

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

ANNUAL FINANCIAL REPORT

2008

NOBLE COUNTY, INDIANA



**FILED**

12/31/2009



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Jacqueline L. Knafel	01-01-07 to 12-31-10
Treasurer	Diann Bortner	01-01-05 to 12-31-12
Clerk	Candy Myers	01-01-05 to 12-31-12
Sheriff	Gary D. Leatherman	01-01-07 to 12-31-10
Recorder	Michelle L. Mawhorter	01-01-07 to 12-31-10
President of the Board of County Commissioners	Mark L. Pankop J. Hal Stump	01-01-08 to 12-31-08 01-01-09 to 12-31-09
President of the County Council	Harold A. Troyer Donald A. Moore	01-01-08 to 12-31-08 01-01-09 to 12-31-09



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS  
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF NOBLE COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Noble County (County), as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements 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 statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note I, the County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash and investment balances of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2008, and the respective cash receipts and cash disbursements during the year then ended on the basis of accounting described in Note I.

In accordance with Government Auditing Standards, we have also issued a report dated December 16, 2009, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS  
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
(Continued)

Organizations, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The Schedules of Funding Progress and Schedules of Contributions From the Employer and Other Contributing Entities, as listed in the Table of Contents, are not required parts of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management, regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The County has not presented Management's Discussion and Analysis or Budgetary Comparison Schedules that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Combining Schedules, as listed in the Table of Contents, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the basic financial statements. The Combining Schedules, as listed in the Table of Contents, have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The Schedule of Long-Term Debt has not been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, accordingly, we express no opinion on it.

STATE BOARD OF ACCOUNTS

December 16, 2009



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

TO: THE OFFICIALS OF NOBLE COUNTY, INDIANA

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Noble County (County), as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 16, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

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

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

Compliance and Other Matters

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

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

STATE BOARD OF ACCOUNTS

December 16, 2009

NOBLE COUNTY  
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS  
For The Year Ended December 31, 2008

<u>Functions/Programs</u>	Program Receipts			Net Disbursements and Changes in Net Assets
	Disbursements	Charges for Services	Operating Grants and Contributions	
Primary government:				
Governmental activities:				
General government	\$ 11,237,188	\$ 658,618	\$ 19,238	\$ (10,559,332)
Public safety	6,162,294	2,380,456	595,364	(3,186,474)
Highways and streets	6,122,056	1,153,649	817,336	(4,151,071)
Sanitation	26,768	-	-	(26,768)
Health and welfare	3,179,590	23,057	1,302,788	(1,853,745)
Economic development	837,992	-	-	(837,992)
Interest on long-term debt	172,206	-	-	(172,206)
 Total governmental activities	<u>\$ 27,738,094</u>	<u>\$ 4,215,780</u>	<u>\$ 2,734,726</u>	<u>(20,787,588)</u>
 General receipts:				
				7,887,128
				2,645,238
				10,408,589
				411,765
				 Total general receipts
				21,352,720
				 Change in net assets
				565,132
				 Net assets - beginning
				11,596,117
				 Net assets - ending
				\$ 12,161,249
 <u>Assets</u>				
				\$ 7,950,675
				 Restricted assets:
				4,210,574
				 Total assets
				\$ 12,161,249
 <u>Net Assets</u>				
				 Restricted for:
				\$ 760,059
				107,566
				236,592
				3,106,357
				7,950,675
				 Total net assets
				\$ 12,161,249

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

NOBLE COUNTY  
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,  
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
GOVERNMENTAL FUNDS  
For The Year Ended December 31, 2008

	General	County Highway	Other Governmental Funds	Totals
Receipts:				
Taxes	\$ 8,392,649	\$ 362,250	\$ 3,556,479	\$ 12,311,378
Special assessments	-	-	2,302,520	2,302,520
Licenses and permits	31,090	-	17,607	48,697
Intergovernmental	502,816	2,239,933	4,713,125	7,455,874
Charges for services	942,807	90,844	1,005,257	2,038,908
Fines and forfeits	258,165	-	408,861	667,026
Other	2,334,013	338,370	747,893	3,420,276
Total receipts	12,461,540	3,031,397	12,751,742	28,244,679
Disbursements:				
General government	8,047,541	-	2,823,414	10,870,955
Public safety	3,550,767	-	2,015,005	5,565,772
Highways and streets	-	4,047,682	872,088	4,919,770
Sanitation	-	-	26,768	26,768
Health and welfare	-	-	3,179,590	3,179,590
Economic development	-	-	837,992	837,992
Debt service:				
Principal	-	-	591,414	591,414
Interest	-	-	172,206	172,206
Capital outlay:				
General government	-	-	202,220	202,220
Public safety	-	-	5,108	5,108
Highways and streets	-	-	1,202,286	1,202,286
Total disbursements	11,598,308	4,047,682	11,928,091	27,574,081
Excess (deficiency) of receipts over disbursements	863,232	(1,016,285)	823,651	670,598
Other financing sources (uses):				
Transfers in	96,128	-	56,352	152,480
Transfers out	-	-	(152,480)	(152,480)
Total other financing sources (uses)	96,128	-	(96,128)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	959,360	(1,016,285)	727,523	670,598
Cash and investment fund balance - beginning	46,673	1,284,811	9,859,720	11,191,204
Cash and investment fund balance - ending	\$ 1,006,033	\$ 268,526	\$ 10,587,243	11,861,802
Amounts reported for governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis are different because:				
Internal services funds are used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis.				299,447
Net assets of governmental activities				\$ 12,161,249
<u>Cash and Investment Assets - December 31</u>				
Cash and investments	\$ 1,006,033	\$ -	\$ 6,944,642	\$ 7,950,675
Restricted assets:				
Cash and investments	-	268,526	3,642,601	3,911,127
Total cash and investment assets - December 31	\$ 1,006,033	\$ 268,526	\$ 10,587,243	\$ 11,861,802
<u>Cash and Investment Fund Balance - December 31</u>				
Restricted for:				
Highways and streets	\$ -	\$ 268,526	\$ 491,533	\$ 760,059
Sanitation	-	-	107,566	107,566
Debt service	-	-	236,592	236,592
Other purposes	-	-	2,806,910	2,806,910
Unrestricted	1,006,033	-	6,944,642	7,950,675
Total cash and investment fund balance - December 31	\$ 1,006,033	\$ 268,526	\$ 10,587,243	\$ 11,861,802

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

NOBLE COUNTY  
STATEMENT OF ASSETS AND FUND BALANCES AND  
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
PROPRIETARY FUND  
As of and for the Year Ended December 31, 2008

	<u>Internal Service Fund</u>
Operating receipts:	
Employee/employer contributions	\$ 1,067,216
Other	<u>58,547</u>
Total operating receipts	<u>1,125,763</u>
Operating disbursements:	
Insurance claims and premiums	<u>\$ 1,231,229</u>
Deficiency of operating receipts under operating disbursements	<u>(105,466)</u>
Cash and investment fund balance - beginning	<u>404,913</u>
Cash and investment fund balance - ending	<u>\$ 299,447</u>
<u>Cash and Investment Assets - December 31</u>	
Restricted assets:	
Cash and investments	<u>\$ 299,447</u>
<u>Cash and Investment Fund Balance - December 31</u>	
Restricted for:	
Other purposes	<u>\$ 299,447</u>

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

NOBLE COUNTY  
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
FIDUCIARY FUNDS  
For The Year Ended December 31, 2008

	<u>Pension Trust Funds</u>	<u>Agency Funds</u>
Additions:		
Contributions:		
Employer	\$ 91,505	
Plan members	24,597	
Other	<u>7,762</u>	
Total contributions	<u>123,864</u>	
Investment earnings:		
Net decrease in fair value of investments	(1,035,152)	
Interest	<u>216,047</u>	
Net investment earnings	<u>(819,105)</u>	
Total additions	<u>(695,241)</u>	
Deductions:		
Benefits	144,082	
Administrative and general	<u>14,345</u>	
Total deductions	<u>158,427</u>	
Deficiency of total additions under total deductions	(853,668)	
Cash and investment fund balance - beginning	<u>4,023,761</u>	
Cash and investment fund balance - ending	<u>\$ 3,170,093</u>	<u>\$ 3,529,688</u>

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

NOBLE COUNTY  
NOTES TO FINANCIAL STATEMENTS

I. 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 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 County's financial reporting entity is composed of the following:

Primary Government: Noble County

In determining the financial reporting entity, the County complies with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*.

Related Organizations

The County's officials are responsible for appointing the members of the boards of other organization, but the County's accountability for these organizations does not extend beyond making the appointments. The County appoints the board members of numerous organizations.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The Statement of Activities and Net Assets – Cash and Investment Basis displays information about the reporting government as a whole. It includes all funds of the reporting entity except for fiduciary funds. The statement distinguishes between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, fund equity, receipts, and disbursements. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. However, at this time, the County has not established any enterprise funds.

