

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

FINANCIAL STATEMENT AUDIT REPORT

OF

NOBLE COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED

08/23/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Tonya Jones Shelley Mawhorter	01-01-22 to 12-31-22 01-01-23 to 12-31-23
County Treasurer	Shelley Mawhorter Natasha Zizelman	01-01-22 to 12-31-22 01-01-23 to 12-31-23
Clerk of the Circuit Court	Tammy Bremer	01-01-22 to 12-31-23
County Sheriff	Max Weber	01-01-22 to 12-31-23
County Recorder	Candy Myers Tonya Jones	01-01-22 to 12-31-22 01-01-23 to 12-31-23
President of the Board of County Commissioners	Gary Leatherman	01-01-22 to 12-31-23
President of the County Council	Denise Lemmon George Bennett	01-01-22 to 12-31-22 01-01-23 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF NOBLE COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Noble County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2022, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of and for the year ended December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of and for the year ended December 31, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 14, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Beth Kelley, CPA, CFE
Deputy State Examiner

August 14, 2023

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED
SUPPLEMENTARY INFORMATION; AND OTHER INFORMATION

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.

The County's Annual Financial Report information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

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

The other information presented was approved by management of the County. It is presented as intended by the County.

NOBLE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
General	\$ 6,389,698	\$ 15,919,464	\$ 15,751,112	\$ 6,558,050
Sheriff's Accident Report	46,169	5,246	-	51,415
Bond Forfeitures	7,071	-	-	7,071
CAGIT Certified Shares	126	-	-	126
Municipal Court Cost	6,636	11,497	12,830	5,303
Clerk's Record Perpetuation	120,672	32,556	9,280	143,948
Pre-Trial Grant/OCS	98,978	12,500	63,769	47,709
Sales Disclosure	62,666	12,435	3,333	71,768
Cum.Cap.Dev.-Bridges	1,827,931	1,929,785	1,392,109	2,365,607
Cum.Building Courthouse	445,816	161,051	75,041	531,826
Drug Free Community	32,437	34,919	31,927	35,429
LIT Econ Development	1,956,131	1,628,336	1,591,996	1,992,471
Emergency Planning-Sara	15,272	12,097	18,607	8,762
Extradition	7,974	4,260	7,560	4,674
Firearms Training	66,712	43,577	20,004	90,285
Drain Improvements	361,886	537,195	609,303	289,778
Health Dept	282,278	457,333	454,894	284,717
Security Protection	57,290	8,243	-	65,533
Health Maintenance	188,470	33,239	10,102	211,607
Local Road and Street	638,011	847,051	744,651	740,411
LIT Public Safety County Share	1,451,466	1,492,747	1,315,427	1,628,786
County Misdemeanants	214,314	27,690	3,612	238,392
MVH Restricted	52,646	2,651,166	2,406,316	297,496
Plan Commission Bonds	5,000	-	-	5,000
Rainy Day	866,218	388,062	81,789	1,172,491
Recorder's Perpetuation	347,191	162,422	207,229	302,384
River Boat Revenue Sharing	-	267,199	187,848	79,351
Sex Offender Fees ~ State 10%	-	310	290	20
Sheriff Service Fee/Pension	39,046	45,709	-	84,755
Public Defender Fees	219,659	18,969	73,560	165,068
Surplus Tax	158,960	141,447	128,534	171,873
Surveyor's Perpetuation	216,357	41,215	57,158	200,414
Tax Sale Redemption	34,234	55,240	84,223	5,251
Tax Sale Surplus	843,004	679,456	805,964	716,496
Local Health Dept Trust	157,882	24,547	1,855	180,574
Victim Witness	46,795	54,314	15,495	85,614
Guardian Ad Litem/Casa	130,135	30,631	26,631	134,135
Family Preservation Court Fees	82,530	81,420	24,058	139,892
Auditors Ineligible Deductions	18,636	-	-	18,636
Elected Officials Training	52,868	8,243	3,039	58,072
Interstate Compact Tran Fee Co	3,624	438	-	4,062
Statewide 9-1-1	870,154	631,492	521,840	979,806
Community Corrections Grant 2	19,406	-	19,822	(416)
Storm and Erosion	77,261	12,390	13,697	75,954
Adult Probation	502,983	196,324	211,882	487,425
Juvenile Probation	120,582	8,469	-	129,051
Transfer Fee ~ County	48,651	20,930	22,624	46,957
Work Crew ~ Drainage	43,766	128,438	87,177	85,027
Drain Maintenance	4,009,999	1,051,111	1,146,730	3,914,380
Sheriff Sale Fees	627	2,265	-	2,892
Federal Drug Task Force	40,920	5,162	-	46,082
DUI Grant ~ Lig. & Kend.	456	-	-	456
K-9 Donation	3	-	-	3
Public Health Vaccine	386,783	61,923	97,668	351,038
Demand Notice Fees 27%	15	680	680	15
Health Clinic Donations	6,283	3	306	5,980
Civil Service Fee	-	-	-	-
TIF Orange Twp	9,352	-	-	9,352
Noble County Dekko TIF	10,372	-	-	10,372
Debt Service	441,490	646,653	910,569	177,574
Self Funding Insurance	(74,665)	633,061	451,470	106,926
Payroll Fund	-	8,382,962	8,382,962	-
INPRS ~ PERF	1	-	-	1
Unified Group Services	3,672	1,913,500	1,907,285	9,887
Hoosier Start	-	71,143	71,143	-
Federal Withholdings	-	959,527	959,527	-

