

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

FINANCIAL STATEMENT AUDIT REPORT

OF

NOBLE COUNTY, INDIANA

January 1, 2019 to December 31, 2019



FILED
07/13/2020

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SCHEDULE OF OFFICIALS

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



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, 2019, 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 the 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, 2019.

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, 2019, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.


Other Matters

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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated May 28, 2020, 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

May 28, 2020

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, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
After Settlement Collections	\$ 1,546,634	\$ 1,520,673	\$ 1,546,634	\$ 1,520,673
Sheriff's Inmate Trust	19,081	688,281	686,652	20,710
Jail Commissary	39,267	93,686	63,501	69,452
General	2,403,138	13,804,001	13,316,742	2,890,397
Sheriff's Accident Report	25,789	8,012	-	33,801
Bond Forfeitures	7,071	-	-	7,071
CAGIT Certified Shares	126	-	-	126
CEDIT	1,561,765	1,393,785	1,085,136	1,870,414
Municipal Court Cost	-	13,602	6,926	6,676
Clerk's Record Perpetuation	108,780	43,295	34,702	117,373
Community Corrections	7,207	-	-	7,207
Sales Disclosure Fund	44,009	6,270	1,813	48,466
Cum.Cap.Dev.- Bridges	1,830,255	1,109,284	1,171,942	1,767,597
Cum.Building Courthouse	568,751	130,830	331,452	368,129
Drug Free Community Fund	34,966	31,894	34,966	31,894
LIT Econ Development	-	2,457,524	2,457,524	-
Emergency Planning-Sara	13,661	6,531	2,100	18,092
Extradition	1,052	10,742	10,759	1,035
Firearms Training	65,218	26,149	40,841	50,526
Drain Improvements	508,279	200,838	136,473	572,644
Health Department	264,907	353,400	402,905	215,402
Security Protection Fund	31,310	7,373	-	38,683
Health Maintenance	159,161	33,544	34,174	158,531
Local Road And Street	348,784	766,612	923,443	191,953
LIT Public Safety County Share	1,362,471	1,777,836	1,411,568	1,728,739
MVH Restricted	-	1,938,684	2,169,809	(231,125)
County Misdemeanants Fund	148,207	27,690	8,360	167,537
Highway	234,738	1,993,126	1,937,410	290,454
Rainy Day Fund	867,587	452,143	92,478	1,227,252
Reassessment	46	-	-	46
Reassessment 2015	633,981	235,000	201,702	667,279
Recorder's Perpetuation	247,100	140,860	98,960	289,000
River Boat Revenue Sharing	-	281,599	281,599	-
Sex Offender Fees State 10%	40	349	359	30
Sheriff Service Fee/Pension	180,972	72,765	100,000	153,737
Public Defender Fees	198,402	19,146	14,928	202,620
Surplus Tax	54,425	66,490	68,814	52,101
Surveyor's Perpetuation	91,354	36,580	-	127,934
Tax Sale Redemption	525	48,265	48,265	525
Tax Sale Surplus	362,591	480,589	405,867	437,313
Tobacco "Master" Settlement	158,968	25,249	7,137	177,080
Victim Witness	33,305	53,429	60,843	25,891
Guardian Ad Litem/Casa	110,035	51,428	43,228	118,235
Family Preservation Court Fees	3,268	78,110	5,319	76,059
Elected Officials Training	30,575	7,373	1,154	36,794
County Transportation Fund	1,998	375	-	2,373
Statewide 9-1-1	457,693	656,120	526,265	587,548
Project Income	369,195	249,411	276,550	342,056
Storm/Erosion Fund	51,059	8,023	3,547	55,535
Adult Probation	633,039	202,359	250,598	584,800
Juvenile Probation	94,588	3,751	-	98,339
Transfer Fee County	32,046	15,580	13,645	33,981
Work Crew Drainage Fund	23,370	99,340	115,980	6,730
Drain Maintenance	3,410,599	1,032,803	969,950	3,473,452
Sheriff Sale Fees	4,756	4,293	8,753	296
Federal Drug Task Force	43,429	9,219	15,692	36,956
DUI Grant Ligonier and Kendallville	2,531	25,192	25,159	2,564
K-9 Donation	3	-	-	3
Public Health Vaccine	95,511	93,755	33,888	155,378
Demand Notice Fees 27%	15	29	29	15
Health Clinic Donations	9,469	77	976	8,570
Small Claim Service Fee	93,729	11,555	-	105,284
TIF Orange Twp	9,352	-	-	9,352
Noble County Dekko TIF	10,372	-	-	10,372
Debt Service	273,070	392,843	594,530	71,383
Self Funding Insurance	11,823	1,218,671	1,214,000	16,494
Landfill/Post Closure Trust	172	-	-	172
Payroll Fund	-	7,336,155	7,336,155	-

