

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

ANNUAL FINANCIAL REPORT

2009

NOBLE COUNTY, INDIANA



FILED

06/01/2010

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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	01-01-09 to 12-31-12
Clerk	Candy Myers	01-01-09 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	J. Hal Stump	01-01-09 to 12-31-10
President of the County Council	Donald A. Moore	01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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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, 2009, 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, 2009, 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 April 26, 2010, 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 integral part of 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.

Included in the financial statements are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with IC 36-8-16-14 and IC 36-8-16.5-41 these fees have been subject to an annual audit performed by State Board of Accounts and, in our opinion are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The Schedules of Funding Progress, and Schedule of Contributions From the Employer and Other Contributing Entities, 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

April 26, 2010



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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, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated April 26, 2010. 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, County Commissioners, County Council, 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

April 26, 2010

NOBLE COUNTY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For The Year Ended December 31, 2009

<u>Functions/Programs</u>	Program Receipts			Net
<u>Disbursements</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Disbursements and Changes in Net Assets</u>	
Primary government:				
Governmental activities:				
General government	\$ 8,317,308	\$ 652,712	\$ 96,804	\$ (7,567,792)
Public safety	7,167,520	2,398,716	432,358	(4,336,446)
Highways and streets	3,975,045	65,438	2,704,057	(1,205,550)
Sanitation	38,226	-	-	(38,226)
Health and welfare	1,491,428	62,963	852,379	(576,086)
Culture and recreation	47,237	-	-	(47,237)
Economic development	731,644	-	-	(731,644)
Interest on long-term debt	151,314	-	-	(151,314)
	<u>\$ 21,919,722</u>	<u>\$ 3,179,829</u>	<u>\$ 4,085,598</u>	<u>(14,654,295)</u>
Total primary government				
General receipts:				
				7,840,380
				3,333,340
				5,388,836
				81,237
				16,643,793
				1,989,498
				12,161,249
				\$ 14,150,747
<u>Assets</u>				
				\$ 9,975,674
				4,175,073
				\$ 14,150,747
<u>Net Assets</u>				
				\$ 648,611
				69,340
				466,905
				2,990,217
				9,975,674
				\$ 14,150,747

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, 2009

	General	County Highway	Cumulative Capital Development	CEDIT	Other Governmental Funds	Totals
Receipts:						
Taxes	\$ 8,603,197	\$ 546,090	\$ 594,823	\$ 1,079,923	\$ 1,722,143	\$ 12,546,176
Special assessments	-	-	-	-	1,543,569	1,543,569
Licenses and permits	27,196	30,335	-	-	55,070	112,601
Intergovernmental	716,510	2,222,718	75,979	-	1,828,802	4,844,009
Charges for services	984,651	6,064	29,039	-	1,400,874	2,420,628
Fines and forfeits	233,267	-	-	-	402,941	636,208
Other	887,664	20,817	61,479	5,890	704,678	1,680,528
Total receipts	11,452,485	2,826,024	761,320	1,085,813	7,658,077	23,783,719
Disbursements:						
General government	5,559,058	-	-	-	2,223,176	7,782,234
Public safety	4,672,151	-	-	-	1,849,455	6,521,606
Highways and streets	-	2,812,770	-	-	576,447	3,389,217
Sanitation	-	-	-	-	38,226	38,226
Health and welfare	509,137	-	-	-	982,291	1,491,428
Culture and recreation	47,237	-	-	-	-	47,237
Economic development	-	-	-	731,644	-	731,644
Debt service:						
Principal	-	-	-	-	610,806	610,806
Interest	-	-	-	-	151,314	151,314
Capital outlay:						
General government	-	-	93,325	-	144,865	238,190
Public safety	-	-	35,108	-	-	35,108
Highways and streets	-	-	585,828	-	-	585,828
Total disbursements	10,787,583	2,812,770	714,261	731,644	6,576,580	21,622,838
Excess of receipts over disbursements	664,902	13,254	47,059	354,169	1,081,497	2,160,881
Other financing sources (uses):						
Transfers in	23,031	583	8,184	-	989,142	1,020,940
Transfers out	(14,164)	(3,594)	-	-	(1,003,182)	(1,020,940)
Total other financing sources (uses)	8,867	(3,011)	8,184	-	(14,040)	-
Excess of receipts and other financing sources over disbursements and other financing uses	673,769	10,243	55,243	354,169	1,067,457	2,160,881
Cash and investment fund balance - beginning	1,006,033	268,526	2,806,910	1,338,683	6,441,650	11,861,802
Cash and investment fund balance - ending	<u>\$ 1,679,802</u>	<u>\$ 278,769</u>	<u>\$ 2,862,153</u>	<u>\$ 1,692,852</u>	<u>\$ 7,509,107</u>	<u>14,022,683</u>
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.						128,064
Net assets of governmental activities						<u>\$ 14,150,747</u>
Cash and Investment Assets - December 31						
Cash and investments	\$ 1,679,802	\$ -	\$ -	\$ 1,692,852	\$ 6,603,020	\$ 9,975,674
Restricted assets:						
Cash and investments	-	278,769	2,862,153	-	906,087	4,047,009
Total cash and investment assets - December 31	\$ 1,679,802	\$ 278,769	\$ 2,862,153	\$ 1,692,852	\$ 7,509,107	\$ 14,022,683
Cash and Investment Fund Balance - December 31						
Restricted for:						
Highways and streets	\$ -	\$ 278,769	\$ -	\$ -	\$ 369,842	\$ 648,611
Sanitation	-	-	-	-	69,340	69,340
Debt service	-	-	-	-	466,905	466,905
Other purposes	-	-	2,862,153	-	-	2,862,153
Unrestricted	1,679,802	-	-	1,692,852	6,603,020	9,975,674
Total cash and investment fund balance - December 31	\$ 1,679,802	\$ 278,769	\$ 2,862,153	\$ 1,692,852	\$ 7,509,107	\$ 14,022,683