The County reports the following major governmental funds:

The general fund is the primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The county highway fund is used for construction, reconstruction, and maintenance of county highways.

NOBLE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Additionally, the County reports the following fund types:

The internal service fund accounts for health insurance provided to other departments on a cost-reimbursement basis.

The pension trust funds account for the activities of the sheriff's pension trust and the sheriff's benefit pension funds, which accumulate resources for pension benefit payments.

Agency funds account for assets held by the County as an agent for other governmental entities and serve as a control of accounts for certain cash transactions during the time they are a liability to the County.

C. Measurement Focus and Basis of Accounting

The government-wide, governmental fund, proprietary fund, and fiduciary fund financial statements are reported using the basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The cash and investment 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. Investment transactions are not presented on the financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities are provided to people outside the government (enterprise funds) or other departments or agencies primarily within the government (internal service funds). The County does not have any enterprise funds.

D. Assets and Cash and Investment Balances

1. Cash and Investments

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

2. Property Taxes

Property taxes levied are collected by the County Treasurer and are distributed to the County in June and in December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These

NOBLE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100% 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 become delinquent if not paid by May 10 and November 10, respectively. All property taxes collected by the County Treasurer and available for distribution were distributed to the County on or prior to December 31 of the year collected.

3. Capital Assets

Capital assets arising from cash transactions acquired for use in governmental or proprietary fund operations are accounted for as capital outlay disbursements of the fund upon acquisition.

4. Long-Term Debt

Long-term debt arising from cash basis transactions of governmental and proprietary funds is not reported as liabilities in the basic financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as disbursements.

5. Equity Classification

Government-Wide Statements

Equity is classified as net assets and displayed in two components:

- a. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.
- b. Unrestricted net assets – All other net assets that do not meet the definition of "restricted."

It is the County's policy to first use restricted net assets prior to the use of unrestricted net assets when a disbursement is incurred for purposes for which both restricted and unrestricted net assets are available.

Fund Financial Statements

Governmental fund equity is classified as fund balance. Proprietary fund equity is classified the same as in the government-wide statements.

E. Receipts and Disbursements

1. Program Receipts

Amounts reported as program receipts include charges to customers or applicants for goods, services, or privileges provided, and operating grants and contributions, including special assessments. Internally dedicated resources are reported as general receipts rather than as program receipts. Likewise, general receipts include all taxes.

NOBLE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

2. Operating Receipts and Disbursements

Operating receipts and disbursements for proprietary funds result from providing services and producing and delivering goods and/or services. They also include all receipts and disbursements not related to capital and related financing, noncapital financing, or investing activities.

F. Internal and Interfund Balances and Activities

In the process of aggregating the financial information for the government-wide Statement of Activities and Net Assets – Cash and Investment Basis, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

Fund Financial Statements

1. Interfund services – Sales or purchases of goods and services between funds are reported as receipts and disbursements.
2. Interfund reimbursements – Repayments from funds responsible for certain disbursements to the funds that initially paid for them are not reported as reimbursements but as adjustments to disbursements in the respective funds.
3. Interfund transfers – Flow of assets from one fund to another where repayment is not expected is reported as transfers in and out.

Government-Wide Financial Statements

Interfund activity and balances, if any, are eliminated or reclassified in the government-wide financial statements as follows:

Internal activities – Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis except for the net amount of transfers between governmental and business-type activities, which are reported as Transfers – Internal Activities. The effects of interfund services between funds, if any, are not eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis.

II. Stewardship, Compliance and Accountability

A. Budgetary Information

Annual budgets are adopted on the cash basis, which is not consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at calendar year end.

Prior to the first required publication, the fiscal officer of the County submits to the governing board a proposed operating budget for the year commencing the following January 1. Prior to adoption, the budget is advertised and public hearings are conducted by the governing board to

NOBLE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

obtain taxpayer comments. In September of each year, the governing board, through the passage of a resolution/ordinance, approves the budget for the next year. Copies of the budget resolution/ordinance and the advertisement for funds for which property taxes are levied or highway use taxes are received are sent to the Indiana Department of Local Government Finance. The budget becomes legally enacted after the fiscal officer of the County receives approval of the Indiana Department of Local Government Finance.

The County's management cannot transfer budgeted appropriations between object classifications of a budget without approval of the governing board. The Indiana Department of Local Government Finance must approve any revisions to the appropriations for any fund or any department of the General Fund. The legal level of budgetary control is by object and department within the fund for the General Fund and by object within the fund for all other budgeted funds.

B. Cash and Investment Balance Deficits

At December 31, 2008, the following funds reported deficits in cash and investments, which are violations of the Uniform Compliance Guidelines and state statute:

Fund	2008
Family and Children	\$ 404,792
Clerk's Record Perpetuation	1,921
Public Health Coordinator	4,866
Juvenile Incentive Block Grant	1,869

Cash and investment deficits arose primarily from disbursements exceeding receipts due to the underestimate of current requirements; these deficits are to be repaid from future receipts.

III. Detailed Notes on All Funds

A. Deposits and Investments

1. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Indiana Code 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. At December 31, 2008, the bank balance held at JP Morgan Chase Bank for the Sheriff's Retirement and Benefit Pension Plans in the amount of \$3,170,093 was uncollateralized. The remaining bank balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

NOBLE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

2. Investments

Authorization for investment activity is stated in Indiana Code 5-13. The Sheriff's Merit Board has established an investment policy for the Sheriff's Retirement and Benefit Pension Plan. This investment policy outlines parameters for investment activity for the Sheriff's Pension Plans. As of December 31, 2008, the Sheriff's Retirement and Benefit Plan had the following investments:

	<u>2008</u>
Mutual funds	<u>\$ 3,170,093</u>

Statutory Authorization for Investments

Indiana Code 5-13-9 authorizes the County to invest in securities backed by the full faith and credit of the United States Treasury or fully guaranteed by the United States of America and issued by the United States Treasury, a federal agency, a federal instrumentality, or a federal government sponsored enterprise. Indiana Code also authorizes the County to invest in securities fully guaranteed and issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. These investments are required by statute to have a stated final maturity of not more than two years.

Indiana Code also provides for investment in money market mutual funds that are in the form of securities of, or interest in, an open-end, no-load, management-type investment company or investment trust registered under the provision of the federal Investment Company Act of 1940, as amended. Investments in money market mutual funds may not exceed 50% of the funds held by the County and available for investment. The portfolio of an investment company or investment trust used must be limited to direct obligations of the United States of America, obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise or repurchase agreements fully collateralized by direct obligations of the United States of America or obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. The form of securities of, or interest in, an investment company or investment trust must be rated as AAA, or its equivalent by Standard and Poor's Corporation or its successor or Aaa, or its equivalent, by Moody's Investors Service, Inc., or its successor. The form of securities in an investment company or investment trust should have a stated final maturity of one day.

Additionally, the County may enter into repurchase agreements with depositories designated by the State Board of Finance as depositories for state deposits involving the County's purchase and guaranteed resale of any interest-bearing obligations issued or fully insured or guaranteed by the United States of America, a United States of America government agency, an instrumentality of the United States of America, or a federal government sponsored enterprise. The repurchase agreement is considered to have a stated final maturity of one day. This agreement must be fully collateralized by interest-bearing obligations as determined by their current market value.

The Sheriff's Pension Plan is not subject to the same investment laws as the County. The investment policy for the Sheriff's Retirement and Benefit Pension Plans was adopted by the Sheriff's Merit Board on November 5, 2007. Authorized investments include equity mutual funds, fixed bond mutual funds and cash funds.

NOBLE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Investment Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The Sheriff's Merit Board has adopted an investment policy for custodial credit risk for investments on November 5, 2007. At December 31, 2008, the Sheriff's Retirement and Benefit Pension Plans held investments in mutual funds in the amount of \$3,170,093. Of these investments \$3,170,093 are held by the investment's counterparty, not in the name of the Sheriff's Pension Plan.

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2008, were as follows:

Transfer From	Transfer To	2008
General Fund	Other governmental funds	\$ 96,128
Other governmental funds	Other governmental funds	56,352
Total		\$ 152,480

The County typically uses transfers for cash flow purposes as provided by various statutory provisions.

C. Restatements and Reclassifications

For the year ended December 31, 2008, certain changes have been made to the financial statements to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances by opinion unit.

Opinion Unit	Balance as Reported December 31, 2007	Fund Reclassification	Balance as Restated January 1, 2008
Other governmental funds	4,640,414.00	\$ (80,454)	\$ 4,559,960
Fiduciary funds	8,771,669.00	80,454	8,852,123

IV. Other Information

A. Risk Management

The County is 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 (excluding postemployment benefits); and natural disasters.

