

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

ANNUAL FINANCIAL REPORT

2010

NOBLE COUNTY, INDIANA



**FILED**

06/22/2011



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Jacqueline Knafel	01-01-07 to 12-31-14
Treasurer	Diann Bortner	01-01-09 to 12-31-12
Clerk	Candy Myers	01-01-09 to 12-31-12
Sheriff	Gary Leatherman Doug Harp	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Recorder	Michelle Mawhorter	01-01-07 to 12-31-14
President of the Board of County Commissioners	J. Hal Stump Joy LeCount	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the County Council	Donald Moore	01-01-10 to 12-31-11



**STATE OF INDIANA**  
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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENT  
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF NOBLE COUNTY, INDIANA

We have audited the accompanying financial statement of Noble County (County), for the year ended December 31, 2010. This financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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 1, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting noted above is a different basis than that used in the prior year.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2010, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated June 6, 2011, 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 an opinion on the County's financial statement. 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 Organizations, and is not a required part of the financial

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

statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Included in the financial statement 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 Indiana Code 36-8-16-14 and Indiana Code 36-8-16.5-41 these fees have been subject to an annual audit performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Our audit was conducted for the purpose of forming an opinion on the County's financial statements. The Combining Schedule(s) of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the financial statements. The Combining Schedule(s) of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis and Schedule of Long-Term Debt have not been subjected to the auditing procedures applied by us in the audit of the financial statements and, accordingly, we express no opinion on them.

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

June 6, 2011



**STATE OF INDIANA**  
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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 statement of Noble County (County), for the year ended December 31, 2010, and have issued our report thereon dated June 6, 2011. 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 statement, 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 deficiency in internal control 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 and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is 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.

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)

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

June 6, 2011

FINANCIAL STATEMENT(S)

NOBLE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2010

	Cash and Investments		Cash and Investments	
	01-01-10	Receipts	Disbursements	12-31-10
General Fund	\$ 1,679,862	\$ 11,467,249	\$ 10,621,019	\$ 2,526,092
Local Road And Street	369,842	466,106	332,685	503,263
Sheriff's Accident Report	7,020	1,865	-	8,885
Firearms Training	32,801	17,091	2,946	46,946
Health Dept	55,345	300,483	306,241	49,587
Drug Court User Fees	60,694	28,577	74,564	14,707
Drug Court Contribution	1,516	112	1,131	497
Health Clinic Donations	7,290	3,488	6,524	4,254
Landfill/Post Closure Trust	69,339	-	45,236	24,103
Sheriff Law Enforcement Continuing Education	3,056	2,393	2,010	3,439
Clerk's Record Perpetuation	-	13,535	4,067	9,468
River Boat Revenue Sharing	80,454	289,591	289,591	80,454
Clean Water Indiana Grant	9,500	-	-	9,500
E - 911	430,632	492,460	519,890	403,202
Drug Free Community Fund	51,383	58,180	52,000	57,563
Drain Maintenance	1,376,043	1,228,474	1,135,804	1,468,713
Emergency Planning-Sara	17,771	27,017	8,273	36,515
Highway	278,769	2,684,548	2,524,769	438,548
Prosecutor New IV-D Fund	133,950	48,169	93,003	89,116
Extradition	67,188	6,806	11,560	62,434
Juvenile Probation	68,882	7,515	8,484	67,913
Adult Probation	1,186,692	613,513	486,927	1,313,278
State Intrastate Transfer	375	770	-	1,145
Recorders Perpetuation	69,054	59,086	23,834	104,306
County User Fee	46,641	14,795	8,845	52,591
Drug Confiscated	2,024	-	-	2,024
Health Maintenance	53,944	20,267	11,752	62,459
Guardian Ad Litem/Casa	38,925	35,137	27,977	46,085
Casa Fees-Chins Cases	-	600	600	-
County Misdemeanants Fund	10,002	28,547	7,150	31,399
Public Defender Fees	128,276	27,231	7,528	147,979
Clerk New IV-D Fund	121,127	31,487	32,630	119,984
Commissary	390	-	-	390
Surveyor's Perpetuation	7,206	9,529	10,234	6,501
Jury Pay Fund	11,759	9,854	1,448	20,165
Drug Court Enhancement Grant	1,449	92,495	92,962	982
County Rental Fund	(93)	1,578	-	1,485
Race & Gender Interpreter	70	750	561	259
Drug Court Grant Program	540	4,312	3,922	930
Juvenile Incentive Block Grant	(4,441)	5,458	1,017	-
Drug Court Grant Award	4,789	4,570	5,199	4,160
Alcohol/Drug Program Grant	1,010	-	1,010	-
DUI Grant- Ligonier & Kendallville	40,351	21,448	68,166	(6,367)
GIS Equipment & Training Grant	-	14,215	14,215	-
Digital Camera Grant	10	-	10	-
Operating Grant- Council on Aging	-	655,597	655,597	-
CAGIT	-	8,289,204	8,289,204	-
Reassessment	70,123	159,649	60,420	169,352
Cape Grant	1,938	-	-	1,938
Rainy Day Fund	730,047	725,080	78,399	1,376,728
Sales Disclosure Fund	36,251	4,151	16,077	24,325
K-9 Donation	655	3,967	3,479	1,143
Federal Drug Task Force	4,233	-	2,034	2,199
Work Release Maintenance	16,094	4,099	420	19,773
Riverboat Money-County Portion	180,261	159,174	109,538	229,897
Work Crew - Drainage Fund	115,557	198,908	99,572	214,893
Prosecutor Stop Grant	(7,832)	39,910	28,030	4,048
We Care Clinic	5,758	7,224	3,122	9,860
Tobacco Master Settlement	49,426	25,630	21,721	53,335
Sheriff's Tax Warrants	592	7,237	7,237	592
Adult Vaccines	1,222	730	1,056	896
Child Advocacy Fund	200	-	-	200
Sheriff Service Fee	99,421	29,118	-	128,539
Operation Pull-Over Grant	1,269	18,445	18,983	731
Excess Levy Fund	55,358	25,665	55,358	25,665
State Criminal Alien Assistance	13,482	6,854	11,184	9,152
ICJ JAG Grant	-	32,086	43,451	(11,365)
CHINS Summer Camp Grant	16,963	9,680	26,643	-
2009 Polling Place Grant	-	594	-	594
Dangerous Aggressive Driving	3,995	22,104	25,732	367
Bio-Terrorist Fund	7,283	6,022	7,479	5,826
Recovery Act- JAG Grant	219	-	-	219
Seat Belt Violation	1,625	29,570	12,840	18,355
Sheriff Sale Fees	-	14,418	-	14,418
Children's Psych Fund	75	-	75	-
Ordinance Fees	50	-	-	50
Homeland Security	2,557	-	-	2,557
Child Seat Safety Program	1,124	1,094	2,186	32
Small Claim Garnishee Fee	120	260	-	380