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, 2009

	<u>Internal Service Fund</u>
Operating receipts:	
Employee/employer contributions	\$ 1,034,994
Other	<u>125,501</u>
Total operating receipts	<u>1,160,495</u>
Operating disbursements:	
Insurance claims and premiums	\$ <u>1,331,878</u>
Deficiency of operating receipts under operating disbursements	<u>(171,383)</u>
Transfers in	339,610
Transfers out	<u>(339,610)</u>
Deficiency of receipts, and transfers in under disbursements and transfers out	(171,383)
Cash and investment fund balance - beginning	<u>299,447</u>
Cash and investment fund balance - ending	<u>\$ 128,064</u>
<u>Cash and Investment Assets - December 31</u>	
Restricted assets:	
Cash and investments	<u>\$ 128,064</u>
<u>Cash and Investment Fund Balance - December 31</u>	
Restricted for:	
Other purposes	<u>\$ 128,064</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, 2009

	Pension Trust Funds	Agency Funds
	<u> </u>	<u> </u>
Additions:		
Contributions:		
Employer	\$ 93,875	\$ -
Plan members	<u>23,077</u>	<u>-</u>
Total contributions	<u>116,952</u>	<u>-</u>
Investment earnings:		
Net increase in fair value of investments	553,081	-
Interest	<u>120,346</u>	<u>-</u>
Net investment earnings	<u>673,427</u>	<u>-</u>
Agency fund additions	<u>-</u>	<u>120,193,339</u>
Total additions	<u>790,379</u>	<u>120,193,339</u>
Deductions:		
Benefits	153,430	-
Administrative and general	10,500	-
Agency fund deductions	<u>-</u>	<u>121,018,056</u>
Total deductions	<u>163,930</u>	<u>121,018,056</u>
Excess (Deficiency) of total additions over (under) total deductions	626,449	(824,717)
Cash and investment fund balance - beginning	<u>3,170,093</u>	<u>3,529,688</u>
Cash and investment fund balance - ending	<u>\$ 3,796,542</u>	<u>\$ 2,704,971</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*.

Joint Venture

The County is a participant in a joint venture to operate We Care Clinic which was created to provide health care for employees. The County is obligated by contract to remit an amount based on use to supplement the We Care Clinic. Complete financial statements for the We Care Clinic can be obtained from Central Noble Community School Corporation, 200 E Main St. Albion, IN 46701.

Related Organizations

The County's officials are also responsible for appointing the voting majority of the boards of other organizations, but the County's accountability for these organizations does not extend beyond making the appointments. The County appoints the voting majority 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.

NOBLE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

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.

When both restricted and unrestricted resources are available for use, the County's policy is to use restricted resources first, then unrestricted resources as they are needed.

NOBLE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

D. Assets and Cash and Investment Balances

1. Restricted Assets

All restricted assets, as presented in the accompanying financial statements, are restricted due to enabling legislation.

2. 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.

3. Property Taxes

Normally, 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. 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 may 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.

4. 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.

5. Long-Term Debt

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

6. 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."

NOBLE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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.

F. Internal and Interfund 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 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, if any, is 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 loans and 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.

NOBLE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 obtain taxpayer comments. Prior to November 1, 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. Disbursements in Excess of Appropriations

For the year ended December 31, 2009, disbursements exceeded budgeted appropriations in the following funds by the amounts below:

Fund	2009
County Extradition	\$ 22,743
Guardian Ad Litem	34,500
Public Defender	8,814
Security Protection	11,841
Total	\$ 77,898

These disbursements were funded by available fund balances in each of the funds.

C. Cash and Investment Balance Deficits

At December 31, 2009, the following funds reported deficits in cash and investments, which are violations of the Uniform Compliance Guidelines as authorized by state statute:

Fund	2009
County Rental Account	\$ 93
Prosecutor Stop Grant	7,832
Juvenile Incentive Block Grant	4,441
Self-Insurance	67,630
Tax Sale Surplus	2,095

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.

NOBLE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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. IC 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. The County does not have a deposit policy for custodial credit risk. At December 31, 2009, the County had deposit balances in the amount of \$16,868,279. Of this amount, the following was exposed to custodial credit risk:

	2009
Uninsured and uncollateralized deposits	\$ 12,561

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.

2. Investments

As of December 31, 2009, the Sheriff's Retirement and Benefit Plan had the following investments:

Investment Type	Sheriff's Retirement and Benefit Pension Plans
Mutual bond funds	\$ 3,783,981

Statutory Authorization for Investments

IC 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

NOBLE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 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.

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 County does not have a formal investment policy for custodial credit risk for investments.

The Sheriff's Merit Board has adopted an investment policy for custodial credit risk for investments on November 5, 2007.

The following investments held by the County and the Sheriff's Retirement and Benefit Pension Plans were exposed to custodial credit risks because they are uninsured and unregistered with securities held by the counterparty, or the counterparty's trust department or agent, either in the government's name or not in the government's name:

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	2009	
	In the Government's Name	Not in the Government's Name
Mutual bond funds	\$ -	\$ 3,783,981

NOBLE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2009, were as follows:

Transfer From	Transfer To	2009
General Fund	County Highway Fund	\$ 583
	Other governmental funds	13,581
County Highway Fund	General Fund	3,594
Other governmental funds	General Fund	19,437
	Other governmental funds	983,745
Total		\$ 1,020,940

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

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; and natural disasters.

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 risks covered by commercial insurance 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 health insurance. The risk financing fund is accounted for in the Self-Insurance and Self-Funding Claims funds, internal service funds, where assets are set aside for claim settlements. The County purchases commercial insurance for claims in excess of coverage provided by the fund. Amounts are paid into the fund by all insured funds and are available to pay claims, claim reserves, and administrative cost 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 County joined with other governmental entities in the Indiana Public Employers Plan, Inc., a public entity risk pool currently operating as a common risk management and insurance program for 350 member governmental entities. This risk pool was formed in the 1988.

NOBLE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

The purpose of the risk pool is to provide a medium for the funding and administration of worker's compensation. The County 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 2009 totaled \$392,318.

C. 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

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The total contributions made to PERF by the County during the period were \$66,652.

NOBLE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute. The contributions made by the County during the period were \$85,227.

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

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute. The contributions made by the County during the period were \$8,648.

