

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

FINANCIAL STATEMENT AUDIT REPORT

OF

NEWTON COUNTY, INDIANA

January 1, 2020 to December 31, 2020



FILED
02/18/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Tamra Jackson	01-01-20 to 12-31-22
County Treasurer	Teri Knowles Jennifer Swartz	01-01-20 to 12-31-20 01-01-21 to 12-31-22
Clerk of the Circuit Court	Jessica Firkins	01-01-20 to 12-31-22
County Sheriff	Thomas VanVleet	01-01-20 to 12-31-22
County Recorder	Janice Wilson	01-01-20 to 12-31-22
President of the Board of County Commissioners	Kyle Conrad Glen Cain	01-01-20 to 12-31-21 01-01-22 to 12-31-22
President of the County Council	Scott Carlson Michael Mark Scott Carlson	01-01-20 to 12-31-20 01-01-21 to 12-31-21 01-01-22 to 12-31-22



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, 2020, 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. 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, 2020.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2020, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis and Schedule of Leases and Debt, 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated February 7, 2022, 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

February 7, 2022

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, 2020

Fund	Cash and Investments		Cash and Investments	
	01-01-20	Receipts	Disbursements	12-31-20
After Settlement Collections	\$ 608,442	\$ 870,270	\$ 608,442	\$ 870,270
Inmate Trust	2,258	80,489	79,649	3,098
Clerk Trust	329,676	852,200	878,745	303,131
County General	4,942,322	9,213,410	7,995,446	6,160,286
Accident Report	10,456	624	-	11,080
Campaign Finance Enforcement	750	-	-	750
City & Town Court Costs	30,259	4,806	-	35,065
Clerk Perpetuation	52,193	10,413	4,000	58,606
Congressional Interest	15,817	-	14,393	1,424
Congressional School Principal	359,835	-	-	359,835
Sales Disclosure-Co Share	9,729	2,260	232	11,757
Cumulative Bridge	1,657,137	329,338	617,915	1,368,560
Cumulative Capital Development	845,544	594	-	846,138
Drug Free Community	15,496	5,698	4,964	16,230
Electronic Map Generation Fund	17,051	1,516	-	18,567
Ambulance	840,941	786,773	1,304,713	323,001
Emerg Plan/Right To Know	31,547	3,782	20	35,309
Firearms Training	62,460	12,750	14,103	61,107
Drain Improvement	417,992	1,167,816	247,616	1,338,192
Health	193,200	149,735	192,914	150,021
Identification Security Protec	13,321	2,799	-	16,120
Landfill Closure	2,968,942	364,000	-	3,332,942
Health Maintenance	27,382	34,045	39,611	21,816
Local Road & Street	127,744	282,504	238,070	172,178
Misdemeanant	72,699	9,521	7,069	75,151
Highway	198,229	1,332,715	1,239,151	291,793
Omitted Property Audits	221,104	-	-	221,104
Rainy Day	907,489	-	-	907,489
Reassessment 2015	448,122	52,917	106,757	394,282
Recorder Record Perp	133,687	41,814	16,149	159,352
Riverboat - County share	528,091	54,530	-	582,621
Sex/Violent Offender-County Sh	11,681	360	-	12,041
Surplus Tax	33,474	55,729	33,683	55,520
Surveyor Corner Perp	23,023	13,785	24,200	12,608
Tax Sale Redemption	6,809	114,813	111,269	10,353
Tax Sale Surplus	294,518	61,056	214,356	141,218
User Fee/Guardian Ad Litem	1,000	9,006	-	10,006
County Elected Official Train	4,200	2,799	80	6,919
County Offender Transport Fund	2,461	62	-	2,523
Statewide 911	185,110	264,409	132,405	317,114
LOIT Special Distr-Co share	4,000	-	-	4,000
Adult Prob/Admin	75,212	32,272	11,062	96,422
Juvenile Prob/Admin	426	1,017	-	1,443
User Fee/Alcohol & Drug	84,922	500	540	84,882
Drainage Maintenance	1,566,139	1,196,791	1,358,477	1,404,453
K-9 Donation (#5)	5,195	2,139	350	6,984
Self-insurance	167,818	1,599,287	1,295,053	472,052
Payroll Clearing	7,143	1,873,295	1,873,404	7,034

NEWTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
Sheriff Pension Holding	49,676	7,844	-	57,520
Local Tax Distribution	1,966	21,518,381	21,520,347	-
CVET-Commercial Vehicle Excise	75,092	142,845	217,937	-
Financial Institution	8,050	14,461	22,511	-
Fines & Forfeitures	205	127	311	21
Infractions	2,697	36,228	18,924	20,001
Special Death Benefit	25	1,055	490	590
Sales Disclosure	255	2,260	925	1,590
Coroner's Education Fee	118	2,088	1,069	1,137
Adult-Juvenile Offender Compac	125	63	125	63
Mortgage Fee	133	1,670	775	1,028
Sex/Violent Offender-State Sha	5	40	25	20
Child Restraint Violation	-	50	50	-
Education Plates	37	151	150	38
Riverboat Wagering Tax Revenue	-	84,380	84,380	-
Title IV-D Incentive Fund	52,365	5,884	3,200	55,049
Pros Title IV-D Inc	5,536	8,851	1,799	12,588
Clerk Title IV-D Inc	55,789	5,884	6,383	55,290
Inmate Credit Card Cash Bond	-	61,490	61,490	-
Sheriff Commissary	38,927	65,136	55,543	48,520
Treasurer Cash Change Fund	500	-	-	500
ISETS	689	153,145	150,938	2,896
Redevelopment	(187)	-	-	(187)
2018 Homeland Security Grant	(90,000)	85,000	-	(5,000)
NC LV Stormwater Planning grant	(3,800)	-	-	(3,800)
Safe Kids Grant	(1,188)	-	1,188	(2,376)
2020 Regional Public Safety Grant	(999)	32,587	31,588	-
2020 Infrastructure Fund	-	35,000	35,000	-
2016 SHSP De-Obligated	-	24,000	24,000	-
2016 Pre-Disaster	-	-	9,875	(9,875)
911 Grant Program	-	-	22,970	(22,970)
2016 State Homeland Sec Prog	-	49,233	49,233	-
Sheriff Cash Book	1,044	161,146	160,067	2,123
Clerk of Circuit Court Fees	56,882	2,069	-	58,951
User Fee/Jury Pay	26,151	2,471	1,770	26,852
Highway Restricted	329,276	1,322,618	1,006,869	645,025
User Fee/Pretrial Div	51,254	51,404	17,047	85,611
User Fees/ Infraction Def	178,281	53,988	95,576	136,693
User Fees/Brook Law Enforcement	1,062	44	-	1,106
User Fee/Conservation Law	3,773	120	-	3,893
User Fee/Goodland Law Enforcement	1,710	-	-	1,710
User Fee/Kentland Law Enforcement	5,068	164	324	4,908
User Fee/Morocco Law Enforcement	2,122	4	-	2,126
User Fee/Pros Attorney	954	-	-	954
User Fee/State Police Law Enforcement	33,173	878	-	34,051
User Fee/Excise	256	-	-	256
User/Probation	742,791	-	1,757	741,034
User Fee/Juv Inf Adj Prog Fee	230	790	-	1,020

NEWTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-20			12-31-20
Economic Devel Donation (#4)	117,632	36,600	17,243	136,989
Sheriff Donations (#6)	32	-	-	32
Animal Control Donation (#2)	4,020	1,245	842	4,423
Ambulance Donation	300	100	-	400
Civil defense Special Donation (#3)	231	1,000	-	1,231
GHSF- General Health Serv Fund	-	-	460,131	(460,131)
George Ade Medicare	1,331,653	6,260,297	4,807,248	2,784,702
Cable TV	18,060	15,410	-	33,470
County Owned Property	440,613	202,659	104,215	539,057
Governmental Development	99	-	-	99
Landfill Fees	7,193,986	15,948,250	7,694,257	15,447,979
Landfill Drainage	72,121	9,999	25,703	56,417
Park Board	71,751	36,857	-	108,608
Road Deposit-Beaver Creek Ph 1	18,000	-	-	18,000
Sumava Resorts Protection Fund	23,873	-	-	23,873
Workforce One Center	89,683	-	-	89,683
GIS - Geographic Info Systems	533	21	-	554
Enforcement Fund	47,079	2,145	27,611	21,613
Home Detention Hook-up	99,728	9,770	5,661	103,837
Tax Certificate Sale	154	18,146	-	18,300
Retainage - Atlas Excavating	3,570	-	-	3,570
Atlas (Ambulance)	16	5,739	5,984	(229)
Auditor Transfer Fee	22,945	9,930	-	32,875
Landfill Income Holding	15,580,290	7,916,834	15,580,289	7,916,835
TIF-Newton Co ECD #1	254,115	294,647	1,000	547,762
HRA - COBRA	9,057	-	-	9,057
BPPE Late Filing Fees	3,150	-	3,150	-
LIT Local Income Tax	-	3,365,793	3,365,793	-
Community Emergency Response	1,578	-	-	1,578
Bio Terrorism	3,232	-	30,033	(26,801)
Equitable Sharing-Prosecutor	-	16,382	16,382	-
Equitable Sharing-Sheriff	36,574	-	-	36,574
Fair Oaks Farms-KIRPC -EDA	-	301,656	301,656	-
Problem Gambling-Crim Justice	1,400	-	-	1,400
Jasper Foundation Grant	580	-	-	580
Tobacco Settlement	7,538	14,570	12,126	9,982
Drug Prosecution Funds	2,000	-	-	2,000
2017 Regional Public Safety Gr	(300)	-	-	(300)
Community Crossings 2017	(166,782)	1,145,489	1,484,536	(505,829)
Senior & Adult Guardianship	-	75,000	74,165	835
2019 Infrastructure	(48)	-	-	(48)
Totals	<u>\$ 45,481,552</u>	<u>\$ 80,516,727</u>	<u>\$ 76,287,499</u>	<u>\$ 49,710,780</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. Some are the result of reimbursable grants that have made expenditures, but not yet been reimbursed from the grant. Others, listed below, are the result of expenditures from prior years in excess of available cash funds.

