

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

FINANCIAL STATEMENT AUDIT REPORT

OF

NOBLE COUNTY, INDIANA

January 1, 2023 to December 31, 2023



FILED
09/27/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Shelley Mawhorter	01-01-23 to 12-31-24
County Treasurer	Natasha Campbell	01-01-23 to 12-31-24
Clerk of the Circuit Court	Tammy Bremer	01-01-23 to 12-31-24
County Sheriff	Max Weber	01-01-23 to 12-31-24
County Recorder	Tonya Jones	01-01-23 to 12-31-24
President of the Board of County Commissioners	Gary Leatherman	01-01-23 to 12-31-24
President of the County Council	George Bennett	01-01-23 to 12-31-24



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, 2023, 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, 2023, 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, 2023, 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)

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, 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 September 18, 2024, 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

September 18, 2024

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES 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, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
General Fund	\$ 6,558,051	\$ 16,886,178	\$ 16,541,009	\$ 6,903,220
Sheriff's Accident Report	51,416	21,165	51,200	21,381
Bond Forfeitures	7,071	-	-	7,071
CAGIT Certified Shares	126	-	-	126
Municipal Court Cost	5,303	13,829	11,848	7,284
Clerk's Record Perpetuation	143,949	34,525	3,774	174,700
Pre-Trial Grant/OCS	47,709	-	47,709	-
Sales Disclosure Fund	71,768	10,050	2,317	79,501
Cum.Cap.Dev.-Bridges	2,365,608	1,293,138	2,096,097	1,562,649
Cum.Building Courthouse	531,825	178,627	68,168	642,284
Drug Free Community Fund	35,429	34,228	35,429	34,228
LIT Econ Development	-	3,432,282	3,431,282	1,000
Emergency Planning-Sara	8,763	6,423	3,040	12,146
Extradition	4,674	18,166	11,528	11,312
Firearms Training	90,284	18,747	7,673	101,358
Drain Improvements	289,778	283,659	213,137	360,300
Health Dept	284,716	447,184	475,210	256,690
Security Protection Fund	65,533	7,079	-	72,612
Health Maintenance	211,607	33,774	9,904	235,477
Local Road And Street	740,411	1,090,967	1,183,542	647,836
LIT Public Safety County Share	1,628,786	1,818,258	1,414,796	2,032,248
County Misdemeanants Fund	238,393	29,068	9,538	257,923
MVH Restricted	297,495	4,264,948	3,299,655	1,262,788
Plan Commission Bonds	5,000	-	-	5,000
Rainy Day Fund	1,172,491	2,026,760	903,541	2,295,710
Recorders Perpetuation	302,386	151,809	122,312	331,883
River Boat Revenue Sharing	79,351	266,867	269,312	76,906
Sex Offender Fees ~ State 10%	20	398	-	418
Sheriff Service Fee/Pension	84,755	48,804	103,249	30,310
Public Defender Fees	165,066	17,551	5,237	177,380
Surplus Tax	171,872	85,567	148,336	109,103
Surveyor's Perpetuation	200,414	35,395	20,871	214,938
Tax Sale Redemption	5,251	27,712	32,412	551
Tax Sale Surplus	716,495	426,255	731,794	410,956
Local Health Dept Trust	180,573	24,547	4,131	200,989
Victim Witness	85,615	55,822	81,824	59,613
Guardian Ad Litem/Casa	134,135	33,686	22,668	145,153
Family Preservation Court Fees	139,892	40,450	17,976	162,366
Auditors Ineligible Deductions	18,636	-	-	18,636
Elected Officials Training	58,073	7,079	3,582	61,570
Interstate Compact Tran Fee Co	4,061	1,125	-	5,186
Statewide 9-1-1	979,805	641,386	767,710	853,481
Adult Probation	487,426	215,141	212,483	490,084
Juvenile Probation	129,051	3,090	4,730	127,411
Transfer Fee ~ County	46,958	18,580	16,240	49,298
Work Crew ~ Drainage Fund	85,026	131,548	87,117	129,457
Drain Maintenance	3,914,380	1,051,198	936,705	4,028,873
Sheriff Sale Fees	2,891	2,700	263	5,328
Federal Drug Task Force	46,082	10,699	677	56,104
DUI Grant ~ Lig. & Kend.	456	-	-	456
K-9 Donation	3	-	-	3
Demand Notice Fees 27%	15	-	-	15
Health Clinic Donations	5,979	-	451	5,528
TIF Orange Twp	9,352	-	-	9,352
Noble County Dekko TIF	10,372	-	-	10,372
Self Funding Insurance	106,926	1,761,517	1,595,608	272,835
Payroll Fund	-	779,993	779,993	-
INPRS ~ PERF	1	-	-	1
Unified Group Services	9,886	2,752,786	2,702,390	60,282
Pro Claim Plus	14,441	390,653	357,875	47,219
Liberty national	-	443	443	-
Hoosier Start	-	67,338	67,338	-
Federal Withholdings	-	1,037,313	1,037,313	-
Oasi Withholdings	-	734,025	734,025	-
Withholdings (County Tax)	-	202,582	202,582	-
Withholdings (Perf)	55	308,713	308,713	55
Pension Trust County Police	446	-	-	446
State Withholdings	-	377,108	377,108	-
Garnished Wages	-	54,777	54,777	-
Sheriff Benefit withholding	-	43,335	43,335	-
Settlement	-	60,670,910	60,670,910	-
Highway Wheel & Surtax	3	-	-	3