NOBLE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

The risks of torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters are covered by commercial insurance from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

Group Health Insurance

The County has chosen to establish a risk financing fund for risks associated with medical benefits to employees and dependants. The risk financing fund is accounted for in the Self-Insurance Fund, an internal service fund, where assets are set aside for claim settlements. An excess policy through commercial insurance covers individual claims in excess of \$55,000 per year. Settled claims resulting from this risk did not exceed commercial insurance coverage in the past three years. Amounts are paid into the fund by all affected funds and are available to pay claims, claim reserves, and administrative costs of the program. Interfund premiums are based primarily upon the percentage of each fund's current year payroll as it relates to total payroll, and are reported as quasi-external interfund transactions.

Worker's Compensation

During 1998, the primary government joined together with other governmental entities to form Indiana Public Employers Plan, Inc., currently operating as a common risk management and insurance program for member governmental entities. This risk pool was formed in 1988. The purpose of the risk pool is to provide a medium for the funding and administration of worker's compensation. The primary government pays an annual premium to the risk pool for its worker's compensation coverage. The risk pool is considered a self-sustaining risk pool that will provide coverage for its members for up to \$1,000,000 per insured event.

B. Holding Corporation

The County has entered into a capital lease with Noble County Jail Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related party of the County. Lease payments during the year totaled \$591,414.

C. Administration of Welfare Programs

The County is required to provide certain funding for administrative costs of welfare programs, the Hospital Care for the Indigent Program, Medical Assistance to Wards, and Children with Special Health Care Needs through local property tax levies. The County remits those taxes to the State, which pays the cost.

D. Subsequent Events

On March 2, 2009, Noble County Council passed Ordinance 2009-1 allowing temporary loans in the amounts of \$521,646 to the Family and Children Fund and \$18,354 to the Children's Psych Fund from the Rainy Day Fund. The loans are to be repaid to the Rainy Day Fund by December 31, 2009, after the imposition and collection of a real property tax rate in 2009 as provided in the noncode acts of 2008, specifically Section 2008-146-823 et. Seq.

NOBLE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

E. Pension Plans

Agent Multiple-Employer and Single-Employer Defined Benefit Pension Plans

1. Public Employees' Retirement Fund

Plan Description

The County contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in the defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of member's contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

PERF administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. The report may be obtained by contacting:

Public Employees' Retirement Fund  
Harrison Building, Room 800  
143 West Market Street  
Indianapolis, IN 46204  
Ph. (317) 233-4162

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

2. County Police Retirement Plan

Plan Description

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

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

NOBLE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

3. County Police Benefit Plan

Plan Description

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

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

Actuarial Information for the Above Plans

	<u>PERF</u>	<u>County Police Retirement Plan</u>	<u>County Police Benefit Plan</u>
Annual required contribution	\$ 20,609	\$ 83,206	\$ 8,299
Interest on net pension obligation	55,571	1,724	-
Adjustment to annual required contribution	<u>(63,327)</u>	<u>(3,106)</u>	<u>-</u>
Annual pension cost	12,853	81,824	8,299
Contributions made	<u>78,441</u>	<u>83,206</u>	<u>8,299</u>
Decrease in net pension obligation	(65,588)	(1,382)	-
Net pension obligation, beginning of year	<u>766,492</u>	<u>28,729</u>	<u>-</u>
Net pension obligation, end of year	<u>\$ 700,904</u>	<u>\$ 27,347</u>	<u>\$ -</u>

NOBLE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

	PERF	County Police Retirement Plan	County Police Benefit Plan
Contribution rates:			
County	1%	11.7%	1.1%
Plan members	3%	3%	0%
Actuarial valuation date	07-01-08	01-01-09	01-01-09
Actuarial cost method	Entry age	Frozen Initial Liability	Aggregate
Amortization method	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed	*
Amortization period	30 years	30 years	*
Amortization period (from date)	07-01-97	01-01-09	*
Asset valuation method	75% of expected actuarial value plus 25% of actual market value	75% of expected actuarial value plus 25% of actual market value	75% of expected actuarial value plus 25% of actual market value

\*The aggregate cost method does not identify or separately amortize unfunded actuarial liabilities. The actual present value of projected benefits of the group in excess of the actuarial value of the assets is allocated on a level basis over the earnings of the group.

Actuarial Assumptions	PERF	County Police Retirement Plan	County Police Benefit Plan
Investment rate of return	7.25%	6%	6%
Projected future salary increases:			
Total	5%	4%	4%
Attributed to inflation	4%	3%	3%
Attributed to merit/seniority	1%	1%	1%
Cost-of-living adjustments	2%	0%	0%

Three Year Trend Information

	Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
PERF	06-30-06	\$ (7,660)	0%	\$ 749,292
	06-30-07	34,543	50%	766,492
	06-30-08	12,853	610%	700,904
County Police Retirement Plan	12-31-05	92,619	104%	46,976
	12-31-06	82,578	122%	28,729
	12-31-07	81,824	103%	27,347
County Police Benefit Plan	12-31-05	8,752	100%	-
	12-31-06	7,762	100%	-
	12-31-07	8,299	100%	-

NOBLE COUNTY  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULES OF FUNDING PROGRESS

Public Employees' Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-06	\$ 12,328,458	\$ 8,465,722	\$ 3,862,736	146%	\$ 5,938,043	65%
07-01-07	13,562,992	9,248,858	4,314,134	147%	6,024,033	72%
07-01-08	14,233,093	11,012,117	3,220,976	129%	6,519,683	49%

County Police Retirement Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess AAL as a Percentage of Covered Payroll ((a-b)/c)
01-01-04	\$ 2,785,209	\$ 2,785,209	\$ -	100%	\$ 656,900	0%
01-01-05	2,949,951	2,949,951	-	100%	707,550	0%
01-01-06	3,118,874	3,118,874	-	100%	723,100	0%
01-01-07	3,349,173	3,349,173	-	100%	754,077	0%
01-01-08	3,596,087	3,596,087	-	100%	781,337	0%
01-01-09	3,496,130	3,496,130	-	100%	802,348	0%

County Police Benefit Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess AAL as a Percentage of Covered Payroll ((a-b)/c)
01-01-04	\$ 212,802	\$ 212,802	\$ -	100%	\$ 656,900	0%
01-01-05	225,444	225,444	-	100%	707,550	0%
01-01-06	239,720	239,720	-	100%	723,100	0%
01-01-07	252,968	252,968	-	100%	754,077	0%
01-01-08	266,626	266,626	-	100%	781,337	0%
01-01-09	279,013	279,013	-	100%	802,348	0%

NOBLE COUNTY  
 REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULES OF CONTRIBUTIONS FROM THE  
 EMPLOYER AND OTHER CONTRIBUTING ENTITIES

County Police Retirement Plan		
Year Ending	Annual Required Contribution (ARC)	Percentage of ARC Contributed County
12-31-05	\$ 95,507	101%
12-31-06	85,266	118%
12-31-07	83,206	100%

County Police Benefit Plan		
Year Ending	Annual Required Contribution (ARC)	Percentage of ARC Contributed County
12-31-05	\$ 8,752	100%
12-31-06	7,762	100%
12-31-07	8,299	100%

NOBLE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008

	Sales Disclosure	Family and Children	County Health	Local Health Maintenance	Drainage Maintenance	Emergency 911 Surcharge	Hepatitis "B" Vaccine
<b>Receipts:</b>							
Taxes	\$ -	\$ 1,181,858	\$ 289,434	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	1,328,466	-	-
Licenses and permits	-	-	17,607	-	-	-	-
Intergovernmental	-	641,232	3,995	15,000	-	-	-
Charges for services	5,181	-	-	-	-	97,414	-
Fines and forfeits	-	-	-	-	-	500	-
Other	-	28,542	27,892	2,583	-	455,860	921
<b>Total receipts</b>	<b>5,181</b>	<b>1,851,632</b>	<b>338,928</b>	<b>17,583</b>	<b>1,328,466</b>	<b>553,774</b>	<b>921</b>
<b>Disbursements:</b>							
General government	-	-	-	-	1,528,075	-	-
Public safety	-	-	-	-	-	594,069	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	2,251,989	326,433	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>2,251,989</b>	<b>326,433</b>	<b>-</b>	<b>1,528,075</b>	<b>594,069</b>	<b>-</b>
<b>Excess (deficiency) of receipts over (under) disbursements</b>	<b>5,181</b>	<b>(400,357)</b>	<b>12,495</b>	<b>17,583</b>	<b>(199,609)</b>	<b>(40,295)</b>	<b>921</b>
<b>Other financing sources (uses):</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	(15,226)	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(15,226)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>5,181</b>	<b>(400,357)</b>	<b>12,495</b>	<b>2,357</b>	<b>(199,609)</b>	<b>(40,295)</b>	<b>921</b>
<b>Cash and investment fund balance - beginning</b>	<b>27,335</b>	<b>(4,435)</b>	<b>61,027</b>	<b>50,244</b>	<b>899,978</b>	<b>459,257</b>	<b>621</b>
<b>Cash and investment fund balance - ending</b>	<b>\$ 32,516</b>	<b>\$ (404,792)</b>	<b>\$ 73,522</b>	<b>\$ 52,601</b>	<b>\$ 700,369</b>	<b>\$ 418,962</b>	<b>\$ 1,542</b>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ 32,516	\$ (404,792)	\$ 73,522	\$ 52,601	\$ 700,369	\$ 418,962	\$ 1,542
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
<b>Total cash and investment assets - December 31</b>	<b>\$ 32,516</b>	<b>\$ (404,792)</b>	<b>\$ 73,522</b>	<b>\$ 52,601</b>	<b>\$ 700,369</b>	<b>\$ 418,962</b>	<b>\$ 1,542</b>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sanitation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	32,516	(404,792)	73,522	52,601	700,369	418,962	1,542
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 32,516</b>	<b>\$ (404,792)</b>	<b>\$ 73,522</b>	<b>\$ 52,601</b>	<b>\$ 700,369</b>	<b>\$ 418,962</b>	<b>\$ 1,542</b>

