

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

FINANCIAL STATEMENT AND  
FEDERAL SINGLE AUDIT REPORT  
OF

NOBLE COUNTY, INDIANA

January 1, 2011 to December 31, 2011



**FILED**

04/20/2012



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Jacqueline Knafel	01-01-11 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	Doug Harp	01-01-11 to 12-31-14
Recorder	Michelle Mawhorter	01-01-11 to 12-31-14
President of the Board of County Commissioners	Joy LeCount	01-01-11 to 12-31-12
President of the County Council	Donald Moore	01-01-11 to 12-31-12



**STATE OF INDIANA**  
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF NOBLE COUNTY, INDIANA

We have audited the accompanying financial statement of Noble County (County), for the year ended December 31, 2011. 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 opinion.

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.

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, 2011, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated April 2, 2012, 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 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.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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 statement taken as a whole.

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

This report is intended solely for the information and use of the County's management, County Commissioners, County Council, others within the entity, 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 2, 2012



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT  
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, 2011, and have issued our report thereon dated April 2, 2012. 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 opinion 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.

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

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.

This report is intended solely for the information and use of the County's management, County Commissioners, County Council, others within the entity, 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 2, 2012

## FINANCIAL STATEMENT

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

NOBLE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
General	\$ 2,525,382	\$ 10,775,449	\$ 10,691,769	\$ 2,609,062
Local Road and Street	503,263	434,730	602,649	335,344
Sheriff's Accident Report	8,885	3,700	3,879	8,706
Firearms Training	46,946	12,790	9,905	49,831
Health Department	49,587	379,723	293,446	135,864
Drug Court User Fees	14,707	-	-	14,707
Sheriff Law Enforcement Continuing Education	3,439	5,592	3,580	5,451
Clerk's Record Perpetuation	9,468	14,710	4,566	19,612
River Boat Revenue Sharing	80,454	289,591	370,045	-
E - 911	403,202	461,481	504,903	359,780
Drug Free Community	57,563	45,938	56,000	47,501
Drain Maintenance	1,468,713	1,092,564	705,474	1,855,803
Emergency Planning-SARA	36,515	10,349	19,015	27,849
Prosecutor New IV-D	89,116	82,776	37,660	134,232
Extradition	62,434	14,530	6,547	70,417
Juvenile Probation	67,913	7,713	7,122	68,504
Adult Probation	1,313,278	502,115	510,265	1,305,128
Recorders Perpetuation	104,306	55,207	48,902	110,611
County User Fee	52,591	14,056	22,304	44,343
Health Maintenance	62,459	20,277	10,140	72,596
Guardian Ad Litem/CASA	46,085	36,782	28,572	54,295
CASA Fees-CHINS Cases	-	1,040	1,040	-
County Misdemeanants	31,399	28,547	11,042	48,904
Public Defender Fees	147,979	24,237	5,260	166,956
Clerk New IV-D	119,984	54,496	41,105	133,375
Surveyor's Perpetuation	6,501	7,965	7,237	7,229
Jury Pay	20,165	7,460	4,879	22,746
CAGIT	-	6,220,858	6,220,858	-
Rainy Day	1,376,728	9,668	213,772	1,172,624
Sales Disclosure	24,325	4,921	3,435	25,811
K-9 Donation	1,143	125	511	757
Tobacco "Master" Settlement	53,335	25,630	5,768	73,197
Adult Vaccines	896	4,745	1,961	3,680
Child Advocacy	200	-	200	-
Excess Levy	25,665	-	24,867	798
Sheriff Sale Fees	14,418	17,177	5,522	26,073
Security Protection	22,423	10,054	4,555	27,922
Prosecutor IV-D	26	-	-	26
Clerk IV-D	83	-	70	13
Drug Confiscated	2,024	-	-	2,024
Sex Offender Fees - County 90%	-	1,404	73	1,331
CEDIT	1,840,609	856,621	978,218	1,719,012
Reassessment 2015	-	149,767	-	149,767
Clerk's ARRA Funding	12,942	-	-	12,942
ARRA Funding for Prosecutor	57,936	-	-	57,936
Cumulative Capital Development-Bridges	2,872,469	662,631	306,276	3,228,824
Cumulative Building Courthouse	653,667	109,260	252,891	510,036
General Drain Improvements	138,184	317,502	162,773	292,913
HEA 1001 State Homestead Credit Distribution	-	188	2,966	(2,778)
Self Funding Insurance	86,370	872,472	848,447	110,395
Principal Congressional	21,064	-	21,064	-
Municipal Court Cost	-	14,077	14,077	-
Coroner Continuing Education	359	3,694	3,824	229
Congressional Interest-Schools	2,538	77	2,615	-
Delinquent Weeds	59	-	59	-
Tax Sale Surplus	38,662	57,404	49,517	46,549
Tax Sale Redemption	1,612	106,831	108,223	220
Surplus Tax	32,445	126,183	59,998	98,630
Settlement	(8,634)	47,009,736	47,001,102	-
Fines and Forfeitures	22,215	125,242	133,379	14,078
Disclosure/Treasurer of State	531	4,715	4,721	525
Curb and Sewer Assessment	1,915	-	1,915	-