NOBLE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Noble Co Wheel & Surtax Fund	264,078	1,802,868	2,057,258	9,688
Commercial Vehicle Excise Tax	-	208,123	208,123	-
Abandoned Vehicle	3,996	-	-	3,996
Financial Tax	-	306,239	306,239	-
Local Income Property Tax Relief	185,311	3,017,416	3,148,856	53,871
Fines & Forfeitures	5,888	54,953	22,770	38,071
Infraction Judgement	2,531	38,138	17,658	23,011
Overweight Vehicle	36	-	36	-
Death Benefit	310	3,895	1,670	2,535
Disclosure/Treasurer of State	1,050	10,040	4,740	6,350
Coroner Continuing Education	365	4,680	2,376	2,669
Interstate Compact Tran Fee St	-	1,250	438	812
State Mortgage Fee	320	3,810	1,668	2,462
HEA 1001 State HSC Dist	10	-	10	-
Campaign Finance Enforcement	700	-	-	700
Child Restraint Violations	50	1,400	400	1,050
Education Plate Fee Fund	118	394	337	175
Innkeeper Tax	8,535	212,090	211,447	9,178
Local Affordable Housing	2,628	-	-	2,628
LIT Certified Shares	-	14,143,994	13,729,173	414,821
LIT Economic Development	1,992,471	1,869,494	1,202,457	2,659,508
Junk Trash & Debris Fund	900	-	-	900
93.563 Prosecutor PCA	23,589	981	519	24,051
Prosecutor NEW IV-D Fund	178,470	38,962	79,990	137,442
Clerk Incentive State	180,701	26,350	6,000	201,051
93.563 Title IV-D Incentive	52,532	25,900	7,611	70,821
Prosecutor's Equitable Sharing	(593)	-	-	(593)
Treasurer's After Settlement Collections	1,600,753	2,023,514	1,600,753	2,023,514
Sheriff's Commissary	103,759	325,194	268,210	160,743
Sheriff's Inmate Trust	36,068	985,951	981,746	40,273
Clerk's ISETS	1,051	-	-	1,051
County User Fees	47,890	12,842	12,842	47,890
Little Long Round Lake Project	251,605	257,452	509,057	-
Jury Pay	43,980	13,855	13,520	44,315
Sheriff Tax Warrant	2,426	17,838	17,680	2,584
Sheriff Law Enforcement Cont Education	6,947	3,118	3,042	7,023
AUL LTD	511	15,683	14,224	1,970
COVID Test Site	7,619	-	-	7,619
JDAI Juvenile Grant	9,716	-	9,716	-
Children COVID Vaccine Grant	280	30,924	31,204	-
Drug Court Contribution	1,337	-	350	987
Drug Court User Fee	14,707	-	14,707	-
Small Claim Garnishee Fee	68	-	-	68
Civil Garnishee Fee	2,590	-	-	2,590
Ordinance Fee	100	26	-	126
Cancer Insurance	-	7,253	7,253	-
Vision	1,224	32,341	29,664	3,901
YMCA	-	2,888	2,888	-
Dental	4,540	116,386	107,170	13,756
Perf	-	38,711	38,711	-
WTRISC	-	3,970	3,970	-
WTRISC 457b	-	780	780	-
Medicare	-	171,727	171,727	-
Highway	1,241,599	4,692,672	4,234,141	1,700,130
Health Department Accreditation	8,365	-	1,753	6,612
TMA Audits	186,188	-	-	186,188
COIT Distribution	41,596	-	-	41,596
Homeland Security	2,557	-	-	2,557
Dangerous Aggressive Driving	(178)	-	-	(178)
Allstate	-	911	911	-
Supreme Court Grant	7,207	-	7,207	-
Medical Reserve Corp	2,350	-	-	2,350
Project Income	(8,041)	8,041	-	-
CTP	78,704	900	11,381	68,223
AUL Life	492	12,225	11,304	1,413
County User Fee	280	-	-	280
CRRP 2	259	-	259	-
Reassessment	46	-	-	46
Hoosier State-Roth	-	18,940	18,940	-
1099 Tax Sale Interest	(4,700)	17,227	12,527	-
Pre-Trial Grant	6,194	85	-	6,279
Pre-Trial Project Income	9,986	15,960	3,510	22,436

NOBLE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Problem Solving Grant	6,022	10,000	16,022	-
project Income/CRRP	16,000	20,141	5,990	30,151
AUL Accident	15	370	341	44
Crisis CoAg Grant	363,835	55,000	70,237	348,598
Campbell & Fetter Bank	60	-	-	60
HD Survey Grant	37	1,000	193	844
Community Corrections	(416)	-	-	(416)
Clerk's Trust Fund	812,012	4,659,379	4,820,185	651,206
Colonial Life	-	46,187	46,187	-
Deferred Comp	-	40,972	40,972	-
Community Corrections Grant	52,713	-	-	52,713
OCRRP	19,978	259	-	20,237
Public Health Vaccine	351,038	408,307	49,680	709,665
Project Income	323,166	403,733	250,320	476,579
9170 Community Corrections Grant	21,900	-	21,900	-
Pre-Trial Grant 8164	-	76,743	74,166	2,577
Lead Grant	-	4,725	-	4,725
Community Corrections Grant	-	327,430	319,832	7,598
CRRP 8179	-	158,225	158,219	6
Storm & Erosion	75,954	17,980	177	93,757
Small Claim Service Fee	125,272	6,550	-	131,822
Debt Service	177,575	878,928	912,919	143,584
Crossroads United Way	-	315	315	-
Public Defender IV Grant	-	5,591	24	5,567
Reassessment 2015	680,186	291,084	267,071	704,199
Opioid Restricted	124,349	50,876	-	175,225
Opioid Unrestricted	53,292	9,536	-	62,828
Prosecuting Att Non-Reverting	3,906	7,221	1,050	10,077
Drug Confiscated	39,094	6,671	-	45,765
Sex Offender Fees ~ County 90%	23,454	3,578	1,097	25,935
WE CARE Clinic	61,679	15,447	2,393	74,733
Riverboat Money-County Portion	269,832	149,151	280,000	138,983
Work Release Maintenance	64,575	7,567	5,311	66,831
Intrastate Transfer Fee County	12,395	1,985	-	14,380
Common School Fund	769	2,169	1,991	947
HMEP Grant	(9,855)	-	-	(9,855)
OPO Equipment Grant	1,333	-	-	1,333
COVID Small Business CFDA	13,604	-	-	13,604
American Rescue Grant	7,099,673	24,385	1,978,135	5,145,923
Race & Gender Interpreter	1,479	-	-	1,479
Pros. Stop Grant CFDA #16.588	(1,831)	4,091	2,539	(279)
Operating Grant Council Aging	-	724,066	724,066	-
CHIRP GRANT	(1,388)	28,100	28,702	(1,990)
LIT Public Safety	-	3,432,282	3,432,282	-
GIS Redaction Fees	100	-	-	100
2009 Polling Place Grant	594	-	-	594
11/12 EMPG Competitive Grant	(16)	-	-	(16)
VASIA Program/Mental Health Am	12,500	72,000	72,250	12,250
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	4,945	11,692	1,398	15,239
20.601 Operation Pull-Over	21	-	-	21
Public Health Emer Preparedness	8,171	24,238	25,000	7,409
Rural Demonstration Grant	90	-	-	90
SAVE Grant	(1,312)	-	338	(1,650)
Data Sharing Agreement Grant	3,630	-	-	3,630
Parks & Recreation Grant	17	-	-	17
Housing of Prisoners	42,697	26,625	3,640	65,682
County Annex New Building	691,068	19,199	383,825	326,442
Health Care Coalition/EMA	3,500	-	-	3,500
Housing of Federal Inmates	42,250	472,040	142,876	371,414
2016 Immunization Grant	(6,432)	42,033	46,552	(10,951)
Comm. Development Block Grant	(5,000)	-	-	(5,000)
Courthouse Reno Bond	-	1,012,254	45,705	966,549
Totals	<u>\$ 41,251,730</u>	<u>\$ 148,586,473</u>	<u>\$ 145,727,710</u>	<u>\$ 44,110,493</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).