NOBLE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	County Misdemeanant	Clerk's Record Perpetuation	Jury Fee	New Prosecutor's Title IV-D Incentive	County Rental Account	Children's Psych Fund	Property Reassessment
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 139,894
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	28,546	-	-	73,247	-	-	-
Charges for services	-	-	-	-	31,265	-	-
Fines and forfeits	-	14,240	7,702	-	-	-	-
Other	-	-	-	-	2,103	-	10,978
<b>Total receipts</b>	<b>28,546</b>	<b>14,240</b>	<b>7,702</b>	<b>73,247</b>	<b>33,368</b>	<b>-</b>	<b>150,872</b>
<b>Disbursements:</b>							
General government	-	16,832	7,379	-	32,380	-	370,045
Public safety	43,053	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	19,892	-	335	-
Economic development	-	-	-	-	-	-	-
<b>Debt service:</b>							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
<b>Capital outlay:</b>							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>43,053</b>	<b>16,832</b>	<b>7,379</b>	<b>19,892</b>	<b>32,380</b>	<b>335</b>	<b>370,045</b>
Excess (deficiency) of receipts over (under) disbursements	(14,507)	(2,592)	323	53,355	988	(335)	(219,173)
<b>Other financing sources (uses):</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(14,507)	(2,592)	323	53,355	988	(335)	(219,173)
Cash and investment fund balance - beginning	39,390	671	6,648	45,047	17,879	335	295,275
Cash and investment fund balance - ending	<u>\$ 24,883</u>	<u>\$ (1,921)</u>	<u>\$ 6,971</u>	<u>\$ 98,402</u>	<u>\$ 18,867</u>	<u>\$ -</u>	<u>\$ 76,102</u>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ 24,883	\$ (1,921)	\$ 6,971	\$ 98,402	\$ 18,867	\$ -	\$ 76,102
<b>Restricted assets:</b>							
Cash and investments	-	-	-	-	-	-	-
<b>Total cash and investment assets - December 31</b>	<b>\$ 24,883</b>	<b>\$ (1,921)</b>	<b>\$ 6,971</b>	<b>\$ 98,402</b>	<b>\$ 18,867</b>	<b>\$ -</b>	<b>\$ 76,102</b>
<b>Cash and Investment Fund Balance - December 31</b>							
<b>Restricted for:</b>							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sanitation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	24,883	(1,921)	6,971	98,402	18,867	-	76,102
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 24,883</b>	<b>\$ (1,921)</b>	<b>\$ 6,971</b>	<b>\$ 98,402</b>	<b>\$ 18,867</b>	<b>\$ -</b>	<b>\$ 76,102</b>

NOBLE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Accident Report	New Clerk's Title IV-D Incentive	County Extradition	Firearms Training	County User Fee	County Drug Free Community	Supplemental Juvenile Probation Services
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	26,718	-	-	-	-	-
Charges for services	2,334	-	11,736	17,611	-	-	8,130
Fines and forfeits	-	-	-	-	12,088	48,874	-
Other	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>2,334</b>	<b>26,718</b>	<b>11,736</b>	<b>17,611</b>	<b>12,088</b>	<b>48,874</b>	<b>8,130</b>
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	8,867	-	-	4,545	13,166	64,000	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	3,163	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>8,867</b>	<b>3,163</b>	<b>-</b>	<b>4,545</b>	<b>13,166</b>	<b>64,000</b>	<b>-</b>
Excess (deficiency) of receipts over (under) disbursements	(6,533)	23,555	11,736	13,066	(1,078)	(15,126)	8,130
Other financing sources (uses):							
Transfers in	-	-	56,352	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>56,352</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(6,533)	23,555	68,088	13,066	(1,078)	(15,126)	8,130
Cash and investment fund balance - beginning	12,512	70,131	9,774	24,732	47,967	62,154	55,271
Cash and investment fund balance - ending	<u>\$ 5,979</u>	<u>\$ 93,686</u>	<u>\$ 77,862</u>	<u>\$ 37,798</u>	<u>\$ 46,889</u>	<u>\$ 47,028</u>	<u>\$ 63,401</u>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ 5,979	\$ 93,686	\$ 77,862	\$ 37,798	\$ 46,889	\$ 47,028	\$ 63,401
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
<b>Total cash and investment assets - December 31</b>	<u>\$ 5,979</u>	<u>\$ 93,686</u>	<u>\$ 77,862</u>	<u>\$ 37,798</u>	<u>\$ 46,889</u>	<u>\$ 47,028</u>	<u>\$ 63,401</u>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sanitation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	5,979	93,686	77,862	37,798	46,889	47,028	63,401
<b>Total cash and investment fund balance - December 31</b>	<u>\$ 5,979</u>	<u>\$ 93,686</u>	<u>\$ 77,862</u>	<u>\$ 37,798</u>	<u>\$ 46,889</u>	<u>\$ 47,028</u>	<u>\$ 63,401</u>

NOBLE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Supplemental Adult Probation Services	Clerk's Title IV-D Incentive	Prosecutor's Title IV-D Incentive	Surveyor's Corner Perpetuation	Recorder's Record Perpetuation	Local Emergency Planning and Right to Know	Storm Erosion
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	574	-
Charges for services	328,277	-	-	8,650	56,978	-	11,823
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	-	2,196	2,196	-
<b>Total receipts</b>	<b>328,277</b>	<b>-</b>	<b>-</b>	<b>8,650</b>	<b>59,174</b>	<b>2,770</b>	<b>11,823</b>
Disbursements:							
General government	-	-	-	6,492	59,795	-	24,042
Public safety	212,621	-	-	-	-	11,064	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	91	23	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>212,621</b>	<b>91</b>	<b>23</b>	<b>6,492</b>	<b>59,795</b>	<b>11,064</b>	<b>24,042</b>
Excess (deficiency) of receipts over (under) disbursements	115,656	(91)	(23)	2,158	(621)	(8,294)	(12,219)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	115,656	(91)	(23)	2,158	(621)	(8,294)	(12,219)
Cash and investment fund balance - beginning	979,511	366	49	5,873	71,664	43,605	18,233
Cash and investment fund balance - ending	<u>\$ 1,095,167</u>	<u>\$ 275</u>	<u>\$ 26</u>	<u>\$ 8,031</u>	<u>\$ 71,043</u>	<u>\$ 35,311</u>	<u>\$ 6,014</u>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ 1,095,167	\$ 275	\$ 26	\$ 8,031	\$ 71,043	\$ 35,311	\$ 6,014
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
<b>Total cash and investment assets - December 31</b>	<b>\$ 1,095,167</b>	<b>\$ 275</b>	<b>\$ 26</b>	<b>\$ 8,031</b>	<b>\$ 71,043</b>	<b>\$ 35,311</b>	<b>\$ 6,014</b>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sanitation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	1,095,167	275	26	8,031	71,043	35,311	6,014
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 1,095,167</b>	<b>\$ 275</b>	<b>\$ 26</b>	<b>\$ 8,031</b>	<b>\$ 71,043</b>	<b>\$ 35,311</b>	<b>\$ 6,014</b>

