

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF
NOBLE COUNTY, INDIANA
January 1, 2018 to December 31, 2018



FILED
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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Tonya L. Jones	01-01-15 to 12-31-22
County Treasurer	Michele J. Bricker	01-01-17 to 12-31-20
Clerk of the Circuit Court	Michelle L. Mawhorter	01-01-17 to 12-31-20
County Sheriff	Douglas A. Harp Max Weber	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Recorder	Candy B. Myers	01-01-15 to 12-31-22
President of the Board of County Commissioners	Gary D. Leatherman	01-01-18 to 12-31-19
President of the County Council	Denise Lemmon	01-01-18 to 12-31-19



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF NOBLE COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Noble County (County), which comprises the financial position and results of operations for the year ended December 31, 2018, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this 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 a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for 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.

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 Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2018.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2018, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Other Information

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated June 3, 2019, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is 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.


Paul D. Joyce, CPA
State Examiner

June 3, 2019



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

TO: THE OFFICIALS OF NOBLE COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Noble County (County), which comprises the financial position and results of operations for the year ended December 31, 2018, and the related notes to the financial statement, and have issued our report thereon dated June 3, 2019, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2018-001, that we consider to be a material weakness.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2018-001.

Noble County's Response to Findings

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

June 3, 2019

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

NOBLE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
After Settlement Collections	\$ 1,582,874	\$ 1,546,634	\$ 1,582,794	\$ 1,546,714
Sheriff's Inmate Trust	21,442	766,205	768,567	19,080
Jail Commissary	59,753	102,141	122,627	39,267
General Fund	2,043,879	13,254,575	12,895,317	2,403,137
Sheriff's Accident Report	22,618	8,505	5,334	25,789
Bond Forfeitures	7,071	-	-	7,071
CAGIT Certified Shares	126	-	-	126
CEDIT	1,526,091	1,281,051	1,245,377	1,561,765
Municipal Court Cost	6,855	14,157	21,012	-
Clerk's Record Perpetuation	75,152	44,810	11,182	108,780
Community Corrections	7	7,200	-	7,207
Special Operations Group	7,075	9,410	16,485	-
Sales Disclosure Fund	38,697	6,330	1,018	44,009
Cumulative Capital Development Bridges	2,280,061	872,186	1,321,992	1,830,255
Cumulative Building Courthouse	541,035	126,766	99,050	568,751
Drug Free Community Fund	36,667	34,966	36,667	34,966
LIT Economic Development	-	2,321,775	2,321,775	-
Emergency Planning-Sara	13,176	6,220	5,735	13,661
Extradition	17,626	1,122	17,696	1,052
Firearms Training	48,442	21,038	4,262	65,218
Drain Improvements	590,043	177,240	259,004	508,279
Health Department	244,071	346,237	325,401	264,907
Security Protection Fund	23,807	7,503	-	31,310
Health Maintenance	146,842	33,139	20,820	159,161
Local Road and Street	293,185	764,180	708,581	348,784
LIT Public Safety County Share	1,136,907	1,304,612	1,079,049	1,362,470
County Misdemeanants Fund	136,843	27,690	16,327	148,206
Highway	599,298	5,159,340	5,523,900	234,738
Rainy Day Fund	643,955	286,569	62,937	867,587
Reassessment	46	-	-	46
Reassessment 2015	551,062	227,717	144,798	633,981
Recorder's Perpetuation	189,601	149,841	92,342	247,100
River Boat Revenue Sharing	-	281,599	281,599	-
Sex Offender Fees State 10%	18	341	319	40
Sheriff Service Fee/Pension	195,230	66,724	80,982	180,972
Public Defender Fees	221,068	16,869	39,535	198,402
Surplus Tax	52,656	130,459	128,690	54,425
Surveyor's Perpetuation	67,148	37,200	12,994	91,354
Tax Sale Redemption	525	82,175	82,175	525
Tax Sale Surplus	683,450	303,571	624,430	362,591
Tobacco "Master" Settlement	151,036	25,250	17,318	158,968
Victim Witness	48,397	94,955	110,047	33,305
Guardian Ad Litem/Casa	100,335	39,724	30,024	110,035
Family Preservation Court Fees	8,705	-	5,437	3,268
Elected Officials Training	23,634	7,503	560	30,577
County Transportation Fund	36,017	-	34,019	1,998
Statewide 9-1-1	347,049	669,147	558,501	457,695
Project Income	482,639	61,651	175,095	369,195
Storm/Erosion Fund	43,830	12,341	5,112	51,059
Adult Probation	712,166	175,005	254,132	633,039
Juvenile Probation	91,463	3,125	-	94,588

NOBLE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Transfer Fee County	32,820	10,975	11,749	32,046
Work Crew Drainage Fund	45,487	113,618	135,733	23,372
Drain Maintenance	3,288,358	1,041,560	919,319	3,410,599
Sheriff Sale Fees	12,374	6,744	14,362	4,756
Federal Drug Task Force	73,280	4,000	33,851	43,429
DUI Grant Ligonier and Kendallville	797	23,780	22,046	2,531
K-9 Donation	3	-	-	3
Public Health Vaccine	75,617	47,143	27,249	95,511
Demand Notice Fees 27%	15	47	47	15
Health Clinic Donations	9,426	118	75	9,469
Small Claim Service Fee	81,216	12,513	-	93,729
TIF Orange Twp	71	19,582	10,301	9,352
Noble County Dekko TIF	71	10,301	-	10,372
Debt Service	71,704	400,503	199,138	273,069
Self Funding Insurance	30,843	464,612	483,632	11,823
Landfill/Post Closure Trust	172	-	-	172
Payroll Fund	-	7,166,293	7,166,293	-
INPRS PERF	1	-	-	1
Unified Group Services	8,963	1,740,744	1,668,515	81,192
Liberty National	-	16,336	16,336	-
United Ed Credit Union HSA12	-	1,720	1,720	-
Hoosier Start	-	33,638	33,638	-
Federal Withholdings	-	850,384	850,384	-
Withholdings (County Tax)	-	160,796	160,796	-
Withholdings (PERF)	8	248,106	248,106	8
Pension Trust County Police	446	-	-	446
State Withholdings	-	304,671	304,671	-
Three Rivers HSA #9	-	6,300	6,300	-
BPPE Late Fee	5,034	2,600	-	7,634
Rainy Day Wheel and SurTax	480,935	815,896	1,200,694	96,137
Noble County Wheel and Surtax Fund	2,619	1,043,848	1,043,558	2,909
Commercial Vehicle Excise Tax	-	163,553	163,553	-
Sewer Lien Surplus	3,996	-	-	3,996
Financial Tax	-	179,908	179,908	-
Local Income Tax/Property Tax Relief	83,734	2,321,775	2,343,901	61,608
Fines and Forfeitures	9,007	36,388	40,589	4,806
Infraction Judgement	3,016	48,810	47,933	3,893
Death Benefit	260	4,685	4,625	320
Disclosure/Treasurer of State	605	6,330	6,305	630
Coroner Continuing Education	253	4,263	4,302	214
Inner State Compact Application Fee-Co	-	438	-	438
State Mortgage Fee	368	4,170	4,220	318
HSGP Grant	(310)	-	-	(310)
DLGF Homestead Property Database Fund	13,702	4	-	13,706
Child Restraint Violations	175	1,550	1,600	125
Education Plate Fee Fund	-	450	450	-
Innkeeper Tax	10,538	86,254	91,452	5,340
CEDIT Homestead Fund	41,596	-	-	41,596
Deer Lake Control	2,628	-	-	2,628
LIT Certified Shares	-	9,257,312	9,257,312	-
93.563 Prosecutor PCA	15,554	4,290	-	19,844