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.

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 were not received by December 31, 2023. Other funds are a result of disbursements exceeding the beginning cash and investments balances and receipts for the year.

Note 8. Subsequent Event

The County entered into a contract with a construction company in 2023 for the purpose of renovating its courthouse in an amount not to exceed \$11,229,327. The County will use American Rescue Plan funds and General Revenue Bond Anticipation Notes to pay for the project. The County received General Revenue Bond Anticipation Notes (BAN) of \$1,000,000 in July of 2023 and \$3,000,000 in June of 2024.

OTHER INFORMATION

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	General Fund	Sheriff's Accident Report	Bond Forfeitures	CAGIT Certified Shares	Municipal Court Cost	Clerk's Record Perpetuation
Cash and investments - beginning	\$ 6,558,051	\$ 51,416	\$ 7,071	\$ 126	\$ 5,303	\$ 143,949
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	21,165	-	-	-	34,525
Fines and forfeits	-	-	-	-	-	-
Other receipts	16,886,178	-	-	-	13,829	-
Total receipts	<u>16,886,178</u>	<u>21,165</u>	<u>-</u>	<u>-</u>	<u>13,829</u>	<u>34,525</u>
Disbursements:						
Personal services	13,587,945	-	-	-	-	-
Supplies	331,647	-	-	-	-	-
Other services and charges	2,505,677	51,200	-	-	11,848	3,774
Capital outlay	115,740	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>16,541,009</u>	<u>51,200</u>	<u>-</u>	<u>-</u>	<u>11,848</u>	<u>3,774</u>
Excess (deficiency) of receipts over (under) disbursements	<u>345,169</u>	<u>(30,035)</u>	<u>-</u>	<u>-</u>	<u>1,981</u>	<u>30,751</u>
Cash and investments - ending	<u>\$ 6,903,220</u>	<u>\$ 21,381</u>	<u>\$ 7,071</u>	<u>\$ 126</u>	<u>\$ 7,284</u>	<u>\$ 174,700</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Pre-Trial Grant/OCS	Sales Disclosure Fund	Cum.Cap.Dev.-Bridges	Cum.Building Courthouse	Drug Free Community Fund
Cash and investments - beginning	\$ 47,709	\$ 71,768	\$ 2,365,608	\$ 531,825	\$ 35,429
Receipts:					
Taxes	-	-	-	178,627	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	10,050	1,293,138	-	34,228
Total receipts	-	10,050	1,293,138	178,627	34,228
Disbursements:					
Personal services	38,857	412	-	-	-
Supplies	-	885	46,300	-	-
Other services and charges	8,852	1,020	68,252	547	35,429
Capital outlay	-	-	1,882,745	67,621	-
Other disbursements	-	-	98,800	-	-
Total disbursements	47,709	2,317	2,096,097	68,168	35,429
Excess (deficiency) of receipts over (under) disbursements	(47,709)	7,733	(802,959)	110,459	(1,201)
Cash and investments - ending	\$ -	\$ 79,501	\$ 1,562,649	\$ 642,284	\$ 34,228

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	LIT Econ Development	Emergency Planning-Sara	Extradition	Firearms Training	Drain Improvements
Cash and investments - beginning	\$ -	\$ 8,763	\$ 4,674	\$ 90,284	\$ 289,778
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,432,282	6,423	18,166	18,747	283,659
Total receipts	<u>3,432,282</u>	<u>6,423</u>	<u>18,166</u>	<u>18,747</u>	<u>283,659</u>
Disbursements:					
Personal services	-	1,860	-	-	-
Supplies	-	-	-	-	-
Other services and charges	3,431,282	-	11,528	7,673	213,137
Capital outlay	-	1,180	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>3,431,282</u>	<u>3,040</u>	<u>11,528</u>	<u>7,673</u>	<u>213,137</u>
Excess (deficiency) of receipts over (under) disbursements	<u>1,000</u>	<u>3,383</u>	<u>6,638</u>	<u>11,074</u>	<u>70,522</u>
Cash and investments - ending	<u>\$ 1,000</u>	<u>\$ 12,146</u>	<u>\$ 11,312</u>	<u>\$ 101,358</u>	<u>\$ 360,300</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Health Dept	Security Protection Fund	Health Maintenance	Local Road And Street	LIT Public Safety County Share
Cash and investments - beginning	\$ 284,716	\$ 65,533	\$ 211,607	\$ 740,411	\$ 1,628,786
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	1,090,967	-
Other receipts	447,184	7,079	33,774	-	1,818,258
Total receipts	447,184	7,079	33,774	1,090,967	1,818,258
Disbursements:					
Personal services	455,976	-	4,615	-	497,046
Supplies	8,128	-	-	-	327,758
Other services and charges	11,106	-	5,289	10,558	589,992
Capital outlay	-	-	-	1,172,984	-
Other disbursements	-	-	-	-	-
Total disbursements	475,210	-	9,904	1,183,542	1,414,796
Excess (deficiency) of receipts over (under) disbursements	(28,026)	7,079	23,870	(92,575)	403,462
Cash and investments - ending	\$ 256,690	\$ 72,612	\$ 235,477	\$ 647,836	\$ 2,032,248