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, 2009

	Sales Disclosure	Family and Children	County Health	Local Health Maintenance	Drainage Maintenance	Emergency 911 Surcharge	Hepatitis "B" Vaccine
Receipts:							
Taxes	\$ -	\$ 943	\$ 268,477	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	1,066,011	-	-
Licenses and permits	-	-	55,070	-	-	-	-
Intergovernmental	-	61,013	-	20,000	56,934	-	-
Charges for services	3,735	-	-	-	-	525,059	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	17,559	411	405	597,400	-	1,448
Total receipts	3,735	79,515	323,958	20,405	1,720,345	525,059	1,448
Disbursements:							
General government	-	-	-	-	1,044,671	-	-
Public safety	-	-	-	-	-	509,616	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	176,240	340,878	19,062	-	-	1,768
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Total disbursements	-	176,240	340,878	19,062	1,044,671	509,616	1,768
Excess (deficiency) of receipts over (under) disbursements	3,735	(96,725)	(16,920)	1,343	675,674	15,443	(320)
Other financing sources (uses):							
Transfers in	-	521,646	-	-	-	-	-
Transfers out	-	(20,129)	(1,197)	-	-	(3,773)	-
Total other financing sources (uses)	-	501,517	(1,197)	-	-	(3,773)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,735	404,792	(18,117)	1,343	675,674	11,670	(320)
Cash and investment fund balance - beginning	32,516	(404,792)	73,522	52,601	700,369	418,962	1,542
Cash and investment fund balance - ending	<u>\$ 36,251</u>	<u>\$ -</u>	<u>\$ 55,405</u>	<u>\$ 53,944</u>	<u>\$ 1,376,043</u>	<u>\$ 430,632</u>	<u>\$ 1,222</u>
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ 36,251	\$ -	\$ 55,405	\$ 53,944	\$ 1,376,043	\$ 430,632	\$ 1,222
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - December 31	<u>\$ 36,251</u>	<u>\$ -</u>	<u>\$ 55,405</u>	<u>\$ 53,944</u>	<u>\$ 1,376,043</u>	<u>\$ 430,632</u>	<u>\$ 1,222</u>
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sanitation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	36,251	-	55,405	53,944	1,376,043	430,632	1,222
Total cash and investment fund balance - December 31	<u>\$ 36,251</u>	<u>\$ -</u>	<u>\$ 55,405</u>	<u>\$ 53,944</u>	<u>\$ 1,376,043</u>	<u>\$ 430,632</u>	<u>\$ 1,222</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, 2009
 (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
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 148,678
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	28,547	-	-	44,533	-	-	-
Charges for services	-	-	-	-	-	75	-
Fines and forfeits	-	22,875	7,987	-	-	-	-
Other	-	-	-	-	2,104	-	2,026
Total receipts	28,547	22,875	7,987	44,533	2,104	75	150,704
Disbursements:							
General government	-	20,954	3,199	-	21,064	-	156,683
Public safety	43,428	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	8,985	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Total disbursements	43,428	20,954	3,199	8,985	21,064	-	156,683
Excess (deficiency) of receipts over (under) disbursements	(14,881)	1,921	4,788	35,548	(18,960)	75	(5,979)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(14,881)	1,921	4,788	35,548	(18,960)	75	(5,979)
Cash and investment fund balance - beginning	24,883	(1,921)	6,971	98,402	18,867	-	76,102
Cash and investment fund balance - ending	<u>\$ 10,002</u>	<u>\$ -</u>	<u>\$ 11,759</u>	<u>\$ 133,950</u>	<u>\$ (93)</u>	<u>\$ 75</u>	<u>\$ 70,123</u>
Cash and Investment Assets - December 31							
Cash and investments	\$ 10,002	\$ -	\$ 11,759	\$ 133,950	\$ (93)	\$ 75	\$ 70,123
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - December 31	<u>\$ 10,002</u>	<u>\$ -</u>	<u>\$ 11,759</u>	<u>\$ 133,950</u>	<u>\$ (93)</u>	<u>\$ 75</u>	<u>\$ 70,123</u>
Cash and Investment Fund Balance - December 31							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sanitation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	10,002	-	11,759	133,950	(93)	75	70,123
Total cash and investment fund balance - December 31	<u>\$ 10,002</u>	<u>\$ -</u>	<u>\$ 11,759</u>	<u>\$ 133,950</u>	<u>\$ (93)</u>	<u>\$ 75</u>	<u>\$ 70,123</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, 2009
 (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	-	28,300	-	-	-	-	-
Charges for services	1,947	-	12,069	24,400	-	-	5,481
Fines and forfeits	-	-	-	-	14,773	56,355	-
Other	-	-	-	-	-	-	-
Total receipts	1,947	28,300	12,069	24,400	14,773	56,355	5,481
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	906	-	22,743	29,397	15,021	52,000	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	14,440	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Total disbursements	906	14,440	22,743	29,397	15,021	52,000	-
Excess (deficiency) of receipts over (under) disbursements	1,041	13,860	(10,674)	(4,997)	(248)	4,355	5,481
Other financing sources (uses):							
Transfers in	-	13,581	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	13,581	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,041	27,441	(10,674)	(4,997)	(248)	4,355	5,481
Cash and investment fund balance - beginning	5,979	93,686	77,862	37,798	46,889	47,028	63,401
Cash and investment fund balance - ending	<u>\$ 7,020</u>	<u>\$ 121,127</u>	<u>\$ 67,188</u>	<u>\$ 32,801</u>	<u>\$ 46,641</u>	<u>\$ 51,383</u>	<u>\$ 68,882</u>
Cash and Investment Assets - December 31							
Cash and investments	\$ 7,020	\$ 121,127	\$ 67,188	\$ 32,801	\$ 46,641	\$ 51,383	\$ 68,882
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - December 31	<u>\$ 7,020</u>	<u>\$ 121,127</u>	<u>\$ 67,188</u>	<u>\$ 32,801</u>	<u>\$ 46,641</u>	<u>\$ 51,383</u>	<u>\$ 68,882</u>
Cash and Investment Fund Balance - December 31							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sanitation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	7,020	121,127	67,188	32,801	46,641	51,383	68,882
Total cash and investment fund balance - December 31	<u>\$ 7,020</u>	<u>\$ 121,127</u>	<u>\$ 67,188</u>	<u>\$ 32,801</u>	<u>\$ 46,641</u>	<u>\$ 51,383</u>	<u>\$ 68,882</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, 2009
 (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	-	-	-	-	-	6,104	-
Charges for services	358,023	-	-	7,635	57,576	-	4,142
Fines and forfeits	-	-	-	-	-	-	-
Other	487	-	-	-	436	405	-
Total receipts	<u>358,510</u>	<u>-</u>	<u>-</u>	<u>7,635</u>	<u>58,012</u>	<u>6,509</u>	<u>4,142</u>
Disbursements:							
General government	-	-	-	8,460	60,001	-	10,066
Public safety	266,493	-	-	-	-	32,035	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	39	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Total disbursements	<u>266,493</u>	<u>39</u>	<u>-</u>	<u>8,460</u>	<u>60,001</u>	<u>32,035</u>	<u>10,066</u>
Excess (deficiency) of receipts over (under) disbursements	<u>92,017</u>	<u>(39)</u>	<u>-</u>	<u>(825)</u>	<u>(1,989)</u>	<u>(25,526)</u>	<u>(5,924)</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	7,986	-
Transfers out	(492)	-	-	-	-	-	-
Total other financing sources (uses)	<u>(492)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,986</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>91,525</u>	<u>(39)</u>	<u>-</u>	<u>(825)</u>	<u>(1,989)</u>	<u>(17,540)</u>	<u>(5,924)</u>
Cash and investment fund balance - beginning	<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>
Cash and investment fund balance - ending	<u>\$ 1,186,692</u>	<u>\$ 236</u>	<u>\$ 26</u>	<u>\$ 7,206</u>	<u>\$ 69,054</u>	<u>\$ 17,771</u>	<u>\$ 90</u>
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ 1,186,692	\$ 236	\$ 26	\$ 7,206	\$ 69,054	\$ 17,771	\$ 90
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - December 31	<u>\$ 1,186,692</u>	<u>\$ 236</u>	<u>\$ 26</u>	<u>\$ 7,206</u>	<u>\$ 69,054</u>	<u>\$ 17,771</u>	<u>\$ 90</u>
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sanitation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	<u>1,186,692</u>	<u>236</u>	<u>26</u>	<u>7,206</u>	<u>69,054</u>	<u>17,771</u>	<u>90</u>
Total cash and investment fund balance - December 31	<u>\$ 1,186,692</u>	<u>\$ 236</u>	<u>\$ 26</u>	<u>\$ 7,206</u>	<u>\$ 69,054</u>	<u>\$ 17,771</u>	<u>\$ 90</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, 2009
 (Continued)