The notes to the financial statement 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, 2011  
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Overweight Vehicle	52	1,293	1,345	-
Special Operations Group	5,899	10,503	10,693	5,709
Infraction Judgement	3,290	41,450	41,108	3,632
Inheritance Tax	67,143	586,923	531,820	122,246
Death Benefit	355	4,446	4,451	350
Education Plate Fee	131	1,256	1,387	-
Innkeeper Tax	-	92,083	92,083	-
Financial Tax	-	141,523	141,523	-
Noble County Wheel and Surtax	-	584,262	584,262	-
State Mortgage Fee	398	3,995	3,988	405
Child Restraint Violations	150	1,725	1,800	75
Inner State Compact Application Fee-County	113	225	338	-
Commercial Vehicle Excise Tax	-	184,724	184,724	-
Homestead Rebate Fund 2007	10,831	2	10,833	-
CEDIT Money for Distribution	-	1,558,488	1,558,488	-
CEDIT Homestead for Settlement	37,393	1,558,488	1,559,358	36,523
Sex Offender Fees - State 10%	-	156	141	15
Drug Court Contribution	497	-	55	442
Health Clinic Donations	4,254	5,339	4,568	5,025
Landfill/Post Closure Trust	24,103	-	23,931	172
ICJI Jag Grant	(11,365)	30,224	18,859	-
Sheriff Service Fee	128,539	19,106	145,654	1,991
Highway	438,548	2,719,956	2,702,476	456,028
State Intrastate Transfer	1,145	835	1,950	30
DUI Grant - Ligonier & Kendallville	642	11,512	14,617	(2,463)
County Rental	1,485	-	1,485	-
Race and Gender Interpreter	259	1,295	140	1,414
Drug Court Grant Program	930	-	930	-
Drug Court Grant Award	4,160	-	4,160	-
Prosecutor Stop Grant CFDA #16.588	4,048	25,824	29,038	834
Operating Grant Council on Aging	-	283,728	283,728	-
Reassessment	169,352	964	29,778	140,538
Rome City Conservancy	198	-	198	-
CFDA# 93.243 Federal Joint Grant	-	91,100	66,678	24,422
Civil Service Fee	-	20	-	20
Federal Drug Task Force	2,199	-	1,759	440
Work Release Maintenance	19,773	7,850	298	27,325
Riverboat Money-County Portion	229,897	239,627	198,574	270,950
CEDIT Homestead	41,596	-	-	41,596
Work Crew - Drainage	214,893	-	106,194	108,699
Prosecutor's Equitable Sharing	-	6,249	-	6,249
CFDA# 16.804 Recovery Act JAG	219	-	-	219
Commissary	390	-	390	-
Cash Change	710	-	-	710
WE CARE Clinic	9,860	9,579	3,624	15,815
Sheriff's Tax Warrants	592	10,404	10,404	592
Health Maintenance #2/Tobacco	26,685	13,159	8,450	31,394
CFDA# 16.585 Fed Joint Grant Part 2	-	113,464	75,112	38,352
Immunization Grant	-	2,040	2,040	-
2009 Polling Place Grant	594	-	-	594
Dangerous Aggressive Driving	367	9,361	9,906	(178)
Coroner Education Grant	1,450	-	-	1,450
Bio-Terrorist	5,826	10,000	11,066	4,760
Drug Court Enhancement Grant	982	-	982	-
Certificate Surplus	-	81,354	37,834	43,520
Clean Water Indiana Grant	9,500	-	9,500	-
H1N1 Influenza Virus Grant	(7,009)	29,327	22,318	-
CFDA# 16.607 Bullet Proof Vest Grant	2,584	-	-	2,584
CFDA# 20.601 Operation Pull-Over	731	15,375	20,743	(4,637)
Restraint Violations - State	18,355	32,732	-	51,087
OPO Equipment Grant	-	-	2,000	(2,000)
Ordinance Fees	50	-	-	50

The notes to the financial statement 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, 2011  
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Homeland Security	2,557	-	-	2,557
Child Seat Safety Program	32	4,005	1,876	2,161
Civil Garnishee Fee	-	40	-	40
CFDA# 16.606 SCAAP	9,152	4,771	6,992	6,931
Family Drug Court	-	6,500	4,005	2,495
Sandbag Grant	-	1,081	1,081	-
TIR (Tax Increment Redevelopment)	54,532	-	54,532	-
Cape Grant	1,938	-	1,938	-
County - Transportation	-	500	-	500
CFDA# 97.042 EMPG Comp Grant	-	3,750	3,750	-
2007 Phase 1 E-911 Distribution	43,360	24,117	1,555	65,922
CFDA# 93.563 Prosecutor PCA	-	1,422	-	1,422
General Fund Incentive Money	-	405,502	-	405,502
Debt Service - Jail	212,510	413,731	398,000	228,241
Juvenile Debt	88,589	596	82,560	6,625
Storm/Erosion	3,320	1,125	-	4,445
Deer Lake Control	-	2,628	-	2,628
Self Funding Claims C&F	199,240	965,163	1,086,279	78,124
Pension Trust County Police	676	161,664	37,636	124,704
Small Claim Garnishee Fee	380	740	-	1,120
Victim Witness	43,427	36,425	34,274	45,578
Demand Notice Fees 27%	81	6,893	6,772	202
Intrastate Transfer Fee County	38	-	-	38
Payroll	-	5,719,160	5,719,160	-
Payroll Withholdings	3,250	1,905,586	1,908,836	-
Voluntary PERF	-	38,019	38,019	-
Pro-Claim Plus	10,585	164,518	175,103	-
Colonial Life Insurance Company	-	2,915	2,915	-
Campbell & Fetter Bank HSA 2	-	63,139	63,139	-
Central United Life Insurance	-	4,670	4,670	-
Dental	5,411	81,543	86,954	-
Vision	2,078	28,011	30,089	-
Flexible Benefit Plan	80	2,470	2,550	-
Certificate Sale	-	107,476	102,289	5,187
Document Storage Fee	-	994	994	-
Flex Checks	7,116	-	-	7,116
WTRISC	-	650	650	-
WTRISC + 457B	-	4,550	4,550	-
Flex Checks	2,720	2,550	2,470	2,800
Peoples Federal Savings Bank HSA	-	1,498	1,498	-
Lake City Bank HSA 5	-	20	20	-
Sheriff's Pension Trust	4,210,202	42,777	251,503	4,001,476
Circuit Court Clerk	455,905	3,429,856	3,492,407	393,354
Treasurer	1,194,481	45,922,306	46,326,353	790,434
Probation	248	77,328	75,489	2,087
Recorder	22,869	171,260	175,478	18,651
Sheriff Cashbook	7,458	1,040,414	1,025,077	22,795
Sheriff Inmate Trust	15,840	414,145	417,639	12,346
Sheriff Commissary	27,078	123,645	103,870	46,853
Totals	<u>\$ 22,726,490</u>	<u>\$ 141,026,919</u>	<u>\$ 140,751,716</u>	<u>\$ 23,001,693</u>

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

NOBLE COUNTY  
NOTES TO FINANCIAL STATEMENT

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

*A. Reporting Entity*

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

The accompanying financial statement presents the financial information for the County (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 statement is 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 statement. 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  
(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).