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	County Misdemeanants Fund	MVH Restricted	Plan Commission Bonds	Rainy Day Fund	Recorders Perpetuation
Cash and investments - beginning	\$ 238,393	\$ 297,495	\$ 5,000	\$ 1,172,491	\$ 302,386
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	29,068	4,264,948	-	2,026,760	151,809
Total receipts	29,068	4,264,948	-	2,026,760	151,809
Disbursements:					
Personal services	5,819	-	-	-	40,050
Supplies	-	500,686	-	-	-
Other services and charges	3,719	2,682,077	-	903,541	82,262
Capital outlay	-	116,892	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	9,538	3,299,655	-	903,541	122,312
Excess (deficiency) of receipts over (under) disbursements	19,530	965,293	-	1,123,219	29,497
Cash and investments - ending	\$ 257,923	\$ 1,262,788	\$ 5,000	\$ 2,295,710	\$ 331,883

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	River Boat Revenue Sharing	Sex Offender Fees ~ State 10%	Sheriff Service Fee/Pension	Public Defender Fees	Surplus Tax
Cash and investments - beginning	\$ 79,351	\$ 20	\$ 84,755	\$ 165,066	\$ 171,872
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	48,804	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	266,867	398	-	17,551	85,567
Total receipts	266,867	398	48,804	17,551	85,567
Disbursements:					
Personal services	-	-	-	1,320	-
Supplies	-	-	-	784	-
Other services and charges	269,312	-	103,249	3,133	148,336
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	269,312	-	103,249	5,237	148,336
Excess (deficiency) of receipts over (under) disbursements	(2,445)	398	(54,445)	12,314	(62,769)
Cash and investments - ending	\$ 76,906	\$ 418	\$ 30,310	\$ 177,380	\$ 109,103

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Surveyor's Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Dept Trust	Victim Witness
Cash and investments - beginning	\$ 200,414	\$ 5,251	\$ 716,495	\$ 180,573	\$ 85,615
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	35,395	27,712	426,255	24,547	55,822
Total receipts	<u>35,395</u>	<u>27,712</u>	<u>426,255</u>	<u>24,547</u>	<u>55,822</u>
Disbursements:					
Personal services	-	-	-	-	10,000
Supplies	5,507	-	-	2,666	-
Other services and charges	-	32,412	731,794	1,465	71,824
Capital outlay	15,364	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>20,871</u>	<u>32,412</u>	<u>731,794</u>	<u>4,131</u>	<u>81,824</u>
Excess (deficiency) of receipts over (under) disbursements	<u>14,524</u>	<u>(4,700)</u>	<u>(305,539)</u>	<u>20,416</u>	<u>(26,002)</u>
Cash and investments - ending	<u>\$ 214,938</u>	<u>\$ 551</u>	<u>\$ 410,956</u>	<u>\$ 200,989</u>	<u>\$ 59,613</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Guardian Ad Litem/Casa	Family Preservation Court Fees	Auditors Ineligible Deductions	Elected Officials Training	Interstate Compact Tran Fee Co
Cash and investments - beginning	\$ 134,135	\$ 139,892	\$ 18,636	\$ 58,073	\$ 4,061
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	33,686	40,450	-	7,079	1,125
Total receipts	33,686	40,450	-	7,079	1,125
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	22,668	17,976	-	3,582	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	22,668	17,976	-	3,582	-
Excess (deficiency) of receipts over (under) disbursements	11,018	22,474	-	3,497	1,125
Cash and investments - ending	\$ 145,153	\$ 162,366	\$ 18,636	\$ 61,570	\$ 5,186

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Statewide 9-1-1	Adult Probation	Juvenile Probation	Transfer Fee ~ County	Work Crew ~ Drainage Fund
Cash and investments - beginning	\$ 979,805	\$ 487,426	\$ 129,051	\$ 46,958	\$ 85,026
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	641,386	215,141	3,090	18,580	131,548
Total receipts	641,386	215,141	3,090	18,580	131,548
Disbursements:					
Personal services	671,182	115,080	4,730	15,833	-
Supplies	-	48,231	-	-	17,212
Other services and charges	96,528	48,695	-	407	65,025
Capital outlay	-	477	-	-	4,880
Other disbursements	-	-	-	-	-
Total disbursements	767,710	212,483	4,730	16,240	87,117
Excess (deficiency) of receipts over (under) disbursements	(126,324)	2,658	(1,640)	2,340	44,431
Cash and investments - ending	\$ 853,481	\$ 490,084	\$ 127,411	\$ 49,298	\$ 129,457

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Drain Maintenance	Sheriff Sale Fees	Federal Drug Task Force	DUI Grant ~ Lig. & Kend.	K-9 Donation
Cash and investments - beginning	\$ 3,914,380	\$ 2,891	\$ 46,082	\$ 456	\$ 3
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,051,198	2,700	10,699	-	-
Total receipts	<u>1,051,198</u>	<u>2,700</u>	<u>10,699</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	936,705	263	677	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>936,705</u>	<u>263</u>	<u>677</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>114,493</u>	<u>2,437</u>	<u>10,022</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 4,028,873</u>	<u>\$ 5,328</u>	<u>\$ 56,104</u>	<u>\$ 456</u>	<u>\$ 3</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Demand Notice Fees 27%	Health Clinic Donations	TIF Orange Twp	Noble County Dekko TIF	Self Funding Insurance
Cash and investments - beginning	\$ 15	\$ 5,979	\$ 9,352	\$ 10,372	\$ 106,926
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	1,761,517
Total receipts	-	-	-	-	1,761,517
Disbursements:					
Personal services	-	-	-	-	397
Supplies	-	-	-	-	-
Other services and charges	-	451	-	-	1,595,211
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	451	-	-	1,595,608
Excess (deficiency) of receipts over (under) disbursements	-	(451)	-	-	165,909
Cash and investments - ending	\$ 15	\$ 5,528	\$ 9,352	\$ 10,372	\$ 272,835