Fund Name	Cash and Investments December 31, 2020 Balance
Community Crossings 2017	\$ 505,829
Atlas (Ambulance)	229
Redevelopment	187
GHSF- General Health Serv Fund	460,131
Bio Terrorism	26,801
911 Grant Program	22,970
2016 Pre-Disaster	9,875
2018 Homeland Security Grant	5,000
NC LV Stormwater Planning grant	3,800
Safe Kids Grant	2,376

Note 8. Restatements

For the year ended December 31, 2020, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

NEWTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Fund	Balance as of December 31, 2019	New Fund	Prior Period Adjustment	Balance as of January 1, 2020
		0950-181 - Sheriff Cash Book	\$ 1,044	\$ 1,044
Highway	\$ 527,505	Highway Restricted	(329,276)	198,229
			329,276	329,276
K-9 Donation (#5)	127,410	Economic Devel Donation (#4)	(122,215)	5,195
		Sheriff Donations (#6)	117,632	117,632
		Animal Control Donation (#2)	32	32
		Ambulance Donation	4,020	4,020
		Civil Defense Special Donation (#3)	300	300
			231	231
User Fee/ Alochol & Drug	1,188,629	Clerk of Circuit Court Fees	(1,103,707)	84,922
		User Fee/ Jury Pay	56,882	56,882
		User Fee/ Pretrial Div	26,151	26,151
		User Fees/ Infraction Def	51,254	51,254
		User Fees/ Brook Law Enforcement	178,281	178,281
		User Fee/ Conservation Law	1,062	1,062
		User Fee/ Goodland Law Enforcement	3,773	3,773
		User Fee/Kentland Law Enforcement	1,710	1,710
		User Fee/ Morocco Law Enforcement	5,068	5,068
		User Fee/ Pros Attorney	2,122	2,122
		User Fee/ State Police Law Enforcement	954	954
		User Fee/ Excise	33,173	33,173
		User/Probation	256	256
		User Fee/ Juv Inf Adj Prog Fee	742,791	742,791
			230	230

Note 9. 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, 2020

	After Settlement Collections	Inmate Trust	Clerk Trust	County General	Accident Report
Cash and investments - beginning	\$ 608,442	\$ 2,258	\$ 329,676	\$ 4,942,322	\$ 10,456
Receipts:					
Taxes	-	-	-	5,764,493	-
Licenses and permits	-	-	-	65,428	-
Intergovernmental receipts	-	-	-	2,528,557	-
Charges for services	-	-	-	141,926	624
Fines and forfeits	-	-	-	62,530	-
Other receipts	870,270	80,489	852,200	650,476	-
Total receipts	<u>870,270</u>	<u>80,489</u>	<u>852,200</u>	<u>9,213,410</u>	<u>624</u>
Disbursements:					
Personal services	-	-	-	5,751,890	-
Supplies	-	-	-	198,514	-
Other services and charges	-	-	-	1,981,393	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	61,230	-
Other disbursements	608,442	79,649	878,745	2,419	-
Total disbursements	<u>608,442</u>	<u>79,649</u>	<u>878,745</u>	<u>7,995,446</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>261,828</u>	<u>840</u>	<u>(26,545)</u>	<u>1,217,964</u>	<u>624</u>
Cash and investments - ending	<u>\$ 870,270</u>	<u>\$ 3,098</u>	<u>\$ 303,131</u>	<u>\$ 6,160,286</u>	<u>\$ 11,080</u>

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Campaign Finance Enforcement	City & Town Court Costs	Clerk Perpetuation	Congressional Interest	Congressional School Principal
Cash and investments - beginning	\$ 750	\$ 30,259	\$ 52,193	\$ 15,817	\$ 359,835
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	407	-	-	-
Fines and forfeits	-	4,399	10,413	-	-
Other receipts	-	-	-	-	-
Total receipts	-	4,806	10,413	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	14,393	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	4,000	-	-
Total disbursements	-	-	4,000	14,393	-
Excess (deficiency) of receipts over disbursements	-	4,806	6,413	(14,393)	-
Cash and investments - ending	\$ 750	\$ 35,065	\$ 58,606	\$ 1,424	\$ 359,835