NOBLE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
Withholdings (County Tax)	-	188,423	188,423	-
Withholdings (PERF)	55	288,556	288,556	55
Pension Trust County Police	446	-	-	446
State Withholdings	-	356,821	356,821	-
Highway Wheel & Surtax	3	-	-	3
Noble Co Wheel & Surtax	682	1,818,075	1,554,679	264,078
Commercial Vehicle Excise Tax	-	200,293	200,293	-
Abandoned Vehicle	3,996	-	-	3,996
Financial Tax	-	356,044	356,044	-
Fines & Forfeitures	3,232	33,750	31,095	5,887
Infraction Judgement	1,972	35,759	35,199	2,532
Overweight Vehicle	-	36	-	36
Death Benefit	-	4,299	3,989	310
Disclosure/ Treasurer of State	1,200	12,560	12,710	1,050
Coroner Continuing Education	469	5,099	5,202	366
Interstate Compact Tran Fee St	-	500	500	-
State Mortgage Fee	540	5,173	5,393	320
HEA 1001 State HSC Dist.	-	10	-	10
Campaign Finance Enforcement	700	-	-	700
Child Restraint Violations	50	1,025	1,025	50
Education Plate Fee	136	469	488	117
Innkeeper Tax	8,655	125,165	125,286	8,534
Local Affordable Housing	2,628	-	-	2,628
Junk Trash & Debris	800	100	-	900
93.563 Prosecutor PCA	22,944	1,331	686	23,589
93.563 Title IV-D Incentive	27,820	24,712	-	52,532
Prosecutor New IV-D	262,799	37,230	121,559	178,470
Clerk Incentive State	161,393	25,405	6,097	180,701
Prosecutor's Equitable Sharing	(593)	-	-	(593)
Sheriff's Commissary	124,952	234,257	255,450	103,759
Inmate Trust	42,855	839,653	846,439	36,069
Treasurer	1,698,967	1,600,753	1,698,967	1,600,753
Clerk Odyssey Computer System	643,854	4,243,087	4,075,429	811,512
Clerk ISETS	1,051	-	-	1,051
Highway	1,100,609	3,310,676	3,169,686	1,241,599
County User Fee	47,749	11,985	11,844	47,890
Little Long Round Lake Project	250,075	1,530	-	251,605
Jury Pay	50,207	6,384	12,611	43,980
Sheriff's Tax Warrants	966	13,780	12,320	2,426
Sheriff Law Enforcement Cont Ed	7,492	2,970	3,515	6,947
AUL LTD	1,729	14,030	15,248	511
JDAI Juvenile Grant	10,144	3,687	4,115	9,716
COVID Test Site	14,704	100,000	107,085	7,619
Children COVID Vaccine Grant	(131)	10,498	10,087	280
Drug Court Contribution	1,637	-	300	1,337
Drug Court User Fees	14,707	-	-	14,707
Small Claim Service Fee	118,654	6,619	-	125,273
Small Claim Garnishment Fee	68	-	-	68
Civil Garnishment Fee	2,590	-	-	2,590
Ordinance Fee	100	-	-	100
Liberty National	-	443	443	-
Pro Claim Plus	41,334	360,310	387,203	14,441
Cancer Insurance	-	7,761	7,761	-
Colonial Life	-	47,358	47,358	-
Vision	3,336	30,800	32,912	1,224
YMCA	-	2,448	2,448	-
Dental	14,002	114,849	124,311	4,540
Voluntary PERF	-	36,663	36,663	-
WTRISC	-	3,250	3,250	-
WTRISC 457B	-	780	780	-
Oasi withholdings	-	683,158	683,158	-
Medicare	-	159,948	159,948	-
Deferred Compensation	-	38,492	38,492	-
Garnished Wages	-	62,348	62,348	-
Health Dept Accreditation	52,500	-	44,135	8,365
Local Income Property Tax Relief	214,085	2,796,317	2,825,091	185,311

NOBLE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
TMA Audits	186,188	-	-	186,188
COIT distribution	41,596	-	-	41,596
LIT certified shares	-	11,185,270	11,185,270	-
Homeland Security	2,557	-	-	2,557
Dangerous Aggressive Driving Allstate	(178)	-	-	(178)
Supreme Court Grant	-	1,178	1,178	-
Supreme Court Grant	7,207	-	-	7,207
Medical Reserve Corp	2,350	-	-	2,350
Project Income	281,377	-	289,418	(8,041)
CTP	78,379	750	425	78,704
AUL Life Insurance	1,771	13,716	14,995	492
Campbell & Fetter	60	-	-	60
County User Fee	280	-	-	280
CRRP 2	3,554	-	3,295	259
Project Income CRRP	35	-	35	-
Sheriff Benefit Withholding	-	41,213	41,213	-
Community Corrections Grant	50,806	-	28,906	21,900
CRRP	11,573	-	11,573	-
Reassessment 2015	666,471	283,338	269,622	680,187
Opioid Restricted	-	124,349	-	124,349
Opioid Unrestricted	-	53,292	-	53,292
Prosecuting Att Non-Reverting	-	9,379	5,473	3,906
Drug Confiscated	34,373	8,325	3,604	39,094
Sex Offender Fees ~ County 90%	21,990	3,107	1,642	23,455
WE CARE Clinic	55,565	14,955	8,840	61,680
Riverboat Money-County Portion	168,667	101,165	-	269,832
Work Release Maintenance	73,665	8,115	17,205	64,575
Intrastate Transfer Fee County	10,730	1,665	-	12,395
Common School Fund	-	2,818	2,049	769
HMEP Grant	(9,855)	-	-	(9,855)
OPO Equipment Grant	1,333	-	-	1,333
COVID Small Business CFDA	8,604	5,000	-	13,604
American Rescue Grant	4,636,856	4,636,856	2,174,039	7,099,673
Race & Gender Interpreter	1,479	-	-	1,479
Pros. Stop Grant CFDA #16.588	(1,623)	25,993	26,200	(1,830)
Operating Grant Council Aging	-	522,371	522,371	-
CHIRP GRANT	1,162	18,872	21,422	(1,388)
LIT Public Safety	-	2,796,318	2,796,318	-
GIS Redaction Fees	100	-	-	100
2009 Polling Place Grant	594	-	-	594
11/12 EMPG Competitive Grant	(16)	-	-	(16)
Wellness Grant/CASA	-	25,000	25,000	-
VASIA Program/Mental Health Am	6,250	75,000	68,750	12,500
Coroner Education Grant	1,748	-	-	1,748
Family Drug Court	3,811	-	-	3,811
Child Seat Safety Program	1,116	-	-	1,116
16.607 Bullet Proof Vest Grant	119	-	-	119
16.606 SCAAP	6,119	-	1,174	4,945
20.601 Operation Pull-Over	21	-	-	21
Public Health Emer Preparedness	8,214	31,207	31,250	8,171
Rural Demonstration Grant	90	-	-	90
SAVE Grant	(1,312)	-	-	(1,312)
Data Sharing Agreement Grant	3,630	-	-	3,630
Parks & Recreation Grant	17	-	-	17
Housing of Prisoners	79,477	9,300	46,080	42,697
County Annex New Building	5,518,579	28,351	4,855,861	691,069
Health Care Coalition/EMA	3,500	-	-	3,500
Housing of Federal Inmates	-	42,250	-	42,250
2016 Immunization Grant	(3,880)	39,585	42,138	(6,433)
Comm. Development Block Grant	-	60,478	65,478	(5,000)
Reassessment	46	-	-	46
Hoosier Start - Roth	-	20,755	20,755	-
1099 Tax Sale Interest	-	11,750	16,450	(4,700)
Settlement Fund	-	58,575,308	58,575,308	-
Pre-Trial Grant	-	51,103	44,904	6,199
Pre-Trial Project Income	-	9,986	-	9,986