	Drug and Alcohol Services	Tobacco	Pretrial Diversion	County Law Enforcement Continuing Education	Health Clinic Donations	Children Physch	Work Crew- Drainage
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	13,139	-	-	-	-	-
Charges for services	9,895	-	-	3,234	-	-	155,400
Fines and forfeits	-	-	49,058	-	-	-	-
Other	-	-	-	-	2,324	-	-
Total receipts	9,895	13,139	49,058	3,234	2,324	69	155,400
Disbursements:							
General government	-	-	-	-	-	-	92,787
Public safety	406	-	40,976	2,828	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	11,269	-	-	1,409	25,798	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Total disbursements	406	11,269	40,976	2,828	1,409	25,798	92,787
Excess (deficiency) of receipts over (under) disbursements	9,489	1,870	8,082	406	915	(25,729)	62,613
Other financing sources (uses):							
Transfers in	-	-	-	-	-	18,354	-
Transfers out	-	-	(135)	-	-	(19,604)	-
Total other financing sources (uses)	-	-	(135)	-	-	(1,250)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	9,489	1,870	7,947	406	915	(26,979)	62,613
Cash and investment fund balance - beginning	5,243	37,108	25,653	2,650	6,375	26,979	52,944
Cash and investment fund balance - ending	<u>\$ 14,732</u>	<u>\$ 38,978</u>	<u>\$ 33,600</u>	<u>\$ 3,056</u>	<u>\$ 7,290</u>	<u>\$ -</u>	<u>\$ 115,557</u>
Cash and Investment Assets - December 31							
Cash and investments	\$ 14,732	\$ 38,978	\$ 33,600	\$ 3,056	\$ 7,290	\$ -	\$ 115,557
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - December 31	<u>\$ 14,732</u>	<u>\$ 38,978</u>	<u>\$ 33,600</u>	<u>\$ 3,056</u>	<u>\$ 7,290</u>	<u>\$ -</u>	<u>\$ 115,557</u>
Cash and Investment Fund Balance - December 31							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sanitation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	14,732	38,978	33,600	3,056	7,290	-	115,557
Total cash and investment fund balance - December 31	<u>\$ 14,732</u>	<u>\$ 38,978</u>	<u>\$ 33,600</u>	<u>\$ 3,056</u>	<u>\$ 7,290</u>	<u>\$ -</u>	<u>\$ 115,557</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, 2009
 (Continued)

	Bio-Terrorist	Work Release Maintenance	Homeland Security	Public Health Coordinator	Small Claim Garnishment Fee	Sheriff's Service of Process Fee	Rainy Day Fund
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,081
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	19,996	-	-	-	-	-	266,416
Charges for services	-	4,310	-	-	-	-	-
Fines and forfeits	-	-	-	-	120	31,741	-
Other	-	-	-	-	-	-	-
Total receipts	19,996	4,310	-	-	120	31,741	269,497
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	20,551	7,317	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Total disbursements	20,551	7,317	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(555)	(3,007)	-	-	120	31,741	269,497
Other financing sources (uses):							
Transfers in	2,575	-	-	4,941	-	-	380,298
Transfers out	(4,941)	-	-	(75)	-	-	(540,000)
Total other financing sources (uses)	(2,366)	-	-	4,866	-	-	(159,702)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,921)	(3,007)	-	4,866	120	31,741	109,795
Cash and investment fund balance - beginning	10,204	19,101	2,557	(4,866)	-	67,680	620,252
Cash and investment fund balance - ending	<u>\$ 7,283</u>	<u>\$ 16,094</u>	<u>\$ 2,557</u>	<u>\$ -</u>	<u>\$ 120</u>	<u>\$ 99,421</u>	<u>\$ 730,047</u>
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ 7,283	\$ 16,094	\$ 2,557	\$ -	\$ 120	\$ 99,421	\$ 730,047
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - December 31	<u>\$ 7,283</u>	<u>\$ 16,094</u>	<u>\$ 2,557</u>	<u>\$ -</u>	<u>\$ 120</u>	<u>\$ 99,421</u>	<u>\$ 730,047</u>
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sanitation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	7,283	16,094	2,557	-	120	99,421	730,047
Total cash and investment fund balance - December 31	<u>\$ 7,283</u>	<u>\$ 16,094</u>	<u>\$ 2,557</u>	<u>\$ -</u>	<u>\$ 120</u>	<u>\$ 99,421</u>	<u>\$ 730,047</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, 2009
 (Continued)