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 statement. 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  
(Continued)

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

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. 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.

**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.

NOBLE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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 statement. 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 Plans**

*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 Indiana Public Retirement System (INPRS) 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.

INPRS 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:

Indiana Public Retirement System  
1 North Capital Street, Suite 001  
Indianapolis, IN 46204  
Ph. (888) 526-1687

*Funding Policy and Annual Pension Cost*

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

NOBLE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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.

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## SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 2011 Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Annual Report of the County which is referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The supplementary information presented was prepared and/or approved by management of the County. It is presented as intended by the County.

NOBLE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011

	General	Local Road and Street	Sheriff's Accident Report	Firearms Training	Health Department	Drug Court User Fees	Sheriff Law Enforcement Continuing Education
Cash and investments - beginning	\$ 2,525,382	\$ 503,263	\$ 8,885	\$ 46,946	\$ 49,587	\$ 14,707	\$ 3,439
Receipts:							
Taxes	6,637,051	-	-	-	330,985	-	-
Licenses and permits	39,864	-	-	-	-	-	-
Intergovernmental	-	402,128	-	-	-	-	-
Charges for services	3,403,411	-	-	-	48,461	-	-
Fines and forfeits	248,091	-	-	-	-	-	-
Other receipts	447,032	32,602	3,700	12,790	277	-	5,592
Total receipts	<u>10,775,449</u>	<u>434,730</u>	<u>3,700</u>	<u>12,790</u>	<u>379,723</u>	<u>-</u>	<u>5,592</u>
Disbursements:							
Personal services	7,749,801	-	-	-	276,017	-	-
Supplies	512,737	-	-	-	4,865	-	-
Other services and charges	1,991,513	-	-	-	12,564	-	-
Capital outlay	72,785	602,649	-	-	-	-	-
Other disbursements	364,933	-	3,879	9,905	-	-	3,580
Total disbursements	<u>10,691,769</u>	<u>602,649</u>	<u>3,879</u>	<u>9,905</u>	<u>293,446</u>	<u>-</u>	<u>3,580</u>
Excess (deficiency) of receipts over disbursements	<u>83,680</u>	<u>(167,919)</u>	<u>(179)</u>	<u>2,885</u>	<u>86,277</u>	<u>-</u>	<u>2,012</u>
Cash and investments - ending	<u>\$ 2,609,062</u>	<u>\$ 335,344</u>	<u>\$ 8,706</u>	<u>\$ 49,831</u>	<u>\$ 135,864</u>	<u>\$ 14,707</u>	<u>\$ 5,451</u>

NOBLE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Clerk's Record Perpetuation	River Boat Revenue Sharing	E - 911	Drug Free Community	Drain Maintenance	Emergency Planning-SARA	Prosecutor New IV-D
Cash and investments - beginning	\$ 9,468	\$ 80,454	\$ 403,202	\$ 57,563	\$ 1,468,713	\$ 36,515	\$ 89,116
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	452,073	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	14,710	289,591	9,408	45,938	1,092,564	10,349	82,776
Total receipts	<u>14,710</u>	<u>289,591</u>	<u>461,481</u>	<u>45,938</u>	<u>1,092,564</u>	<u>10,349</u>	<u>82,776</u>
Disbursements:							
Personal services	-	-	353,281	-	-	2,680	29,972
Supplies	2,383	-	-	-	-	36	-
Other services and charges	2,183	-	146,449	56,000	-	3,716	-
Capital outlay	-	-	5,173	-	-	12,583	-
Other disbursements	-	370,045	-	-	705,474	-	7,688
Total disbursements	<u>4,566</u>	<u>370,045</u>	<u>504,903</u>	<u>56,000</u>	<u>705,474</u>	<u>19,015</u>	<u>37,660</u>
Excess (deficiency) of receipts over disbursements	<u>10,144</u>	<u>(80,454)</u>	<u>(43,422)</u>	<u>(10,062)</u>	<u>387,090</u>	<u>(8,666)</u>	<u>45,116</u>
Cash and investments - ending	<u>\$ 19,612</u>	<u>\$ -</u>	<u>\$ 359,780</u>	<u>\$ 47,501</u>	<u>\$ 1,855,803</u>	<u>\$ 27,849</u>	<u>\$ 134,232</u>

NOBLE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Extradition	Juvenile Probation	Adult Probation	Recorders Perpetuation	County User Fee	Health Maintenance	Guardian Ad Litem/CASA
Cash and investments - beginning	\$ 62,434	\$ 67,913	\$ 1,313,278	\$ 104,306	\$ 52,591	\$ 62,459	\$ 46,085
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	54,921	-	-	-
Fines and forfeits	-	7,713	282,579	-	-	-	-
Other receipts	14,530	-	219,536	286	14,056	20,277	36,782
Total receipts	<u>14,530</u>	<u>7,713</u>	<u>502,115</u>	<u>55,207</u>	<u>14,056</u>	<u>20,277</u>	<u>36,782</u>
Disbursements:							
Personal services	-	6,942	255,526	216	-	8,339	-
Supplies	-	-	73,647	-	-	1,801	-
Other services and charges	6,547	-	110,452	-	22,304	-	-
Capital outlay	-	-	25,082	-	-	-	-
Other disbursements	-	180	45,558	48,686	-	-	28,572
Total disbursements	<u>6,547</u>	<u>7,122</u>	<u>510,265</u>	<u>48,902</u>	<u>22,304</u>	<u>10,140</u>	<u>28,572</u>
Excess (deficiency) of receipts over disbursements	<u>7,983</u>	<u>591</u>	<u>(8,150)</u>	<u>6,305</u>	<u>(8,248)</u>	<u>10,137</u>	<u>8,210</u>
Cash and investments - ending	<u>\$ 70,417</u>	<u>\$ 68,504</u>	<u>\$ 1,305,128</u>	<u>\$ 110,611</u>	<u>\$ 44,343</u>	<u>\$ 72,596</u>	<u>\$ 54,295</u>