NOBLE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
Community Correction Grant	-	381,221	328,508	52,713
Problem Solving Grant	-	8,000	1,978	6,022
HD Survey Grant	-	1,000	963	37
Project Income	-	626,996	303,830	323,166
Project Income/ CRRP	-	16,000	-	16,000
CRRP	-	90,571	70,593	19,978
AUL Accident	-	235	220	15
Crisis CoAg Grant	-	385,000	21,165	363,835
LIT Econ Development	-	2,796,318	2,796,318	-
Totals	<u>\$ 40,994,258</u>	<u>\$ 143,997,170</u>	<u>\$ 143,740,186</u>	<u>\$ 41,251,242</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.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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

C. Cash and Investments

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

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, local income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

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

NOBLE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

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

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

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

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

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

NOBLE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Utility operating expenses. Amounts disbursed for operating the utilities.

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

NOBLE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

NOBLE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

NOBLE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of some funds being set up for reimbursable grants. The reimbursements for expenditures made by the County but have not yet been reimbursed from the grant. Other funds are a result of disbursements exceeding the beginning cash and investments balances and receipts for the year.

Note 8. Subsequent Event

In May 2023, the County entered into a construction contract for the Courthouse Renovation Project. Funds from the American Rescue Plan of \$4,500,000 and a loan up to \$4,000,000 are expected to be used for this project.

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REQUIRED SUPPLEMENTARY INFORMATION

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	General	Sheriff's Accident Report	Bond Forfeitures	CAGIT Certified Shares	Municipal Court Cost
Cash and investments - beginning	\$ 6,389,698	\$ 46,169	\$ 7,071	\$ 126	\$ 6,636
Receipts:					
Taxes	9,294,608	-	-	-	-
Licenses and permits	85,585	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	5,562,994	-	-	-	-
Fines and forfeits	157,091	-	-	-	-
Other receipts	819,186	5,246	-	-	11,497
Total receipts	<u>15,919,464</u>	<u>5,246</u>	<u>-</u>	<u>-</u>	<u>11,497</u>
Disbursements:					
Personal services	12,800,937	-	-	-	-
Supplies	320,937	-	-	-	-
Other services and charges	2,440,521	-	-	-	12,830
Capital outlay	188,717	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>15,751,112</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,830</u>
Excess (deficiency) of receipts over disbursements	<u>168,352</u>	<u>5,246</u>	<u>-</u>	<u>-</u>	<u>(1,333)</u>
Cash and investments - ending	<u>\$ 6,558,050</u>	<u>\$ 51,415</u>	<u>\$ 7,071</u>	<u>\$ 126</u>	<u>\$ 5,303</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Clerk's Record Perpetuation	Pre-Trial Grant/OCS	Sales Disclosure	Cum. Cap. Dev. Bridges	Cum. Building Courthouse
Cash and investments - beginning	\$ 120,672	\$ 98,978	\$ 62,666	\$ 1,827,931	\$ 445,816
Receipts:					
Taxes	-	-	-	882,048	160,414
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	427	-
Charges for services	-	-	12,430	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	32,556	12,500	5	1,047,310	637
Total receipts	32,556	12,500	12,435	1,929,785	161,051
Disbursements:					
Personal services	-	63,769	446	-	-
Supplies	-	-	1,467	5,200	-
Other services and charges	9,280	-	1,420	154,265	-
Capital outlay	-	-	-	1,232,644	75,041
Other disbursements	-	-	-	-	-
Total disbursements	9,280	63,769	3,333	1,392,109	75,041
Excess (deficiency) of receipts over disbursements	23,276	(51,269)	9,102	537,676	86,010
Cash and investments - ending	\$ 143,948	\$ 47,709	\$ 71,768	\$ 2,365,607	\$ 531,826