The notes to the financial statement(s) are an integral part of this statement.

NOBLE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2010  
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Prosecutor IV-D	26	-	-	26
Clerk IV-D	236	-	153	83
Pagers Grant	-	2,310	2,310	-
Coroner Education Grant	1,450	-	-	1,450
Bullet Proof Vest Grant	-	5,366	2,782	2,584
CEDIT	1,692,852	1,012,513	864,756	1,840,609
Clerk's ARRA Funding	-	12,942	-	12,942
ARRA Funding For Prosecutor	-	57,936	-	57,936
Health Maint. #2/Tobacco Fund	38,978	13,140	25,433	26,685
2007 Phase 1 E-911 Distribution	53,669	23,544	33,853	43,360
Welfare Loan	195,671	-	195,671	-
Debt Service - Jail	191,029	419,481	398,000	212,510
Juvenile Debt	80,206	173,503	165,120	88,589
Storm/Erosion Fund	90	3,620	390	3,320
Cumulative Capital Development- Bridges	2,862,153	669,664	659,348	2,872,469
Cumulative Building Courthouse	794,506	118,862	259,701	653,667
General Drain Improvements	124,011	433,154	418,981	138,184
Self Funding Insurance	271,980	712,753	898,363	86,370
Pro-Claim Plus	-	155,641	145,056	10,585
Self Funding Claims C&F	195,694	975,073	971,527	199,240
Pension Trust County Police	29,368	2,756	31,448	676
Principal Congressional	21,064	-	-	21,064
Municipal Court Cost	-	15,824	15,824	-
Coroner Continuing Education	450	2,926	3,017	359
Congressional Interest-Schools	2,272	266	-	2,538
Tax Sale Surplus	(2,095)	57,322	16,565	38,662
Tax Sale Redemption	220	16,606	15,214	1,612
Surplus Tax	265,376	133,453	366,384	32,445
Fines & Forfeitures	22,093	167,686	167,564	22,215
Disclosure/ Treasurer of State	445	4,151	4,065	531
Overweight Vehicle	-	52	-	52
Security Protection Fund	52,731	14,137	44,445	22,423
Special Operations Group	4,430	6,786	5,317	5,899
Infraction Judgement	3,074	40,364	40,148	3,290
Inheritance Tax	193,782	500,117	626,756	67,143
Victim Witness	33,600	43,863	34,036	43,427
HEA 1001 State Homestead Credit	2,126	2,253,116	2,255,242	-
Final HEA 1001-07,08 PTRC Homestead Credit	-	162,349	162,349	-
Demand Notice Fees 27%	165	6,755	6,839	81
Intrastate Transfer Fee County	38	-	-	38
Payroll Fund	-	5,633,179	5,633,179	-
Deferred Compensation	-	46,690	46,690	-
Community State Bank	33	53,098	53,098	33
Withholdings (Perf)	-	234,410	234,410	-
Federal Withholdings	-	668,331	668,331	-
State Withholdings	-	254,990	254,990	-
OASI Withholdings	-	467,040	467,040	-
Withholdings (County Tax)	-	108,630	108,630	-
AIG Life Insurance Company	-	983	983	-
Garnished Wages	-	24,655	24,655	-
Campbell & Fetter Bank HSA 2	10,341	97,440	98,587	9,194
Death Benefit	540	5,275	5,460	355
Dental	8,279	72,499	75,287	5,491
Withholdings (United Fund)	-	629	629	-
Education Plate Fee Fund	75	1,537	1,481	131
Innkeeper Tax	-	96,547	96,547	-
Withholding (Sheriff Benefit)	-	26,393	23,221	3,172
Medicare	-	109,332	109,332	-
Cancer Insurance	-	23,656	23,612	44
Noble County Wheel & Surtax Fund	-	584,367	584,367	-
State Mortgage Fee	315	3,853	3,770	398
Child Restraint Violations	50	2,175	2,075	150
Inner State Compact Application Fee- County	-	751	638	113
Homestead Rebate Fund 2007	10,053	10	(768)	10,831
Flex Checks	2,800	2,000	2,080	2,720
CEDIT Money For Distribution	-	3,948,520	3,911,127	37,393
CEDIT Homestead Fund	45,551	-	3,955	41,596
Tax Distributions	57,223	45,315,305	45,324,457	48,071
Circuit Court Clerk	468,394	3,839,061	3,851,550	455,905
Probation	916	429,872	430,540	248
Recorder	-	184,530	161,661	22,869
Treasurer	1,505,278	43,444,530	43,755,327	1,194,481
Sheriff Cashbook	4,888	1,233,377	1,230,807	7,458
Sheriff Commissary	21,609	180,794	175,325	27,078
County Sheriff Pension Trust	3,796,542	574,540	160,880	4,210,202
Sheriff InmateTrust	6,238	209,594	199,992	15,840
Totals	<u>\$ 21,000,318</u>	<u>\$ 144,712,395</u>	<u>\$ 142,986,223</u>	<u>\$ 22,726,490</u>

The notes to the financial statement(s) are an integral part of this statement.