NOBLE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	CASA Fees-CHINS Cases	County Misdemeanants	Public Defender Fees	Clerk New IV-D	Surveyor's Perpetuation	Jury Pay	CAGIT
Cash and investments - beginning	\$ -	\$ 31,399	\$ 147,979	\$ 119,984	\$ 6,501	\$ 20,165	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	7,965	-	-
Fines and forfeits	-	-	24,237	-	-	-	-
Other receipts	1,040	28,547	-	54,496	-	7,460	6,220,858
Total receipts	<u>1,040</u>	<u>28,547</u>	<u>24,237</u>	<u>54,496</u>	<u>7,965</u>	<u>7,460</u>	<u>6,220,858</u>
Disbursements:							
Personal services	-	5,970	1,477	-	-	4,879	-
Supplies	-	-	2,640	-	5,275	-	-
Other services and charges	-	5,072	1,143	-	-	-	-
Capital outlay	-	-	-	-	1,962	-	-
Other disbursements	1,040	-	-	41,105	-	-	6,220,858
Total disbursements	<u>1,040</u>	<u>11,042</u>	<u>5,260</u>	<u>41,105</u>	<u>7,237</u>	<u>4,879</u>	<u>6,220,858</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>17,505</u>	<u>18,977</u>	<u>13,391</u>	<u>728</u>	<u>2,581</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 48,904</u>	<u>\$ 166,956</u>	<u>\$ 133,375</u>	<u>\$ 7,229</u>	<u>\$ 22,746</u>	<u>\$ -</u>

NOBLE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Rainy Day	Sales Disclosure	K-9 Donation	Tobacco "Master" Settlement	Adult Vaccines	Child Advocacy	Excess Levy
Cash and investments - beginning	\$ 1,376,728	\$ 24,325	\$ 1,143	\$ 53,335	\$ 896	\$ 200	\$ 25,665
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	4,720	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	9,668	201	125	25,630	4,745	-	-
Total receipts	9,668	4,921	125	25,630	4,745	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	5,768	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	213,772	3,435	511	-	1,961	200	24,867
Total disbursements	213,772	3,435	511	5,768	1,961	200	24,867
Excess (deficiency) of receipts over disbursements	(204,104)	1,486	(386)	19,862	2,784	(200)	(24,867)
Cash and investments - ending	\$ 1,172,624	\$ 25,811	\$ 757	\$ 73,197	\$ 3,680	\$ -	\$ 798

NOBLE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Sheriff Sale Fees	Security Protection	Prosecutor IV-D	Clerk IV-D	Drug Confiscated	Sex Offender Fees - County 90%	CEDIT
Cash and investments - beginning	\$ 14,418	\$ 22,423	\$ 26	\$ 83	\$ 2,024	\$ -	\$ 1,840,609
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	10,054	-	-	-	-	71,385
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	17,177	-	-	-	-	1,404	785,236
Total receipts	17,177	10,054	-	-	-	1,404	856,621
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	4,555	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	978,218
Other disbursements	5,522	-	-	70	-	73	-
Total disbursements	5,522	4,555	-	70	-	73	978,218
Excess (deficiency) of receipts over disbursements	11,655	5,499	-	(70)	-	1,331	(121,597)
Cash and investments - ending	\$ 26,073	\$ 27,922	\$ 26	\$ 13	\$ 2,024	\$ 1,331	\$ 1,719,012

NOBLE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Reassessment 2015	Clerk's ARRA Funding	ARRA Funding for Prosecutor	Cumulative Capital Development - Bridges	Cumulative Building Courthouse	General Drain Improvements	HEA 1001 State Homestead Credit Distribution
Cash and investments - beginning	\$ -	\$ 12,942	\$ 57,936	\$ 2,872,469	\$ 653,667	\$ 138,184	\$ -
Receipts:							
Taxes	149,347	-	-	563,078	108,983	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	87,251	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	420	-	-	12,302	277	317,502	188
Total receipts	<u>149,767</u>	<u>-</u>	<u>-</u>	<u>662,631</u>	<u>109,260</u>	<u>317,502</u>	<u>188</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	65,539	-	-	-
Capital outlay	-	-	-	240,737	252,891	-	-
Other disbursements	-	-	-	-	-	162,773	2,966
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>306,276</u>	<u>252,891</u>	<u>162,773</u>	<u>2,966</u>
Excess (deficiency) of receipts over disbursements	<u>149,767</u>	<u>-</u>	<u>-</u>	<u>356,355</u>	<u>(143,631)</u>	<u>154,729</u>	<u>(2,778)</u>
Cash and investments - ending	<u>\$ 149,767</u>	<u>\$ 12,942</u>	<u>\$ 57,936</u>	<u>\$ 3,228,824</u>	<u>\$ 510,036</u>	<u>\$ 292,913</u>	<u>\$ (2,778)</u>

NOBLE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Self Funding Insurance	Principal Congressional	Municipal Court Cost	Coroner Continuing Education	Congressional Interest-Schools	Delinquent Weeds	Tax Sale Surplus
Cash and investments - beginning	\$ 86,370	\$ 21,064	\$ -	\$ 359	\$ 2,538	\$ 59	\$ 38,662
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	872,472	-	14,077	3,694	77	-	57,404
Total receipts	<u>872,472</u>	<u>-</u>	<u>14,077</u>	<u>3,694</u>	<u>77</u>	<u>-</u>	<u>57,404</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	848,447	21,064	14,077	3,824	2,615	59	49,517
Total disbursements	<u>848,447</u>	<u>21,064</u>	<u>14,077</u>	<u>3,824</u>	<u>2,615</u>	<u>59</u>	<u>49,517</u>
Excess (deficiency) of receipts over disbursements	<u>24,025</u>	<u>(21,064)</u>	<u>-</u>	<u>(130)</u>	<u>(2,538)</u>	<u>(59)</u>	<u>7,887</u>
Cash and investments - ending	<u>\$ 110,395</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 229</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46,549</u>