NOBLE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
INPRS PERF	1	-	-	1
Unified Group Services	81,192	1,555,000	1,567,513	68,679
Liberty National	-	1,604	1,604	-
United Ed Credit Union HSA12	-	2,210	2,210	-
Hoosier Start	-	64,107	64,107	-
Federal Withholdings	-	853,244	853,244	-
Withholdings (County Tax)	-	166,031	166,031	-
Withholdings (PERF)	8	256,226	256,175	59
Pension Trust County Police	446	-	-	446
State Withholdings	-	313,133	313,133	-
Three Rivers HSA #9	-	14,661	14,661	-
BPPE Late Fee	7,634	2,041	9,675	-
Rainy Day Wheel and SurTax	96,137	975,157	1,071,294	-
Noble County Wheel and Surtax Fund	2,909	1,407,862	1,343,319	67,452
Commercial Vehicle Excise Tax	-	199,096	199,096	-
Sewer Lien Surplus	3,996	-	-	3,996
Financial Tax	-	234,888	234,888	-
Local Income Tax/Property Tax Relief	61,609	2,457,524	2,458,974	60,159
Fines and Forfeitures	4,806	27,064	27,590	4,280
Infraction Judgement	3,893	49,243	49,588	3,548
Death Benefit	320	4,775	4,760	335
Disclosure/ Treasurer of State	630	6,235	6,215	650
Coroner Continuing Education	214	5,085	4,921	378
Inner State Compact App Fee-Co	438	312	-	750
State Mortgage Fee	318	4,310	4,215	413
HSGP Grant	(310)	63	-	(247)
DLGF Homestead Property Database Fund	13,706	-	-	13,706
Child Restraint Violations	125	875	975	25
Education Plate Fee Fund	-	450	450	-
Innkeeper Tax	5,341	84,080	82,963	6,458
CEDIT HSTD Fund	41,596	-	-	41,596
Deer Lake Control	2,628	-	-	2,628
LIT Certified Shares	-	9,827,689	9,827,689	-
93.563 Prosecutor PCA	19,844	1,188	-	21,032
93.563 Title IV-D Incentive	74,317	29,234	60,683	42,868
Prosecutor IV-D	(62)	-	-	(62)
Virtual School Sheriff	-	5,000	630	4,370
Teachers Credit Union	-	450	450	-
State Intrastate Transfer	280	-	-	280
Jury Pay Fund	51,557	5,982	2,185	55,354
Sheriff Tax Warrants	863	19,810	19,103	1,570
Sheriff Law Enforcement Continuing Education	7,124	2,346	4,294	5,176
Drug Court Contribution	2,782	-	300	2,482
Drug Court User Fees	14,707	-	-	14,707
County User Fee	45,135	9,868	7,044	47,959
Housing of Prisoners	23,249	129,212	14,756	137,705
Health Dept Accreditation	52,500	-	-	52,500
Medical Reserve Corp Grant	2,350	-	-	2,350
TMA Audits	182,170	201,348	197,330	186,188
Small Claim Garnishee	57	11	-	68
Civil Garnishee Fund	2,590	-	-	2,590
Community Corrections Grant	18,495	-	18,495	-
Project Income CRRP	11,848	9,543	-	21,391
CRRP	12,643	-	12,643	-
Prosecutor New IV-D Fund	325,436	43,984	62,278	307,142
Clerk New IV-D Fund	99,102	29,234	6,397	121,939
Debt Service Jail	21,111	-	1,525	19,586
Crossroads	-	1,100	1,100	-
CRRP 1	9,854	71,399	76,892	4,361
CTP	66,735	20,250	11,000	75,985
Highway Wheel & Surtax	54,148	1,027,331	923,335	158,144
2020 MHMP Comp Update	(2,925)	9,945	15,600	(8,580)
Auditors Ineligible Deductions	4,935	-	-	4,935
CSB	-	76,801	76,801	-
Horizon Bank	-	6,540	6,540	-
Campbell and Fetter HSA 2	-	71,488	71,488	-
Star Financial Bank	-	4,754	4,754	-
Lake City Bank	-	1,070	1,070	-