NOBLE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Clerk's ARRA Funding	115	-	115	-
93.563 Title IV-D Incentive	87,595	28,438	41,716	74,317
Prosecutor IV-D	(62)	-	-	(62)
State Intrastate Transfer	280	-	-	280
Jury Pay Fund	57,861	6,236	12,541	51,556
Sheriff Tax Warrants	802	16,303	16,243	862
Sheriff Law Enforcement Continuing Education	7,005	2,514	2,395	7,124
Drug Court Contribution	2,782	-	-	2,782
Drug Court User Fees	14,707	-	-	14,707
County User Fee	44,145	11,529	10,539	45,135
Housing of Prisoners	14,190	99,295	90,236	23,249
GPA Claims	3,663	-	3,663	-
Health Dept Accreditation	52,500	-	-	52,500
Medical Reserve Corp Grant	2,350	-	-	2,350
TMA Audits	280,465	228,874	327,170	182,169
Small Claim Garnishee	55	2	-	57
Civil Garnishee Fund	2,590	-	-	2,590
Community Corrections Grant	27,811	143,312	152,628	18,495
Smart Supervision Grant	(42,307)	157,209	114,902	-
Project Income CRRP	1,770	10,078	-	11,848
CRRP	18,299	33,960	39,616	12,643
Prosecutor Incentive State	327,858	42,890	45,311	325,437
Clerk Incentive State	91,638	28,645	21,181	99,102
Debt Service Jail	21,111	-	-	21,111
CRRP 1	4,850	43,650	38,646	9,854
CTP	66,510	225	-	66,735
Highway Wheel & Surtax	-	54,148	-	54,148
SHSP Grant Phase 2	-	-	83,601	(83,601)
2020 MHMP Comp Update	-	-	2,925	(2,925)
Auditors Ineligible Deductions	-	4,935	-	4,935
CSB	-	63,911	63,911	-
Horizon Bank	-	5,900	5,900	-
Campbell and Fetter HSA 2	-	80,171	80,171	-
Star Financial Bank	-	4,100	4,100	-
Lake City Bank	-	1,640	1,640	-
Professional Federal	-	2,115	2,115	-
Peoples Federal	-	1,950	1,950	-
Tower Bank	-	10,793	10,793	-
IAB HSA	-	1,000	1,000	-
Prosecutor's Equitable Sharing	7,257	-	7,850	(593)
Pro Claim Plus	-	313,336	264,677	48,659
Cancer Insurance	-	27,021	27,021	-
Colonial Life	-	16,327	16,327	-
Vision	-	29,899	25,378	4,521
YMCA	-	4,264	4,264	-
Dental	-	120,343	102,298	18,045
Central United Life	-	504	504	-
Withholding Sheriff Benefit	-	33,820	33,820	-
Voluntary PERF	-	50,656	50,656	-
WTRISC	-	5,740	5,740	-
WTRISC 457b	-	54,785	54,785	-
OASI Withholding	-	589,242	589,242	-

NOBLE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Medicare	-	138,051	138,051	-
Deferred Comp	-	41,278	41,278	-
Hoosier Start Roth	-	2,445	2,445	-
Garnished Wages	-	47,091	47,091	-
Settlement Fund	-	52,466,176	52,466,176	-
Overweight Vehicle	-	1	1	-
Campaign Finance Enforcement	-	500	-	500
Allstate	-	8,111	8,111	-
Sheriff Narcotics Division	-	6,532	6,532	-
UNUM	-	16,421	14,011	2,410
UNUM Accident	-	3,934	3,701	233
UNUM CI	-	3,066	2,891	175
LTD	-	9,107	7,276	1,831
Community Corrections Grant 2	-	238,596	202,487	36,109
Clerk's Trust	748,098	4,471,090	4,584,978	634,210
Drug Confiscated	11,457	49,158	23,989	36,626
Sex Offender Fees County 90%	15,672	3,069	300	18,441
WE CARE Clinic	52,708	17,763	6,787	63,684
Riverboat Money-County Portion	155,150	154,715	150,000	159,865
Work Release Maintenance	76,441	10,176	3,213	83,404
Intrastate Transfer Fee County	4,685	2,155	-	6,840
HMEP Grant	2,557	-	-	2,557
OPO Equipment Grant	1,333	-	-	1,333
Race and Gender Interpreter	2,708	-	1,867	841
Pros. Stop Grant CFDA #16.588	(8,688)	22,650	21,121	(7,159)
Operating Grant Council Aging	-	472,586	472,586	-
Dangerous Aggressive Driving	(178)	-	-	(178)
LIT Public Safety	-	2,314,328	2,314,328	-
GIS Redaction Fees	100	-	-	100
2009 Polling Place Grant	594	-	-	594
11/12 EMPG Competitive Grant	(16)	-	-	(16)
Coroner Education Grant	1,748	-	-	1,748
Family Drug Court	3,811	-	-	3,811
Child Seat Safety Program	1,116	-	-	1,116
2017 SHSP Grant	(110,409)	118,416	8,007	-
16.607 Bullet Proof Vest Grant	119	-	-	119
16.606 SCAAP	8,019	-	-	8,019
20.601 Operation Pull-Over	1,043	19,369	18,314	2,098
Bio-Terrorist Fund	11,750	20,202	20,496	11,456
Rural Demonstration Grant	90	-	-	90
Data Sharing Agreement Grant	3,630	-	-	3,630
Parks and Recreation Grant	17	-	-	17
2016 Immunization Grant	(1,666)	24,834	21,233	1,935
Totals	<u>\$ 22,632,784</u>	<u>\$ 120,595,386</u>	<u>\$ 120,800,521</u>	<u>\$ 22,427,649</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, certified shares (local option tax), property tax replacement credit (local option tax), county option 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.