NOBLE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Tax Sale Redemption	Surplus Tax	Settlement	Fines and Forfeitures	Disclosure/ Treasurer of State	Curb and Sewer Assessment	Overweight Vehicle
Cash and investments - beginning	\$ 1,612	\$ 32,445	\$ (8,634)	\$ 22,215	\$ 531	\$ 1,915	\$ 52
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	4,710	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>106,831</u>	<u>126,183</u>	<u>47,009,736</u>	<u>125,242</u>	<u>5</u>	<u>-</u>	<u>1,293</u>
Total receipts	<u>106,831</u>	<u>126,183</u>	<u>47,009,736</u>	<u>125,242</u>	<u>4,715</u>	<u>-</u>	<u>1,293</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>108,223</u>	<u>59,998</u>	<u>47,001,102</u>	<u>133,379</u>	<u>4,721</u>	<u>1,915</u>	<u>1,345</u>
Total disbursements	<u>108,223</u>	<u>59,998</u>	<u>47,001,102</u>	<u>133,379</u>	<u>4,721</u>	<u>1,915</u>	<u>1,345</u>
Excess (deficiency) of receipts over disbursements	<u>(1,392)</u>	<u>66,185</u>	<u>8,634</u>	<u>(8,137)</u>	<u>(6)</u>	<u>(1,915)</u>	<u>(52)</u>
Cash and investments - ending	<u>\$ 220</u>	<u>\$ 98,630</u>	<u>\$ -</u>	<u>\$ 14,078</u>	<u>\$ 525</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, 2011  
 (Continued)

	Special Operations Group	Infraction Judgement	Inheritance Tax	Death Benefit	Education Plate Fee	Innkeeper Tax	Financial Tax
Cash and investments - beginning	\$ 5,899	\$ 3,290	\$ 67,143	\$ 355	\$ 131	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>10,503</u>	<u>41,450</u>	<u>586,923</u>	<u>4,446</u>	<u>1,256</u>	<u>92,083</u>	<u>141,523</u>
Total receipts	<u>10,503</u>	<u>41,450</u>	<u>586,923</u>	<u>4,446</u>	<u>1,256</u>	<u>92,083</u>	<u>141,523</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>10,693</u>	<u>41,108</u>	<u>531,820</u>	<u>4,451</u>	<u>1,387</u>	<u>92,083</u>	<u>141,523</u>
Total disbursements	<u>10,693</u>	<u>41,108</u>	<u>531,820</u>	<u>4,451</u>	<u>1,387</u>	<u>92,083</u>	<u>141,523</u>
Excess (deficiency) of receipts over disbursements	<u>(190)</u>	<u>342</u>	<u>55,103</u>	<u>(5)</u>	<u>(131)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 5,709</u>	<u>\$ 3,632</u>	<u>\$ 122,246</u>	<u>\$ 350</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, 2011  
 (Continued)

	Noble County Wheel and Surtax	State Mortgage Fee	Child Restraint Violations	Inner State Compact Application Fee-County	Commercial Vehicle Excise Tax	Homestead Rebate Fund 2007	CEDIT Money for Distribution
Cash and investments - beginning	\$ -	\$ 398	\$ 150	\$ 113	\$ -	\$ 10,831	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	3,995	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	584,262	-	1,725	225	184,724	2	1,558,488
Total receipts	584,262	3,995	1,725	225	184,724	2	1,558,488
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	584,262	3,988	1,800	338	184,724	10,833	1,558,488
Total disbursements	584,262	3,988	1,800	338	184,724	10,833	1,558,488
Excess (deficiency) of receipts over disbursements	-	7	(75)	(113)	-	(10,831)	-
Cash and investments - ending	\$ -	\$ 405	\$ 75	\$ -	\$ -	\$ -	\$ -

NOBLE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	CEDIT Homestead for Settlement	Sex Offender Fees - State 10%	Drug Court Contribution	Health Clinic Donations	Landfill/Post Closure Trust	ICJI Jag Grant	Sheriff Service Fee
Cash and investments - beginning	\$ 37,393	\$ -	\$ 497	\$ 4,254	\$ 24,103	\$ (11,365)	\$ 128,539
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>1,558,488</u>	<u>156</u>	<u>-</u>	<u>5,339</u>	<u>-</u>	<u>30,224</u>	<u>19,106</u>
Total receipts	<u>1,558,488</u>	<u>156</u>	<u>-</u>	<u>5,339</u>	<u>-</u>	<u>30,224</u>	<u>19,106</u>
Disbursements:							
Personal services	-	-	-	-	-	2,030	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	4,780	-
Capital outlay	-	-	-	-	-	699	-
Other disbursements	<u>1,559,358</u>	<u>141</u>	<u>55</u>	<u>4,568</u>	<u>23,931</u>	<u>11,350</u>	<u>145,654</u>
Total disbursements	<u>1,559,358</u>	<u>141</u>	<u>55</u>	<u>4,568</u>	<u>23,931</u>	<u>18,859</u>	<u>145,654</u>
Excess (deficiency) of receipts over disbursements	<u>(870)</u>	<u>15</u>	<u>(55)</u>	<u>771</u>	<u>(23,931)</u>	<u>11,365</u>	<u>(126,548)</u>
Cash and investments - ending	<u>\$ 36,523</u>	<u>\$ 15</u>	<u>\$ 442</u>	<u>\$ 5,025</u>	<u>\$ 172</u>	<u>\$ -</u>	<u>\$ 1,991</u>