NOBLE COUNTY  
NOTES TO FINANCIAL STATEMENT(S)

**Note 1. Summary of Significant Accounting Policies**

*A. Reporting Entity*

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement(s) present(s) the financial information for the County (primary government), and does not include financial information for any of the County's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the County (primary government).

*B. Basis of Accounting*

The financial statements are reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

*C. Cash and Investments*

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

*D. Receipts*

Receipts are presented in the aggregate on the face of the financial statements. The aggregate receipts may include, but are not limited to, the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

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

NOBLE COUNTY  
NOTES TO FINANCIAL STATEMENT(S)  
(Continued)

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

Charges for services which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable tv receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits which include receipts derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Utility fees which are comprised mostly of charges for current services.

Other receipts which include amounts received from various sources which can include, but are not limited to the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution or court order; internal service receipts; and fiduciary receipts.

*E. Disbursements*

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements may include, but are not limited to, the following uses:

Personal services include outflows for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest which include fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

NOBLE COUNTY  
NOTES TO FINANCIAL STATEMENT(S)  
(Continued)

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Utility operating expenses which include all outflows for operating the utilities.

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

*F. Interfund Transfers*

The County may, from time to time, transfer money from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

*G. Fund Accounting*

Separate funds are established, maintained, and reported by the County. Each fund is used to account for money received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

**Note 2. Budgets**

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

NOBLE COUNTY  
NOTES TO FINANCIAL STATEMENT(S)  
(Continued)

**Note 4. Deposits and Investments**

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana at year end should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the County to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

**Note 5. Risk Management**

The County may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks. These risks may also be mitigated by the County by recording as a disbursement and replacement items purchased.

**Note 6. Pension Plan(s)**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund (PERF) is 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 this 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 members' contributions, set by state statute at 3 percent 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. That report may be obtained by contacting:

NOBLE COUNTY  
NOTES TO FINANCIAL STATEMENT(S)  
(Continued)

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

*Funding Policy and Annual Pension Cost*

The contribution requirements of the plan members for PERF are established by the Board of Trustees of PERF.

*B. County Police Retirement Plan*

*Plan Description*

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

*Funding Policy*

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute.

*C. County Police Benefit Plan*

*Plan Description*

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. 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.

**Note 7. Adjustments to Balances**

The County Auditor made adjustments to the 2010 beginning balances of several funds. Due to the adjustments, the beginning balances do not agree with the ending balances of the prior report. Also, the County Auditor made adjustments to several funds after the County Treasurer

NOBLE COUNTY  
NOTES TO FINANCIAL STATEMENT(S)  
(Continued)

had reconciled the cashbook to the December 31, 2010 ledger balances therefore the ending ledger balance does not agree with the Treasurer's cashbook. Subsequent adjustments were made by the Treasurer in January 2011.

**Note 8. *Differences Between Regulatory Statements And County Annual Report***

Immaterial differences exist between the Regulatory Statements and the 2010 County Annual Report. These differences are due to either audit adjustments or audited amounts for County departments which differ from unaudited amounts shown in the 2010 County Annual Report.

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SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the Noble County's Annual Report(s) can be found on the Indiana Transparency Portal website: [www.in.gov/itp/annual\\_reports/](http://www.in.gov/itp/annual_reports/).

NOBLE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010

	General Fund	Local Road And Street	Sheriff's Accident Report	Firearms Training	Health Dept	Drug Court User Fees	Drug Court Contribution
Cash and investments - beginning	\$ 1,679,862	\$ 369,842	\$ 7,020	\$ 32,801	\$ 55,345	\$ 60,694	\$ 1,516
Receipts:							
Taxes	6,477,833	-	-	-	263,550	-	-
Licenses and permits	35,437	-	-	-	35,838	-	-
Intergovernmental	73,927	414,397	-	-	-	-	-
Charges for services	4,365,075	-	-	-	629	-	-
Fines and forfeits	50,932	-	-	-	-	-	-
Other receipts	464,045	51,709	1,865	17,091	466	28,577	112
Total receipts	<u>11,467,249</u>	<u>466,106</u>	<u>1,865</u>	<u>17,091</u>	<u>300,483</u>	<u>28,577</u>	<u>112</u>
Disbursements:							
Personal services	7,817,169	-	-	-	284,853	-	-
Supplies	524,796	-	-	-	6,087	-	-
Other services and charges	1,853,094	-	-	-	15,301	-	-
Capital outlay	185,246	332,685	-	-	-	-	-
Other disbursements	240,714	-	-	2,946	-	74,564	1,131
Total disbursements	<u>10,621,019</u>	<u>332,685</u>	<u>-</u>	<u>2,946</u>	<u>306,241</u>	<u>74,564</u>	<u>1,131</u>
Excess (deficiency) of receipts over disbursements	<u>846,230</u>	<u>133,421</u>	<u>1,865</u>	<u>14,145</u>	<u>(5,758)</u>	<u>(45,987)</u>	<u>(1,019)</u>
Cash and investments - ending	<u>\$ 2,526,092</u>	<u>\$ 503,263</u>	<u>\$ 8,885</u>	<u>\$ 46,946</u>	<u>\$ 49,587</u>	<u>\$ 14,707</u>	<u>\$ 497</u>