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).

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.

NOBLE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

E. Disbursements

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

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

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

New employees hired have a one-time election to join either the Public Employees' Hybrid Plan (PERF Hybrid) or the My Choice: Retirement Savings Plan for Public Employees (My Choice) which is a multiple-employer defined contribution 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.

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 funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2018.

Note 8. Restatements

For the year ended December 31, 2018, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2017	New Fund	Balance as of January 1, 2018
Community Corrections Grant	\$ 5,580	Community Corrections Grant	\$ 27,811
		Community Corrections	7
		Smart Supervision Grant	(42,307)
		Project Income CRRP	1,770
		CRRP	18,299
Health Department	302,583	Health Department	244,071
		GPA Claims	3,663
		IAB HSA	-
		Health Dept Accreditation	52,500
		Medical Reserve Corp Grant	2,350
Reassessment 2015	831,527	Reassessment 2015	551,062
		TMA Audits	280,465
Project Income	549,148	Project Income	482,639
		CTP	66,510
Transfer Fee - County	160,403	Transfer Fee County	32,820
		State Intrastate Transfer	280
		Jury Pay Fund	57,861
		Sheriff Tax Warrants	802
		Sheriff Law Enforcement Continuing Education	7,005
		Drug Court Contribution	2,782
		Drug Court User Fees	14,707
		County User Fee	44,145
Sheriff Sale Fees	26,565	Sheriff Sale Fees	12,374
		Housing of Prisoners	14,190
Small Claim Service Fee	83,861	Small Claim Service Fee	81,216
		Small Claim Garnishee	55
		Civil Garnishee Fund	2,590
Debt Service - Jail	92,815	Debt Service Jail	21,111
		Debt Service	71,704
Unified Group Services	13,813	Unified Group Services	8,963
		CRRP 1	4,850
Settlement Fund	5,034	Settlement Fund	-
		BPPE Late Fee	5,034
Prosecutor New IV-D Fund	327,858	Prosecutor New IV-D Fund	-
		Prosecutor Incentive State	327,858
Clerk New IV-D Fund	91,638	Clerk New IV-D Fund	-
		Clerk Incentive State	91,638
2015 EMPG De-Obligated Funds	(110,409)	2015 EMPG De-Obligated Funds	-
		2017 SHSP Grant	(110,409)

OTHER INFORMATION - UNAUDITED

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
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	General Fund	Sheriff's Accident Report	Bond Forfeitures
Cash and investments - beginning	\$ 1,582,874	\$ 21,442	\$ 59,753	\$ 2,043,879	\$ 22,618	\$ 7,071
Receipts:						
Taxes	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,546,634	766,205	102,141	13,254,575	8,505	-
Total receipts	<u>1,546,634</u>	<u>766,205</u>	<u>102,141</u>	<u>13,254,575</u>	<u>8,505</u>	<u>-</u>
Disbursements:						
Other disbursements	1,582,794	768,567	122,627	12,895,317	5,334	-
Total disbursements	<u>1,582,794</u>	<u>768,567</u>	<u>122,627</u>	<u>12,895,317</u>	<u>5,334</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(36,160)</u>	<u>(2,362)</u>	<u>(20,486)</u>	<u>359,258</u>	<u>3,171</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,546,714</u>	<u>\$ 19,080</u>	<u>\$ 39,267</u>	<u>\$ 2,403,137</u>	<u>\$ 25,789</u>	<u>\$ 7,071</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	CAGIT Certified Shares	CEDIT	Municipal Court Cost	Clerk's Record Perpetuation	Community Corrections	Special Operations Group
Cash and investments - beginning	\$ 126	\$ 1,526,091	\$ 6,855	\$ 75,152	\$ 7	\$ 7,075
Receipts:						
Taxes	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,281,051	14,157	44,810	7,200	9,410
Total receipts	-	1,281,051	14,157	44,810	7,200	9,410
Disbursements:						
Other disbursements	-	1,245,377	21,012	11,182	-	16,485
Total disbursements	-	1,245,377	21,012	11,182	-	16,485
Excess (deficiency) of receipts over disbursements	-	35,674	(6,855)	33,628	7,200	(7,075)
Cash and investments - ending	\$ 126	\$ 1,561,765	\$ -	\$ 108,780	\$ 7,207	\$ -

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Sales Disclosure Fund	Cumulative Capital Development Bridges	Cumulative Building Courthouse	Drug Free Community Fund	LIT Economic Development	Emergency Planning-Sara
Cash and investments - beginning	\$ 38,697	\$ 2,280,061	\$ 541,035	\$ 36,667	\$ -	\$ 13,176
Receipts:						
Taxes	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	6,330	872,186	126,766	34,966	2,321,775	6,220
Total receipts	6,330	872,186	126,766	34,966	2,321,775	6,220
Disbursements:						
Other disbursements	1,018	1,321,992	99,050	36,667	2,321,775	5,735
Total disbursements	1,018	1,321,992	99,050	36,667	2,321,775	5,735
Excess (deficiency) of receipts over disbursements	5,312	(449,806)	27,716	(1,701)	-	485
Cash and investments - ending	\$ 44,009	\$ 1,830,255	\$ 568,751	\$ 34,966	\$ -	\$ 13,661