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Sales Disclosure-Co Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Electronic Map Generation Fund
Cash and investments - beginning	\$ 9,729	\$ 1,657,137	\$ 845,544	\$ 15,496	\$ 17,051
Receipts:					
Taxes	-	246,308	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	83,030	594	-	-
Charges for services	2,260	-	-	-	-
Fines and forfeits	-	-	-	5,698	-
Other receipts	-	-	-	-	1,516
Total receipts	2,260	329,338	594	5,698	1,516
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	217	487,527	-	4,964	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	130,388	-	-	-
Other disbursements	15	-	-	-	-
Total disbursements	232	617,915	-	4,964	-
Excess (deficiency) of receipts over disbursements	2,028	(288,577)	594	734	1,516
Cash and investments - ending	\$ 11,757	\$ 1,368,560	\$ 846,138	\$ 16,230	\$ 18,567

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Ambulance	Emerg Plan/Right To Know	Firearms Training	Drain Improvement	Health
Cash and investments - beginning	\$ 840,941	\$ 31,547	\$ 62,460	\$ 417,992	\$ 193,200
Receipts:					
Taxes	289,412	-	-	-	122,274
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	20,367	-	-	-	8,919
Charges for services	-	-	12,750	-	18,542
Fines and forfeits	476,779	-	-	-	-
Other receipts	215	3,782	-	1,167,816	-
Total receipts	786,773	3,782	12,750	1,167,816	149,735
Disbursements:					
Personal services	990,383	-	-	-	191,249
Supplies	69,935	-	-	-	903
Other services and charges	35,243	20	-	-	762
Debt service - principal and interest	-	-	-	-	-
Capital outlay	209,152	-	-	247,616	-
Other disbursements	-	-	14,103	-	-
Total disbursements	1,304,713	20	14,103	247,616	192,914
Excess (deficiency) of receipts over disbursements	(517,940)	3,762	(1,353)	920,200	(43,179)
Cash and investments - ending	\$ 323,001	\$ 35,309	\$ 61,107	\$ 1,338,192	\$ 150,021

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Identification Security Protec	Landfill Closure	Health Maintenance	Local Road & Street	Misdemeanant
Cash and investments - beginning	\$ 13,321	\$ 2,968,942	\$ 27,382	\$ 127,744	\$ 72,699
Receipts:					
Taxes	-	-	33,139	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	259,131	-
Charges for services	2,799	-	-	-	9,521
Fines and forfeits	-	-	-	-	-
Other receipts	-	364,000	906	23,373	-
Total receipts	<u>2,799</u>	<u>364,000</u>	<u>34,045</u>	<u>282,504</u>	<u>9,521</u>
Disbursements:					
Personal services	-	-	36,180	-	-
Supplies	-	-	3,306	238,070	-
Other services and charges	-	-	125	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	7,069
Total disbursements	<u>-</u>	<u>-</u>	<u>39,611</u>	<u>238,070</u>	<u>7,069</u>
Excess (deficiency) of receipts over disbursements	<u>2,799</u>	<u>364,000</u>	<u>(5,566)</u>	<u>44,434</u>	<u>2,452</u>
Cash and investments - ending	<u>\$ 16,120</u>	<u>\$ 3,332,942</u>	<u>\$ 21,816</u>	<u>\$ 172,178</u>	<u>\$ 75,151</u>

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Highway	Omitted Property Audits	Rainy Day	Reassessment 2015	Recorder Record Perp
Cash and investments - beginning	\$ 198,229	\$ 221,104	\$ 907,489	\$ 448,122	\$ 133,687
Receipts:					
Taxes	-	-	-	49,262	-
Licenses and permits	1,350	-	-	-	-
Intergovernmental receipts	1,322,619	-	-	3,594	-
Charges for services	-	-	-	-	41,814
Fines and forfeits	-	-	-	-	-
Other receipts	8,746	-	-	61	-
Total receipts	<u>1,332,715</u>	<u>-</u>	<u>-</u>	<u>52,917</u>	<u>41,814</u>
Disbursements:					
Personal services	1,068,147	-	-	36,183	-
Supplies	61,817	-	-	1,798	-
Other services and charges	109,187	-	-	68,776	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	16,149
Total disbursements	<u>1,239,151</u>	<u>-</u>	<u>-</u>	<u>106,757</u>	<u>16,149</u>
Excess (deficiency) of receipts over disbursements	<u>93,564</u>	<u>-</u>	<u>-</u>	<u>(53,840)</u>	<u>25,665</u>
Cash and investments - ending	<u>\$ 291,793</u>	<u>\$ 221,104</u>	<u>\$ 907,489</u>	<u>\$ 394,282</u>	<u>\$ 159,352</u>

