,020,237	-	37,643	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	775	-	-	-	-
Total receipts	775	3,020,237	-	37,643	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	2,853	-
Other services and charges	-	-	-	2,562	4,600
Debt service - principal and interest	-	3,020,237	-	-	-
Capital outlay	-	-	-	32,291	-
Other disbursements	-	-	-	-	-
Total disbursements	-	3,020,237	-	37,706	4,600
Excess (deficiency) of receipts over disbursements	775	-	-	(63)	(4,600)
Cash and investments - ending	\$ 3,150	\$ -	\$ 1,578	\$ 3,232	\$ -

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Equitable Sharing-Sheriff	Fair Oaks Farms-KIRPC OCRA	Fair Oaks Farms-KIRPC -EDA	Fair Oaks Farms-KIRPC-IEDC	Problem Gambling-Crim Justice
Cash and investments - beginning	\$ 36,574	\$ -	\$ -	\$ -	\$ 1,400
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	634,673	525,000	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	342,147	-	-	-
Total receipts	-	342,147	634,673	525,000	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	342,147	634,673	525,000	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	342,147	634,673	525,000	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ 36,574	\$ -	\$ -	\$ -	\$ 1,400

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Jasper Foundation Grant	Tobacco Settlement	Drug Prosecution Funds	2017 Regional Public Safety Gr	Community Crossings 2017
Cash and investments - beginning	\$ 580	\$ 6,066	\$ 2,000	\$ (300)	\$ 135,850
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	14,569	-	-	376,865
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	14,569	-	-	376,865
Disbursements:					
Personal services	-	13,097	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	679,497
Other disbursements	-	-	-	-	-
Total disbursements	-	13,097	-	-	679,497
Excess (deficiency) of receipts over disbursements	-	1,472	-	-	(302,632)
Cash and investments - ending	\$ 580	\$ 7,538	\$ 2,000	\$ (300)	\$ (166,782)

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	2018 Dist Training Center Main	Senior & Adult Guardianship	2019 Infrastructure	Totals
Cash and investments - beginning	\$ 262	\$ -	\$ -	\$ 43,042,195
Receipts:				
Taxes	-	-	-	18,535,361
Licenses and permits	-	-	-	67,568
Intergovernmental receipts	-	75,000	193,972	12,267,431
Charges for services	-	-	-	670,261
Fines and forfeits	-	-	-	874,673
Other receipts	-	-	262	21,990,602
Total receipts	<u>-</u>	<u>75,000</u>	<u>194,234</u>	<u>54,405,896</u>
Disbursements:				
Personal services	-	-	-	12,051,794
Supplies	-	-	-	2,188,619
Other services and charges	262	75,000	194,282	14,843,468
Debt service - principal and interest	-	-	-	16,389,529
Capital outlay	-	-	-	3,466,521
Other disbursements	-	-	-	3,027,652
Total disbursements	<u>262</u>	<u>75,000</u>	<u>194,282</u>	<u>51,967,583</u>
Excess (deficiency) of receipts over disbursements	<u>(262)</u>	<u>-</u>	<u>(48)</u>	<u>2,438,313</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (48)</u>	<u>\$ 45,480,508</u>

NEWTON COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2019

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Redevelopment Authority	Bridge 14	\$ 413,000	7/1/2015	1/1/2034
Redevelopment Authority	Construction and Improvements	<u>382,000</u>	7/1/2017	1/1/2036
Total of annual lease payments		<u>\$ 795,000</u>		

NEWTON COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2019

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

	Ending Balance
Governmental activities:	
Land	\$ 650,722
Buildings	19,145,995
Improvements other than buildings	773,032
Machinery, equipment, and vehicles	<u>10,845,293</u>
Total governmental activities	<u>31,415,042</u>
Total capital assets	<u>\$ 31,415,042</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/>.