NOBLE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Health Clinic Donations	Landfill/Post Closure Trust	Sheriff Law Enforcement Continuing Education	Clerk's Record Perpetuation	River Boat Revenue Sharing	Clean Water Indiana Grant	E-911
Cash and investments - beginning	\$ 7,290	\$ 69,339	\$ 3,056	\$ -	\$ 80,454	\$ 9,500	\$ 430,632
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	492,460
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	3,488	-	2,393	13,535	289,591	-	-
Total receipts	3,488	-	2,393	13,535	289,591	-	492,460
Disbursements:							
Personal services	-	-	-	-	-	-	336,041
Supplies	-	-	-	2,438	-	-	-
Other services and charges	-	-	-	1,629	-	-	178,323
Capital outlay	-	-	-	-	-	-	5,526
Other disbursements	6,524	45,236	2,010	-	289,591	-	-
Total disbursements	6,524	45,236	2,010	4,067	289,591	-	519,890
Excess (deficiency) of receipts over disbursements	(3,036)	(45,236)	383	9,468	-	-	(27,430)
Cash and investments - ending	\$ 4,254	\$ 24,103	\$ 3,439	\$ 9,468	\$ 80,454	\$ 9,500	\$ 403,202

NOBLE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Drug Free Community Fund	Drain Maintenance	Emergency Planning-Sara	Highway	Prosecutor New IV-D Fund	Extradition	Juvenile Probation
Cash and investments - beginning	\$ 51,383	\$ 1,376,043	\$ 17,771	\$ 278,769	\$ 133,950	\$ 67,188	\$ 68,882
Receipts:							
Taxes	-	-	-	476,665	-	-	-
Licenses and permits	-	-	-	2,220	-	-	-
Intergovernmental	-	-	-	2,168,909	-	-	-
Charges for services	-	-	-	-	-	-	7,515
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	58,180	1,228,474	27,017	36,754	48,169	6,806	-
Total receipts	58,180	1,228,474	27,017	2,684,548	48,169	6,806	7,515
Disbursements:							
Personal services	-	-	2,695	1,207,953	2,951	-	1,129
Supplies	-	-	55	791,732	-	-	-
Other services and charges	52,000	-	3,918	522,163	-	8,565	-
Capital outlay	-	-	1,605	2,921	-	-	-
Other disbursements	-	1,135,804	-	-	90,052	2,995	7,355
Total disbursements	52,000	1,135,804	8,273	2,524,769	93,003	11,560	8,484
Excess (deficiency) of receipts over disbursements	6,180	92,670	18,744	159,779	(44,834)	(4,754)	(969)
Cash and investments - ending	\$ 57,563	\$ 1,468,713	\$ 36,515	\$ 438,548	\$ 89,116	\$ 62,434	\$ 67,913

NOBLE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Adult Probation	State Intrastate Transfer	Recorders Perpetuation	County User Fee	Drug Confiscated	Health Maintenance	Guardian Ad Litem/Casa
Cash and investments - beginning	\$ 1,186,692	\$ 375	\$ 69,054	\$ 46,641	\$ 2,024	\$ 53,944	\$ 38,925
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	483,452	-	56,705	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	130,061	770	2,381	14,795	-	20,267	35,137
Total receipts	<u>613,513</u>	<u>770</u>	<u>59,086</u>	<u>14,795</u>	<u>-</u>	<u>20,267</u>	<u>35,137</u>
Disbursements:							
Personal services	250,738	-	603	-	-	10,498	-
Supplies	65,915	-	-	-	-	1,254	-
Other services and charges	106,154	-	-	8,845	-	-	-
Capital outlay	17,095	-	-	-	-	-	-
Other disbursements	47,025	-	23,231	-	-	-	27,977
Total disbursements	<u>486,927</u>	<u>-</u>	<u>23,834</u>	<u>8,845</u>	<u>-</u>	<u>11,752</u>	<u>27,977</u>
Excess (deficiency) of receipts over disbursements	<u>126,586</u>	<u>770</u>	<u>35,252</u>	<u>5,950</u>	<u>-</u>	<u>8,515</u>	<u>7,160</u>
Cash and investments - ending	<u>\$ 1,313,278</u>	<u>\$ 1,145</u>	<u>\$ 104,306</u>	<u>\$ 52,591</u>	<u>\$ 2,024</u>	<u>\$ 62,459</u>	<u>\$ 46,085</u>

NOBLE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Casa Fees-Chins Cases	County Misdemeanants Fund	Public Defender Fees	Clerk New IV-D Fund	Commissary	Surveyor's Perpetuation	Jury Pay Fund
Cash and investments - beginning	\$ -	\$ 10,002	\$ 128,276	\$ 121,127	\$ 390	\$ 7,206	\$ 11,759
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	25,003	-	-	9,529	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	600	28,547	2,228	31,487	-	-	9,854
Total receipts	<u>600</u>	<u>28,547</u>	<u>27,231</u>	<u>31,487</u>	<u>-</u>	<u>9,529</u>	<u>9,854</u>
Disbursements:							
Personal services	-	898	2,425	-	-	-	1,448
Supplies	-	-	3,103	-	-	7,493	-
Other services and charges	-	6,252	2,000	-	-	-	-
Capital outlay	-	-	-	-	-	2,741	-
Other disbursements	600	-	-	32,630	-	-	-
Total disbursements	<u>600</u>	<u>7,150</u>	<u>7,528</u>	<u>32,630</u>	<u>-</u>	<u>10,234</u>	<u>1,448</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>21,397</u>	<u>19,703</u>	<u>(1,143)</u>	<u>-</u>	<u>(705)</u>	<u>8,406</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 31,399</u>	<u>\$ 147,979</u>	<u>\$ 119,984</u>	<u>\$ 390</u>	<u>\$ 6,501</u>	<u>\$ 20,165</u>