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Payroll Fund	INPRS ~ PERF	Unified Group Services	Pro Claim Plus	Liberty national
Cash and investments - beginning	\$ -	\$ 1	\$ 9,886	\$ 14,441	\$ -
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	779,993	-	2,752,786	390,653	443
Total receipts	779,993	-	2,752,786	390,653	443
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	779,755	-	2,702,390	357,875	443
Capital outlay	-	-	-	-	-
Other disbursements	238	-	-	-	-
Total disbursements	779,993	-	2,702,390	357,875	443
Excess (deficiency) of receipts over (under) disbursements	-	-	50,396	32,778	-
Cash and investments - ending	\$ -	\$ 1	\$ 60,282	\$ 47,219	\$ -

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Hoosier Start	Federal Withholdings	Oasi Withholdings	Withholdings (County Tax)	Withholdings (Perf)
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 55
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	67,338	1,037,313	734,025	202,582	308,713
Total receipts	67,338	1,037,313	734,025	202,582	308,713
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	67,338	1,037,313	734,025	202,582	308,713
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	67,338	1,037,313	734,025	202,582	308,713
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 55

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Pension Trust County Police	State Withholdings	Garnished Wages	Sheriff Benefit withholding	Settlement
Cash and investments - beginning	\$ 446	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	377,108	54,777	43,335	60,670,910
Total receipts	-	377,108	54,777	43,335	60,670,910
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	377,108	54,777	43,335	60,670,910
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	377,108	54,777	43,335	60,670,910
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-
Cash and investments - ending	\$ 446	\$ -	\$ -	\$ -	\$ -

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Highway Wheel & Surtax	Noble Co Wheel & Surtax Fund	Commercial Vehicle Excise Tax	Abandoned Vehicle	Financial Tax
Cash and investments - beginning	\$ 3	\$ 264,078	\$ -	\$ 3,996	\$ -
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,802,868	208,123	-	306,239
Total receipts	-	1,802,868	208,123	-	306,239
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	2,057,258	208,123	-	306,239
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	2,057,258	208,123	-	306,239
Excess (deficiency) of receipts over (under) disbursements	-	(254,390)	-	-	-
Cash and investments - ending	\$ 3	\$ 9,688	\$ -	\$ 3,996	\$ -

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Local Income Property Tax Relief	Fines & Forfeitures	Infraction Judgement	Overweight Vehicle	Death Benefit
Cash and investments - beginning	\$ 185,311	\$ 5,888	\$ 2,531	\$ 36	\$ 310
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	3,017,416	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	54,953	38,138	-	3,895
Total receipts	<u>3,017,416</u>	<u>54,953</u>	<u>38,138</u>	<u>-</u>	<u>3,895</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	3,148,856	22,770	17,658	36	1,670
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>3,148,856</u>	<u>22,770</u>	<u>17,658</u>	<u>36</u>	<u>1,670</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(131,440)</u>	<u>32,183</u>	<u>20,480</u>	<u>(36)</u>	<u>2,225</u>
Cash and investments - ending	<u>\$ 53,871</u>	<u>\$ 38,071</u>	<u>\$ 23,011</u>	<u>\$ -</u>	<u>\$ 2,535</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Disclosure/Treasurer of State	Coroner Continuing Education	Interstate Compact Tran Fee St	State Mortgage Fee	HEA 1001 State HSC Dist
Cash and investments - beginning	\$ 1,050	\$ 365	\$ -	\$ 320	\$ 10
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	10,040	4,680	1,250	3,810	-
Total receipts	10,040	4,680	1,250	3,810	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	4,740	2,376	438	1,668	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	10
Total disbursements	4,740	2,376	438	1,668	10
Excess (deficiency) of receipts over (under) disbursements	5,300	2,304	812	2,142	(10)
Cash and investments - ending	\$ 6,350	\$ 2,669	\$ 812	\$ 2,462	\$ -

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Campaign Finance Enforcement	Child Restraint Violations	Education Plate Fee Fund	Innkeeper Tax	Local Affordable Housing
Cash and investments - beginning	\$ 700	\$ 50	\$ 118	\$ 8,535	\$ 2,628
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,400	394	212,090	-
Total receipts	-	1,400	394	212,090	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	400	337	211,447	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	400	337	211,447	-
Excess (deficiency) of receipts over (under) disbursements	-	1,000	57	643	-
Cash and investments - ending	\$ 700	\$ 1,050	\$ 175	\$ 9,178	\$ 2,628

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	LIT Certified Shares	LIT Economic Development	Junk Trash & Debris Fund	93.563 Prosecutor PCA	Prosecutor NEW IV-D Fund
Cash and investments - beginning	\$ -	\$ 1,992,471	\$ 900	\$ 23,589	\$ 178,470
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	14,143,994	1,869,494	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	981	38,962
Total receipts	14,143,994	1,869,494	-	981	38,962
Disbursements:					
Personal services	-	-	-	-	53,040
Supplies	-	-	-	-	-
Other services and charges	13,729,173	-	-	519	26,950
Capital outlay	-	-	-	-	-
Other disbursements	-	1,202,457	-	-	-
Total disbursements	13,729,173	1,202,457	-	519	79,990
Excess (deficiency) of receipts over (under) disbursements	414,821	667,037	-	462	(41,028)
Cash and investments - ending	\$ 414,821	\$ 2,659,508	\$ 900	\$ 24,051	\$ 137,442