NOBLE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Highway	State Intrastate Transfer	DUI Grant - Ligonier & Kendallville	County Rental	Race and Gender Interpreter	Drug Court Grant Program	Drug Court Grant Award
Cash and investments - beginning	\$ 438,548	\$ 1,145	\$ 642	\$ 1,485	\$ 259	\$ 930	\$ 4,160
Receipts:							
Taxes	2,339	-	-	-	-	-	-
Licenses and permits	1,940	-	-	-	-	-	-
Intergovernmental	2,193,451	-	-	-	-	-	-
Charges for services	482,759	-	-	-	-	-	-
Fines and forfeits	-	30	-	-	-	-	-
Other receipts	39,467	805	11,512	-	1,295	-	-
Total receipts	<u>2,719,956</u>	<u>835</u>	<u>11,512</u>	<u>-</u>	<u>1,295</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	1,200,656	-	-	-	-	-	-
Supplies	922,635	-	-	-	-	-	-
Other services and charges	550,510	-	-	-	-	-	-
Capital outlay	28,675	-	-	-	-	-	-
Other disbursements	-	1,950	14,617	1,485	140	930	4,160
Total disbursements	<u>2,702,476</u>	<u>1,950</u>	<u>14,617</u>	<u>1,485</u>	<u>140</u>	<u>930</u>	<u>4,160</u>
Excess (deficiency) of receipts over disbursements	<u>17,480</u>	<u>(1,115)</u>	<u>(3,105)</u>	<u>(1,485)</u>	<u>1,155</u>	<u>(930)</u>	<u>(4,160)</u>
Cash and investments - ending	<u>\$ 456,028</u>	<u>\$ 30</u>	<u>\$ (2,463)</u>	<u>\$ -</u>	<u>\$ 1,414</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, 2011  
 (Continued)

	Prosecutor Stop Grant CFDA #16.588	Operating Grant Council on Aging	Reassessment	Rome City Conservancy	CFDA# 93.243 Federal Joint Grant	Civil Service Fee	Federal Drug Task Force
Cash and investments - beginning	\$ 4,048	\$ -	\$ 169,352	\$ 198	\$ -	\$ -	\$ 2,199
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	25,824	283,728	964	-	91,100	20	-
Total receipts	25,824	283,728	964	-	91,100	20	-
Disbursements:							
Personal services	28,045	-	5,878	-	36,938	-	-
Supplies	-	-	11	-	12,895	-	-
Other services and charges	-	-	23,889	-	15,369	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	993	283,728	-	198	1,476	-	1,759
Total disbursements	29,038	283,728	29,778	198	66,678	-	1,759
Excess (deficiency) of receipts over disbursements	(3,214)	-	(28,814)	(198)	24,422	20	(1,759)
Cash and investments - ending	\$ 834	\$ -	\$ 140,538	\$ -	\$ 24,422	\$ 20	\$ 440

NOBLE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Work Release Maintenance	Riverboat Money-County Portion	CEDIT Homestead	Work Crew - Drainage	Prosecutor's Equitable Sharing	CFDA# 16.804 Recovery Act JAG	Commissary
Cash and investments - beginning	\$ 19,773	\$ 229,897	\$ 41,596	\$ 214,893	\$ -	\$ 219	\$ 390
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	7,850	239,627	-	-	6,249	-	-
Total receipts	7,850	239,627	-	-	6,249	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	298	-	-	21,287	-	-	-
Other services and charges	-	-	-	83,834	-	-	-
Capital outlay	-	-	-	1,073	-	-	-
Other disbursements	-	198,574	-	-	-	-	390
Total disbursements	298	198,574	-	106,194	-	-	390
Excess (deficiency) of receipts over disbursements	7,552	41,053	-	(106,194)	6,249	-	(390)
Cash and investments - ending	\$ 27,325	\$ 270,950	\$ 41,596	\$ 108,699	\$ 6,249	\$ 219	\$ -

NOBLE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Cash Change	WE CARE Clinic	Sheriff's Tax Warrants	Health Maintenance #2/Tobacco	CFDA# 16.585 Fed Joint Grant Part 2	Immunization Grant	2009 Polling Place Grant
Cash and investments - beginning	\$ 710	\$ 9,860	\$ 592	\$ 26,685	\$ -	\$ -	\$ 594
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	10,404	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	9,579	-	13,159	113,464	2,040	-
Total receipts	-	9,579	10,404	13,159	113,464	2,040	-
Disbursements:							
Personal services	-	-	-	2,028	4,934	-	-
Supplies	-	-	-	4,817	7,557	-	-
Other services and charges	-	-	-	1,605	60,849	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	3,624	10,404	-	1,772	2,040	-
Total disbursements	-	3,624	10,404	8,450	75,112	2,040	-
Excess (deficiency) of receipts over disbursements	-	5,955	-	4,709	38,352	-	-
Cash and investments - ending	\$ 710	\$ 15,815	\$ 592	\$ 31,394	\$ 38,352	\$ -	\$ 594

NOBLE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Dangerous Aggressive Driving	Coroner Education Grant	Bio-Terrorist	Drug Court Enhancement Grant	Certificate Surplus	Clean Water Indiana Grant	H1N1 Influenza Virus Grant
Cash and investments - beginning	\$ 367	\$ 1,450	\$ 5,826	\$ 982	\$ -	\$ 9,500	\$ (7,009)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	9,361	-	10,000	-	81,354	-	29,327
Total receipts	9,361	-	10,000	-	81,354	-	29,327
Disbursements:							
Personal services	-	-	-	982	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	9,906	-	11,066	-	37,834	9,500	22,318
Total disbursements	9,906	-	11,066	982	37,834	9,500	22,318
Excess (deficiency) of receipts over disbursements	(545)	-	(1,066)	(982)	43,520	(9,500)	7,009
Cash and investments - ending	\$ (178)	\$ 1,450	\$ 4,760	\$ -	\$ 43,520	\$ -	\$ -

NOBLE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	CFDA# 16.607 Bullet Proof Vest Grant	CFDA# 20.601 Operation Pull-Over	Restraint Violations - State	OPO Equipment Grant	Ordinance Fees	Homeland Security	Child Seat Safety Program
Cash and investments - beginning	\$ 2,584	\$ 731	\$ 18,355	\$ -	\$ 50	\$ 2,557	\$ 32
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	15,375	32,732	-	-	-	4,005
Total receipts	-	15,375	32,732	-	-	-	4,005
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	20,743	-	2,000	-	-	1,876
Total disbursements	-	20,743	-	2,000	-	-	1,876
Excess (deficiency) of receipts over disbursements	-	(5,368)	32,732	(2,000)	-	-	2,129
Cash and investments - ending	\$ 2,584	\$ (4,637)	\$ 51,087	\$ (2,000)	\$ 50	\$ 2,557	\$ 2,161