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Riverboat - County share	Sex/Violent Offender-County Sh	Surplus Tax	Surveyor Corner Perp	Tax Sale Redemption
Cash and investments - beginning	\$ 528,091	\$ 11,681	\$ 33,474	\$ 23,023	\$ 6,809
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	360	-	13,785	-
Fines and forfeits	-	-	-	-	-
Other receipts	54,530	-	55,729	-	114,813
Total receipts	54,530	360	55,729	13,785	114,813
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	33,683	24,200	110,475
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	794
Total disbursements	-	-	33,683	24,200	111,269
Excess (deficiency) of receipts over disbursements	54,530	360	22,046	(10,415)	3,544
Cash and investments - ending	\$ 582,621	\$ 12,041	\$ 55,520	\$ 12,608	\$ 10,353

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Tax Sale Surplus	User Fee/Guardian Ad Litem	County Elected Official Train	County Offender Transport Fund	Statewide 911
Cash and investments - beginning	\$ 294,518	\$ 1,000	\$ 4,200	\$ 2,461	\$ 185,110
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	9,006	-	-	-
Charges for services	-	-	2,799	-	264,409
Fines and forfeits	-	-	-	62	-
Other receipts	61,056	-	-	-	-
Total receipts	61,056	9,006	2,799	62	264,409
Disbursements:					
Personal services	-	-	-	-	73,631
Supplies	-	-	-	-	1,001
Other services and charges	214,356	-	80	-	55,873
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	1,900
Other disbursements	-	-	-	-	-
Total disbursements	214,356	-	80	-	132,405
Excess (deficiency) of receipts over disbursements	(153,300)	9,006	2,719	62	132,004
Cash and investments - ending	\$ 141,218	\$ 10,006	\$ 6,919	\$ 2,523	\$ 317,114

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	LOIT Special Distr-Co share	Adult Prob/Admin	Juvenile Prob/Admin	User Fee/Alcohol & Drug	Drainage Maintenance
Cash and investments - beginning	\$ 4,000	\$ 75,212	\$ 426	\$ 84,922	\$ 1,566,139
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	32,272	1,017	500	-
Other receipts	-	-	-	-	1,196,791
Total receipts	-	32,272	1,017	500	1,196,791
Disbursements:					
Personal services	-	11,062	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	540	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	535,050
Other disbursements	-	-	-	-	823,427
Total disbursements	-	11,062	-	540	1,358,477
Excess (deficiency) of receipts over disbursements	-	21,210	1,017	(40)	(161,686)
Cash and investments - ending	\$ 4,000	\$ 96,422	\$ 1,443	\$ 84,882	\$ 1,404,453

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	K-9 Donation (#5)	Self-insurance	Payroll Clearing	Sheriff Pension Holding	Local Tax Distribution
Cash and investments - beginning	\$ 5,195	\$ 167,818	\$ 7,143	\$ 49,676	\$ 1,966
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	7,844	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,139	1,599,287	1,873,295	-	21,518,381
Total receipts	<u>2,139</u>	<u>1,599,287</u>	<u>1,873,295</u>	<u>7,844</u>	<u>21,518,381</u>
Disbursements:					
Personal services	-	1,295,053	1,873,404	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	21,520,347
Capital outlay	-	-	-	-	-
Other disbursements	350	-	-	-	-
Total disbursements	<u>350</u>	<u>1,295,053</u>	<u>1,873,404</u>	<u>-</u>	<u>21,520,347</u>
Excess (deficiency) of receipts over disbursements	<u>1,789</u>	<u>304,234</u>	<u>(109)</u>	<u>7,844</u>	<u>(1,966)</u>
Cash and investments - ending	<u>\$ 6,984</u>	<u>\$ 472,052</u>	<u>\$ 7,034</u>	<u>\$ 57,520</u>	<u>\$ -</u>

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	CVET-Commercial Vehicle Excise	Financial Institution	Fines & Forfeitures	Infractions	Special Death Benefit
Cash and investments - beginning	\$ 75,092	\$ 8,050	\$ 205	\$ 2,697	\$ 25
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	142,845	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	127	36,228	1,055
Other receipts	-	14,461	-	-	-
Total receipts	142,845	14,461	127	36,228	1,055
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	311	18,924	490
Debt service - principal and interest	217,937	22,511	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	217,937	22,511	311	18,924	490
Excess (deficiency) of receipts over disbursements	(75,092)	(8,050)	(184)	17,304	565
Cash and investments - ending	\$ -	\$ -	\$ 21	\$ 20,001	\$ 590