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Clerk Incentive State	93.563 Title IV-D Incentive	Prosecutor's Equitable Sharing	Treasurer's After Settlement Collections	Sheriff's Commissary
Cash and investments - beginning	\$ 180,701	\$ 52,532	\$ (593)	\$ 1,600,753	\$ 103,759
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	325,194
Fines and forfeits	-	-	-	-	-
Other receipts	26,350	25,900	-	2,023,514	-
Total receipts	<u>26,350</u>	<u>25,900</u>	<u>-</u>	<u>2,023,514</u>	<u>325,194</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	6,000	7,611	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	1,600,753	268,210
Total disbursements	<u>6,000</u>	<u>7,611</u>	<u>-</u>	<u>1,600,753</u>	<u>268,210</u>
Excess (deficiency) of receipts over (under) disbursements	<u>20,350</u>	<u>18,289</u>	<u>-</u>	<u>422,761</u>	<u>56,984</u>
Cash and investments - ending	<u>\$ 201,051</u>	<u>\$ 70,821</u>	<u>\$ (593)</u>	<u>\$ 2,023,514</u>	<u>\$ 160,743</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Sheriff's Inmate Trust	Clerk's ISETS	County User Fees	Little Long Round Lake Project	Jury Pay
Cash and investments - beginning	\$ 36,068	\$ 1,051	\$ 47,890	\$ 251,605	\$ 43,980
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	985,951	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	12,842	257,452	13,855
Total receipts	<u>985,951</u>	<u>-</u>	<u>12,842</u>	<u>257,452</u>	<u>13,855</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	12,842	509,057	13,520
Capital outlay	-	-	-	-	-
Other disbursements	981,746	-	-	-	-
Total disbursements	<u>981,746</u>	<u>-</u>	<u>12,842</u>	<u>509,057</u>	<u>13,520</u>
Excess (deficiency) of receipts over (under) disbursements	<u>4,205</u>	<u>-</u>	<u>-</u>	<u>(251,605)</u>	<u>335</u>
Cash and investments - ending	<u>\$ 40,273</u>	<u>\$ 1,051</u>	<u>\$ 47,890</u>	<u>\$ -</u>	<u>\$ 44,315</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Sheriff Tax Warrant	Sheriff Law Enforcement Cont Education	AUL LTD	COVID Test Site	JDAI Juvenile Grant
Cash and investments - beginning	\$ 2,426	\$ 6,947	\$ 511	\$ 7,619	\$ 9,716
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	17,838	3,118	15,683	-	-
Total receipts	17,838	3,118	15,683	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	17,680	3,042	14,224	-	9,716
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	17,680	3,042	14,224	-	9,716
Excess (deficiency) of receipts over (under) disbursements	158	76	1,459	-	(9,716)
Cash and investments - ending	\$ 2,584	\$ 7,023	\$ 1,970	\$ 7,619	\$ -

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Children COVID Vaccine Grant	Drug Court Contribution	Drug Court User Fee	Small Claim Garnishee Fee	Civil Garnishee Fee
Cash and investments - beginning	\$ 280	\$ 1,337	\$ 14,707	\$ 68	\$ 2,590
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	30,924	-	-	-	-
Total receipts	30,924	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	31,204	350	14,707	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	31,204	350	14,707	-	-
Excess (deficiency) of receipts over (under) disbursements	(280)	(350)	(14,707)	-	-
Cash and investments - ending	\$ -	\$ 987	\$ -	\$ 68	\$ 2,590

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Ordinance Fee	Cancer Insurance	Vision	YMCA	Dental
Cash and investments - beginning	\$ 100	\$ -	\$ 1,224	\$ -	\$ 4,540
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	26	7,253	32,341	2,888	116,386
Total receipts	26	7,253	32,341	2,888	116,386
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	7,253	29,664	2,888	107,170
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	7,253	29,664	2,888	107,170
Excess (deficiency) of receipts over (under) disbursements	26	-	2,677	-	9,216
Cash and investments - ending	\$ 126	\$ -	\$ 3,901	\$ -	\$ 13,756

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Perf	WTRISC	WTRISC 457b	Medicare	Highway
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 1,241,599
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	38,711	3,970	780	171,727	4,692,672
Total receipts	<u>38,711</u>	<u>3,970</u>	<u>780</u>	<u>171,727</u>	<u>4,692,672</u>
Disbursements:					
Personal services	-	-	-	-	1,894,011
Supplies	-	-	-	-	814,612
Other services and charges	38,711	3,970	780	171,727	356,256
Capital outlay	-	-	-	-	1,169,262
Other disbursements	-	-	-	-	-
Total disbursements	<u>38,711</u>	<u>3,970</u>	<u>780</u>	<u>171,727</u>	<u>4,234,141</u>
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	458,531
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,700,130</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Health Department Accreditation	TMA Audits	COIT Distribution	Homeland Security	Dangerous Aggressive Driving
Cash and investments - beginning	\$ 8,365	\$ 186,188	\$ 41,596	\$ 2,557	\$ (178)
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,753	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,753	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(1,753)	-	-	-	-
Cash and investments - ending	\$ 6,612	\$ 186,188	\$ 41,596	\$ 2,557	\$ (178)

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Allstate	Supreme Court Grant	Medical Reserve Corp	Project Income	CTP
Cash and investments - beginning	\$ -	\$ 7,207	\$ 2,350	\$ (8,041)	\$ 78,704
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	911	-	-	8,041	900
Total receipts	911	-	-	8,041	900
Disbursements:					
Personal services	-	-	-	-	1,642
Supplies	-	-	-	-	-
Other services and charges	-	7,207	-	-	9,739
Capital outlay	-	-	-	-	-
Other disbursements	911	-	-	-	-
Total disbursements	911	7,207	-	-	11,381
Excess (deficiency) of receipts over (under) disbursements	-	(7,207)	-	8,041	(10,481)
Cash and investments - ending	\$ -	\$ -	\$ 2,350	\$ -	\$ 68,223

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	AUL Life	County User Fee	CRRP 2	Reassessment	Hoosier State-Roth
Cash and investments - beginning	\$ 492	\$ 280	\$ 259	\$ 46	\$ -
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	12,225	-	-	-	18,940
Total receipts	<u>12,225</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,940</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	11,304	-	-	-	18,940
Capital outlay	-	-	-	-	-
Other disbursements	-	-	259	-	-
Total disbursements	<u>11,304</u>	<u>-</u>	<u>259</u>	<u>-</u>	<u>18,940</u>
Excess (deficiency) of receipts over (under) disbursements	<u>921</u>	<u>-</u>	<u>(259)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,413</u>	<u>\$ 280</u>	<u>\$ -</u>	<u>\$ 46</u>	<u>\$ -</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	1099 Tax Sale Interest	Pre-Trial Grant	Pre-Trial Project Income	Problem Solving Grant	project Income/CRRP
Cash and investments - beginning	\$ (4,700)	\$ 6,194	\$ 9,986	\$ 6,022	\$ 16,000
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	17,227	85	15,960	10,000	20,141
Total receipts	17,227	85	15,960	10,000	20,141
Disbursements:					
Personal services	-	-	1,336	-	5,990
Supplies	-	-	-	13,922	-
Other services and charges	12,527	-	2,174	2,100	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	12,527	-	3,510	16,022	5,990
Excess (deficiency) of receipts over (under) disbursements	4,700	85	12,450	(6,022)	14,151
Cash and investments - ending	\$ -	\$ 6,279	\$ 22,436	\$ -	\$ 30,151