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Extradition	Firearms Training	Drain Improvements	Health Department	Security Protection Fund	Health Maintenance
Cash and investments - beginning	\$ 17,626	\$ 48,442	\$ 590,043	\$ 244,071	\$ 23,807	\$ 146,842
Receipts:						
Taxes	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,122	21,038	177,240	346,237	7,503	33,139
Total receipts	1,122	21,038	177,240	346,237	7,503	33,139
Disbursements:						
Other disbursements	17,696	4,262	259,004	325,401	-	20,820
Total disbursements	17,696	4,262	259,004	325,401	-	20,820
Excess (deficiency) of receipts over disbursements	(16,574)	16,776	(81,764)	20,836	7,503	12,319
Cash and investments - ending	\$ 1,052	\$ 65,218	\$ 508,279	\$ 264,907	\$ 31,310	\$ 159,161

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Local Road and Street	LIT Public Safety County Share	County Misdemeanants Fund	Highway	Rainy Day Fund	Reassessment
Cash and investments - beginning	\$ 293,185	\$ 1,136,907	\$ 136,843	\$ 599,298	\$ 643,955	\$ 46
Receipts:						
Taxes	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	764,180	1,304,612	27,690	5,159,340	286,569	-
Total receipts	764,180	1,304,612	27,690	5,159,340	286,569	-
Disbursements:						
Other disbursements	708,581	1,079,049	16,327	5,523,900	62,937	-
Total disbursements	708,581	1,079,049	16,327	5,523,900	62,937	-
Excess (deficiency) of receipts over disbursements	55,599	225,563	11,363	(364,560)	223,632	-
Cash and investments - ending	\$ 348,784	\$ 1,362,470	\$ 148,206	\$ 234,738	\$ 867,587	\$ 46

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Reassessment 2015	Recorder's Perpetuation	River Boat Revenue Sharing	Sex Offender Fees State 10%	Sheriff Service Fee/Pension	Public Defender Fees
Cash and investments - beginning	\$ 551,062	\$ 189,601	\$ -	\$ 18	\$ 195,230	\$ 221,068
Receipts:						
Taxes	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	227,717	149,841	281,599	341	66,724	16,869
Total receipts	227,717	149,841	281,599	341	66,724	16,869
Disbursements:						
Other disbursements	144,798	92,342	281,599	319	80,982	39,535
Total disbursements	144,798	92,342	281,599	319	80,982	39,535
Excess (deficiency) of receipts over disbursements	82,919	57,499	-	22	(14,258)	(22,666)
Cash and investments - ending	\$ 633,981	\$ 247,100	\$ -	\$ 40	\$ 180,972	\$ 198,402

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Surplus Tax	Surveyor's Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Tobacco "Master" Settlement	Victim Witness
Cash and investments - beginning	\$ 52,656	\$ 67,148	\$ 525	\$ 683,450	\$ 151,036	\$ 48,397
Receipts:						
Taxes	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	130,459	37,200	82,175	303,571	25,250	94,955
Total receipts	130,459	37,200	82,175	303,571	25,250	94,955
Disbursements:						
Other disbursements	128,690	12,994	82,175	624,430	17,318	110,047
Total disbursements	128,690	12,994	82,175	624,430	17,318	110,047
Excess (deficiency) of receipts over disbursements	1,769	24,206	-	(320,859)	7,932	(15,092)
Cash and investments - ending	\$ 54,425	\$ 91,354	\$ 525	\$ 362,591	\$ 158,968	\$ 33,305

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Guardian Ad Litem/Casa	Family Preservation Court Fees	Elected Officials Training	County Transportation Fund	Statewide 9-1-1	Project Income
Cash and investments - beginning	\$ 100,335	\$ 8,705	\$ 23,634	\$ 36,017	\$ 347,049	\$ 482,639
Receipts:						
Taxes	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	39,724	-	7,503	-	669,147	61,651
Total receipts	39,724	-	7,503	-	669,147	61,651
Disbursements:						
Other disbursements	30,024	5,437	560	34,019	558,501	175,095
Total disbursements	30,024	5,437	560	34,019	558,501	175,095
Excess (deficiency) of receipts over disbursements	9,700	(5,437)	6,943	(34,019)	110,646	(113,444)
Cash and investments - ending	\$ 110,035	\$ 3,268	\$ 30,577	\$ 1,998	\$ 457,695	\$ 369,195

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Storm/Erosion Fund	Adult Probation	Juvenile Probation	Transfer Fee County	Work Crew Drainage Fund	Drain Maintenance
Cash and investments - beginning	\$ 43,830	\$ 712,166	\$ 91,463	\$ 32,820	\$ 45,487	\$ 3,288,358
Receipts:						
Taxes	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	12,341	175,005	3,125	10,975	113,618	1,041,560
Total receipts	12,341	175,005	3,125	10,975	113,618	1,041,560
Disbursements:						
Other disbursements	5,112	254,132	-	11,749	135,733	919,319
Total disbursements	5,112	254,132	-	11,749	135,733	919,319
Excess (deficiency) of receipts over disbursements	7,229	(79,127)	3,125	(774)	(22,115)	122,241
Cash and investments - ending	\$ 51,059	\$ 633,039	\$ 94,588	\$ 32,046	\$ 23,372	\$ 3,410,599

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Sheriff Sale Fees	Federal Drug Task Force	DUI Grant Ligonier and Kendallville	K-9 Donation	Public Health Vaccine	Demand Notice Fees 27%
Cash and investments - beginning	\$ 12,374	\$ 73,280	\$ 797	\$ 3	\$ 75,617	\$ 15
Receipts:						
Taxes	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	6,744	4,000	23,780	-	47,143	47
Total receipts	6,744	4,000	23,780	-	47,143	47
Disbursements:						
Other disbursements	14,362	33,851	22,046	-	27,249	47
Total disbursements	14,362	33,851	22,046	-	27,249	47
Excess (deficiency) of receipts over disbursements	(7,618)	(29,851)	1,734	-	19,894	-
Cash and investments - ending	\$ 4,756	\$ 43,429	\$ 2,531	\$ 3	\$ 95,511	\$ 15