NOBLE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Civil Garnishee Fee	CFDA# 16.606 SCAAP	Family Drug Court	Sandbag Grant	TIR (Tax Increment Redevelopment)	Cape Grant	County - Transportation
Cash and investments - beginning	\$ -	\$ 9,152	\$ -	\$ -	\$ 54,532	\$ 1,938	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	40	4,771	6,500	1,081	-	-	500
Total receipts	40	4,771	6,500	1,081	-	-	500
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	6,992	4,005	1,081	54,532	1,938	-
Total disbursements	-	6,992	4,005	1,081	54,532	1,938	-
Excess (deficiency) of receipts over disbursements	40	(2,221)	2,495	-	(54,532)	(1,938)	500
Cash and investments - ending	\$ 40	\$ 6,931	\$ 2,495	\$ -	\$ -	\$ -	\$ 500

NOBLE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	CFDA# 97.042 EMPG Comp Grant	2007 Phase 1 E-911 Distribution	CFDA# 93.563 Prosecutor PCA	General Fund Incentive Money	Debt Service - Jail	Juvenile Debt	Storm/Erosion
Cash and investments - beginning	\$ -	\$ 43,360	\$ -	\$ -	\$ 212,510	\$ 88,589	\$ 3,320
Receipts:							
Taxes	-	-	-	-	413,731	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	1,935	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	3,750	22,182	1,422	405,502	-	596	1,125
Total receipts	<u>3,750</u>	<u>24,117</u>	<u>1,422</u>	<u>405,502</u>	<u>413,731</u>	<u>596</u>	<u>1,125</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	398,000	82,560	-
Other disbursements	3,750	1,555	-	-	-	-	-
Total disbursements	<u>3,750</u>	<u>1,555</u>	<u>-</u>	<u>-</u>	<u>398,000</u>	<u>82,560</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>22,562</u>	<u>1,422</u>	<u>405,502</u>	<u>15,731</u>	<u>(81,964)</u>	<u>1,125</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 65,922</u>	<u>\$ 1,422</u>	<u>\$ 405,502</u>	<u>\$ 228,241</u>	<u>\$ 6,625</u>	<u>\$ 4,445</u>

NOBLE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Deer Lake Control	Self Funding Claims C&F	Pension Trust County Police	Small Claim Garnishee Fee	Victim Witness	Demand Notice Fees 27%	Intrastate Transfer Fee County
Cash and investments - beginning	\$ -	\$ 199,240	\$ 676	\$ 380	\$ 43,427	\$ 81	\$ 38
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	36,425	-	-
Other receipts	<u>2,628</u>	<u>965,163</u>	<u>161,664</u>	<u>740</u>	<u>-</u>	<u>6,893</u>	<u>-</u>
Total receipts	<u>2,628</u>	<u>965,163</u>	<u>161,664</u>	<u>740</u>	<u>36,425</u>	<u>6,893</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	34,274	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>-</u>	<u>1,086,279</u>	<u>37,636</u>	<u>-</u>	<u>-</u>	<u>6,772</u>	<u>-</u>
Total disbursements	<u>-</u>	<u>1,086,279</u>	<u>37,636</u>	<u>-</u>	<u>34,274</u>	<u>6,772</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>2,628</u>	<u>(121,116)</u>	<u>124,028</u>	<u>740</u>	<u>2,151</u>	<u>121</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,628</u>	<u>\$ 78,124</u>	<u>\$ 124,704</u>	<u>\$ 1,120</u>	<u>\$ 45,578</u>	<u>\$ 202</u>	<u>\$ 38</u>

NOBLE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Payroll	Payroll Withholdings	Voluntary PERF	Pro-Claim Plus	Colonial Life Insurance Company	Campbell & Fetter Bank HSA 2	Central United Life Insurance
Cash and investments - beginning	\$ -	\$ 3,250	\$ -	\$ 10,585	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	1,903,576	38,019	164,518	2,915	63,139	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	5,719,160	2,010	-	-	-	-	4,670
Total receipts	<u>5,719,160</u>	<u>1,905,586</u>	<u>38,019</u>	<u>164,518</u>	<u>2,915</u>	<u>63,139</u>	<u>4,670</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	5,719,160	1,908,836	38,019	175,103	2,915	63,139	4,670
Total disbursements	<u>5,719,160</u>	<u>1,908,836</u>	<u>38,019</u>	<u>175,103</u>	<u>2,915</u>	<u>63,139</u>	<u>4,670</u>
Excess (deficiency) of receipts over disbursements	-	(3,250)	-	(10,585)	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2011  
 (Continued)

	Dental	Vision	Flexible Benefit Plan	Certificate Sale	Document Storage Fee	Flex Checks	WTRISC
Cash and investments - beginning	\$ 5,411	\$ 2,078	\$ 80	\$ -	\$ -	\$ 7,116	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	650
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	81,543	28,011	2,470	107,476	994	-	-
Total receipts	81,543	28,011	2,470	107,476	994	-	650
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	86,954	30,089	2,550	102,289	994	-	650
Total disbursements	86,954	30,089	2,550	102,289	994	-	650
Excess (deficiency) of receipts over disbursements	(5,411)	(2,078)	(80)	5,187	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 5,187	\$ -	\$ 7,116	\$ -

NOBLE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	WTRISC + 457B	Flex Checks	Peoples Federal Savings Bank HSA	Lake City Bank HSA 5	Sheriff's Pension Trust	Circuit Court Clerk	Treasurer
Cash and investments - beginning	\$ -	\$ 2,720	\$ -	\$ -	\$ 4,210,202	\$ 455,905	\$ 1,194,481
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	1,498	20	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	4,550	2,550	-	-	42,777	3,429,856	45,922,306
Total receipts	<u>4,550</u>	<u>2,550</u>	<u>1,498</u>	<u>20</u>	<u>42,777</u>	<u>3,429,856</u>	<u>45,922,306</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,550	2,470	1,498	20	251,503	3,492,407	46,326,353
Total disbursements	<u>4,550</u>	<u>2,470</u>	<u>1,498</u>	<u>20</u>	<u>251,503</u>	<u>3,492,407</u>	<u>46,326,353</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>80</u>	<u>-</u>	<u>-</u>	<u>(208,726)</u>	<u>(62,551)</u>	<u>(404,047)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 2,800</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,001,476</u>	<u>\$ 393,354</u>	<u>\$ 790,434</u>