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	AUL Accident	Crisis CoAg Grant	Campbell & Fetter Bank	HD Survey Grant	Community Corrections
Cash and investments - beginning	\$ 15	\$ 363,835	\$ 60	\$ 37	\$ (416)
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	370	55,000	-	1,000	-
Total receipts	<u>370</u>	<u>55,000</u>	<u>-</u>	<u>1,000</u>	<u>-</u>
Disbursements:					
Personal services	-	39,369	-	-	-
Supplies	-	-	-	-	-
Other services and charges	341	30,868	-	193	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>341</u>	<u>70,237</u>	<u>-</u>	<u>193</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>29</u>	<u>(15,237)</u>	<u>-</u>	<u>807</u>	<u>-</u>
Cash and investments - ending	<u>\$ 44</u>	<u>\$ 348,598</u>	<u>\$ 60</u>	<u>\$ 844</u>	<u>\$ (416)</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Community Corrections Grant	CRRP 8179	Storm & Erosion	Small Claim Service Fee	Debt Service
Cash and investments - beginning	\$ -	\$ -	\$ 75,954	\$ 125,272	\$ 177,575
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	327,430	158,225	17,980	6,550	878,928
Total receipts	<u>327,430</u>	<u>158,225</u>	<u>17,980</u>	<u>6,550</u>	<u>878,928</u>
Disbursements:					
Personal services	242,026	144,049	-	-	-
Supplies	13,003	13,675	-	-	-
Other services and charges	64,803	495	-	-	-
Capital outlay	-	-	-	-	912,919
Other disbursements	-	-	177	-	-
Total disbursements	<u>319,832</u>	<u>158,219</u>	<u>177</u>	<u>-</u>	<u>912,919</u>
Excess (deficiency) of receipts over (under) disbursements	<u>7,598</u>	<u>6</u>	<u>17,803</u>	<u>6,550</u>	<u>(33,991)</u>
Cash and investments - ending	<u>\$ 7,598</u>	<u>\$ 6</u>	<u>\$ 93,757</u>	<u>\$ 131,822</u>	<u>\$ 143,584</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Public Health Vaccine	Project Income	9170 Community Corrections Grant	Pre-Trial Grant 8164	Lead Grant
Cash and investments - beginning	\$ 351,038	\$ 323,166	\$ 21,900	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	408,307	403,733	-	76,743	4,725
Total receipts	408,307	403,733	-	76,743	4,725
Disbursements:					
Personal services	-	226,189	-	68,534	-
Supplies	-	8,815	-	2,812	-
Other services and charges	49,680	15,316	21,900	2,820	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	49,680	250,320	21,900	74,166	-
Excess (deficiency) of receipts over (under) disbursements	358,627	153,413	(21,900)	2,577	4,725
Cash and investments - ending	\$ 709,665	\$ 476,579	\$ -	\$ 2,577	\$ 4,725

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Community Corrections Grant	CRRP 8179	Storm & Erosion	Small Claim Service Fee	Debt Service
Cash and investments - beginning	\$ -	\$ -	\$ 75,954	\$ 125,272	\$ 177,575
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	327,430	158,225	17,980	6,550	878,928
Total receipts	<u>327,430</u>	<u>158,225</u>	<u>17,980</u>	<u>6,550</u>	<u>878,928</u>
Disbursements:					
Personal services	242,026	144,049	-	-	-
Supplies	13,003	13,675	-	-	-
Other services and charges	64,803	495	-	-	-
Capital outlay	-	-	-	-	912,919
Other disbursements	-	-	177	-	-
Total disbursements	<u>319,832</u>	<u>158,219</u>	<u>177</u>	<u>-</u>	<u>912,919</u>
Excess (deficiency) of receipts over (under) disbursements	<u>7,598</u>	<u>6</u>	<u>17,803</u>	<u>6,550</u>	<u>(33,991)</u>
Cash and investments - ending	<u>\$ 7,598</u>	<u>\$ 6</u>	<u>\$ 93,757</u>	<u>\$ 131,822</u>	<u>\$ 143,584</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Crossroads United Way	Public Defender IV Grant	Reassessment 2015	Opioid Restricted	Opioid Unrestricted
Cash and investments - beginning	\$ -	\$ -	\$ 680,186	\$ 124,349	\$ 53,292
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	315	5,591	291,084	50,876	9,536
Total receipts	315	5,591	291,084	50,876	9,536
Disbursements:					
Personal services	-	-	56,528	-	-
Supplies	-	-	-	-	-
Other services and charges	315	-	210,543	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	24	-	-	-
Total disbursements	315	24	267,071	-	-
Excess (deficiency) of receipts over (under) disbursements	-	5,567	24,013	50,876	9,536
Cash and investments - ending	\$ -	\$ 5,567	\$ 704,199	\$ 175,225	\$ 62,828

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Prosecuting Att <u>Non-Reverting</u>	Drug Confiscated	Sex Offender Fees ~ County 90%	WE CARE Clinic	Riverboat Money-County Portion
Cash and investments - beginning	\$ 3,906	\$ 39,094	\$ 23,454	\$ 61,679	\$ 269,832
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	7,221	6,671	3,578	15,447	149,151
Total receipts	<u>7,221</u>	<u>6,671</u>	<u>3,578</u>	<u>15,447</u>	<u>149,151</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,050	-	1,097	2,393	280,000
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>1,050</u>	<u>-</u>	<u>1,097</u>	<u>2,393</u>	<u>280,000</u>
Excess (deficiency) of receipts over (under) disbursements	<u>6,171</u>	<u>6,671</u>	<u>2,481</u>	<u>13,054</u>	<u>(130,849)</u>
Cash and investments - ending	<u>\$ 10,077</u>	<u>\$ 45,765</u>	<u>\$ 25,935</u>	<u>\$ 74,733</u>	<u>\$ 138,983</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Work Release Maintenance	Intrastate Transfer Fee County	Common School Fund	HMEP Grant	OPO Equipment Grant
Cash and investments - beginning	\$ 64,575	\$ 12,395	\$ 769	\$ (9,855)	\$ 1,333
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	7,567	1,985	2,169	-	-
Total receipts	7,567	1,985	2,169	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	564	-	-	-	-
Other services and charges	4,747	-	1,991	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	5,311	-	1,991	-	-
Excess (deficiency) of receipts over (under) disbursements	2,256	1,985	178	-	-
Cash and investments - ending	\$ 66,831	\$ 14,380	\$ 947	\$ (9,855)	\$ 1,333