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Health Clinic Donations	Small Claim Service Fee	TIF Orange Twp	Noble County Dekko TIF	Debt Service
Cash and investments - beginning	\$ 9,426	\$ 81,216	\$ 71	\$ 71	\$ 71,704
Receipts:					
Taxes	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	118	12,513	19,582	10,301	400,503
Total receipts	118	12,513	19,582	10,301	400,503
Disbursements:					
Other disbursements	75	-	10,301	-	199,138
Total disbursements	75	-	10,301	-	199,138
Excess (deficiency) of receipts over disbursements	43	12,513	9,281	10,301	201,365
Cash and investments - ending	\$ 9,469	\$ 93,729	\$ 9,352	\$ 10,372	\$ 273,069

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Self Funding Insurance	Landfill/Post Closure Trust	Payroll Fund	INPRS PERF	Unified Group Services	Liberty National
Cash and investments - beginning	\$ 30,843	\$ 172	\$ -	\$ 1	\$ 8,963	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	464,612	-	7,166,293	-	1,740,744	16,336
Total receipts	464,612	-	7,166,293	-	1,740,744	16,336
Disbursements:						
Other disbursements	483,632	-	7,166,293	-	1,668,515	16,336
Total disbursements	483,632	-	7,166,293	-	1,668,515	16,336
Excess (deficiency) of receipts over disbursements	(19,020)	-	-	-	72,229	-
Cash and investments - ending	\$ 11,823	\$ 172	\$ -	\$ 1	\$ 81,192	\$ -

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	United Ed Credit Union HSA12	Hoosier Start	Federal Withholdings	Withholdings (County Tax)	Withholdings (PERF)	Pension Trust County Police
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 8	\$ 446
Receipts:						
Taxes	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,720	33,638	850,384	160,796	248,106	-
Total receipts	1,720	33,638	850,384	160,796	248,106	-
Disbursements:						
Other disbursements	1,720	33,638	850,384	160,796	248,106	-
Total disbursements	1,720	33,638	850,384	160,796	248,106	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 8	\$ 446

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	State Withholdings	Three Rivers HSA #9	BPPE Late Fee	Rainy Day Wheel and SurTax	Noble County Wheel and Surtax Fund	Commercial Vehicle Excise Tax
Cash and investments - beginning	\$ -	\$ -	\$ 5,034	\$ 480,935	\$ 2,619	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	304,671	6,300	2,600	815,896	1,043,848	163,553
Total receipts	304,671	6,300	2,600	815,896	1,043,848	163,553
Disbursements:						
Other disbursements	304,671	6,300	-	1,200,694	1,043,558	163,553
Total disbursements	304,671	6,300	-	1,200,694	1,043,558	163,553
Excess (deficiency) of receipts over disbursements	-	-	2,600	(384,798)	290	-
Cash and investments - ending	\$ -	\$ -	\$ 7,634	\$ 96,137	\$ 2,909	\$ -

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Sewer Lien Surplus	Financial Tax	Local Income Tax/Property Tax Relief	Fines and Forfeitures	Infraction Judgement	Death Benefit
Cash and investments - beginning	\$ 3,996	\$ -	\$ 83,734	\$ 9,007	\$ 3,016	\$ 260
Receipts:						
Taxes	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	179,908	2,321,775	36,388	48,810	4,685
Total receipts	-	179,908	2,321,775	36,388	48,810	4,685
Disbursements:						
Other disbursements	-	179,908	2,343,901	40,589	47,933	4,625
Total disbursements	-	179,908	2,343,901	40,589	47,933	4,625
Excess (deficiency) of receipts over disbursements	-	-	(22,126)	(4,201)	877	60
Cash and investments - ending	\$ 3,996	\$ -	\$ 61,608	\$ 4,806	\$ 3,893	\$ 320

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Disclosure/ Treasurer of State	Coroner Continuing Education	Inner State Compact Application Fee-Co	State Mortgage Fee	HSGP Grant	DLGF Homestead Property Database Fund
Cash and investments - beginning	\$ 605	\$ 253	\$ -	\$ 368	\$ (310)	\$ 13,702
Receipts:						
Taxes	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	6,330	4,263	438	4,170	-	4
Total receipts	6,330	4,263	438	4,170	-	4
Disbursements:						
Other disbursements	6,305	4,302	-	4,220	-	-
Total disbursements	6,305	4,302	-	4,220	-	-
Excess (deficiency) of receipts over disbursements	25	(39)	438	(50)	-	4
Cash and investments - ending	\$ 630	\$ 214	\$ 438	\$ 318	\$ (310)	\$ 13,706

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Child Restraint Violations	Education Plate Fee Fund	Innkeeper Tax	CEDIT Homestead Fund	Deer Lake Control	LIT Certified Shares
Cash and investments - beginning	\$ 175	\$ -	\$ 10,538	\$ 41,596	\$ 2,628	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,550	450	86,254	-	-	9,257,312
Total receipts	1,550	450	86,254	-	-	9,257,312
Disbursements:						
Other disbursements	1,600	450	91,452	-	-	9,257,312
Total disbursements	1,600	450	91,452	-	-	9,257,312
Excess (deficiency) of receipts over disbursements	(50)	-	(5,198)	-	-	-
Cash and investments - ending	\$ 125	\$ -	\$ 5,340	\$ 41,596	\$ 2,628	\$ -

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	93.563 Prosecutor PCA	Clerk's ARRA Funding	93.563 Title IV-D Incentive	Prosecutor IV-D	State Intrastate Transfer	Jury Pay Fund
Cash and investments - beginning	\$ 15,554	\$ 115	\$ 87,595	\$ (62)	\$ 280	\$ 57,861
Receipts:						
Taxes	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,290	-	28,438	-	-	6,236
Total receipts	4,290	-	28,438	-	-	6,236
Disbursements:						
Other disbursements	-	115	41,716	-	-	12,541
Total disbursements	-	115	41,716	-	-	12,541
Excess (deficiency) of receipts over disbursements	4,290	(115)	(13,278)	-	-	(6,305)
Cash and investments - ending	\$ 19,844	\$ -	\$ 74,317	\$ (62)	\$ 280	\$ 51,556