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Drug Free Community	LIT Econ Development	Emergency Planning-Sara	Extradition	Firearms Training
Cash and investments - beginning	\$ 32,437	\$ 1,956,131	\$ 15,272	\$ 7,974	\$ 66,712
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	34,919	1,628,336	12,097	4,260	43,577
Total receipts	<u>34,919</u>	<u>1,628,336</u>	<u>12,097</u>	<u>4,260</u>	<u>43,577</u>
Disbursements:					
Personal services	-	-	1,780	-	-
Supplies	-	-	-	-	-
Other services and charges	31,927	1,591,996	5,574	7,560	20,004
Capital outlay	-	-	11,253	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>31,927</u>	<u>1,591,996</u>	<u>18,607</u>	<u>7,560</u>	<u>20,004</u>
Excess (deficiency) of receipts over disbursements	<u>2,992</u>	<u>36,340</u>	<u>(6,510)</u>	<u>(3,300)</u>	<u>23,573</u>
Cash and investments - ending	<u>\$ 35,429</u>	<u>\$ 1,992,471</u>	<u>\$ 8,762</u>	<u>\$ 4,674</u>	<u>\$ 90,285</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Drain Improvements	Health Dept	Security Protection	Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 361,886	\$ 282,278	\$ 57,290	\$ 188,470	\$ 638,011
Receipts:					
Taxes	-	383,226	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	8,243	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	537,195	74,107	-	33,239	847,051
Total receipts	<u>537,195</u>	<u>457,333</u>	<u>8,243</u>	<u>33,239</u>	<u>847,051</u>
Disbursements:					
Personal services	-	445,142	-	4,964	-
Supplies	-	6,357	-	-	-
Other services and charges	609,303	200	-	5,138	15,635
Capital outlay	-	3,195	-	-	729,016
Other disbursements	-	-	-	-	-
Total disbursements	<u>609,303</u>	<u>454,894</u>	<u>-</u>	<u>10,102</u>	<u>744,651</u>
Excess (deficiency) of receipts over disbursements	<u>(72,108)</u>	<u>2,439</u>	<u>8,243</u>	<u>23,137</u>	<u>102,400</u>
Cash and investments - ending	<u>\$ 289,778</u>	<u>\$ 284,717</u>	<u>\$ 65,533</u>	<u>\$ 211,607</u>	<u>\$ 740,411</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	LIT Public Safety County Share	County Misdemeanants	MVH Restricted	Plan Commission Bonds	Rainy Day
Cash and investments - beginning	\$ 1,451,466	\$ 214,314	\$ 52,646	\$ 5,000	\$ 866,218
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	3,355	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	872,585	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,492,747	27,690	1,775,226	-	388,062
Total receipts	1,492,747	27,690	2,651,166	-	388,062
Disbursements:					
Personal services	428,976	987	1,842,760	-	-
Supplies	337,898	-	555,390	-	-
Other services and charges	548,553	2,625	8,166	-	46,509
Capital outlay	-	-	-	-	35,280
Other disbursements	-	-	-	-	-
Total disbursements	1,315,427	3,612	2,406,316	-	81,789
Excess (deficiency) of receipts over disbursements	177,320	24,078	244,850	-	306,273
Cash and investments - ending	\$ 1,628,786	\$ 238,392	\$ 297,496	\$ 5,000	\$ 1,172,491

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Recorder's Perpetuation	River Boat Revenue Sharing	Sex Offender Fees ~ State 10%	Sheriff Service Fee/Pension	Public Defender Fees
Cash and investments - beginning	\$ 347,191	\$ -	\$ -	\$ 39,046	\$ 219,659
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	162,291	-	-	-	-
Fines and forfeits	-	-	-	-	18,906
Other receipts	131	267,199	310	45,709	63
Total receipts	162,422	267,199	310	45,709	18,969
Disbursements:					
Personal services	39,273	-	-	-	1,900
Supplies	-	-	-	-	2,150
Other services and charges	167,956	187,848	290	-	69,510
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	207,229	187,848	290	-	73,560
Excess (deficiency) of receipts over disbursements	(44,807)	79,351	20	45,709	(54,591)
Cash and investments - ending	\$ 302,384	\$ 79,351	\$ 20	\$ 84,755	\$ 165,068

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Surplus Tax	Surveyor's Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Dept Trust
Cash and investments - beginning	\$ 158,960	\$ 216,357	\$ 34,234	\$ 843,004	\$ 157,882
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	38,305	5,581	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	141,447	2,910	49,659	679,456	24,547
Total receipts	<u>141,447</u>	<u>41,215</u>	<u>55,240</u>	<u>679,456</u>	<u>24,547</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	1,855
Other services and charges	128,534	-	84,223	805,964	-
Capital outlay	-	57,158	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>128,534</u>	<u>57,158</u>	<u>84,223</u>	<u>805,964</u>	<u>1,855</u>
Excess (deficiency) of receipts over disbursements	<u>12,913</u>	<u>(15,943)</u>	<u>(28,983)</u>	<u>(126,508)</u>	<u>22,692</u>
Cash and investments - ending	<u>\$ 171,873</u>	<u>\$ 200,414</u>	<u>\$ 5,251</u>	<u>\$ 716,496</u>	<u>\$ 180,574</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Victim Witness	Guardian Ad Litem/Casa	Family Preservation Court Fees	Auditors Ineligible Deductions	Elected Officials Training
Cash and investments - beginning	\$ 46,795	\$ 130,135	\$ 82,530	\$ 18,636	\$ 52,868
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	7,661
Fines and forfeits	53,110	-	-	-	-
Other receipts	1,204	30,631	81,420	-	582
Total receipts	54,314	30,631	81,420	-	8,243
Disbursements:					
Personal services	10,000	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	5,495	26,631	24,058	-	3,039
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	15,495	26,631	24,058	-	3,039
Excess (deficiency) of receipts over disbursements	38,819	4,000	57,362	-	5,204
Cash and investments - ending	\$ 85,614	\$ 134,135	\$ 139,892	\$ 18,636	\$ 58,072

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Interstate Compact Tran Fee Co	Statewide 9-1-1	Community Corrections Grant 2	Storm and Erosion	Adult Probation
Cash and investments - beginning	\$ 3,624	\$ 870,154	\$ 19,406	\$ 77,261	\$ 502,983
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	32,147
Other receipts	438	631,492	-	12,390	164,177
Total receipts	438	631,492	-	12,390	196,324
Disbursements:					
Personal services	-	470,355	-	493	101,833
Supplies	-	-	-	-	48,773
Other services and charges	-	42,221	12,192	-	58,496
Capital outlay	-	9,264	7,630	13,204	2,780
Other disbursements	-	-	-	-	-
Total disbursements	-	521,840	19,822	13,697	211,882
Excess (deficiency) of receipts over disbursements	438	109,652	(19,822)	(1,307)	(15,558)
Cash and investments - ending	\$ 4,062	\$ 979,806	\$ (416)	\$ 75,954	\$ 487,425