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Sales Disclosure	Coroner's Education Fee	Adult-Juvenile Offender Compac	Mortgage Fee	Sex/Violent Offender-State Sha
Cash and investments - beginning	\$ 255	\$ 118	\$ 125	\$ 133	\$ 5
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	2,088	-	1,670	40
Fines and forfeits	-	-	63	-	-
Other receipts	2,260	-	-	-	-
Total receipts	2,260	2,088	63	1,670	40
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	925	1,069	125	775	25
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	925	1,069	125	775	25
Excess (deficiency) of receipts over disbursements	1,335	1,019	(62)	895	15
Cash and investments - ending	\$ 1,590	\$ 1,137	\$ 63	\$ 1,028	\$ 20

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Child Restraint Violation	Education Plates	Riverboat Wagering Tax Revenue	Title IV-D Incentive Fund	Pros Title IV-D Inc
Cash and investments - beginning	\$ -	\$ 37	\$ -	\$ 52,365	\$ 5,536
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	84,380	-	-
Charges for services	-	151	-	-	-
Fines and forfeits	50	-	-	-	-
Other receipts	-	-	-	5,884	8,851
Total receipts	50	151	84,380	5,884	8,851
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	50	150	84,380	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	3,200	1,799
Total disbursements	50	150	84,380	3,200	1,799
Excess (deficiency) of receipts over disbursements	-	1	-	2,684	7,052
Cash and investments - ending	\$ -	\$ 38	\$ -	\$ 55,049	\$ 12,588

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Clerk Title IV-D Inc	Inmate Credit Card Cash Bond	Sheriff Commissary	Treasurer Cash Change Fund	ISETS
Cash and investments - beginning	\$ 55,789	\$ -	\$ 38,927	\$ 500	\$ 689
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	5,884	61,490	65,136	-	153,145
Total receipts	5,884	61,490	65,136	-	153,145
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	6,383	61,490	55,543	-	150,938
Total disbursements	6,383	61,490	55,543	-	150,938
Excess (deficiency) of receipts over disbursements	(499)	-	9,593	-	2,207
Cash and investments - ending	\$ 55,290	\$ -	\$ 48,520	\$ 500	\$ 2,896

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Redevelopment	2018 Homeland Security Grant	NC LV Stormwater Planning grant	Safe Kids Grant	2020 Regional Public Safety Grant
Cash and investments - beginning	\$ (187)	\$ (90,000)	\$ (3,800)	\$ (1,188)	\$ (999)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	85,000	-	-	32,587
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	85,000	-	-	32,587
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	1,188	31,588
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	1,188	31,588
Excess (deficiency) of receipts over disbursements	-	85,000	-	(1,188)	999
Cash and investments - ending	\$ (187)	\$ (5,000)	\$ (3,800)	\$ (2,376)	\$ -

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	2020 Infrastructure Fund	2016 SHSP De-Obligated	2016 Pre-Disaster	911 Grant Program	2016 State Homeland Sec Prog
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	35,000	24,000	-	-	49,233
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>35,000</u>	<u>24,000</u>	<u>-</u>	<u>-</u>	<u>49,233</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	35,000	24,000	9,875	22,970	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	49,233
Other disbursements	-	-	-	-	-
Total disbursements	<u>35,000</u>	<u>24,000</u>	<u>9,875</u>	<u>22,970</u>	<u>49,233</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(9,875)</u>	<u>(22,970)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (9,875)</u>	<u>\$ (22,970)</u>	<u>\$ -</u>

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Sheriff Cash Book	Clerk of Circuit Court Fees	User Fee/Jury Pay	Highway Restricted	User Fee/Pretrial Div
Cash and investments - beginning	\$ 1,044	\$ 56,882	\$ 26,151	\$ 329,276	\$ 51,254
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,322,618	-
Charges for services	-	2,069	-	-	-
Fines and forfeits	-	-	2,471	-	51,404
Other receipts	161,146	-	-	-	-
Total receipts	<u>161,146</u>	<u>2,069</u>	<u>2,471</u>	<u>1,322,618</u>	<u>51,404</u>
Disbursements:					
Personal services	-	-	-	-	11,492
Supplies	-	-	-	336,467	587
Other services and charges	-	-	-	670,402	4,560
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	408
Other disbursements	160,067	-	1,770	-	-
Total disbursements	<u>160,067</u>	<u>-</u>	<u>1,770</u>	<u>1,006,869</u>	<u>17,047</u>
Excess (deficiency) of receipts over disbursements	<u>1,079</u>	<u>2,069</u>	<u>701</u>	<u>315,749</u>	<u>34,357</u>
Cash and investments - ending	<u>\$ 2,123</u>	<u>\$ 58,951</u>	<u>\$ 26,852</u>	<u>\$ 645,025</u>	<u>\$ 85,611</u>