	Ordinance Fees	Levy Excess	SWAT Raffle	K-9 Donation	Clean Water Indiana	Race and Gender Interpreter	Guardian Ad Litem
Receipts:							
Taxes	\$ -	\$ 55,065	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	500	39,870
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	11,043	650	-	-	-
Total receipts	-	55,065	11,043	650	-	500	39,870
Disbursements:							
General government	-	-	-	-	-	1,278	-
Public safety	-	-	8,283	-	-	-	34,500
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Total disbursements	-	-	8,283	-	-	1,278	34,500
Excess (deficiency) of receipts over (under) disbursements	-	55,065	2,760	650	-	(778)	5,370
Other financing sources (uses):							
Transfers in	-	39,733	-	-	-	-	-
Transfers out	-	(39,441)	-	-	-	-	-
Total other financing sources (uses)	-	292	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	55,357	2,760	650	-	(778)	5,370
Cash and investment fund balance - beginning	50	1	1,670	5	9,500	848	33,555
Cash and investment fund balance - ending	<u>\$ 50</u>	<u>\$ 55,358</u>	<u>\$ 4,430</u>	<u>\$ 655</u>	<u>\$ 9,500</u>	<u>\$ 70</u>	<u>\$ 38,925</u>
Cash and Investment Assets - December 31							
Cash and investments	\$ 50	\$ 55,358	\$ 4,430	\$ 655	\$ 9,500	\$ 70	\$ 38,925
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - December 31	<u>\$ 50</u>	<u>\$ 55,358</u>	<u>\$ 4,430</u>	<u>\$ 655</u>	<u>\$ 9,500</u>	<u>\$ 70</u>	<u>\$ 38,925</u>
Cash and Investment Fund Balance - December 31							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sanitation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	50	55,358	4,430	655	9,500	70	38,925
Total cash and investment fund balance - December 31	<u>\$ 50</u>	<u>\$ 55,358</u>	<u>\$ 4,430</u>	<u>\$ 655</u>	<u>\$ 9,500</u>	<u>\$ 70</u>	<u>\$ 38,925</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, 2009
 (Continued)

	Service of Process	Alcohol Drug Program	Drug Court Contribution	Drug Court Grant Program	1000 East Federal Aid Project	Operation Pullover	Prosecutor Stop Grant
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	12,200	14,086
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	6,390	186,516	-	-	-	-	-
Other	-	-	1,500	4,529	-	-	-
Total receipts	6,390	186,516	1,500	4,529	-	12,200	14,086
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	475	152,974	124	5,600	-	11,869	31,379
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Total disbursements	475	152,974	124	5,600	-	11,869	31,379
Excess (deficiency) of receipts over (under) disbursements	5,915	33,542	1,376	(1,071)	-	331	(17,293)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(738)	-	-	(8,184)	-	-
Total other financing sources (uses)	-	(738)	-	-	(8,184)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	5,915	32,804	1,376	(1,071)	(8,184)	331	(17,293)
Cash and investment fund balance - beginning	23,453	13,159	140	1,611	8,184	938	9,461
Cash and investment fund balance - ending	<u>\$ 29,368</u>	<u>\$ 45,963</u>	<u>\$ 1,516</u>	<u>\$ 540</u>	<u>\$ -</u>	<u>\$ 1,269</u>	<u>\$ (7,832)</u>
Cash and Investment Assets - December 31							
Cash and investments	\$ 29,368	\$ 45,963	\$ 1,516	\$ 540	\$ -	\$ 1,269	\$ (7,832)
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - December 31	<u>\$ 29,368</u>	<u>\$ 45,963</u>	<u>\$ 1,516</u>	<u>\$ 540</u>	<u>\$ -</u>	<u>\$ 1,269</u>	<u>\$ (7,832)</u>
Cash and Investment Fund Balance - December 31							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sanitation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	29,368	45,963	1,516	540	-	1,269	(7,832)
Total cash and investment fund balance - December 31	<u>\$ 29,368</u>	<u>\$ 45,963</u>	<u>\$ 1,516</u>	<u>\$ 540</u>	<u>\$ -</u>	<u>\$ 1,269</u>	<u>\$ (7,832)</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, 2009
 (Continued)

	Juvenile Incentive Block Grant	Feasibility Study Assistance Grant	Public Defender	Alcohol/Drug Program Grant	Preparedness Educ. Materials	Phase I E-911	Drug Court Program
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ 1,010	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	15,595	343,735	-	-	-	23,011	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	27,126	-	-	-	-
Other	-	-	-	-	-	-	-
Total receipts	15,595	343,735	27,126	1,010	-	23,011	-
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	18,167	-	8,387	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	343,735	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Total disbursements	18,167	343,735	8,387	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(2,572)	-	18,739	1,010	-	23,011	-
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	(427)	-	(2,500)	-	(20)
Total other financing sources (uses)	-	-	(427)	-	(2,500)	-	(20)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,572)	-	18,312	1,010	(2,500)	23,011	(20)
Cash and investment fund balance - beginning	(1,869)	-	109,964	-	2,500	30,658	20
Cash and investment fund balance - ending	\$ (4,441)	\$ -	\$ 128,276	\$ 1,010	\$ -	\$ 53,669	\$ -
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ (4,441)	\$ -	\$ 128,276	\$ 1,010	\$ -	\$ 53,669	\$ -
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - December 31	\$ (4,441)	\$ -	\$ 128,276	\$ 1,010	\$ -	\$ 53,669	\$ -
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sanitation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	(4,441)	-	128,276	1,010	-	53,669	-
Total cash and investment fund balance - December 31	\$ (4,441)	\$ -	\$ 128,276	\$ 1,010	\$ -	\$ 53,669	\$ -

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, 2009
 (Continued)