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Sheriff Tax Warrants	Sheriff Law Enforcement Continuing Education	Drug Court Contribution	Drug Court User Fees	County User Fee	Housing of Prisoners
Cash and investments - beginning	\$ 802	\$ 7,005	\$ 2,782	\$ 14,707	\$ 44,145	\$ 14,190
Receipts:						
Taxes	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	16,303	2,514	-	-	11,529	99,295
Total receipts	<u>16,303</u>	<u>2,514</u>	<u>-</u>	<u>-</u>	<u>11,529</u>	<u>99,295</u>
Disbursements:						
Other disbursements	16,243	2,395	-	-	10,539	90,236
Total disbursements	<u>16,243</u>	<u>2,395</u>	<u>-</u>	<u>-</u>	<u>10,539</u>	<u>90,236</u>
Excess (deficiency) of receipts over disbursements	<u>60</u>	<u>119</u>	<u>-</u>	<u>-</u>	<u>990</u>	<u>9,059</u>
Cash and investments - ending	<u>\$ 862</u>	<u>\$ 7,124</u>	<u>\$ 2,782</u>	<u>\$ 14,707</u>	<u>\$ 45,135</u>	<u>\$ 23,249</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	GPA Claims	Health Dept Accreditation	Medical Reserve Corp Grant	TMA Audits	Small Claim Garnishee	Civil Garnishee Fund
Cash and investments - beginning	\$ 3,663	\$ 52,500	\$ 2,350	\$ 280,465	\$ 55	\$ 2,590
Receipts:						
Taxes	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	228,874	2	-
Total receipts	-	-	-	228,874	2	-
Disbursements:						
Other disbursements	3,663	-	-	327,170	-	-
Total disbursements	3,663	-	-	327,170	-	-
Excess (deficiency) of receipts over disbursements	(3,663)	-	-	(98,296)	2	-
Cash and investments - ending	\$ -	\$ 52,500	\$ 2,350	\$ 182,169	\$ 57	\$ 2,590

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Community Corrections Grant	Smart Supervision Grant	Project Income CRRP	CRRP	Prosecutor Incentive State	Clerk Incentive State
Cash and investments - beginning	\$ 27,811	\$ (42,307)	\$ 1,770	\$ 18,299	\$ 327,858	\$ 91,638
Receipts:						
Taxes	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	143,312	157,209	10,078	33,960	42,890	28,645
Total receipts	143,312	157,209	10,078	33,960	42,890	28,645
Disbursements:						
Other disbursements	152,628	114,902	-	39,616	45,311	21,181
Total disbursements	152,628	114,902	-	39,616	45,311	21,181
Excess (deficiency) of receipts over disbursements	(9,316)	42,307	10,078	(5,656)	(2,421)	7,464
Cash and investments - ending	\$ 18,495	\$ -	\$ 11,848	\$ 12,643	\$ 325,437	\$ 99,102

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Debt Service Jail	CRRP 1	CTP	Highway Wheel & Surtax	SHSP Grant Phase 2	2020 MHMP Comp Update
Cash and investments - beginning	\$ 21,111	\$ 4,850	\$ 66,510	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	43,650	225	54,148	-	-
Total receipts	-	43,650	225	54,148	-	-
Disbursements:						
Other disbursements	-	38,646	-	-	83,601	2,925
Total disbursements	-	38,646	-	-	83,601	2,925
Excess (deficiency) of receipts over disbursements	-	5,004	225	54,148	(83,601)	(2,925)
Cash and investments - ending	\$ 21,111	\$ 9,854	\$ 66,735	\$ 54,148	\$ (83,601)	\$ (2,925)

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Auditors Ineligible Deductions	CSB	Horizon Bank	Campbell and Fetter HSA 2	Star Financial Bank	Lake City Bank
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,935	63,911	5,900	80,171	4,100	1,640
Total receipts	4,935	63,911	5,900	80,171	4,100	1,640
Disbursements:						
Other disbursements	-	63,911	5,900	80,171	4,100	1,640
Total disbursements	-	63,911	5,900	80,171	4,100	1,640
Excess (deficiency) of receipts over disbursements	4,935	-	-	-	-	-
Cash and investments - ending	\$ 4,935	\$ -	\$ -	\$ -	\$ -	\$ -

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Professional Federal	Peoples Federal	Tower Bank	IAB HSA	Prosecutor's Equitable Sharing	Pro Claim Plus
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 7,257	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,115	1,950	10,793	1,000	-	313,336
Total receipts	2,115	1,950	10,793	1,000	-	313,336
Disbursements:						
Other disbursements	2,115	1,950	10,793	1,000	7,850	264,677
Total disbursements	2,115	1,950	10,793	1,000	7,850	264,677
Excess (deficiency) of receipts over disbursements	-	-	-	-	(7,850)	48,659
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ (593)	\$ 48,659

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Cancer Insurance	Colonial Life	Vision	YMCA	Dental	Central United Life
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	27,021	16,327	29,899	4,264	120,343	504
Total receipts	27,021	16,327	29,899	4,264	120,343	504
Disbursements:						
Other disbursements	27,021	16,327	25,378	4,264	102,298	504
Total disbursements	27,021	16,327	25,378	4,264	102,298	504
Excess (deficiency) of receipts over disbursements	-	-	4,521	-	18,045	-
Cash and investments - ending	\$ -	\$ -	\$ 4,521	\$ -	\$ 18,045	\$ -

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Withholding Sheriff Benefit	Voluntary PERF	WTRISC	WTRISC 457b	OASI Withholding	Medicare
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	33,820	50,656	5,740	54,785	589,242	138,051
Total receipts	33,820	50,656	5,740	54,785	589,242	138,051
Disbursements:						
Other disbursements	33,820	50,656	5,740	54,785	589,242	138,051
Total disbursements	33,820	50,656	5,740	54,785	589,242	138,051
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Deferred Comp	Hoosier Start Roth	Garnished Wages	Settlement Fund	Overweight Vehicle	Campaign Finance Enforcement
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	52,466,176	-	-
Fines and forfeits	-	-	-	-	1	-
Other receipts	41,278	2,445	47,091	-	-	500
Total receipts	41,278	2,445	47,091	52,466,176	1	500
Disbursements:						
Other disbursements	41,278	2,445	47,091	52,466,176	1	-
Total disbursements	41,278	2,445	47,091	52,466,176	1	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	500
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Allstate	Sheriff Narcotics Division	UNUM	UNUM Accident	UNUM CI	LTD
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Fines and forfeits	-	6,532	-	-	-	-
Other receipts	8,111	-	16,421	3,934	3,066	9,107
Total receipts	8,111	6,532	16,421	3,934	3,066	9,107
Disbursements:						
Other disbursements	8,111	6,532	14,011	3,701	2,891	7,276
Total disbursements	8,111	6,532	14,011	3,701	2,891	7,276
Excess (deficiency) of receipts over disbursements	-	-	2,410	233	175	1,831
Cash and investments - ending	\$ -	\$ -	\$ 2,410	\$ 233	\$ 175	\$ 1,831