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Juvenile Probation	Transfer Fee ~ County	Work Crew ~ Drainage	Drain Maintenance	Sheriff Sale Fees
Cash and investments - beginning	\$ 120,582	\$ 48,651	\$ 43,766	\$ 4,009,999	\$ 627
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	100	20,930	-	-	-
Fines and forfeits	2,558	-	-	-	-
Other receipts	5,811	-	128,438	1,051,111	2,265
Total receipts	8,469	20,930	128,438	1,051,111	2,265
Disbursements:					
Personal services	-	22,624	-	-	-
Supplies	-	-	22,779	-	-
Other services and charges	-	-	57,426	1,146,730	-
Capital outlay	-	-	6,972	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	22,624	87,177	1,146,730	-
Excess (deficiency) of receipts over disbursements	8,469	(1,694)	41,261	(95,619)	2,265
Cash and investments - ending	\$ 129,051	\$ 46,957	\$ 85,027	\$ 3,914,380	\$ 2,892

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Federal Drug Task Force	DUI Grant ~ Lig. & Kend.	K-9 Donation	Public Health Vaccine	Demand Notice Fees 27%
Cash and investments - beginning	\$ 40,920	\$ 456	\$ 3	\$ 386,783	\$ 15
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	5,162	-	-	61,923	680
Total receipts	5,162	-	-	61,923	680
Disbursements:					
Personal services	-	-	-	12,756	-
Supplies	-	-	-	7,541	-
Other services and charges	-	-	-	77,371	680
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	97,668	680
Excess (deficiency) of receipts over disbursements	5,162	-	-	(35,745)	-
Cash and investments - ending	\$ 46,082	\$ 456	\$ 3	\$ 351,038	\$ 15

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Health Clinic Donations	Civil Service Fee	TIF Orange Twp	Noble County Dekko TIF	Debt Service
Cash and investments - beginning	\$ 6,283	\$ -	\$ 9,352	\$ 10,372	\$ 441,490
Receipts:					
Taxes	-	-	-	-	644,119
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3	-	-	-	2,534
Total receipts	3	-	-	-	646,653
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	306	-	-	-	-
Capital outlay	-	-	-	-	910,569
Other disbursements	-	-	-	-	-
Total disbursements	306	-	-	-	910,569
Excess (deficiency) of receipts over disbursements	(303)	-	-	-	(263,916)
Cash and investments - ending	\$ 5,980	\$ -	\$ 9,352	\$ 10,372	\$ 177,574

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Self Funding Insurance	Payroll Fund	INPRS ~ PERF	Unified Group Services	Hoosier Start
Cash and investments - beginning	\$ (74,665)	\$ -	\$ 1	\$ 3,672	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	71,143
Fines and forfeits	-	-	-	-	-
Other receipts	633,061	8,382,962	-	1,913,500	-
Total receipts	633,061	8,382,962	-	1,913,500	71,143
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	451,470	8,382,486	-	1,907,285	71,143
Capital outlay	-	-	-	-	-
Other disbursements	-	476	-	-	-
Total disbursements	451,470	8,382,962	-	1,907,285	71,143
Excess (deficiency) of receipts over disbursements	181,591	-	-	6,215	-
Cash and investments - ending	\$ 106,926	\$ -	\$ 1	\$ 9,887	\$ -

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Federal Withholdings	Withholdings (County Tax)	Withholdings (PERF)	Pension Trust County Police	State Withholdings
Cash and investments - beginning	\$ -	\$ -	\$ 55	\$ 446	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	959,527	188,423	288,556	-	356,821
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>959,527</u>	<u>188,423</u>	<u>288,556</u>	<u>-</u>	<u>356,821</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	959,527	188,423	288,556	-	356,821
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>959,527</u>	<u>188,423</u>	<u>288,556</u>	<u>-</u>	<u>356,821</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 55</u>	<u>\$ 446</u>	<u>\$ -</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Highway Wheel & Surtax	Noble Co Wheel & Surtax	Commercial Vehicle Excise Tax	Abandoned Vehicle	Financial Tax
Cash and investments - beginning	\$ 3	\$ 682	\$ -	\$ 3,996	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,818,075	200,293	-	356,044
Total receipts	-	1,818,075	200,293	-	356,044
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	1,554,679	200,293	-	356,044
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	1,554,679	200,293	-	356,044
Excess (deficiency) of receipts over disbursements	-	263,396	-	-	-
Cash and investments - ending	\$ 3	\$ 264,078	\$ -	\$ 3,996	\$ -

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Fines & Forfeitures	Infraction Judgement	Overweight Vehicle	Death Benefit	Disclosure/ Treasurer of State
Cash and investments - beginning	\$ 3,232	\$ 1,972	\$ -	\$ -	\$ 1,200
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	30
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	80	12,360
Fines and forfeits	-	-	-	-	-
Other receipts	33,750	35,759	36	4,219	170
Total receipts	<u>33,750</u>	<u>35,759</u>	<u>36</u>	<u>4,299</u>	<u>12,560</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	31,095	35,199	-	3,989	12,710
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>31,095</u>	<u>35,199</u>	<u>-</u>	<u>3,989</u>	<u>12,710</u>
Excess (deficiency) of receipts over disbursements	<u>2,655</u>	<u>560</u>	<u>36</u>	<u>310</u>	<u>(150)</u>
Cash and investments - ending	<u>\$ 5,887</u>	<u>\$ 2,532</u>	<u>\$ 36</u>	<u>\$ 310</u>	<u>\$ 1,050</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Coroner Continuing Education	Interstate Compact Tran Fee St	State Mortgage Fee	HEA 1001 State HSC Dist.	Campaign Finance Enforcement
Cash and investments - beginning	\$ 469	\$ -	\$ 540	\$ -	\$ 700
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	4,788	10	-
Fines and forfeits	-	-	-	-	-
Other receipts	5,099	500	385	-	-
Total receipts	5,099	500	5,173	10	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	5,202	500	5,393	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	5,202	500	5,393	-	-
Excess (deficiency) of receipts over disbursements	(103)	-	(220)	10	-
Cash and investments - ending	\$ 366	\$ -	\$ 320	\$ 10	\$ 700

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Child Restraint Violations	Education Plate Fee	Innkeeper Tax	Local Affordable Housing	Junk Trash & Debris
Cash and investments - beginning	\$ 50	\$ 136	\$ 8,655	\$ 2,628	\$ 800
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,025	469	125,165	-	100
Total receipts	1,025	469	125,165	-	100
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,025	488	125,286	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,025	488	125,286	-	-
Excess (deficiency) of receipts over disbursements	-	(19)	(121)	-	100
Cash and investments - ending	\$ 50	\$ 117	\$ 8,534	\$ 2,628	\$ 900