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	COVID Small Business CFDA	American Rescue Grant	Race & Gender Interpreter	Pros. Stop Grant CFDA #16.588	Operating Grant Council Aging
Cash and investments - beginning	\$ 13,604	\$ 7,099,673	\$ 1,479	\$ (1,831)	\$ -
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	24,385	-	4,091	724,066
Total receipts	-	24,385	-	4,091	724,066
Disbursements:					
Personal services	-	-	-	2,539	-
Supplies	-	-	-	-	-
Other services and charges	-	203,319	-	-	724,066
Capital outlay	-	1,774,816	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	1,978,135	-	2,539	724,066
Excess (deficiency) of receipts over (under) disbursements	-	(1,953,750)	-	1,552	-
Cash and investments - ending	\$ 13,604	\$ 5,145,923	\$ 1,479	\$ (279)	\$ -

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	CHIRP GRANT	LIT Public Safety	GIS Redaction Fees	2009 Polling Place Grant	11/12 EMPG Competitive Grant
Cash and investments - beginning	\$ (1,388)	\$ -	\$ 100	\$ 594	\$ (16)
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	28,100	3,432,282	-	-	-
Total receipts	28,100	3,432,282	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	28,702	3,432,282	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	28,702	3,432,282	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(602)	-	-	-	-
Cash and investments - ending	\$ (1,990)	\$ -	\$ 100	\$ 594	\$ (16)

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	VASIA Program/Mental Health Am	Coroner Education Grant	Family Drug Court	Child Seat Safety Program	16.607 Bullet Proof Vest Grant
Cash and investments - beginning	\$ 12,500	\$ 1,748	\$ 3,811	\$ 1,116	\$ 119
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	72,000	-	-	-	-
Total receipts	<u>72,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	72,250	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>72,250</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(250)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 12,250</u>	<u>\$ 1,748</u>	<u>\$ 3,811</u>	<u>\$ 1,116</u>	<u>\$ 119</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	16.606 SCAAP	20.601 Operation Pull-Over	Public Health Emer Preparedness	Rural Demonstration Grant	SAVE Grant
Cash and investments - beginning	\$ 4,945	\$ 21	\$ 8,171	\$ 90	\$ (1,312)
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	11,692	-	24,238	-	-
Total receipts	<u>11,692</u>	<u>-</u>	<u>24,238</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,398	-	25,000	-	338
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>1,398</u>	<u>-</u>	<u>25,000</u>	<u>-</u>	<u>338</u>
Excess (deficiency) of receipts over (under) disbursements	<u>10,294</u>	<u>-</u>	<u>(762)</u>	<u>-</u>	<u>(338)</u>
Cash and investments - ending	<u>\$ 15,239</u>	<u>\$ 21</u>	<u>\$ 7,409</u>	<u>\$ 90</u>	<u>\$ (1,650)</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Data Sharing Agreement Grant	Parks & Recreation Grant	Housing of Prisoners	County Annex New Building	Health Care Coalition/EMA
Cash and investments - beginning	\$ 3,630	\$ 17	\$ 42,697	\$ 691,068	\$ 3,500
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	26,625	19,199	-
Total receipts	-	-	26,625	19,199	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	3,640	383,825	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	3,640	383,825	-
Excess (deficiency) of receipts over (under) disbursements	-	-	22,985	(364,626)	-
Cash and investments - ending	\$ 3,630	\$ 17	\$ 65,682	\$ 326,442	\$ 3,500

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Housing of Federal Inmates	2016 Immunization Grant	Comm. Development Block Grant	Courthouse Reno Bond	Totals
Cash and investments - beginning	\$ 42,250	\$ (6,432)	\$ (5,000)	\$ -	\$ 41,251,730
Receipts:					
Taxes	-	-	-	-	178,627
Intergovernmental receipts	-	-	-	-	19,030,904
Charges for services	-	-	-	-	1,415,639
Fines and forfeits	-	-	-	-	1,090,967
Other receipts	472,040	42,033	-	1,012,254	126,870,336
Total receipts	472,040	42,033	-	1,012,254	148,586,473
Disbursements:					
Personal services	-	27,082	-	-	18,213,457
Supplies	-	6,819	-	-	2,164,026
Other services and charges	142,876	12,651	-	45,705	109,141,577
Capital outlay	-	-	-	-	7,234,880
Other disbursements	-	-	-	-	8,973,770
Total disbursements	142,876	46,552	-	45,705	145,727,710
Excess (deficiency) of receipts over (under) disbursements	329,164	(4,519)	-	966,549	2,858,763
Cash and investments - ending	\$ 371,414	\$ (10,951)	\$ (5,000)	\$ 966,549	\$ 44,110,493

NOBLE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 222,503</u>	<u>\$ 1,750,030</u>

NOBLE COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Enterprise FM Trust	vehicles	\$ 60,509	11/13/2017	12/31/2099
Total of annual lease payments		<u>\$ 60,509</u>		

Description of Debt		Ending Principal Balance	Principal Due Within One Year
Type	Purpose		
Governmental activities: General obligation bonds	Highway	\$ 13,070,000	\$ 650,000
Totals		<u>\$ 13,070,000</u>	<u>\$ 650,000</u>

NOBLE COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2023

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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 3,730,182
Infrastructure	151,239,197
Buildings	30,832,229
Machinery, equipment, and vehicles	10,330,407
Construction in progress	<u>154,714</u>
Total governmental activities	<u>196,286,729</u>
Total capital assets	<u><u>\$ 196,286,729</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/>.