NOBLE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
Professional Federal	-	2,920	2,920	-
Peoples Federal	-	1,040	1,040	-
Tower Bank	-	9,091	9,091	-
IAB HSA	-	1,040	1,040	-
Prosecutor's Equitable Sharing	(593)	-	-	(593)
Pro Claim Plus	48,658	324,614	298,859	74,413
Cancer Insurance	-	13,962	13,962	-
Colonial Life	-	68,603	68,603	-
Vision	4,521	29,698	27,448	6,771
YMCA	-	3,761	3,761	-
Dental	18,045	119,591	110,854	26,782
Withholding Sheriff Benefit	-	34,704	34,704	-
Voluntary PERF	-	50,786	50,786	-
WTRISC	-	4,380	4,380	-
WTRISC 457b	-	7,500	7,500	-
OASI Withholding	-	602,066	602,066	-
Medicare	-	141,007	141,007	-
Deferred Comp	-	30,668	30,668	-
Hoosier Start Roth	-	7,256	7,256	-
Garnished Wages	-	40,200	40,200	-
Settlement Fund	-	54,757,004	54,757,004	-
Campaign Finance Enforcement	500	-	-	500
Allstate	-	2,330	2,330	-
UNUM	2,410	7,730	10,140	-
UNUM Accident	233	659	892	-
UNUM CI	175	569	744	-
LTD	1,831	5,742	7,573	-
Community Corrections Grant 2	36,109	334,426	349,329	21,206
Clerk's Trust	634,210	4,016,113	3,776,290	874,033
VASIA Program/Mental Health Am	-	50,000	44,531	5,469
AUL Life Insurance	-	7,585	4,099	3,486
AUL Accident	-	73	73	-
AUL CI	-	76	76	-
AUL LTD	-	6,319	3,075	3,244
2018 SHSP Grant Phase #2	(83,601)	83,601	-	-
Pre-Trial Grant/Com Correction	-	60,000	-	60,000
HMEP Grant	-	-	9,855	(9,855)
Drug Confiscated	36,626	2,233	8,424	30,435
Sex Offender Fees County 90%	18,441	3,136	300	21,277
WE CARE Clinic	63,684	13,147	26,080	50,751
Riverboat Money-County Portion	159,865	154,715	150,000	164,580
Work Release Maintenance	83,403	6,956	14,095	76,264
Intrastate Transfer Fee County	6,840	1,475	-	8,315
HMEP Grant	2,557	-	-	2,557
OPO Equipment Grant	1,333	-	-	1,333
Race & Gender Interpreter	842	-	842	-
Pros. Stop Grant CFDA #16.588	(7,159)	23,205	25,121	(9,075)
Operating Grant Council Aging	-	472,148	472,148	-
Dangerous Aggressive Driving	(178)	-	-	(178)
LIT Public Safety	-	2,456,922	2,456,922	-
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
16.607 Bullet Proof Vest Grant	119	-	-	119
16.606 SCAAP	8,019	2,951	650	10,320
20.601 Operation Pull-Over	2,098	13,338	13,106	2,330
Bio-Terrorist Fund	11,456	12,882	17,208	7,130
Rural Demonstration Grant	90	-	-	90
Data Sharing Agreement Grant	3,630	-	-	3,630
Parks and Recreation Grant	17	-	-	17
2016 Immunization Grant	1,935	29,937	29,315	2,557
Totals	<u>\$ 22,427,571</u>	<u>\$ 126,161,600</u>	<u>\$ 124,430,552</u>	<u>\$ 24,158,619</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.

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).

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.

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.

NOBLE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

Note 4. Deposits and Investments

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

NOBLE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

State statutes authorize the County to invest in securities including, but not limited to, 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.

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:

NOBLE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

Funding Policy

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

NOBLE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 reimbursement for expenditures made by the County were not received by December 31, 2019. The MVH Restricted fund deficit is the result of expenditures exceeding receipts and had a negative balance of \$231,125.

Note 8. Subsequent Events

The County is in the process of buying another Annex. A general obligation bond was approved for \$15,000,000 with the Courthouse as collateral. The bond will be issued October or November 2020.

The County has two pending claims that their liability insurance carrier is attempting to settle for \$1,400,000.

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, 2019

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	General	Sheriff's Accident Report
Cash and investments - beginning	\$ 1,546,634	\$ 19,081	\$ 39,267	\$ 2,403,138	\$ 25,789
Receipts:					
Taxes	-	-	-	8,320,495	-
Licenses and permits	-	-	-	69,774	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	4,760,156	-
Fines and forfeits	-	-	-	156,840	-
Other receipts	1,520,673	688,281	93,686	496,736	8,012
Total receipts	1,520,673	688,281	93,686	13,804,001	8,012
Disbursements:					
Personal services	-	-	-	10,824,531	-
Supplies	-	-	-	271,704	-
Other services and charges	-	-	-	2,082,108	-
Capital outlay	-	-	-	138,399	-
Other disbursements	1,546,634	686,652	63,501	-	-
Total disbursements	1,546,634	686,652	63,501	13,316,742	-
Excess (deficiency) of receipts over disbursements	(25,961)	1,629	30,185	487,259	8,012
Cash and investments - ending	\$ 1,520,673	\$ 20,710	\$ 69,452	\$ 2,890,397	\$ 33,801