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	93.563 Prosecutor PCA	93.563 Title IV-D Incentive	Prosecutor New IV-D	Clerk Incentive State	Prosecutor's Equitable Sharing
Cash and investments - beginning	\$ 22,944	\$ 27,820	\$ 262,799	\$ 161,393	\$ (593)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,331	24,712	37,230	25,405	-
Total receipts	<u>1,331</u>	<u>24,712</u>	<u>37,230</u>	<u>25,405</u>	<u>-</u>
Disbursements:					
Personal services	-	-	51,181	-	-
Supplies	-	-	-	-	-
Other services and charges	686	-	70,378	6,097	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>686</u>	<u>-</u>	<u>121,559</u>	<u>6,097</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>645</u>	<u>24,712</u>	<u>(84,329)</u>	<u>19,308</u>	<u>-</u>
Cash and investments - ending	<u>\$ 23,589</u>	<u>\$ 52,532</u>	<u>\$ 178,470</u>	<u>\$ 180,701</u>	<u>\$ (593)</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Sheriff's Commissary	Inmate Trust	Treasurer	Clerk Odyssey Computer System	Clerk ISETS
Cash and investments - beginning	\$ 124,952	\$ 42,855	\$ 1,698,967	\$ 643,854	\$ 1,051
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	234,257	839,653	1,600,753	4,243,087	-
Total receipts	<u>234,257</u>	<u>839,653</u>	<u>1,600,753</u>	<u>4,243,087</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	255,450	846,439	1,698,967	4,075,429	-
Total disbursements	<u>255,450</u>	<u>846,439</u>	<u>1,698,967</u>	<u>4,075,429</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(21,193)</u>	<u>(6,786)</u>	<u>(98,214)</u>	<u>167,658</u>	<u>-</u>
Cash and investments - ending	<u>\$ 103,759</u>	<u>\$ 36,069</u>	<u>\$ 1,600,753</u>	<u>\$ 811,512</u>	<u>\$ 1,051</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Highway	County User Fee	Little Long Round Lake Project	Jury Pay	Sheriff's Tax Warrants
Cash and investments - beginning	\$ 1,100,609	\$ 47,749	\$ 250,075	\$ 50,207	\$ 966
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,310,676	11,985	1,530	6,384	13,780
Total receipts	<u>3,310,676</u>	<u>11,985</u>	<u>1,530</u>	<u>6,384</u>	<u>13,780</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,169,686	11,844	-	12,611	12,320
Total disbursements	<u>3,169,686</u>	<u>11,844</u>	<u>-</u>	<u>12,611</u>	<u>12,320</u>
Excess (deficiency) of receipts over disbursements	<u>140,990</u>	<u>141</u>	<u>1,530</u>	<u>(6,227)</u>	<u>1,460</u>
Cash and investments - ending	<u>\$ 1,241,599</u>	<u>\$ 47,890</u>	<u>\$ 251,605</u>	<u>\$ 43,980</u>	<u>\$ 2,426</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Sheriff Law Enforcement Cont Ed	AUL LTD	JDAI Juvenile Grant	COVID Test Site	Children COVID Vaccine Grant
Cash and investments - beginning	\$ 7,492	\$ 1,729	\$ 10,144	\$ 14,704	\$ (131)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,970	14,030	3,687	100,000	10,498
Total receipts	<u>2,970</u>	<u>14,030</u>	<u>3,687</u>	<u>100,000</u>	<u>10,498</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,515	15,248	4,115	107,085	10,087
Total disbursements	<u>3,515</u>	<u>15,248</u>	<u>4,115</u>	<u>107,085</u>	<u>10,087</u>
Excess (deficiency) of receipts over disbursements	<u>(545)</u>	<u>(1,218)</u>	<u>(428)</u>	<u>(7,085)</u>	<u>411</u>
Cash and investments - ending	<u>\$ 6,947</u>	<u>\$ 511</u>	<u>\$ 9,716</u>	<u>\$ 7,619</u>	<u>\$ 280</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Drug Court Contribution	Drug Court User Fees	Small Claim Service Fee	Small Claim Garnishment Fee	Civil Garnishment Fee
Cash and investments - beginning	\$ 1,637	\$ 14,707	\$ 118,654	\$ 68	\$ 2,590
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	6,619	-	-
Total receipts	-	-	6,619	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	300	-	-	-	-
Total disbursements	300	-	-	-	-
Excess (deficiency) of receipts over disbursements	(300)	-	6,619	-	-
Cash and investments - ending	\$ 1,337	\$ 14,707	\$ 125,273	\$ 68	\$ 2,590

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Ordinance Fee	Liberty National	Pro Claim Plus	Cancer Insurance	Colonial Life
Cash and investments - beginning	\$ 100	\$ -	\$ 41,334	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	443	360,310	7,761	47,358
Total receipts	-	443	360,310	7,761	47,358
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	443	387,203	7,761	47,358
Total disbursements	-	443	387,203	7,761	47,358
Excess (deficiency) of receipts over disbursements	-	-	(26,893)	-	-
Cash and investments - ending	\$ 100	\$ -	\$ 14,441	\$ -	\$ -

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Vision	YMCA	Dental	Voluntary PERF	WTRISC
Cash and investments - beginning	\$ 3,336	\$ -	\$ 14,002	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	30,800	2,448	114,849	36,663	3,250
Total receipts	30,800	2,448	114,849	36,663	3,250
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	32,912	2,448	124,311	36,663	3,250
Total disbursements	32,912	2,448	124,311	36,663	3,250
Excess (deficiency) of receipts over disbursements	(2,112)	-	(9,462)	-	-
Cash and investments - ending	\$ 1,224	\$ -	\$ 4,540	\$ -	\$ -

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	WTRISC 457B	Oasi withholdings	Medicare	Deferred Compensation	Garnished Wages
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	780	683,158	159,948	38,492	62,348
Total receipts	<u>780</u>	<u>683,158</u>	<u>159,948</u>	<u>38,492</u>	<u>62,348</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	780	683,158	159,948	38,492	62,348
Total disbursements	<u>780</u>	<u>683,158</u>	<u>159,948</u>	<u>38,492</u>	<u>62,348</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	<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, 2022