NOBLE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Drug and Alcohol Services	Tobacco	Supplemental Public Defender	Pretrial Diversion	County Law Enforcement Continuing Education	Health Clinic Donations	Children Psych
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87,167
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	10,002	-	-	-	-	-
Charges for services	5,992	-	-	-	3,360	-	-
Fines and forfeits	-	-	-	36,379	-	-	-
Other	-	-	-	-	-	1,403	-
<b>Total receipts</b>	<b>5,992</b>	<b>10,002</b>	<b>-</b>	<b>36,379</b>	<b>3,360</b>	<b>1,403</b>	<b>87,167</b>
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	3,514	-	-	40,014	5,023	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	11,256	-	-	-	2,109	104,212
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>3,514</b>	<b>11,256</b>	<b>-</b>	<b>40,014</b>	<b>5,023</b>	<b>2,109</b>	<b>104,212</b>
Excess (deficiency) of receipts over (under) disbursements	2,478	(1,254)	-	(3,635)	(1,663)	(706)	(17,045)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	(16,600)	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>(16,600)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,478	(1,254)	(16,600)	(3,635)	(1,663)	(706)	(17,045)
Cash and investment fund balance - beginning	2,765	38,362	16,600	29,288	4,313	7,081	44,024
Cash and investment fund balance - ending	\$ 5,243	\$ 37,108	\$ -	\$ 25,653	\$ 2,650	\$ 6,375	\$ 26,979
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ 5,243	\$ 37,108	\$ -	\$ 25,653	\$ 2,650	\$ 6,375	\$ 26,979
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
<b>Total cash and investment assets - December 31</b>	<b>\$ 5,243</b>	<b>\$ 37,108</b>	<b>\$ -</b>	<b>\$ 25,653</b>	<b>\$ 2,650</b>	<b>\$ 6,375</b>	<b>\$ 26,979</b>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sanitation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	5,243	37,108	-	25,653	2,650	6,375	26,979
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 5,243</b>	<b>\$ 37,108</b>	<b>\$ -</b>	<b>\$ 25,653</b>	<b>\$ 2,650</b>	<b>\$ 6,375</b>	<b>\$ 26,979</b>

NOBLE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Work Crew- Drainage	Bio-Terrorist	Work Release Maintenance	Homeland Security	Public Health Coordinator	Bond Forfeitures	Civil Service Fee
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	17,650	-	-	-	-	-
Charges for services	129,008	-	7,670	-	-	-	-
Fines and forfeits	-	-	-	-	-	17,169	2,677
Other	-	-	-	-	75	-	-
<b>Total receipts</b>	<b>129,008</b>	<b>17,650</b>	<b>7,670</b>	<b>-</b>	<b>75</b>	<b>17,169</b>	<b>2,677</b>
Disbursements:							
General government	76,064	-	-	-	-	56,352	-
Public safety	-	28,287	18,633	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>76,064</b>	<b>28,287</b>	<b>18,633</b>	<b>-</b>	<b>-</b>	<b>56,352</b>	<b>-</b>
Excess (deficiency) of receipts over (under) disbursements	52,944	(10,637)	(10,963)	-	75	(39,183)	2,677
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(56,352)	(11,723)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(56,352)</b>	<b>(11,723)</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	52,944	(10,637)	(10,963)	-	75	(95,535)	(9,046)
Cash and investment fund balance - beginning	-	20,841	30,064	2,557	(4,941)	95,535	9,046
Cash and investment fund balance - ending	<u>\$ 52,944</u>	<u>\$ 10,204</u>	<u>\$ 19,101</u>	<u>\$ 2,557</u>	<u>\$ (4,866)</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ 52,944	\$ 10,204	\$ 19,101	\$ 2,557	\$ (4,866)	\$ -	\$ -
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
<b>Total cash and investment assets - December 31</b>	<b>\$ 52,944</b>	<b>\$ 10,204</b>	<b>\$ 19,101</b>	<b>\$ 2,557</b>	<b>\$ (4,866)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sanitation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	52,944	10,204	19,101	2,557	(4,866)	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 52,944</b>	<b>\$ 10,204</b>	<b>\$ 19,101</b>	<b>\$ 2,557</b>	<b>\$ (4,866)</b>	<b>\$ -</b>	<b>\$ -</b>

NOBLE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Small Claim Fee	Cash Bond Administration Fee	Small Claim Garnishment Fee	Sheriffs Service of Process Fee	Rainy Day Fund	All Hazard Mitigation Plan	Ordinance Fees
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	620,252	6,000	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	7,871	6,287	100	34,339	-	-	-
Other	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>7,871</b>	<b>6,287</b>	<b>100</b>	<b>34,339</b>	<b>620,252</b>	<b>6,000</b>	<b>-</b>
<b>Disbursements:</b>							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	7,500	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,500</b>	<b>-</b>
<b>Excess (deficiency) of receipts over (under) disbursements</b>	<b>7,871</b>	<b>6,287</b>	<b>100</b>	<b>34,339</b>	<b>620,252</b>	<b>(1,500)</b>	<b>-</b>
<b>Other financing sources (uses):</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	(28,043)	(24,146)	(240)	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(28,043)</b>	<b>(24,146)</b>	<b>(240)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>(20,172)</b>	<b>(17,859)</b>	<b>(140)</b>	<b>34,339</b>	<b>620,252</b>	<b>(1,500)</b>	<b>-</b>
<b>Cash and investment fund balance - beginning</b>	<b>20,172</b>	<b>17,859</b>	<b>140</b>	<b>33,341</b>	<b>-</b>	<b>1,500</b>	<b>50</b>
<b>Cash and investment fund balance - ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 67,680</b>	<b>\$ 620,252</b>	<b>\$ -</b>	<b>\$ 50</b>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ 67,680	\$ 620,252	\$ -	\$ 50
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
<b>Total cash and investment assets - December 31</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 67,680</b>	<b>\$ 620,252</b>	<b>\$ -</b>	<b>\$ 50</b>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sanitation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	-	-	-	67,680	620,252	-	50
<b>Total cash and investment fund balance - December 31</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 67,680</b>	<b>\$ 620,252</b>	<b>\$ -</b>	<b>\$ 50</b>

NOBLE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Levy Excess	SWAT Raffle	K-9 Donation	Night Vision Grant	Clean Water Indiana	Race and Gender Interpreter	Guardian Ad Litem
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	4,690	5,100	1,250	28,908
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	1,923	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>1,923</b>	<b>-</b>	<b>4,690</b>	<b>5,100</b>	<b>1,250</b>	<b>28,908</b>
<b>Disbursements:</b>							
General government	-	-	-	-	-	942	-
Public safety	-	311	926	4,690	-	-	19,238
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	3,300	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>311</b>	<b>926</b>	<b>4,690</b>	<b>3,300</b>	<b>942</b>	<b>19,238</b>
<b>Excess (deficiency) of receipts over (under) disbursements</b>	<b>-</b>	<b>1,612</b>	<b>(926)</b>	<b>-</b>	<b>1,800</b>	<b>308</b>	<b>9,670</b>
<b>Other financing sources (uses):</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>-</b>	<b>1,612</b>	<b>(926)</b>	<b>-</b>	<b>1,800</b>	<b>308</b>	<b>9,670</b>
<b>Cash and investment fund balance - beginning</b>	<b>1</b>	<b>58</b>	<b>931</b>	<b>-</b>	<b>7,700</b>	<b>540</b>	<b>23,885</b>
<b>Cash and investment fund balance - ending</b>	<b>\$ 1</b>	<b>\$ 1,670</b>	<b>\$ 5</b>	<b>\$ -</b>	<b>\$ 9,500</b>	<b>\$ 848</b>	<b>\$ 33,555</b>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ 1	\$ 1,670	\$ 5	\$ -	\$ 9,500	\$ 848	\$ 33,555
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
<b>Total cash and investment assets - December 31</b>	<b>\$ 1</b>	<b>\$ 1,670</b>	<b>\$ 5</b>	<b>\$ -</b>	<b>\$ 9,500</b>	<b>\$ 848</b>	<b>\$ 33,555</b>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sanitation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	1	1,670	5	-	9,500	848	33,555
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 1</b>	<b>\$ 1,670</b>	<b>\$ 5</b>	<b>\$ -</b>	<b>\$ 9,500</b>	<b>\$ 848</b>	<b>\$ 33,555</b>

NOBLE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Service of Process	Alcohol Drug Program	Drug Court Contribution	Drug Court Grant Program	1000 East Federal Aid Project	Operation Pullover	Prosecutor Stop Grant
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	250	6,029	-	11,249	32,346
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	8,953	165,413	-	-	-	-	-
Other	-	-	-	-	-	-	33,449
<b>Total receipts</b>	<b>8,953</b>	<b>165,413</b>	<b>250</b>	<b>6,029</b>	<b>-</b>	<b>11,249</b>	<b>65,795</b>
<b>Disbursements:</b>							
General government	-	-	-	-	-	-	-
Public safety	-	181,876	110	5,939	-	10,213	69,377
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>181,876</b>	<b>110</b>	<b>5,939</b>	<b>-</b>	<b>10,213</b>	<b>69,377</b>
Excess (deficiency) of receipts over (under) disbursements	8,953	(16,463)	140	90	-	1,036	(3,582)
<b>Other financing sources (uses):</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	8,953	(16,463)	140	90	-	1,036	(3,582)
Cash and investment fund balance - beginning	14,500	29,622	-	1,521	8,184	(98)	13,043
Cash and investment fund balance - ending	<u>\$ 23,453</u>	<u>\$ 13,159</u>	<u>\$ 140</u>	<u>\$ 1,611</u>	<u>\$ 8,184</u>	<u>\$ 938</u>	<u>\$ 9,461</u>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ 23,453	\$ 13,159	\$ 140	\$ 1,611	\$ 8,184	\$ 938	\$ 9,461
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
<b>Total cash and investment assets - December 31</b>	<b>\$ 23,453</b>	<b>\$ 13,159</b>	<b>\$ 140</b>	<b>\$ 1,611</b>	<b>\$ 8,184</b>	<b>\$ 938</b>	<b>\$ 9,461</b>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sanitation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	23,453	13,159	140	1,611	8,184	938	9,461
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 23,453</b>	<b>\$ 13,159</b>	<b>\$ 140</b>	<b>\$ 1,611</b>	<b>\$ 8,184</b>	<b>\$ 938</b>	<b>\$ 9,461</b>