NOBLE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Drug Court Enhancement Grant	County Rental Fund	Race & Gender Interpreter	Drug Court Grant Program	Juvenile Incentive Block Grant	Drug Court Grant Award	Alcohol/Drug Program Grant
Cash and investments - beginning	\$ 1,449	\$ (93)	\$ 70	\$ 540	\$ (4,441)	\$ 4,789	\$ 1,010
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	92,495	1,578	750	4,312	5,458	4,570	-
Total receipts	<u>92,495</u>	<u>1,578</u>	<u>750</u>	<u>4,312</u>	<u>5,458</u>	<u>4,570</u>	<u>-</u>
Disbursements:							
Personal services	55,741	-	-	-	-	-	-
Supplies	1,760	-	-	-	-	-	-
Other services and charges	25,966	-	-	-	-	-	-
Capital outlay	9,495	-	-	-	-	-	-
Other disbursements	-	-	561	3,922	1,017	5,199	1,010
Total disbursements	<u>92,962</u>	<u>-</u>	<u>561</u>	<u>3,922</u>	<u>1,017</u>	<u>5,199</u>	<u>1,010</u>
Excess (deficiency) of receipts over disbursements	<u>(467)</u>	<u>1,578</u>	<u>189</u>	<u>390</u>	<u>4,441</u>	<u>(629)</u>	<u>(1,010)</u>
Cash and investments - ending	<u>\$ 982</u>	<u>\$ 1,485</u>	<u>\$ 259</u>	<u>\$ 930</u>	<u>\$ -</u>	<u>\$ 4,160</u>	<u>\$ -</u>

NOBLE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	DUI Grant- Ligonier & Kendalville	GIS Equipment & Training Grant	Digital Camera Grant	Operating Grant- Council On Aging	CAGIT	Reassessment	Cape Grant
Cash and investments - beginning	\$ 40,351	\$ -	\$ 10	\$ -	\$ -	\$ 70,123	\$ 1,938
Receipts:							
Taxes	-	-	-	-	-	158,129	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	21,448	14,215	-	655,597	8,289,204	1,520	-
Total receipts	21,448	14,215	-	655,597	8,289,204	159,649	-
Disbursements:							
Personal services	-	-	-	-	-	9,143	-
Supplies	-	-	-	-	-	643	-
Other services and charges	-	-	-	-	-	50,634	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	68,166	14,215	10	655,597	8,289,204	-	-
Total disbursements	68,166	14,215	10	655,597	8,289,204	60,420	-
Excess (deficiency) of receipts over disbursements	(46,718)	-	(10)	-	-	99,229	-
Cash and investments - ending	\$ (6,367)	\$ -	\$ -	\$ -	\$ -	\$ 169,352	\$ 1,938

NOBLE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Rainy Day Fund	Sales Disclosure Fund	K-9 Donation	Federal Drug Task Force	Work Release Maintenance	Riverboat Money-County Portion	Work Crew- Drainage Fund
Cash and investments - beginning	\$ 730,047	\$ 36,251	\$ 655	\$ 4,233	\$ 16,094	\$ 180,261	\$ 115,557
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	4,141	-	-	-	-	3,333
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	725,080	10	3,967	-	4,099	159,174	195,575
Total receipts	<u>725,080</u>	<u>4,151</u>	<u>3,967</u>	<u>-</u>	<u>4,099</u>	<u>159,174</u>	<u>198,908</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	420	-	19,275
Other services and charges	-	-	-	-	-	-	67,592
Capital outlay	-	-	-	-	-	-	12,705
Other disbursements	78,399	16,077	3,479	2,034	-	109,538	-
Total disbursements	<u>78,399</u>	<u>16,077</u>	<u>3,479</u>	<u>2,034</u>	<u>420</u>	<u>109,538</u>	<u>99,572</u>
Excess (deficiency) of receipts over disbursements	<u>646,681</u>	<u>(11,926)</u>	<u>488</u>	<u>(2,034)</u>	<u>3,679</u>	<u>49,636</u>	<u>99,336</u>
Cash and investments - ending	<u>\$ 1,376,728</u>	<u>\$ 24,325</u>	<u>\$ 1,143</u>	<u>\$ 2,199</u>	<u>\$ 19,773</u>	<u>\$ 229,897</u>	<u>\$ 214,893</u>

NOBLE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Prosecutor Stop Grant	We Care Clinic	Tobacco Master Settlement	Sheriff's Tax Warrants	Adult Vaccines	Child Advocacy Fund	Sheriff Service Fee
Cash and investments - beginning	\$ (7,832)	\$ 5,758	\$ 49,426	\$ 592	\$ 1,222	\$ 200	\$ 99,421
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	39,910	7,224	25,630	7,237	730	-	29,118
Total receipts	39,910	7,224	25,630	7,237	730	-	29,118
Disbursements:							
Personal services	25,888	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,142	3,122	21,721	7,237	1,056	-	-
Total disbursements	28,030	3,122	21,721	7,237	1,056	-	-
Excess (deficiency) of receipts over disbursements	11,880	4,102	3,909	-	(326)	-	29,118
Cash and investments - ending	\$ 4,048	\$ 9,860	\$ 53,335	\$ 592	\$ 896	\$ 200	\$ 128,539

NOBLE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Operation Pull-Over Grant	Excess Levy Fund	State Criminal Alien Assistance	ICJI JAG Grant	CHINS Summer Camp Grant	2009 Polling Place Grant	Dangerous Aggressive Driving
Cash and investments - beginning	\$ 1,269	\$ 55,358	\$ 13,482	\$ -	\$ 16,963	\$ -	\$ 3,995
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	18,445	25,665	6,854	32,086	9,680	594	22,104
Total receipts	18,445	25,665	6,854	32,086	9,680	594	22,104
Disbursements:							
Personal services	-	-	-	5,385	-	-	-
Supplies	-	-	-	2,138	-	-	-
Other services and charges	-	-	-	8,739	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	18,983	55,358	11,184	27,189	26,643	-	25,732
Total disbursements	18,983	55,358	11,184	43,451	26,643	-	25,732
Excess (deficiency) of receipts over disbursements	(538)	(29,693)	(4,330)	(11,365)	(16,963)	594	(3,628)
Cash and investments - ending	\$ 731	\$ 25,665	\$ 9,152	\$ (11,365)	\$ -	\$ 594	\$ 367