	Health Dept Accreditation	Local Income Property Tax Relief	TMA Audits	COIT distribution	LIT certified shares
Cash and investments - beginning	\$ 52,500	\$ 214,085	\$ 186,188	\$ 41,596	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	2,796,317	-	-	11,185,270
Total receipts	-	2,796,317	-	-	11,185,270
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	44,135	2,825,091	-	-	11,185,270
Total disbursements	44,135	2,825,091	-	-	11,185,270
Excess (deficiency) of receipts over disbursements	(44,135)	(28,774)	-	-	-
Cash and investments - ending	\$ 8,365	\$ 185,311	\$ 186,188	\$ 41,596	\$ -

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Homeland Security	Dangerous Aggressive Driving	Allstate	Supreme Court Grant	Medical Reserve Corp
Cash and investments - beginning	\$ 2,557	\$ (178)	\$ -	\$ 7,207	\$ 2,350
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	1,178	-	-
Total receipts	-	-	1,178	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	1,178	-	-
Total disbursements	-	-	1,178	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ 2,557	\$ (178)	\$ -	\$ 7,207	\$ 2,350

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Project Income	CTP	AUL Life Insurance	Campbell & Fetter	County User Fee
Cash and investments - beginning	\$ 281,377	\$ 78,379	\$ 1,771	\$ 60	\$ 280
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	750	13,716	-	-
Total receipts	-	750	13,716	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	289,418	425	14,995	-	-
Total disbursements	289,418	425	14,995	-	-
Excess (deficiency) of receipts over disbursements	(289,418)	325	(1,279)	-	-
Cash and investments - ending	\$ (8,041)	\$ 78,704	\$ 492	\$ 60	\$ 280

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CRRP 2	Project Income CRRP	Sheriff Benefit Withholding	Community Corrections Grant	CRRP
Cash and investments - beginning	\$ 3,554	\$ 35	\$ -	\$ 50,806	\$ 11,573
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	41,213	-	-
Total receipts	-	-	41,213	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,295	35	41,213	28,906	11,573
Total disbursements	3,295	35	41,213	28,906	11,573
Excess (deficiency) of receipts over disbursements	(3,295)	(35)	-	(28,906)	(11,573)
Cash and investments - ending	\$ 259	\$ -	\$ -	\$ 21,900	\$ -

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Reassessment 2015	Opioid Restricted	Opioid Unrestricted	Prosecuting Att Non-Reverting	Drug Confiscated
Cash and investments - beginning	\$ 666,471	\$ -	\$ -	\$ -	\$ 34,373
Receipts:					
Taxes	282,218	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,120	124,349	53,292	9,379	8,325
Total receipts	<u>283,338</u>	<u>124,349</u>	<u>53,292</u>	<u>9,379</u>	<u>8,325</u>
Disbursements:					
Personal services	58,601	-	-	-	-
Supplies	73	-	-	-	-
Other services and charges	209,012	-	-	5,473	3,604
Capital outlay	1,936	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>269,622</u>	<u>-</u>	<u>-</u>	<u>5,473</u>	<u>3,604</u>
Excess (deficiency) of receipts over disbursements	<u>13,716</u>	<u>124,349</u>	<u>53,292</u>	<u>3,906</u>	<u>4,721</u>
Cash and investments - ending	<u>\$ 680,187</u>	<u>\$ 124,349</u>	<u>\$ 53,292</u>	<u>\$ 3,906</u>	<u>\$ 39,094</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Sex Offender Fees ~ County 90%	WE CARE Clinic	Riverboat Money-County Portion	Work Release Maintenance	Intrastate Transfer Fee County
Cash and investments - beginning	\$ 21,990	\$ 55,565	\$ 168,667	\$ 73,665	\$ 10,730
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,107	14,955	101,165	8,115	1,665
Total receipts	3,107	14,955	101,165	8,115	1,665
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	373	-
Other services and charges	1,642	8,840	-	16,832	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,642	8,840	-	17,205	-
Excess (deficiency) of receipts over disbursements	1,465	6,115	101,165	(9,090)	1,665
Cash and investments - ending	\$ 23,455	\$ 61,680	\$ 269,832	\$ 64,575	\$ 12,395

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Common School Fund	HMEP Grant	OPO Equipment Grant	COVID Small Business CFDA	American Rescue Grant
Cash and investments - beginning	\$ -	\$ (9,855)	\$ 1,333	\$ 8,604	\$ 4,636,856
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,818	-	-	5,000	4,636,856
Total receipts	2,818	-	-	5,000	4,636,856
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	2,049	-	-	-	402,183
Capital outlay	-	-	-	-	1,771,856
Other disbursements	-	-	-	-	-
Total disbursements	2,049	-	-	-	2,174,039
Excess (deficiency) of receipts over disbursements	769	-	-	5,000	2,462,817
Cash and investments - ending	\$ 769	\$ (9,855)	\$ 1,333	\$ 13,604	\$ 7,099,673

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Race & Gender Interpreter	Pros. Stop Grant CFDA #16.588	Operating Grant Council Aging	CHIRP GRANT	LIT Public Safety
Cash and investments - beginning	\$ 1,479	\$ (1,623)	\$ -	\$ 1,162	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	25,993	522,371	18,872	2,796,318
Total receipts	-	25,993	522,371	18,872	2,796,318
Disbursements:					
Personal services	-	26,200	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	522,371	21,422	2,796,318
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	26,200	522,371	21,422	2,796,318
Excess (deficiency) of receipts over disbursements	-	(207)	-	(2,550)	-
Cash and investments - ending	\$ 1,479	\$ (1,830)	\$ -	\$ (1,388)	\$ -

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	GIS Redaction Fees	2009 Polling Place Grant	11/12 EMPG Competitive Grant	Wellness Grant/CASA	VASIA Program/Mental Health Am
Cash and investments - beginning	\$ 100	\$ 594	\$ (16)	\$ -	\$ 6,250
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	25,000	75,000
Total receipts	-	-	-	25,000	75,000
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	25,000	68,750
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	25,000	68,750
Excess (deficiency) of receipts over disbursements	-	-	-	-	6,250
Cash and investments - ending	\$ 100	\$ 594	\$ (16)	\$ -	\$ 12,500