NOBLE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Juvenile Incentive Block Grant	Feasibility Study Assistance Grant	Active Parenting Program	Intensive Supervision	Drug and Alcohol Services	Drug and Alcohol Educ. Books	Public Defender
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	12,332	299,521	-	-	-	5,000	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	46,269
Other	918	-	73	429	-	-	-
<b>Total receipts</b>	<b>13,250</b>	<b>299,521</b>	<b>73</b>	<b>429</b>	<b>-</b>	<b>5,000</b>	<b>46,269</b>
<b>Disbursements:</b>							
General government	-	-	-	-	-	-	-
Public safety	11,968	-	-	-	27,754	-	2,274
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	299,521	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
<b>Debt service:</b>							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
<b>Capital outlay:</b>							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>11,968</b>	<b>299,521</b>	<b>-</b>	<b>-</b>	<b>27,754</b>	<b>-</b>	<b>2,274</b>
<b>Excess (deficiency) of receipts over (under) disbursements</b>	<b>1,282</b>	<b>-</b>	<b>73</b>	<b>429</b>	<b>(27,754)</b>	<b>5,000</b>	<b>43,995</b>
<b>Other financing sources (uses):</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>1,282</b>	<b>-</b>	<b>73</b>	<b>429</b>	<b>(27,754)</b>	<b>5,000</b>	<b>43,995</b>
<b>Cash and investment fund balance - beginning</b>	<b>(3,151)</b>	<b>-</b>	<b>(73)</b>	<b>(429)</b>	<b>27,754</b>	<b>(5,000)</b>	<b>65,969</b>
<b>Cash and investment fund balance - ending</b>	<b>\$ (1,869)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 109,964</b>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ (1,869)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 109,964
<b>Restricted assets:</b>							
Cash and investments	-	-	-	-	-	-	-
<b>Total cash and investment assets - December 31</b>	<b>\$ (1,869)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 109,964</b>
<b>Cash and Investment Fund Balance - December 31</b>							
<b>Restricted for:</b>							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sanitation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	(1,869)	-	-	-	-	-	109,964
<b>Total cash and investment fund balance - December 31</b>	<b>\$ (1,869)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 109,964</b>

NOBLE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Alcohol/Drug Program Grant	Preparedness Educ. Materials	Phase I E-911	Drug Court Program	Noble Township Fire Station Grant	DUI Grant - Lig. & Kend.	Federal Drug Task Force
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	14,732	-	344,363	14,000	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>14,732</b>	<b>-</b>	<b>344,363</b>	<b>14,000</b>	<b>-</b>
<b>Disbursements:</b>							
General government	-	-	-	-	-	-	-
Public safety	5,000	-	19,037	-	344,363	14,309	1,811
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>5,000</b>	<b>-</b>	<b>19,037</b>	<b>-</b>	<b>344,363</b>	<b>14,309</b>	<b>1,811</b>
Excess (deficiency) of receipts over (under) disbursements	(5,000)	-	(4,305)	-	-	(309)	(1,811)
<b>Other financing sources (uses):</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(5,000)	-	(4,305)	-	-	(309)	(1,811)
Cash and investment fund balance - beginning	5,000	2,500	34,963	20	-	3,000	7,605
Cash and investment fund balance - ending	\$ -	\$ 2,500	\$ 30,658	\$ 20	\$ -	\$ 2,691	\$ 5,794
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ 2,500	\$ 30,658	\$ 20	\$ -	\$ 2,691	\$ 5,794
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
<b>Total cash and investment assets - December 31</b>	<b>\$ -</b>	<b>\$ 2,500</b>	<b>\$ 30,658</b>	<b>\$ 20</b>	<b>\$ -</b>	<b>\$ 2,691</b>	<b>\$ 5,794</b>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sanitation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	-	2,500	30,658	20	-	2,691	5,794
<b>Total cash and investment fund balance - December 31</b>	<b>\$ -</b>	<b>\$ 2,500</b>	<b>\$ 30,658</b>	<b>\$ 20</b>	<b>\$ -</b>	<b>\$ 2,691</b>	<b>\$ 5,794</b>

NOBLE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Drug Confiscated	River Boat Revenue Sharing	Security Protection Fund	E-911 Radio System	Coroner Education Grant	Tobacco Master Settlement	Project Love
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	215,918	-	-	-	25,668	-
Charges for services	-	-	15,288	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>215,918</b>	<b>15,288</b>	<b>-</b>	<b>-</b>	<b>25,668</b>	<b>-</b>
<b>Disbursements:</b>							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	100,955	-	-	-	46,428	530
Economic development	-	-	-	-	-	-	-
<b>Debt service:</b>							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
<b>Capital outlay:</b>							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>100,955</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>46,428</b>	<b>530</b>
<b>Excess (deficiency) of receipts over (under) disbursements</b>	<b>-</b>	<b>114,963</b>	<b>15,288</b>	<b>-</b>	<b>-</b>	<b>(20,760)</b>	<b>(530)</b>
<b>Other financing sources (uses):</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	(1)	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>-</b>	<b>114,963</b>	<b>15,288</b>	<b>(1)</b>	<b>-</b>	<b>(20,760)</b>	<b>(530)</b>
<b>Cash and investment fund balance - beginning</b>	<b>2,024</b>	<b>-</b>	<b>35,984</b>	<b>1</b>	<b>1,450</b>	<b>57,606</b>	<b>530</b>
<b>Cash and investment fund balance - ending</b>	<b>\$ 2,024</b>	<b>\$ 114,963</b>	<b>\$ 51,272</b>	<b>\$ -</b>	<b>\$ 1,450</b>	<b>\$ 36,846</b>	<b>\$ -</b>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ 2,024	\$ 114,963	\$ 51,272	\$ -	\$ 1,450	\$ 36,846	\$ -
<b>Restricted assets:</b>							
Cash and investments	-	-	-	-	-	-	-
<b>Total cash and investment assets - December 31</b>	<b>\$ 2,024</b>	<b>\$ 114,963</b>	<b>\$ 51,272</b>	<b>\$ -</b>	<b>\$ 1,450</b>	<b>\$ 36,846</b>	<b>\$ -</b>
<b>Cash and Investment Fund Balance - December 31</b>							
<b>Restricted for:</b>							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sanitation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	2,024	114,963	51,272	-	1,450	36,846	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 2,024</b>	<b>\$ 114,963</b>	<b>\$ 51,272</b>	<b>\$ -</b>	<b>\$ 1,450</b>	<b>\$ 36,846</b>	<b>\$ -</b>

NOBLE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Cape Grant	Child Car Seat Program	Child Advocacy	Sheriff's Commissary	Local Road and Street	Cumulative Capital Development
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 694,643
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	1,850	-	-	431,635	1,638,576
Charges for services	-	-	-	217,796	46,744	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	54,629	75
<b>Total receipts</b>	<b>-</b>	<b>1,850</b>	<b>-</b>	<b>217,796</b>	<b>533,008</b>	<b>2,333,294</b>
<b>Disbursements:</b>						
General government	-	-	-	-	-	-
Public safety	4,733	1,914	-	210,018	-	-
Highways and streets	-	-	-	-	872,088	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
<b>Debt service:</b>						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
<b>Capital outlay:</b>						
General government	-	-	-	-	-	1,650
Public safety	-	-	-	-	-	5,108
Highways and streets	-	-	-	-	-	1,202,286
<b>Total disbursements</b>	<b>4,733</b>	<b>1,914</b>	<b>-</b>	<b>210,018</b>	<b>872,088</b>	<b>1,209,044</b>
<b>Excess (deficiency) of receipts over (under) disbursements</b>	<b>(4,733)</b>	<b>(64)</b>	<b>-</b>	<b>7,778</b>	<b>(339,080)</b>	<b>1,124,250</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>(4,733)</b>	<b>(64)</b>	<b>-</b>	<b>7,778</b>	<b>(339,080)</b>	<b>1,124,250</b>
<b>Cash and investment fund balance - beginning</b>	<b>6,671</b>	<b>118</b>	<b>200</b>	<b>44,286</b>	<b>830,613</b>	<b>1,682,660</b>
<b>Cash and investment fund balance - ending</b>	<b>\$ 1,938</b>	<b>\$ 54</b>	<b>\$ 200</b>	<b>\$ 52,064</b>	<b>\$ 491,533</b>	<b>\$ 2,806,910</b>
<b>Cash and Investment Assets - December 31</b>						
Cash and investments	\$ 1,938	\$ 54	\$ 200	\$ 52,064	\$ -	\$ -
<b>Restricted assets:</b>						
Cash and investments	-	-	-	-	491,533	2,806,910
<b>Total cash and investment assets - December 31</b>	<b>\$ 1,938</b>	<b>\$ 54</b>	<b>\$ 200</b>	<b>\$ 52,064</b>	<b>\$ 491,533</b>	<b>\$ 2,806,910</b>
<b>Cash and Investment Fund Balance - December 31</b>						
<b>Restricted for:</b>						
Highways and streets	\$ -	\$ -	\$ -	\$ -	491,533	\$ -
Sanitation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	2,806,910
Unrestricted	1,938	54	200	52,064	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 1,938</b>	<b>\$ 54</b>	<b>\$ 200</b>	<b>\$ 52,064</b>	<b>\$ 491,533</b>	<b>\$ 2,806,910</b>