NOBLE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Probation	Recorder	Sheriff Cashbook	Sheriff Inmate Trust	Sheriff Commissary	Totals
Cash and investments - beginning	\$ 248	\$ 22,869	\$ 7,458	\$ 15,840	\$ 27,078	\$ 22,726,490
Receipts:						
Taxes	-	-	-	-	-	8,205,514
Licenses and permits	-	-	-	-	-	41,804
Intergovernmental	-	-	-	-	-	2,595,579
Charges for services	-	-	-	-	-	6,818,379
Fines and forfeits	-	-	-	-	-	599,075
Other receipts	77,328	171,260	1,040,414	414,145	123,645	122,766,568
Total receipts	<u>77,328</u>	<u>171,260</u>	<u>1,040,414</u>	<u>414,145</u>	<u>123,645</u>	<u>141,026,919</u>
Disbursements:						
Personal services	-	-	-	-	-	10,010,865
Supplies	-	-	-	-	-	1,578,652
Other services and charges	-	-	-	-	-	3,168,873
Capital outlay	-	-	-	-	-	2,703,087
Other disbursements	75,489	175,478	1,025,077	417,639	103,870	123,290,239
Total disbursements	<u>75,489</u>	<u>175,478</u>	<u>1,025,077</u>	<u>417,639</u>	<u>103,870</u>	<u>140,751,716</u>
Excess (deficiency) of receipts over disbursements	<u>1,839</u>	<u>(4,218)</u>	<u>15,337</u>	<u>(3,494)</u>	<u>19,775</u>	<u>275,203</u>
Cash and investments - ending	<u>\$ 2,087</u>	<u>\$ 18,651</u>	<u>\$ 22,795</u>	<u>\$ 12,346</u>	<u>\$ 46,853</u>	<u>\$ 23,001,693</u>

NOBLE COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2011

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

	Ending Balance
Capital assets, not being depreciated:	
Land	\$ 144,968
Infrastructure	143,676,180
Buildings	15,465,289
Vehicles	5,018,317
Machinery and equipment	1,546,355
Construction in progress	<u>147,818</u>
 Total other capital assets	 <u><u>\$ 165,998,927</u></u>

NOBLE COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 December 31, 2011

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year	Fund/ Department
Capital leases:			
County Jail	\$ 1,635,000	\$ 396,683	Debt Service - Jail
Notes and loans payable	<u>468,908</u>	<u>200,000</u>	Cumulative Capital Courthouse
Total debt	<u>\$ 2,103,908</u>	<u>\$ 596,683</u>	

NOBLE COUNTY  
OTHER REPORT

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

County Auditor

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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 THAT COULD  
HAVE A DIRECT AND MATERIAL EFFECT ON 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 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 its major federal program for the year ended December 31, 2011. The County's major federal program is 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 its major federal program 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 its major federal program for the year ended December 31, 2011.

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 THAT COULD  
HAVE A DIRECT AND MATERIAL EFFECT ON 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

April 2, 2012

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## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the County. The schedule and notes are presented as intended by the County.

NOBLE COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2011

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
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Grants			
Drug Court Discretionary Grant Program	16.585	2010-DC-BX-0072	\$ 75,111
Pass-Through Indiana Criminal Justice Institute Violence Against Women Formula Grants	16.588	10STPR023	25,824
JAG Program Cluster Edward Byrne Memorial Justice Assistance Grant Program	16.738	09-DJ-012	27,471
Total for federal grantor agency			128,406
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation			
Highway Planning and Construction Cluster Highway Planning and Construction	20.205	1006113 DES # 0901268 Des. No. 1005624	26,670 54,319 18,400
Total for cluster			99,389
Pass-Through Indiana Criminal Justice Institute			
Highway Safety Cluster State and Community Highway Safety	20.600	PT-11-04-04-20 CA-2011-08-01-14	15,375 9,362
Total for program			24,737
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	K8-2011-03-03-24	11,512
Total for cluster			36,249
Pass-Through Indiana Department of Transportation			
Formula Grants for Other Than Urbanized Areas	20.509	Operating Grant 2011	167,321
ARRA - Formula Grants for Other Than Urbanized Areas, Recovery Act	20.509	ARRA	40,949
Total for program			208,270
Pass-Through Indiana Department of Transportation			
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	2011 HMEP	2,977
Total for federal grantor agency			346,885

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

NOBLE COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2011  
(Continued)

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
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Direct Grants			
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	5H79TI023390-02	<u>66,678</u>
Pass-Through Indiana State Department of Health Public Health Emergency Preparedness	93.069	H1N1 156-68 BPRS 156-70	<u>22,319</u> <u>10,000</u>
Total for program			<u>32,319</u>
Immunization Cluster Immunization Grants	93.268	IP 156-3	<u>2,040</u>
Pass-Through Indiana Family and Social Services Administration Child Support Enforcement	93.563	FY 2011	<u>361,731</u>
Total for federal grantor agency			<u>462,768</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Emergency Management Performance Grants	97.042	2010 EMPG Salary Reimbursement 2010 Competitive EMA Grant	<u>24,551</u> <u>3,750</u>
Total for federal grantor agency			<u>28,301</u>
Total federal awards expended			<u>\$ 966,360</u>

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

NOBLE COUNTY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**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 statement. 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, 2011:

Program Title	Federal CFDA Number	2011
Formula Grants for Other Than Urbanized Areas	20.509	\$ 167,321
ARRA - Formula Grants for Other Than Urbanized Areas	20.509	40,949
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	8,474

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 statement 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
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 2, 2012, with Jacqueline Knafel, Auditor; Joy LeCount, President of the Board of County Commissioners; and Donald Moore, President of the County Council. Our audit disclosed no material items that warrant comment at this time.