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Coroner Education Grant	Family Drug Court	Child Seat Safety Program	16.607 Bullet Proof Vest Grant	16.606 SCAAP
Cash and investments - beginning	\$ 1,748	\$ 3,811	\$ 1,116	\$ 119	\$ 6,119
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	1,174
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	1,174
Excess (deficiency) of receipts over disbursements	-	-	-	-	(1,174)
Cash and investments - ending	\$ 1,748	\$ 3,811	\$ 1,116	\$ 119	\$ 4,945

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	20.601 Operation Pull-Over	Public Health Emer Preparedness	Rural Demonstration Grant	SAVE Grant	Data Sharing Agreement Grant
Cash and investments - beginning	\$ 21	\$ 8,214	\$ 90	\$ (1,312)	\$ 3,630
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	31,207	-	-	-
Total receipts	-	31,207	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	31,250	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	31,250	-	-	-
Excess (deficiency) of receipts over disbursements	-	(43)	-	-	-
Cash and investments - ending	\$ 21	\$ 8,171	\$ 90	\$ (1,312)	\$ 3,630

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Parks & Recreation Grant	Housing of Prisoners	County Annex New Building	Health Care Coalition/EMA	Housing of Federal Inmates
Cash and investments - beginning	\$ 17	\$ 79,477	\$ 5,518,579	\$ 3,500	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	9,300	28,351	-	42,250
Total receipts	-	9,300	28,351	-	42,250
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	46,080	4,855,861	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	46,080	4,855,861	-	-
Excess (deficiency) of receipts over disbursements	-	(36,780)	(4,827,510)	-	42,250
Cash and investments - ending	\$ 17	\$ 42,697	\$ 691,069	\$ 3,500	\$ 42,250

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	2016 Immunization Grant	Comm. Development Block Grant	Reassessment	Hoosier Start - Roth	1099 Tax Sale Interest
Cash and investments - beginning	\$ (3,880)	\$ -	\$ 46	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	39,585	60,478	-	20,755	11,750
Total receipts	39,585	60,478	-	20,755	11,750
Disbursements:					
Personal services	12,812	-	-	-	-
Supplies	8,258	-	-	-	-
Other services and charges	21,068	65,478	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	20,755	16,450
Total disbursements	42,138	65,478	-	20,755	16,450
Excess (deficiency) of receipts over disbursements	(2,553)	(5,000)	-	-	(4,700)
Cash and investments - ending	\$ (6,433)	\$ (5,000)	\$ 46	\$ -	\$ (4,700)

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Settlement Fund	Pre-Trial Grant	Pre-Trial Project Income	Community Correction Grant	Problem Solving Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	58,575,308	51,103	9,986	381,221	8,000
Total receipts	<u>58,575,308</u>	<u>51,103</u>	<u>9,986</u>	<u>381,221</u>	<u>8,000</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	58,575,308	44,904	-	328,508	1,978
Total disbursements	<u>58,575,308</u>	<u>44,904</u>	<u>-</u>	<u>328,508</u>	<u>1,978</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>6,199</u>	<u>9,986</u>	<u>52,713</u>	<u>6,022</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 6,199</u>	<u>\$ 9,986</u>	<u>\$ 52,713</u>	<u>\$ 6,022</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	HD Survey Grant	Project Income	Project Income/ CRRP	CRRP
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	1,000	626,996	16,000	90,571
Total receipts	<u>1,000</u>	<u>626,996</u>	<u>16,000</u>	<u>90,571</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	963	303,830	-	70,593
Total disbursements	<u>963</u>	<u>303,830</u>	<u>-</u>	<u>70,593</u>
Excess (deficiency) of receipts over disbursements	<u>37</u>	<u>323,166</u>	<u>16,000</u>	<u>19,978</u>
Cash and investments - ending	<u>\$ 37</u>	<u>\$ 323,166</u>	<u>\$ 16,000</u>	<u>\$ 19,978</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	AUL Accident	Crisis CoAg Grant	LIT Econ Development	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 40,994,258
Receipts:				
Taxes	-	-	-	11,646,633
Licenses and permits	-	-	-	88,970
Intergovernmental receipts	-	-	-	427
Charges for services	-	-	-	8,572,828
Fines and forfeits	-	-	-	263,812
Other receipts	235	385,000	2,796,318	123,424,500
Total receipts	<u>235</u>	<u>385,000</u>	<u>2,796,318</u>	<u>143,997,170</u>
Disbursements:				
Personal services	-	-	-	16,397,789
Supplies	-	-	-	1,319,051
Other services and charges	-	-	-	32,529,658
Capital outlay	-	-	-	5,056,515
Other disbursements	220	21,165	2,796,318	88,437,173
Total disbursements	<u>220</u>	<u>21,165</u>	<u>2,796,318</u>	<u>143,740,186</u>
Excess (deficiency) of receipts over disbursements	<u>15</u>	<u>363,835</u>	<u>-</u>	<u>256,984</u>
Cash and investments - ending	<u>\$ 15</u>	<u>\$ 363,835</u>	<u>\$ -</u>	<u>\$ 41,251,242</u>

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OTHER INFORMATION

NOBLE COUNTY
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 702,124</u>	<u>\$ -</u>

NOBLE COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2022

Description of Debt		Ending	Principal Due
Type	Purpose	Principal	Within One
		Balance	Year
Governmental activities:			
General obligation bonds	Highway	\$ 13,390,000	\$ 645,000
Totals		<u>\$ 13,390,000</u>	<u>\$ 645,000</u>

NOBLE COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2022

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
Governmental activities:	
Land	\$ 3,730,182
Infrastructure	151,239,197
Buildings	30,832,229
Machinery, equipment, and vehicles	9,756,316
Construction in progress	<u>154,714</u>
Total governmental activities	<u>195,712,638</u>
Total capital assets	<u><u>\$ 195,712,638</u></u>

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.