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Community Corrections Grant 2	Clerk's Trust	Drug Confiscated	Sex Offender Fees County 90%	WE CARE Clinic	Riverboat Money-County Portion
Cash and investments - beginning	\$ -	\$ 748,098	\$ 11,457	\$ 15,672	\$ 52,708	\$ 155,150
Receipts:						
Taxes	-	-	-	-	-	-
Fines and forfeits	238,596	-	-	-	-	-
Other receipts	-	4,471,090	49,158	3,069	17,763	154,715
Total receipts	<u>238,596</u>	<u>4,471,090</u>	<u>49,158</u>	<u>3,069</u>	<u>17,763</u>	<u>154,715</u>
Disbursements:						
Other disbursements	<u>202,487</u>	<u>4,584,978</u>	<u>23,989</u>	<u>300</u>	<u>6,787</u>	<u>150,000</u>
Total disbursements	<u>202,487</u>	<u>4,584,978</u>	<u>23,989</u>	<u>300</u>	<u>6,787</u>	<u>150,000</u>
Excess (deficiency) of receipts over disbursements	<u>36,109</u>	<u>(113,888)</u>	<u>25,169</u>	<u>2,769</u>	<u>10,976</u>	<u>4,715</u>
Cash and investments - ending	<u>\$ 36,109</u>	<u>\$ 634,210</u>	<u>\$ 36,626</u>	<u>\$ 18,441</u>	<u>\$ 63,684</u>	<u>\$ 159,865</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Work Release Maintenance	Intrastate Transfer Fee County	HMEP Grant	OPO Equipment Grant	Race and Gender Interpreter
Cash and investments - beginning	\$ 76,441	\$ 4,685	\$ 2,557	\$ 1,333	\$ 2,708
Receipts:					
Taxes	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	10,176	2,155	-	-	-
Total receipts	10,176	2,155	-	-	-
Disbursements:					
Other disbursements	3,213	-	-	-	1,867
Total disbursements	3,213	-	-	-	1,867
Excess (deficiency) of receipts over disbursements	6,963	2,155	-	-	(1,867)
Cash and investments - ending	\$ 83,404	\$ 6,840	\$ 2,557	\$ 1,333	\$ 841

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Pros. Stop Grant CFDA #16.588	Operating Grant Council Aging	Dangerous Aggressive Driving	LIT Public Safety	GIS Redaction Fees
Cash and investments - beginning	\$ (8,688)	\$ -	\$ (178)	\$ -	\$ 100
Receipts:					
Taxes	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	22,650	472,586	-	2,314,328	-
Total receipts	22,650	472,586	-	2,314,328	-
Disbursements:					
Other disbursements	21,121	472,586	-	2,314,328	-
Total disbursements	21,121	472,586	-	2,314,328	-
Excess (deficiency) of receipts over disbursements	1,529	-	-	-	-
Cash and investments - ending	\$ (7,159)	\$ -	\$ (178)	\$ -	\$ 100

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	2009 Polling Place Grant	11/12 EMPG Competitive Grant	Coroner Education Grant	Family Drug Court	Child Seat Safety Program
Cash and investments - beginning	\$ 594	\$ (16)	\$ 1,748	\$ 3,811	\$ 1,116
Receipts:					
Taxes	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	-
Disbursements:					
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ 594	\$ (16)	\$ 1,748	\$ 3,811	\$ 1,116

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	2017 SHSP Grant	16.607 Bullet Proof Vest Grant	16.606 SCAAP	20.601 Operation Pull-Over	Bio-Terrorist Fund
Cash and investments - beginning	\$ (110,409)	\$ 119	\$ 8,019	\$ 1,043	\$ 11,750
Receipts:					
Taxes	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	118,416	-	-	19,369	20,202
Total receipts	118,416	-	-	19,369	20,202
Disbursements:					
Other disbursements	8,007	-	-	18,314	20,496
Total disbursements	8,007	-	-	18,314	20,496
Excess (deficiency) of receipts over disbursements	110,409	-	-	1,055	(294)
Cash and investments - ending	\$ -	\$ 119	\$ 8,019	\$ 2,098	\$ 11,456

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Rural Demonstration Grant	Data Sharing Agreement Grant	Parks and Recreation Grant	2016 Immunization Grant	Totals
Cash and investments - beginning	\$ 90	\$ 3,630	\$ 17	\$ (1,666)	\$ 22,632,784
Receipts:					
Taxes	-	-	-	-	52,466,176
Fines and forfeits	-	-	-	-	245,129
Other receipts	-	-	-	24,834	67,884,081
Total receipts	-	-	-	24,834	120,595,386
Disbursements:					
Other disbursements	-	-	-	21,233	120,800,521
Total disbursements	-	-	-	21,233	120,800,521
Excess (deficiency) of receipts over disbursements	-	-	-	3,601	(205,135)
Cash and investments - ending	\$ 90	\$ 3,630	\$ 17	\$ 1,935	\$ 22,427,649

NOBLE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2018

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,275,050</u>	<u>\$ -</u>

NOBLE COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2018

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
General obligation bonds	Highway	\$ 965,000	\$ 393,403

NOBLE COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2018

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	\$ 418,509
Infrastructure	148,298,109
Buildings	17,128,914
Machinery, equipment, and vehicles	9,408,012
Construction in progress	<u>468,640</u>
Total capital assets	<u>\$ 175,722,184</u>

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF NOBLE COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Noble County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2018. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2018.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
(Continued)


Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

June 3, 2019

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

NOBLE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2018

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient	Total Federal Awards Expended
Department of Justice					
Violence Against Women Formula Grants	Indiana Criminal Justice Institute	16.588	D3-18-12258	\$ -	\$ 22,650
Second Chance Act Reentry Initiative	Direct Grant	16.812	2014-SM-BX-0004	-	157,209
Equitable Sharing Program	Direct Grant	16.922	FY2018	-	10,532
Total - Department of Justice				-	190,391
Department of Transportation					
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation	20.205	A249-14-321265	-	21,920
			A249-15-320240	-	94,368
			A249-18-L170115	-	37,006
			A249-18-L170060	-	94,750
Total - Highway Planning and Construction Cluster				-	248,044
Highway Safety Cluster					
State and Community Highway Safety	Indiana Criminal Justice Institute	20.600	D3-18-11914	6,622	19,369
Alcohol Impaired Driving Countermeasures Incentive Grants I	Indiana Criminal Justice Institute	20.601	D3-18-12383	5,284	6,606
Total - Highway Safety Cluster				11,906	25,975
Federal Transit Cluster					
Bus and Bus Facilities Formula Program	Indiana Department of Transportation	20.526	A249-18-G170078	39,058	39,058
Total - Federal Transit Cluster				39,058	39,058
Formula Grants for Rural Areas	Indiana Department of Transportation	20.509	A249-17-G160263	24,071	24,071
			A249-18-G170187	277,939	277,939
Total - Formula Grants for Rural Areas				302,010	302,010
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	Indiana Criminal Justice Institute	20.608	D3-18-12063	-	8,902
Total - Department of Transportation				352,974	623,989
Department of Health and Human Services					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	Indiana Department of Health	93.074	U90TP000521	-	25,199
Immunization Cooperative Agreements	Indiana Department of Health	93.268	H23IP000723	-	12,421
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds	Indiana Department of Health	93.539	PPHF018	-	7,416
Child Support Enforcement	Indiana Department of Child Services	93.563	FY 2018	-	323,264
Total - Department of Health and Human Services				-	368,300
Department of Homeland Security					
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042	EMC-2017-EP-00002	-	44,378
Homeland Security Grant Program	Indiana Department of Homeland Security	97.067	EMW-2017-SS-00003	-	118,416
Total - Department of Homeland Security				-	162,794
Total federal awards expended				\$ 352,974	\$ 1,345,474

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

NOBLE COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2018. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received. The County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOBLE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weakness identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	no

Identification of Major Programs and type of auditor's report issued on compliance for each:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>	<u>Opinion Issued</u>
20.509	Highway Planning and Construction Cluster Formula Grants for Rural Areas	Unmodified Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?	no
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Section II - Financial Statement Findings

FINDING 2018-001

Subject: Preparation of the Schedule of Expenditures of Federal Awards
Audit Findings: Material Weakness, Noncompliance

Repeat Finding

This is a repeat finding from the immediately prior audit. The prior audit finding number was 2017-002.

NOBLE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Condition

The County did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). No evidence was presented for audit that indicated someone other than the person who entered the federal grant information into the Indiana Gateway for Government Units financial reporting system, which was the source of the SEFA, reviewed the information for accuracy.

The SEFA presented for audit contained the following errors:

1. Six grants were added to the schedule, resulting in an understatement of federal expenditures in the amount of \$233,707.
2. Four grants were incorrectly reported, resulting in an overstatement of federal expenditures in the amount of \$211,609.
3. Two grants were incorrectly reported, resulting in an understatement of federal expenditures in the amount of \$299,822.
4. The Passed Through to Subrecipients was overstated in the amount of \$131,518.

The net amount of errors resulted in federal expenditures being understated by \$321,920.

Audit adjustments were proposed, accepted by the County, and made to the SEFA.

Context

The lack of internal controls allowed material errors to occur and not be detected.

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . .

NOBLE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The Green Book identifies a list of control activity categories that are meant only to illustrate the range and variety of control activities; the list is by no means all inclusive, but is reproduced here for reference purposes: . . .

- Accurate and timely recording of transactions. . . ."

2 CFR 200.508 states in part:

"The auditee must: . . .

- (b) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with § 200.510 Financial statements. . . ."

2 CFR 200.510(b) states:

"Schedule of expenditures of Federal awards. The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502 Basis for determining Federal awards expended. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe that significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414 Indirect (F&A) costs."

NOBLE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Cause

Management had not established a system of internal control that would have ensured proper reporting of the SEFA.

Effect

Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the *Condition*.

Recommendation

We recommended that the County's management establish controls related to the preparation of the SEFA.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

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AUDITEE-PREPARED DOCUMENTS

The subsequent documents were provided by management of the County. The documents are presented as intended by the County.

NOBLE COUNTY AUDITOR

Tonya L. Jones

Room 220 – Courthouse

101 N Orange Street

Albion, Indiana 46701

Phone 260-636-2658

Fax: 260-636-4001

tjones@nobleco.us

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-001

Fiscal year in which the finding initially occurred: 2017

Contact Person Responsible for Corrective Action: Tonya Jones

Contact Phone Number: 260-636-2658

Status of Audit Finding:

We had issues with the combination of funds on the financial statement. This year in an attempt to correct those issues we went thru each fund and entered them into the Gateway system manually until we can come up with a solution with the computer company programming. We also continue to have others check the work completed so we have double and triple accuracy. We continue to inform other offices of the importance of communication with the Auditor's office. We had every office complete the prescribed form which was a first since I have been Auditor.

FINDING 2017-002

Fiscal year in which the finding initially occurred: 2017

Contact Person Responsible for Corrective Action: Tonya Jones

Contact Phone Number: 260-636-2658

Status of Audit Finding:

Again, we have issues with grants being reported to our office. We are in the process of trying to train other deputies to oversee this process. We have been trying to work together to resolve the issue but it

seems that every year we continue to have problems with the process. I plan on communicating with other counties to see if we can find out ways to make this process less difficult.

Joseph L Jones
Auditor
5-9-19

CORRECTIVE ACTION PLAN

Finding 2018-001

Tonya L Jones, Noble County Auditor

260-636-2658

We concur with the findings of the lack of reporting for Schedule of Expenditures of Federal Awards. As a result of lack of communication of new grants, or the activity of existing grants, that isn't brought to our attention, we again have issues with the reporting of the SEFA. We have tried to implement new procedures in the last few months, which include the financial deputy being trained in assisting the Auditor with this reporting process. We will continue to work with the other offices to enforce communication regarding the grant reporting.



Noble County Auditor

5/29/19

Estimated completion date: December 2019

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/>.