NOBLE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Bio-Terrorist Fund	Recovery Act- JAG Grant	Seat Belt Violation	Sheriff Sale Fees	Children's Psych Fund	Ordinance Fees	Homeland Security
Cash and investments - beginning	\$ 7,283	\$ 219	\$ 1,625	\$ -	\$ 75	\$ 50	\$ 2,557
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	6,022	-	29,570	14,418	-	-	-
Total receipts	6,022	-	29,570	14,418	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	7,479	-	12,840	-	75	-	-
Total disbursements	7,479	-	12,840	-	75	-	-
Excess (deficiency) of receipts over disbursements	(1,457)	-	16,730	14,418	(75)	-	-
Cash and investments - ending	\$ 5,826	\$ 219	\$ 18,355	\$ 14,418	\$ -	\$ 50	\$ 2,557

NOBLE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Child Seat Safety Program	Small Claim Garnishee Fee	Prosecutor IV-D	Clerk IV-D	Pagors Grant	Coroner Education Grant	Bullet Proof Vest Grant
Cash and investments - beginning	\$ 1,124	\$ 120	\$ 26	\$ 236	\$ -	\$ 1,450	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,094	260	-	-	2,310	-	5,366
Total receipts	1,094	260	-	-	2,310	-	5,366
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,186	-	-	153	2,310	-	2,782
Total disbursements	2,186	-	-	153	2,310	-	2,782
Excess (deficiency) of receipts over disbursements	(1,092)	260	-	(153)	-	-	2,584
Cash and investments - ending	\$ 32	\$ 380	\$ 26	\$ 83	\$ -	\$ 1,450	\$ 2,584

NOBLE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	CREDIT	Clerk's ARRA Funding	ARRA Funding For Prosecutor	Health Maint. #2/Tobacco Fund	2007 Phase 1 E-911 Distribution	Welfare Loan	Debt Service- Jail
Cash and investments - beginning	\$ 1,692,852	\$ -	\$ -	\$ 38,978	\$ 53,669	\$ 195,671	\$ 191,029
Receipts:							
Taxes	-	-	-	-	-	-	419,481
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	168,752	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	843,761	12,942	57,936	13,140	23,544	-	-
Total receipts	<u>1,012,513</u>	<u>12,942</u>	<u>57,936</u>	<u>13,140</u>	<u>23,544</u>	<u>-</u>	<u>419,481</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	864,686	-	-	-	-	-	398,000
Other disbursements	70	-	-	25,433	33,853	195,671	-
Total disbursements	<u>864,756</u>	<u>-</u>	<u>-</u>	<u>25,433</u>	<u>33,853</u>	<u>195,671</u>	<u>398,000</u>
Excess (deficiency) of receipts over disbursements	<u>147,757</u>	<u>12,942</u>	<u>57,936</u>	<u>(12,293)</u>	<u>(10,309)</u>	<u>(195,671)</u>	<u>21,481</u>
Cash and investments - ending	<u>\$ 1,840,609</u>	<u>\$ 12,942</u>	<u>\$ 57,936</u>	<u>\$ 26,685</u>	<u>\$ 43,360</u>	<u>\$ -</u>	<u>\$ 212,510</u>

NOBLE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Juvenile Debt	Storm/Erosion Fund	Cumulative Capital Development- Bridges	Cumulative Building Courthouse	General Drain Improvements	Self Funding Insurance	Pro-Claim Plus
Cash and investments - beginning	\$ 80,206	\$ 90	\$ 2,862,153	\$ 794,506	\$ 124,011	\$ 271,980	\$ -
Receipts:							
Taxes	173,503	-	612,750	118,596	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	56,871	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	3,620	43	266	433,154	712,753	155,641
Total receipts	<u>173,503</u>	<u>3,620</u>	<u>669,664</u>	<u>118,862</u>	<u>433,154</u>	<u>712,753</u>	<u>155,641</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	390	95,752	-	-	-	-
Capital outlay	165,120	-	563,596	259,701	-	-	-
Other disbursements	-	-	-	-	418,981	898,363	145,056
Total disbursements	<u>165,120</u>	<u>390</u>	<u>659,348</u>	<u>259,701</u>	<u>418,981</u>	<u>898,363</u>	<u>145,056</u>
Excess (deficiency) of receipts over disbursements	<u>8,383</u>	<u>3,230</u>	<u>10,316</u>	<u>(140,839)</u>	<u>14,173</u>	<u>(185,610)</u>	<u>10,585</u>
Cash and investments - ending	<u>\$ 88,589</u>	<u>\$ 3,320</u>	<u>\$ 2,872,469</u>	<u>\$ 653,667</u>	<u>\$ 138,184</u>	<u>\$ 86,370</u>	<u>\$ 10,585</u>

NOBLE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Self Funding Claims C&F	Pension Trust County Police	Principal Congressional	Municipal Court Cost	Coroner Continuing Education	Congressional Interest-Schools	Tax Sale Surplus
Cash and investments - beginning	\$ 195,694	\$ 29,368	\$ 21,064	\$ -	\$ 450	\$ 2,272	\$ (2,095)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	975,073	2,756	-	15,824	2,926	266	57,322
Total receipts	975,073	2,756	-	15,824	2,926	266	57,322
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	971,527	31,448	-	15,824	3,017	-	16,565
Total disbursements	971,527	31,448	-	15,824	3,017	-	16,565
Excess (deficiency) of receipts over disbursements	3,546	(28,692)	-	-	(91)	266	40,757
Cash and investments - ending	\$ 199,240	\$ 676	\$ 21,064	\$ -	\$ 359	\$ 2,538	\$ 38,662