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	User Fees/ Infraction Def	User Fees/Brook Law Enforcement	User Fee/Conservation Law	User Fee/Goodland Law Enforcement	User Fee/Kentland Law Enforcement
Cash and investments - beginning	\$ 178,281	\$ 1,062	\$ 3,773	\$ 1,710	\$ 5,068
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	39,783	44	120	-	164
Other receipts	14,205	-	-	-	-
Total receipts	53,988	44	120	-	164
Disbursements:					
Personal services	47,271	-	-	-	-
Supplies	11,917	-	-	-	-
Other services and charges	33,486	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	2,902	-	-	-	-
Other disbursements	-	-	-	-	324
Total disbursements	95,576	-	-	-	324
Excess (deficiency) of receipts over disbursements	(41,588)	44	120	-	(160)
Cash and investments - ending	\$ 136,693	\$ 1,106	\$ 3,893	\$ 1,710	\$ 4,908

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	User Fee/Morocco Law Enforcement	User Fee/Pros Attorney	User Fee/State Police Law Enforcement	User Fee/Excise	User/Probation
Cash and investments - beginning	\$ 2,122	\$ 954	\$ 33,173	\$ 256	\$ 742,791
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	4	-	878	-	-
Other receipts	-	-	-	-	-
Total receipts	4	-	878	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	1,047
Other services and charges	-	-	-	-	710
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	1,757
Excess (deficiency) of receipts over disbursements	4	-	878	-	(1,757)
Cash and investments - ending	\$ 2,126	\$ 954	\$ 34,051	\$ 256	\$ 741,034

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	User Fee/Juv Inf Adj Prog Fee	Economic Devel Donation (#4)	Sheriff Donations (#6)	Animal Control Donation (#2)	Ambulance Donation
Cash and investments - beginning	\$ 230	\$ 117,632	\$ 32	\$ 4,020	\$ 300
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	790	36,600	-	1,245	100
Total receipts	790	36,600	-	1,245	100
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	17,243	-	842	-
Total disbursements	-	17,243	-	842	-
Excess (deficiency) of receipts over disbursements	790	19,357	-	403	100
Cash and investments - ending	\$ 1,020	\$ 136,989	\$ 32	\$ 4,423	\$ 400

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Civil defense Special Donation (#3)	GHSF- General Health Serv Fund	George Ade Medicare	Cable TV	County Owned Property
Cash and investments - beginning	\$ 231	\$ -	\$ 1,331,653	\$ 18,060	\$ 440,613
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	42,659
Fines and forfeits	-	-	-	-	-
Other receipts	1,000	-	6,260,297	15,410	160,000
Total receipts	1,000	-	6,260,297	15,410	202,659
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	301,965	-	-	104,215
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	158,166	-	-	-
Other disbursements	-	-	4,807,248	-	-
Total disbursements	-	460,131	4,807,248	-	104,215
Excess (deficiency) of receipts over disbursements	1,000	(460,131)	1,453,049	15,410	98,444
Cash and investments - ending	\$ 1,231	\$ (460,131)	\$ 2,784,702	\$ 33,470	\$ 539,057

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Governmental Development	Landfill Fees	Landfill Drainage	Park Board	Road Deposit-Beaver Creek Ph 1
Cash and investments - beginning	\$ 99	\$ 7,193,986	\$ 72,121	\$ 71,751	\$ 18,000
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	90	-	-	-
Other receipts	-	15,948,160	9,999	36,857	-
Total receipts	-	15,948,250	9,999	36,857	-
Disbursements:					
Personal services	-	424,841	-	-	-
Supplies	-	550,565	-	-	-
Other services and charges	-	3,748,509	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	2,306,475	25,703	-	-
Other disbursements	-	663,867	-	-	-
Total disbursements	-	7,694,257	25,703	-	-
Excess (deficiency) of receipts over disbursements	-	8,253,993	(15,704)	36,857	-
Cash and investments - ending	\$ 99	\$ 15,447,979	\$ 56,417	\$ 108,608	\$ 18,000

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Sumava Resorts Protection Fund	Workforce One Center	GIS - Geographic Info Systems	Enforcement Fund	Home Detention Hook-up
Cash and investments - beginning	\$ 23,873	\$ 89,683	\$ 533	\$ 47,079	\$ 99,728
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	21	-	-
Fines and forfeits	-	-	-	280	-
Other receipts	-	-	-	1,865	9,770
Total receipts	-	-	21	2,145	9,770
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	2,116
Other services and charges	-	-	-	27,611	3,545
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	27,611	5,661
Excess (deficiency) of receipts over disbursements	-	-	21	(25,466)	4,109
Cash and investments - ending	\$ 23,873	\$ 89,683	\$ 554	\$ 21,613	\$ 103,837