	DUI Grant - Lig. & Kend.	Federal Drug Task Force	Drug Confiscated	River Boat Revenue Sharing	Security Protection Fund	Coroner Education Grant	Tobacco Master Settlement
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	16,000	-	-	159,173	-	-	25,630
Charges for services	-	-	-	-	13,300	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total receipts	16,000	-	-	159,173	13,300	-	25,630
Disbursements:							
General government	-	-	-	-	11,841	-	-
Public safety	16,688	1,561	-	93,875	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	13,050
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Total disbursements	16,688	1,561	-	93,875	11,841	-	13,050
Excess (deficiency) of receipts over (under) disbursements	(688)	(1,561)	-	65,298	1,459	-	12,580
Other financing sources (uses):							
Transfers in	28	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	28	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(660)	(1,561)	-	65,298	1,459	-	12,580
Cash and investment fund balance - beginning	2,691	5,794	2,024	114,963	51,272	1,450	36,846
Cash and investment fund balance - ending	<u>\$ 2,031</u>	<u>\$ 4,233</u>	<u>\$ 2,024</u>	<u>\$ 180,261</u>	<u>\$ 52,731</u>	<u>\$ 1,450</u>	<u>\$ 49,426</u>
Cash and Investment Assets - December 31							
Cash and investments	\$ 2,031	\$ 4,233	\$ 2,024	\$ 180,261	\$ 52,731	\$ 1,450	\$ 49,426
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - December 31	<u>\$ 2,031</u>	<u>\$ 4,233</u>	<u>\$ 2,024</u>	<u>\$ 180,261</u>	<u>\$ 52,731</u>	<u>\$ 1,450</u>	<u>\$ 49,426</u>
Cash and Investment Fund Balance - December 31							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sanitation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	2,031	4,233	2,024	180,261	52,731	1,450	49,426
Total cash and investment fund balance - December 31	<u>\$ 2,031</u>	<u>\$ 4,233</u>	<u>\$ 2,024</u>	<u>\$ 180,261</u>	<u>\$ 52,731</u>	<u>\$ 1,450</u>	<u>\$ 49,426</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, 2009
 (Continued)

	Cape Grant	Child Car Seat Program	Child Advocacy	Sheriff's Commissary	Local Road and Street	Cumulative Courthouse	Digital Camera Grant
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 111,530	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	405,360	-	-
Charges for services	-	5,000	-	199,331	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	-	49,396	405	-
Total receipts	-	5,000	-	199,331	454,756	111,935	-
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	3,930	-	229,786	-	-	-
Highways and streets	-	-	-	-	576,447	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	159,488	-
Interest	-	-	-	-	-	40,512	-
Capital outlay:							
General government	-	-	-	-	-	144,865	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Total disbursements	-	3,930	-	229,786	576,447	344,865	-
Excess (deficiency) of receipts over (under) disbursements	-	1,070	-	(30,455)	(121,691)	(232,930)	-
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	1,070	-	(30,455)	(121,691)	(232,930)	-
Cash and investment fund balance - beginning	1,938	54	200	52,064	491,533	1,027,436	10
Cash and investment fund balance - ending	<u>\$ 1,938</u>	<u>\$ 1,124</u>	<u>\$ 200</u>	<u>\$ 21,609</u>	<u>\$ 369,842</u>	<u>\$ 794,506</u>	<u>\$ 10</u>
Cash and Investment Assets - December 31							
Cash and investments	\$ 1,938	\$ 1,124	\$ 200	\$ 21,609	\$ -	\$ 794,506	\$ 10
Restricted assets:							
Cash and investments	-	-	-	-	369,842	-	-
Total cash and investment assets - December 31	<u>\$ 1,938</u>	<u>\$ 1,124</u>	<u>\$ 200</u>	<u>\$ 21,609</u>	<u>\$ 369,842</u>	<u>\$ 794,506</u>	<u>\$ 10</u>
Cash and Investment Fund Balance - December 31							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ 369,842	\$ -	\$ -
Sanitation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	1,938	1,124	200	21,609	-	794,506	10
Total cash and investment fund balance - December 31	<u>\$ 1,938</u>	<u>\$ 1,124</u>	<u>\$ 200</u>	<u>\$ 21,609</u>	<u>\$ 369,842</u>	<u>\$ 794,506</u>	<u>\$ 10</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, 2009
 (Continued)

	State Criminal Alien Assistance	Drug Court Grant Award	Summer Grant	Dangerous Aggressive Driving	Community Impact Grant	Drug Court Enhancement Grant	Emergency Management Performance Grant
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	11,340	5,400	10,750	25,000	-	51,000	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	12,000	-	-	150	-
Total receipts	11,340	5,400	22,750	25,000	-	51,150	-
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	11,920	1,507	-	25,516	6,238	63,008	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	14,434	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Total disbursements	11,920	1,507	14,434	25,516	6,238	63,008	-
Excess (deficiency) of receipts over (under) disbursements	(580)	3,893	8,316	(516)	(6,238)	(11,858)	-
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	(28)	-	(402)	(12,253)
Total other financing sources (uses)	-	-	-	(28)	-	(402)	(12,253)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(580)	3,893	8,316	(544)	(6,238)	(12,260)	(12,253)
Cash and investment fund balance - beginning	14,062	896	8,647	4,539	6,238	13,709	12,253
Cash and investment fund balance - ending	<u>\$ 13,482</u>	<u>\$ 4,789</u>	<u>\$ 16,963</u>	<u>\$ 3,995</u>	<u>\$ -</u>	<u>\$ 1,449</u>	<u>\$ -</u>
Cash and Investment Assets - December 31							
Cash and investments	\$ 13,482	\$ 4,789	\$ 16,963	\$ 3,995	\$ -	\$ 1,449	\$ -
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - December 31	<u>\$ 13,482</u>	<u>\$ 4,789</u>	<u>\$ 16,963</u>	<u>\$ 3,995</u>	<u>\$ -</u>	<u>\$ 1,449</u>	<u>\$ -</u>
Cash and Investment Fund Balance - December 31							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sanitation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	13,482	4,789	16,963	3,995	-	1,449	-
Total cash and investment fund balance - December 31	<u>\$ 13,482</u>	<u>\$ 4,789</u>	<u>\$ 16,963</u>	<u>\$ 3,995</u>	<u>\$ -</u>	<u>\$ 1,449</u>	<u>\$ -</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, 2009
 (Continued)