NOBLE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Tax Sale Redemption	Surplus Tax	Fines & Forfeitures	Disclosure/ Treasurer of State	Overweight Vehicle	Security Protection Fund	Special Operations Group
Cash and investments - beginning	\$ 220	\$ 265,376	\$ 22,093	\$ 445	\$ -	\$ 52,731	\$ 4,430
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	16,606	133,453	167,686	4,151	52	14,137	6,786
Total receipts	<u>16,606</u>	<u>133,453</u>	<u>167,686</u>	<u>4,151</u>	<u>52</u>	<u>14,137</u>	<u>6,786</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	15,214	366,384	167,564	4,065	-	44,445	5,317
Total disbursements	<u>15,214</u>	<u>366,384</u>	<u>167,564</u>	<u>4,065</u>	<u>-</u>	<u>44,445</u>	<u>5,317</u>
Excess (deficiency) of receipts over disbursements	<u>1,392</u>	<u>(232,931)</u>	<u>122</u>	<u>86</u>	<u>52</u>	<u>(30,308)</u>	<u>1,469</u>
Cash and investments - ending	<u>\$ 1,612</u>	<u>\$ 32,445</u>	<u>\$ 22,215</u>	<u>\$ 531</u>	<u>\$ 52</u>	<u>\$ 22,423</u>	<u>\$ 5,899</u>

NOBLE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Infraction Judgement	Inheritance Tax	Victim Witness	HEA 1001 PTRC Homestead Credit	Final HEA 1001-07,08 PTRC Homestead Credit	Demand Notice Fees 27%	Intrastate Transfer Fee County
Cash and investments - beginning	\$ 3,074	\$ 193,782	\$ 33,600	\$ 2,126	\$ -	\$ 165	\$ 38
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	40,364	500,117	43,863	2,253,116	162,349	6,755	-
Total receipts	40,364	500,117	43,863	2,253,116	162,349	6,755	-
Disbursements:							
Personal services	-	-	34,036	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	40,148	626,756	-	2,255,242	162,349	6,839	-
Total disbursements	40,148	626,756	34,036	2,255,242	162,349	6,839	-
Excess (deficiency) of receipts over disbursements	216	(126,639)	9,827	(2,126)	-	(84)	-
Cash and investments - ending	\$ 3,290	\$ 67,143	\$ 43,427	\$ -	\$ -	\$ 81	\$ 38

NOBLE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Payroll Fund	Deferred Compensation	Community State Bank	Withholdings (Perf)	Federal Withholdings	State Withholdings	OASI Withholdings
Cash and investments - beginning	\$ -	\$ -	\$ 33	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	5,633,179	46,690	53,098	234,410	668,331	254,990	467,040
Total receipts	<u>5,633,179</u>	<u>46,690</u>	<u>53,098</u>	<u>234,410</u>	<u>668,331</u>	<u>254,990</u>	<u>467,040</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	5,633,179	46,690	53,098	234,410	668,331	254,990	467,040
Total disbursements	<u>5,633,179</u>	<u>46,690</u>	<u>53,098</u>	<u>234,410</u>	<u>668,331</u>	<u>254,990</u>	<u>467,040</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NOBLE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Withholdings (County Tax)	AIG Life Insurance Company	Garnished Wages	Campbell & Fetter Bank HSA 2	Death Benefit	Dental
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 10,341	\$ 540	\$ 8,279
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	108,630	983	24,655	97,440	5,275	72,499
Total receipts	108,630	983	24,655	97,440	5,275	72,499
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	108,630	983	24,655	98,587	5,460	75,287
Total disbursements	108,630	983	24,655	98,587	5,460	75,287
Excess (deficiency) of receipts over disbursements	-	-	-	(1,147)	(185)	(2,788)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 9,194	\$ 355	\$ 5,491

NOBLE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Withholdings (United Fund)	Education Plate Fee Fund	Innkeeper Tax	Withholding (Sheriff Benefit)	Medicare	Cancer Insurance
Cash and investments - beginning	\$ -	\$ 75	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	629	1,537	96,547	26,393	109,332	23,656
Total receipts	629	1,537	96,547	26,393	109,332	23,656
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	629	1,481	96,547	23,221	109,332	23,612
Total disbursements	629	1,481	96,547	23,221	109,332	23,612
Excess (deficiency) of receipts over disbursements	-	56	-	3,172	-	44
Cash and investments - ending	\$ -	\$ 131	\$ -	\$ 3,172	\$ -	\$ 44

NOBLE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Noble County Wheel & Surtax Fund	State Mortgage Fee	Child Restraint Violations	Inner State Compact Application Fee-County	Homestead Rebate Fund 2007	Flex Checks
Cash and investments - beginning	\$ -	\$ 315	\$ 50	\$ -	\$ 10,053	\$ 2,800
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	584,367	3,853	2,175	751	10	2,000
Total receipts	584,367	3,853	2,175	751	10	2,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	584,367	3,770	2,075	638	(768)	2,080
Total disbursements	584,367	3,770	2,075	638	(768)	2,080
Excess (deficiency) of receipts over disbursements	-	83	100	113	778	(80)
Cash and investments - ending	\$ -	\$ 398	\$ 150	\$ 113	\$ 10,831	\$ 2,720

NOBLE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	CEDIT Money For Distribution	CEDIT Homestead Fund	Tax Distributions	Circuit Court Clerk	Probation	Recorder
Cash and investments - beginning	\$ -	\$ 45,551	\$ 57,223	\$ 468,394	\$ 916	\$ -
Receipts:						
Taxes	-	-	-			
Licenses and permits	-	-	-			
Intergovernmental	-	-	-			
Charges for services	-	-	-			
Fines and forfeits	-	-	-			
Other receipts	3,948,520	-	45,315,305	3,839,061	429,872	184,530
Total receipts	3,948,520	-	45,315,305	3,839,061	429,872	184,530
Disbursements:						
Personal services	-	-	-			
Supplies	-	-	-			
Other services and charges	-	-	-			
Capital outlay	-	-	-			
Other disbursements	3,911,127	3,955	45,324,457	3,851,550	430,540	161,661
Total disbursements	3,911,127	3,955	45,324,457	3,851,550	430,540	161,661
Excess (deficiency) of receipts over disbursements	37,393	(3,955)	(9,152)	(12,489)	(668)	22,869
Cash and investments - ending	\$ 37,393	\$ 41,596	\$ 48,071	\$ 455,905	\$ 248	\$ 22,869