NOBLE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Cumulative Courthouse	CREDIT	Digital Camera Grant	State Criminal Alien Assistance	Migrant Housing Project	Drug Court Grant Award
<b>Receipts:</b>						
Taxes	\$ 118,769	\$ 504,436	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	1,190	18,552	92,249	7,370
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	13,671	89,069	-	-	-	-
<b>Total receipts</b>	<b>132,440</b>	<b>593,505</b>	<b>1,190</b>	<b>18,552</b>	<b>92,249</b>	<b>7,370</b>
<b>Disbursements:</b>						
General government	-	-	-	-	-	-
Public safety	-	-	1,180	4,490	-	6,474
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	837,992	-	-	-	-
<b>Debt service:</b>						
Principal	152,756	-	-	-	-	-
Interest	47,244	-	-	-	-	-
<b>Capital outlay:</b>						
General government	108,321	-	-	-	92,249	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
<b>Total disbursements</b>	<b>308,321</b>	<b>837,992</b>	<b>1,180</b>	<b>4,490</b>	<b>92,249</b>	<b>6,474</b>
<b>Excess (deficiency) of receipts over (under) disbursements</b>	<b>(175,881)</b>	<b>(244,487)</b>	<b>10</b>	<b>14,062</b>	<b>-</b>	<b>896</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>(175,881)</b>	<b>(244,487)</b>	<b>10</b>	<b>14,062</b>	<b>-</b>	<b>896</b>
<b>Cash and investment fund balance - beginning</b>	<b>1,203,317</b>	<b>1,583,170</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash and investment fund balance - ending</b>	<b>\$ 1,027,436</b>	<b>\$ 1,338,683</b>	<b>\$ 10</b>	<b>\$ 14,062</b>	<b>\$ -</b>	<b>\$ 896</b>
<b>Cash and Investment Assets - December 31</b>						
Cash and investments	\$ 1,027,436	\$ 1,338,683	\$ 10	\$ 14,062	\$ -	\$ 896
<b>Restricted assets:</b>						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - December 31</b>	<b>\$ 1,027,436</b>	<b>\$ 1,338,683</b>	<b>\$ 10</b>	<b>\$ 14,062</b>	<b>\$ -</b>	<b>\$ 896</b>
<b>Cash and Investment Fund Balance - December 31</b>						
<b>Restricted for:</b>						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sanitation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	1,027,436	1,338,683	10	14,062	-	896
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 1,027,436</b>	<b>\$ 1,338,683</b>	<b>\$ 10</b>	<b>\$ 14,062</b>	<b>\$ -</b>	<b>\$ 896</b>

NOBLE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	CHNS Summer Grant	Dangerous Aggressive Driving	Community Impact Grant	Drug Court Enhancement Grant	Emergency Management Performance Grant	Right To Know
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	6,000	7,000	-	23,892	12,253	7,986
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	12,000	-	6,238	-	-	-
<b>Total receipts</b>	<b>18,000</b>	<b>7,000</b>	<b>6,238</b>	<b>23,892</b>	<b>12,253</b>	<b>7,986</b>
<b>Disbursements:</b>						
General government	-	-	-	-	-	-
Public safety	-	2,461	-	10,183	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	9,353	-	-	-	-	-
Economic development	-	-	-	-	-	-
<b>Debt service:</b>						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
<b>Capital outlay:</b>						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
<b>Total disbursements</b>	<b>9,353</b>	<b>2,461</b>	<b>-</b>	<b>10,183</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts over (under) disbursements</b>	<b>8,647</b>	<b>4,539</b>	<b>6,238</b>	<b>13,709</b>	<b>12,253</b>	<b>7,986</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>8,647</b>	<b>4,539</b>	<b>6,238</b>	<b>13,709</b>	<b>12,253</b>	<b>7,986</b>
Cash and investment fund balance - beginning	-	-	-	-	-	-
<b>Cash and investment fund balance - ending</b>	<b>\$ 8,647</b>	<b>\$ 4,539</b>	<b>\$ 6,238</b>	<b>\$ 13,709</b>	<b>\$ 12,253</b>	<b>\$ 7,986</b>
<b>Cash and Investment Assets - December 31</b>						
Cash and investments	\$ 8,647	\$ 4,539	\$ 6,238	\$ 13,709	\$ 12,253	\$ 7,986
<b>Restricted assets:</b>						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - December 31</b>	<b>\$ 8,647</b>	<b>\$ 4,539</b>	<b>\$ 6,238</b>	<b>\$ 13,709</b>	<b>\$ 12,253</b>	<b>\$ 7,986</b>
<b>Cash and Investment Fund Balance - December 31</b>						
<b>Restricted for:</b>						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sanitation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	8,647	4,539	6,238	13,709	12,253	7,986
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 8,647</b>	<b>\$ 4,539</b>	<b>\$ 6,238</b>	<b>\$ 13,709</b>	<b>\$ 12,253</b>	<b>\$ 7,986</b>

NOBLE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Jail Debt Service	Juvenile Debt	Cumulative Jail	General Drain Improvement	Solid Waste Nonreverting Capital	Totals
Receipts:						
Taxes	\$ 376,265	\$ 164,013	\$ -	\$ -	\$ -	\$ 3,556,479
Special assessments	-	-	-	974,054	-	2,302,520
Licenses and permits	-	-	-	-	-	17,607
Intergovernmental	-	-	-	-	-	4,713,125
Charges for services	-	-	-	-	-	1,005,257
Fines and forfeits	-	-	-	-	-	408,861
Other	-	670	-	-	-	747,893
<b>Total receipts</b>	<b>376,265</b>	<b>164,683</b>	<b>-</b>	<b>974,054</b>	<b>-</b>	<b>12,751,742</b>
Disbursements:						
General government	-	-	-	645,016	-	2,823,414
Public safety	-	-	-	-	-	2,015,005
Highways and streets	-	-	-	-	-	872,088
Sanitation	-	-	-	-	26,768	26,768
Health and welfare	-	-	-	-	-	3,179,590
Economic development	-	-	-	-	-	837,992
Debt service:						
Principal	300,000	138,658	-	-	-	591,414
Interest	98,500	26,462	-	-	-	172,206
Capital outlay:						
General government	-	-	-	-	-	202,220
Public safety	-	-	-	-	-	5,108
Highways and streets	-	-	-	-	-	1,202,286
<b>Total disbursements</b>	<b>398,500</b>	<b>165,120</b>	<b>-</b>	<b>645,016</b>	<b>26,768</b>	<b>11,928,091</b>
Excess (deficiency) of receipts over (under) disbursements	(22,235)	(437)	-	329,038	(26,768)	823,651
Other financing sources (uses):						
Transfers in	-	-	-	-	-	56,352
Transfers out	-	-	(149)	-	-	(152,480)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>(149)</b>	<b>-</b>	<b>-</b>	<b>(96,128)</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(22,235)	(437)	(149)	329,038	(26,768)	727,523
Cash and investment fund balance - beginning	189,023	70,241	149	109,587	134,334	9,859,720
Cash and investment fund balance - ending	<u>\$ 166,788</u>	<u>\$ 69,804</u>	<u>\$ -</u>	<u>\$ 438,625</u>	<u>\$ 107,566</u>	<u>\$ 10,587,243</u>
<b>Cash and Investment Assets - December 31</b>						
Cash and investments	\$ -	\$ -	\$ -	\$ 438,625	\$ -	\$ 6,944,642
Restricted assets:						
Cash and investments	166,788	69,804	-	-	107,566	3,642,601
<b>Total cash and investment assets - December 31</b>	<b>\$ 166,788</b>	<b>\$ 69,804</b>	<b>\$ -</b>	<b>\$ 438,625</b>	<b>\$ 107,566</b>	<b>\$ 10,587,243</b>
<b>Cash and Investment Fund Balance - December 31</b>						
Restricted for:						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 491,533
Sanitation	-	-	-	-	107,566	107,566
Debt service	166,788	69,804	-	-	-	236,592
Other purposes	-	-	-	-	-	2,806,910
Unrestricted	-	-	-	438,625	-	6,944,642
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 166,788</b>	<b>\$ 69,804</b>	<b>\$ -</b>	<b>\$ 438,625</b>	<b>\$ 107,566</b>	<b>\$ 10,587,243</b>