	Right To Know	Court Services PRI Drug Free	We Care Clinic	Public Safety Grant	H1N1 Influenza Grant	Recovery Act- JAG Grant	2007 RACES Grant
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	63,078	48,892	13,100	100
Charges for services	-	3,892	6,370	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total receipts	-	3,892	6,370	63,078	48,892	13,100	100
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	3,892	-	63,078	-	12,881	100
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	612	-	10,572	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Total disbursements	-	3,892	612	63,078	10,572	12,881	100
Excess (deficiency) of receipts over (under) disbursements	-	-	5,758	-	38,320	219	-
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	(7,986)	-	-	-	-	-	-
Total other financing sources (uses)	(7,986)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(7,986)	-	5,758	-	38,320	219	-
Cash and investment fund balance - beginning	7,986	-	-	-	-	-	-
Cash and investment fund balance - ending	\$ -	\$ -	\$ 5,758	\$ -	\$ 38,320	\$ 219	\$ -
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ -	\$ -	\$ 5,758	\$ -	\$ 38,320	\$ 219	\$ -
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - December 31	\$ -	\$ -	\$ 5,758	\$ -	\$ 38,320	\$ 219	\$ -
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sanitation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unrestricted	-	-	5,758	-	38,320	219	-
Total cash and investment fund balance - December 31	\$ -	\$ -	\$ 5,758	\$ -	\$ 38,320	\$ 219	\$ -

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, 2009
 (Continued)

	Jail Debt Service	Juvenile Debt	Welfare Loan	General Drain Improvement	Solid Waste Nonreverting Capital	Totals
Receipts:						
Taxes	\$ 421,241	\$ 175,522	\$ 536,527	\$ -	\$ -	\$ 1,722,143
Special assessments	-	-	-	477,558	-	1,543,569
Licenses and permits	-	-	-	-	-	55,070
Intergovernmental	-	-	-	-	-	1,828,802
Charges for services	-	-	-	-	-	1,400,874
Fines and forfeits	-	-	-	-	-	402,941
Other	-	-	-	-	-	704,678
Total receipts	421,241	175,522	536,527	477,558	-	7,658,077
Disbursements:						
General government	-	-	-	792,172	-	2,223,176
Public safety	-	-	-	-	-	1,849,455
Highways and streets	-	-	-	-	-	576,447
Sanitation	-	-	-	-	38,226	38,226
Health and welfare	-	-	-	-	-	982,291
Economic development	-	-	-	-	-	-
Debt service:						
Principal	305,000	146,318	-	-	-	610,806
Interest	92,000	18,802	-	-	-	151,314
Capital outlay:						
General government	-	-	-	-	-	144,865
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Total disbursements	397,000	165,120	-	792,172	38,226	6,576,580
Excess (deficiency) of receipts over (under) disbursements	24,241	10,402	536,527	(314,614)	(38,226)	1,081,497
Other financing sources (uses):						
Transfers in	-	-	-	-	-	989,142
Transfers out	-	-	(340,857)	-	-	(1,003,182)
Total other financing sources (uses)	-	-	(340,857)	-	-	(14,040)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	24,241	10,402	195,670	(314,614)	(38,226)	1,067,457
Cash and investment fund balance - beginning	166,788	69,804	-	438,625	107,566	6,441,650
Cash and investment fund balance - ending	\$ 191,029	\$ 80,206	\$ 195,670	\$ 124,011	\$ 69,340	\$ 7,509,107
Cash and Investment Assets - December 31						
Cash and investments	\$ -	\$ -	\$ -	\$ 124,011	\$ -	\$ 6,603,020
Restricted assets:						
Cash and investments	191,029	80,206	195,670	-	69,340	906,087
Total cash and investment assets - December 31	\$ 191,029	\$ 80,206	\$ 195,670	\$ 124,011	\$ 69,340	\$ 7,509,107
Cash and Investment Fund Balance - December 31						
Restricted for:						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 369,842
Sanitation	-	-	-	-	69,340	69,340
Debt service	191,029	80,206	195,670	-	-	466,905
Other purposes	-	-	-	-	-	-
Unrestricted	-	-	-	124,011	-	6,603,020
Total cash and investment fund balance - December 31	\$ 191,029	\$ 80,206	\$ 195,670	\$ 124,011	\$ 69,340	\$ 7,509,107

NOBLE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 INTERNAL SERVICE FUNDS
 As of and for the Year Ended December 31, 2009

	Self- Insurance	Self-Funding Claims	Totals
Operating receipts:			
Employee/employer contributions	\$ 1,034,994	\$ -	\$ 1,034,994
Other	125,501	-	125,501
Total operating receipts	<u>1,160,495</u>	<u>-</u>	<u>1,160,495</u>
Operating disbursements:			
Cost of sales and services	-	-	-
Equipment and capital improvements	-	-	-
Insurance disbursements	1,187,962	143,916	1,331,878
Total operating disbursements	<u>1,187,962</u>	<u>143,916</u>	<u>1,331,878</u>
Excess (deficiency) of receipts over disbursements	<u>(27,467)</u>	<u>(143,916)</u>	<u>(171,383)</u>
Nonoperating receipts (disbursements):			
Bond proceeds	-	-	-
Interest and investment receipts	-	-	-
Miscellaneous receipts	-	-	-
Debt service of principal	-	-	-
Interest disbursements	-	-	-
Miscellaneous disbursements	-	-	-
Total nonoperating receipts (disbursements)	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements and nonoperating receipts (disbursements)	<u>(27,467)</u>	<u>(143,916)</u>	<u>(171,383)</u>
Capital contributions	-	-	-
Transfers in	-	339,610	339,610
Transfers out	<u>(339,610)</u>	<u>-</u>	<u>(339,610)</u>
Deficiency of receipts, and transfers in under disbursements and transfers out	<u>(367,077)</u>	<u>195,694</u>	<u>(171,383)</u>
Cash and investment fund balance - beginning	<u>299,447</u>	<u>-</u>	<u>299,447</u>
Cash and investment fund balance - ending	<u>\$ (67,630)</u>	<u>\$ 195,694</u>	<u>\$ 128,064</u>
<u>Cash and Investment Assets - December 31</u>			
Cash and investments	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-
Restricted assets:			
Cash and investments	<u>(67,630)</u>	<u>195,694</u>	<u>128,064</u>
Total cash and investment assets - December 31	<u>\$ (67,630)</u>	<u>\$ 195,694</u>	<u>\$ 128,064</u>
<u>Cash and Investment Fund Balance - December 31</u>			
Restricted for:			
Other purposes	\$ (67,630)	\$ 195,694	\$ 128,064
Other purposes	-	-	-
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>
Total cash and investment fund balance - December 31	<u>\$ (67,630)</u>	<u>\$ 195,694</u>	<u>\$ 128,064</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009