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Tax Certificate Sale	Retainage - Atlas Excavating	Atlas (Ambulance)	Auditor Transfer Fee	Landfill Income Holding
Cash and investments - beginning	\$ 154	\$ 3,570	\$ 16	\$ 22,945	\$ 15,580,290
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	9,930	6,209
Fines and forfeits	-	-	-	-	-
Other receipts	18,146	-	5,739	-	7,910,625
Total receipts	18,146	-	5,739	9,930	7,916,834
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	5,984	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	15,580,289
Total disbursements	-	-	5,984	-	15,580,289
Excess (deficiency) of receipts over disbursements	18,146	-	(245)	9,930	(7,663,455)
Cash and investments - ending	\$ 18,300	\$ 3,570	\$ (229)	\$ 32,875	\$ 7,916,835

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	TIF-Newton Co ECD #1	HRA - COBRA	BPPE Late Filing Fees	LIT Local Income Tax	Community Emergency Response
Cash and investments - beginning	\$ 254,115	\$ 9,057	\$ 3,150	\$ -	\$ 1,578
Receipts:					
Taxes	294,647	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	3,365,793	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>294,647</u>	<u>-</u>	<u>-</u>	<u>3,365,793</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	3,365,793	-
Capital outlay	-	-	-	-	-
Other disbursements	1,000	-	3,150	-	-
Total disbursements	<u>1,000</u>	<u>-</u>	<u>3,150</u>	<u>3,365,793</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>293,647</u>	<u>-</u>	<u>(3,150)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 547,762</u>	<u>\$ 9,057</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,578</u>

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Bio Terrorism	Equitable Sharing-Prosecutor	Equitable Sharing-Sheriff	Fair Oaks Farms-KIRPC -EDA
Cash and investments - beginning	\$ 3,232	\$ -	\$ 36,574	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	301,656
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	16,382	-	-
Total receipts	-	16,382	-	301,656
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	1,663	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	28,370	-	-	-
Other disbursements	-	16,382	-	301,656
Total disbursements	30,033	16,382	-	301,656
Excess (deficiency) of receipts over disbursements	(30,033)	-	-	-
Cash and investments - ending	\$ (26,801)	\$ -	\$ 36,574	\$ -

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Problem Gambling-Crim Justice	Jasper Foundation Grant	Tobacco Settlement	Drug Prosecution Funds	2017 Regional Public Safety Gr
Cash and investments - beginning	\$ 1,400	\$ 580	\$ 7,538	\$ 2,000	\$ (300)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	14,570	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	14,570	-	-
Disbursements:					
Personal services	-	-	12,126	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	12,126	-	-
Excess (deficiency) of receipts over disbursements	-	-	2,444	-	-
Cash and investments - ending	\$ 1,400	\$ 580	\$ 9,982	\$ 2,000	\$ (300)

NEWTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Community Crossings 2017	Senior & Adult Guardianship	2019 Infrastructure	Totals
Cash and investments - beginning	\$ (166,782)	\$ -	\$ (48)	\$ 45,481,552
Receipts:				
Taxes	-	-	-	6,799,535
Licenses and permits	-	-	-	66,778
Intergovernmental receipts	1,000,000	75,000	-	10,768,499
Charges for services	-	-	-	584,677
Fines and forfeits	-	-	-	726,431
Other receipts	145,489	-	-	61,570,807
Total receipts	<u>1,145,489</u>	<u>75,000</u>	<u>-</u>	<u>80,516,727</u>
Disbursements:				
Personal services	-	-	-	11,822,912
Supplies	-	-	-	1,478,043
Other services and charges	-	74,165	-	8,350,474
Debt service - principal and interest	-	-	-	25,126,588
Capital outlay	1,484,536	-	-	5,241,129
Other disbursements	-	-	-	24,268,353
Total disbursements	<u>1,484,536</u>	<u>74,165</u>	<u>-</u>	<u>76,287,499</u>
Excess (deficiency) of receipts over disbursements	<u>(339,047)</u>	<u>835</u>	<u>-</u>	<u>4,229,228</u>
Cash and investments - ending	<u>\$ (505,829)</u>	<u>\$ 835</u>	<u>\$ (48)</u>	<u>\$ 49,710,780</u>

NEWTON COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Redevelopment Authority	Bridge 14	\$ 412,500	7/1/2015	1/1/2034
Redevelopment Authority	Construction and Improvements	<u>385,000</u>	7/1/2017	1/1/1936
Total of annual lease payments		<u>\$ 797,500</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/>.