NOBLE COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2008

	Welfare Trust	Congressional Principal	Surplus Tax	Tax Sale Redemption	Tax Sale Surplus	Sheriff Tax Warrants	Inheritance Tax
Additions:							
Agency fund additions	<u>240</u>	<u>999</u>	<u>559,038</u>	<u>70,437</u>	<u>407,264</u>	<u>9,227</u>	<u>709,202</u>
Deductions:							
Agency fund deductions	<u>722</u>	<u>2,355</u>	<u>236,542</u>	<u>64,444</u>	<u>299,179</u>	<u>9,226</u>	<u>640,445</u>
Excess (deficiency) of total additions over total deductions	(482)	(1,356)	322,496	5,993	108,085	1	68,757
Cash and investment fund balance - beginning	<u>11,277</u>	<u>22,420</u>	<u>171,923</u>	<u>11</u>	<u>52,998</u>	<u>591</u>	<u>52,054</u>
Cash and investment fund balance - ending	<u>\$ 10,795</u>	<u>\$ 21,064</u>	<u>\$ 494,419</u>	<u>\$ 6,004</u>	<u>\$ 161,083</u>	<u>\$ 592</u>	<u>\$ 120,811</u>

NOBLE COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	<u>Homestead Rebate Fund</u>	<u>Fees Due State</u>	<u>Tax Distributions</u>	<u>Payroll</u>	<u>Congressional Interest</u>	<u>Sheriff's Inmate Trust</u>	<u>Prosecuting Attorney</u>
Additions:							
Agency fund additions	<u>9,277</u>	<u>275,827</u>	<u>73,527,972</u>	<u>8,165,594</u>	<u>3,552</u>	<u>242,683</u>	<u>17,326</u>
Deductions:							
Agency fund deductions	<u>1,542,409</u>	<u>356,560</u>	<u>73,354,012</u>	<u>8,161,703</u>	<u>-</u>	<u>243,368</u>	<u>19,754</u>
Excess (deficiency) of total additions over total deductions	(1,533,132)	(80,733)	173,960	3,891	3,552	(685)	(2,428)
Cash and investment fund balance - beginning	<u>1,541,964</u>	<u>112,029</u>	<u>353,578</u>	<u>4,493</u>	<u>-</u>	<u>6,009</u>	<u>2,428</u>
Cash and investment fund balance - ending	<u>\$ 8,832</u>	<u>\$ 31,296</u>	<u>\$ 527,538</u>	<u>\$ 8,384</u>	<u>\$ 3,552</u>	<u>\$ 5,324</u>	<u>\$ -</u>

NOBLE COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	<u>County Sheriff</u>	<u>Clerk of the Circuit Court</u>	<u>County Recorder</u>	<u>County Treasurer</u>	<u>Probation Department</u>	<u>Totals</u>
Additions:						
Agency fund additions	<u>1,387,426</u>	<u>4,305,539</u>	<u>187,326</u>	<u>76,535,779</u>	<u>411,168</u>	<u>166,825,876</u>
Deductions:						
Agency fund deductions	<u>1,323,381</u>	<u>4,243,631</u>	<u>187,955</u>	<u>77,025,933</u>	<u>412,931</u>	<u>168,124,550</u>
Excess (deficiency) of total additions over total deductions	64,045	61,908	(629)	(490,154)	(1,763)	(1,298,674)
Cash and investment fund balance - beginning	<u>-</u>	<u>288,449</u>	<u>16,305</u>	<u>2,189,733</u>	<u>2,100</u>	<u>4,828,362</u>
Cash and investment fund balance - ending	<u>\$ 64,045</u>	<u>\$ 350,357</u>	<u>\$ 15,676</u>	<u>\$ 1,699,579</u>	<u>\$ 337</u>	<u>\$ 3,529,688</u>

NOBLE COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 December 31, 2008

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
County jail	\$ 2,585,000	\$ 392,318
Notes and loans payable	<u>1,349,845</u>	<u>365,120</u>
Total governmental activities debt	<u>\$ 3,934,845</u>	<u>\$ 757,438</u>

NOBLE COUNTY  
OTHER REPORTS

The annual financial report presented herein was prepared in addition to other official reports prepared for the individual County offices listed below:

County Auditor  
County Drainage Board  
County Treasurer

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



# STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF NOBLE COUNTY, INDIANA

### Compliance

We have audited the compliance of the Noble County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2008. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2008.

### Internal Control Over Compliance

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133  
(Continued)

A control deficiency in a County's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

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

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

STATE BOARD OF ACCOUNTS

December 16, 2009

NOBLE COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2008

Federal Grantor Agency/Pass-Through Entity Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Indiana Office of Community and Rural Affairs Community Development Block Grants/State's Program	14.228	CF-06-239	\$ 65,676
Pass-Through Indiana Housing and Community Development Authority Community Development Block Grants/State's Program	14.228	HD-007-011	<u>92,249</u>
Total for federal grantor agency			<u>157,925</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Grants			
Drug Court Discretionary Grant Program	16.585	2008-DC-BX-0047	<u>10,183</u>
State Criminal Alien Assistance Program	16.606	2006 F3704-IN-AP 2008-AP-BX-0026 2008-AP-BX-1538	2,019 5,708 <u>10,825</u>
Total for Program			<u>18,552</u>
Pass-Through Indiana Criminal Justice Institute Juvenile Accountability Block Grants	16.523	04-JB-107 06-JB-110	6,850 <u>3,942</u>
Total for Program			<u>10,792</u>
Crime Victim Assistance	16.575	07ST024 08ST025	15,651 <u>14,086</u>
Total for program			<u>29,737</u>
Total for federal grantor agency			<u>69,264</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation Formula Grants For Other Than Urbanized Areas	20.509	Grant Year 2008	<u>221,789</u>
Pass-Through Indiana Criminal Justice Institute Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	PT-08-04-01-22 PT-09-04-01-24 K8-2008-02-03-22 K8-2009-03-03-24 K4-2009-08-01-15	7,630 2,584 12,000 2,309 <u>2,461</u>
Total for program			<u>26,984</u>
Total for federal grantor agency			<u>248,773</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

NOBLE COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2008  
(Continued)

Federal Grantor Agency/Pass-Through Entity Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Health Centers for Disease Control and Prevention-Investigators and Technical Assistance	93.283	BPRS 156-2-FY 08	<u>17,650</u>
Pass-Through Indiana Family and Social Services Administration Child Support Enforcement	93.563		
County Prosecutor's Expenditures			176,541
County Clerk of the Circuit Court Expenditures			23,816
Indirect Costs			13,647
Incentives			<u>51,356</u>
Total for program			<u>265,360</u>
Total for federal grantor agency			<u>283,010</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Disaster Grants- Public Assistance (Presidentially Declared Disasters)	97.036	Disaster 1740	<u>44,809</u>
Emergency Management Performance Grants	97.042	EMPG-07 EMPG-08	1,409
			<u>19,775</u>
Total for program			<u>21,184</u>
Total for federal grantor agency			<u>65,993</u>
Total federal awards expended			<u>\$ 824,965</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

NOBLE COUNTY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

I. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Noble County (County) and is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Accordingly, the amount of federal awards expended is based on when the activity related to the award occurs. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

II. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2008:

Program Title	Federal CFDA Number	2008
Community Development Block Grants/State's Program	14.228	\$ 65,676
Formula Grants for Other Than Urbanized Areas	20.509	221,789

NOBLE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified?	no
Significant deficiencies identified that are not considered to be material weaknesses?	none reported

Noncompliance material to financial statements noted? no

Federal Awards:

Internal control over major programs:

Material weaknesses identified?	no
Significant deficiencies identified that are not considered to be material weaknesses?	none reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
20.509	Formula Grants for Other Than Urbanized Areas

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

Auditee qualified as low-risk auditee? yes

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

NOBLE COUNTY  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

NOBLE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on December 16, 2009, with Jacqueline L. Knafel, Auditor; and J. Hal Stump, President of the Board of County Commissioners. Our audit disclosed no material items that warrant comment at this time.