	<u>Welfare Trust</u>	<u>Congressional Principal</u>	<u>Surplus Tax</u>	<u>Tax Sale Redemption</u>	<u>Tax Sale Surplus</u>	<u>Sheriff Tax Warrants</u>	<u>Inheritance Tax</u>
Additions:							
Agency fund additions	-	-	293,416	37,965	-	4,668	448,479
Deductions:							
Agency fund deductions	10,795	-	522,459	43,749	163,178	4,668	375,508
Excess (deficiency) of total additions over total deductions	(10,795)	-	(229,043)	(5,784)	(163,178)	-	72,971
Cash and investment fund balance - beginning	10,795	21,064	494,419	6,004	161,083	592	120,811
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 21,064</u>	<u>\$ 265,376</u>	<u>\$ 220</u>	<u>\$ (2,095)</u>	<u>\$ 592</u>	<u>\$ 193,782</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	<u>Homestead Rebate Fund</u>	<u>Demand Notice Fees</u>	<u>Fees Due State</u>	<u>Tax Distributions</u>	<u>Payroll</u>	<u>Congressional Interest</u>	<u>Sheriff's Inmate Trust</u>
Additions:							
Agency fund additions	<u>15</u>	<u>2,457</u>	<u>266,381</u>	<u>60,773,915</u>	<u>8,077,286</u>	<u>405</u>	<u>216,810</u>
Deductions:							
Agency fund deductions	<u>(1,206)</u>	<u>2,292</u>	<u>268,672</u>	<u>61,116,025</u>	<u>8,070,943</u>	<u>1,685</u>	<u>216,212</u>
Excess (deficiency) of total additions over total deductions	1,221	165	(2,291)	(342,110)	6,343	(1,280)	598
Cash and investment fund balance - beginning	<u>8,832</u>	<u>-</u>	<u>31,296</u>	<u>527,538</u>	<u>8,384</u>	<u>3,552</u>	<u>5,324</u>
Cash and investment fund balance - ending	<u>\$ 10,053</u>	<u>\$ 165</u>	<u>\$ 29,005</u>	<u>\$ 185,428</u>	<u>\$ 14,727</u>	<u>\$ 2,272</u>	<u>\$ 5,922</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	County Sheriff	Clerk of the Circuit Court	County Recorder	County Treasurer	Probation Department	Totals
Additions:						
Agency fund additions	1,090,868	4,262,313	-	44,718,361	-	120,193,339
Deductions:						
Agency fund deductions	1,150,025	4,144,276	15,676	44,912,762	337	121,018,056
Excess (deficiency) of total additions over total deductions	(59,157)	118,037	(15,676)	(194,401)	(337)	(824,717)
Cash and investment fund balance - beginning	64,045	350,357	15,676	1,699,579	337	3,529,688
Cash and investment fund balance - ending	<u>\$ 4,888</u>	<u>\$ 468,394</u>	<u>\$ -</u>	<u>\$ 1,505,178</u>	<u>\$ -</u>	<u>\$ 2,704,971</u>

NOBLE COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2009

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	\$ 2,280,000	\$ 398,017
Notes and loans payable	<u>1,044,039</u>	<u>365,120</u>
Total governmental activities debt	<u>\$ 3,324,039</u>	<u>\$ 763,137</u>

NOBLE COUNTY
OTHER REPORT

The annual financial report presented herein was prepared in addition to another official report prepared for the individual County office listed below:

County Auditor

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

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, 2009. 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, 2009.

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, County Commissioners, County Council, 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

April 26, 2010

NOBLE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2009

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 COMMERCE</u>			
Pass-Through Indiana Department of Homeland Security Public Safety Interoperable Communications Grant Program	11.555	EDS-C44P-9-297A	\$ 63,078
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Grants			
Drug Court Discretionary Grant Program	16.585	2008-DC-BX-0047	63,410
State Criminal Alien Assistance Program	16.606	2009	11,340
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government	16.804	2009-G7509-IN-SB	12,881
Pass-Through Indiana Criminal Justice Institute Juvenile Accountability Block Grants	16.523	06-JB-110 07-JB-022	2,908 8,242
Total for program			11,150
Crime Victim Assistance	16.575	08ST025	14,086
Total for federal grantor agency			112,867
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation ARRA - Formula Grants For Other Than Urbanized Areas	20.509	Grant Year 2009	161,518
Pass-Through Indiana Criminal Justice Institute Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	PT-09-04-01-24 PT-10-04-04-20 K8-2009-03-03-24 K8-2010-03-03-24 K4-2009-04-03-16 K4-2009-08-01-15 K4-2010-08-01-16	7,916 5,200 12,691 5,000 1,000 22,539 7,000
Total for program			61,346
Total for federal grantor agency			222,864
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Health Public Health Emergency Preparedness	93.069	BPRS 156-2 H1N1 156-66	19,996 10,572
Total for program			30,568
Pass-Through Indiana Family and Social Services Administration Child Support Enforcement	93.563		
County Prosecutor's Expenditures			146,852
County Clerk of the Circuit Court Expenditures			14,407
Indirect Costs			36,354
Incentives			23,426
Total for program			221,039
Total for federal grantor agency			251,607
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Disaster Grants - Public Assistance (Presidentially Declared Disaster)	97.036	Disaster 1740	56,934
Total federal awards expended			\$ 707,350

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 cash and investment basis of accounting used in the preparation of the financial statements. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

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, 2009:

Program Title	Federal CFDA Number	2009
ARRA - Formula Grants for Other Than Urbanized Areas	20.509	<u>\$ 161,518</u>

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
93.563	Child Support Enforcement

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 April 26, 2010, with Jacqueline L. Knafel, Auditor; J. Hal Stump, President of the Board of County Commissioners; and Randy Myers, Vice President of the County Council. Our audit disclosed no material items that warrant comment at this time.