NOBLE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Treasurer	Sheriff Cashbook	Sheriff Commissary	County Sheriff Pension Trust	Sheriff Inmate Trust	Totals
Cash and investments - beginning	\$ 1,505,278	\$ 4,888	\$ 21,609	\$ 3,796,542	\$ 6,238	\$ 21,000,318
Receipts:						
Taxes						8,700,507
Licenses and permits						73,495
Intergovernmental						2,657,233
Charges for services			180,794			5,854,259
Fines and forfeits						50,932
Other receipts	<u>43,444,530</u>	<u>1,233,377</u>	<u>-</u>	<u>574,540</u>	<u>209,594</u>	<u>127,375,969</u>
Total receipts	<u>43,444,530</u>	<u>1,233,377</u>	<u>180,794</u>	<u>574,540</u>	<u>209,594</u>	<u>144,712,395</u>
Disbursements:						
Personal services				160,880		10,210,474
Supplies			175,325			1,602,434
Other services and charges						3,007,317
Capital outlay						2,821,122
Other disbursements	<u>43,755,327</u>	<u>1,230,807</u>	<u>-</u>	<u>-</u>	<u>199,992</u>	<u>125,344,876</u>
Total disbursements	<u>43,755,327</u>	<u>1,230,807</u>	<u>175,325</u>	<u>160,880</u>	<u>199,992</u>	<u>142,986,223</u>
Excess (deficiency) of receipts over disbursements	<u>(310,797)</u>	<u>2,570</u>	<u>5,469</u>	<u>413,660</u>	<u>9,602</u>	<u>1,726,172</u>
Cash and investments - ending	<u>\$ 1,194,481</u>	<u>\$ 7,458</u>	<u>\$ 27,078</u>	<u>\$ 4,210,202</u>	<u>\$ 15,840</u>	<u>\$ 22,726,490</u>

NOBLE COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 December 31, 2010

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	\$ 1,960,000	\$ 392,738
Notes and loans payable	<u>723,122</u>	<u>282,560</u>
Total governmental activities debt	<u>\$ 2,683,122</u>	<u>\$ 675,298</u>

NOBLE COUNTY  
OTHER REPORT(S)

The annual audit report presented herein was prepared in addition to other official report(s) prepared for the individual County office(s) 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](http://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, 2010. 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, 2010.

Internal Control Over Compliance

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 and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 deficiency in 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 and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

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

This report is intended solely for the information and use of the County's management, County Commissioners, County Council, others within the entity, 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

June 6, 2011

NOBLE COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 30, 2010

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>			
Direct Grants			
Drug Court Discretionary Grant Program	16.585	2008-DC-BX-0047	\$ 90,610
State Criminal Alien Assistance Program	16.606	2010-AP-BX-0130	4,419
Bulletproof Vest Partnership Program	16.607	FY 2010	2,782
Pass-Through Indiana Criminal Justice Institute			
Juvenile Accountability Block Grants	16.523	07-JB-022	5,458
Violence Against Women Formula Grants	16.588	09STO28 10STPR023	28,172 11,738
Total for Program			39,910
Edward Byrne Memorial Justice Assistance Grant Program	16.738	08-DJ-043 09-DJ-012	9,180 31,826
Total for program			41,006
Total for federal grantor agency			184,185
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>			
Pass-Through Indiana Criminal Justice Institute			
Highway Safety Cluster	20.601		
Alcohol Impaired Driving Countermeasures Incentive Grants I		PT-10-04-04-20 PT-11-04-04-20 K4-2010-08-01-16 CA-2011-08-01-14 K8-2010-03-03-24 K8-2011-03-03-24	13,300 5,125 18,000 3,125 12,000 3,985
Total for cluster			55,535
Pass-through Indiana Department of Transportation			
Formula Grants for Other Than Urbanized Areas	20.509	Operating Grant 2010	215,871
ARRA- Formula Grants for Other Than Urbanized Areas, Recovery Act	20.509	ARRA	320,653
Total for program			536,524
Pass-Through Indiana Department of Homeland Security			
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	C44P-1-007A	21,440
Total for federal grantor agency			613,499
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>			
Pass-Through Indiana Department of Health			
Public Health Emergency Preparedness	93.069	H1N1 156-67 H1N1 156-2	50,792 6,021
Total for program			56,813
Pass-Through Indiana Family and Social Services Administration			
Child Support Enforcement	93.563	FY 2010	309,539
ARRA- Child Support Enforcement	93.563	ARRA	70,878
Total for program			380,417
Total for federal grantor agency			437,230
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>			
Pass-Through Indiana Department of Homeland Security			
Disaster Grants- Public Assistance (Presidentially Declared Disasters)	97.036	Disaster 1740	23,079
Emergency Management Performance Grants	97.042	2009 EMPG Salary Reimbursement	17,557
State Homeland Security Program (SHSP)	97.073	C44P-9-793A	3,515
Law Enforcement Terrorism Prevention Program	97.074	C44P-9-733A	14,215
Total for federal grantor agency			58,366
Total federal awards expended			\$ 1,293,280

The accompanying note(s) are an integral part of the Schedule of Expenditures of Federal Awards.

NOBLE COUNTY  
NOTE(S) TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of 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.

**Note 2. Subrecipients**

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2010:

Program Title	Federal CFDA Number	2010
Formula Grants for Other Than Urbanized Areas	20.509	\$ 215,871
ARRA- Formula Grants for Other Than Urbanized Areas	20.509	320,653

NOBLE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**Section I – Summary of Auditor's Results**

Financial Statement:

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiency identified?	none reported
Noncompliance material to financial statements noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiency identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
20.509	Formula Grants for Other Than Urbanized Areas
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? no

**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 June 6, 2011, with Jacqueline Knafel, Auditor; Joy LeCount, President of the Board of County Commissioners; Jack Herendeen, Commissioner; and David Dolezal, Commissioner. Our audit disclosed no material items that warrant comment at this time.