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Bond Forfeitures	CAGIT Certified Shares	CEDIT	Municipal Court Cost	Clerk's Record Perpetuation
Cash and investments - beginning	\$ 7,071	\$ 126	\$ 1,561,765	\$ -	\$ 108,780
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	1,393,785	13,602	43,295
Total receipts	-	-	1,393,785	13,602	43,295
Disbursements:					
Personal services	-	-	-	-	15,210
Supplies	-	-	-	-	1,314
Other services and charges	-	-	843	6,926	18,178
Capital outlay	-	-	1,084,293	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	1,085,136	6,926	34,702
Excess (deficiency) of receipts over disbursements	-	-	308,649	6,676	8,593
Cash and investments - ending	\$ 7,071	\$ 126	\$ 1,870,414	\$ 6,676	\$ 117,373

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Community Corrections	Sales Disclosure Fund	Cum.Cap.Dev.- Bridges	Cum.Building Courthouse	Drug Free Community Fund
Cash and investments - beginning	\$ 7,207	\$ 44,009	\$ 1,830,255	\$ 568,751	\$ 34,966
Receipts:					
Taxes	-	-	806,238	130,830	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	6,270	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	303,046	-	31,894
Total receipts	-	6,270	1,109,284	130,830	31,894
Disbursements:					
Personal services	-	215	-	-	-
Supplies	-	806	-	-	-
Other services and charges	-	792	147,171	251,790	34,966
Capital outlay	-	-	1,024,771	79,662	-
Other disbursements	-	-	-	-	-
Total disbursements	-	1,813	1,171,942	331,452	34,966
Excess (deficiency) of receipts over disbursements	-	4,457	(62,658)	(200,622)	(3,072)
Cash and investments - ending	\$ 7,207	\$ 48,466	\$ 1,767,597	\$ 368,129	\$ 31,894

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	LIT Econ Development	Emergency Planning-Sara	Extradition	Firearms Training	Drain Improvements
Cash and investments - beginning	\$ -	\$ 13,661	\$ 1,052	\$ 65,218	\$ 508,279
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,457,524	6,531	10,742	26,149	200,838
Total receipts	2,457,524	6,531	10,742	26,149	200,838
Disbursements:					
Personal services	-	1,980	-	-	-
Supplies	-	74	-	-	-
Other services and charges	2,457,524	13	10,759	40,841	136,473
Capital outlay	-	33	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	2,457,524	2,100	10,759	40,841	136,473
Excess (deficiency) of receipts over disbursements	-	4,431	(17)	(14,692)	64,365
Cash and investments - ending	\$ -	\$ 18,092	\$ 1,035	\$ 50,526	\$ 572,644

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Health Department	Security Protection Fund	Health Maintenance	Local Road And Street	LIT Public Safety County Share
Cash and investments - beginning	\$ 264,907	\$ 31,310	\$ 159,161	\$ 348,784	\$ 1,362,471
Receipts:					
Taxes	295,570	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	320,866	-
Charges for services	-	6,943	-	-	7,515
Fines and forfeits	-	-	-	-	-
Other receipts	57,830	430	33,544	445,746	1,770,321
Total receipts	353,400	7,373	33,544	766,612	1,777,836
Disbursements:					
Personal services	385,050	-	3,152	-	-
Supplies	7,260	-	-	-	247,609
Other services and charges	10,595	-	31,022	92,784	386,579
Capital outlay	-	-	-	830,659	100,000
Other disbursements	-	-	-	-	677,380
Total disbursements	402,905	-	34,174	923,443	1,411,568
Excess (deficiency) of receipts over disbursements	(49,505)	7,373	(630)	(156,831)	366,268
Cash and investments - ending	\$ 215,402	\$ 38,683	\$ 158,531	\$ 191,953	\$ 1,728,739

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	MVH Restricted	County Misdeemeanants Fund	Highway	Rainy Day Fund	Reassessment
Cash and investments - beginning	\$ -	\$ 148,207	\$ 234,738	\$ 867,587	\$ 46
Receipts:					
Taxes	-	-	1,983,380	-	-
Licenses and permits	-	-	2,835	-	-
Intergovernmental receipts	1,938,684	-	6,911	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	27,690	-	452,143	-
Total receipts	1,938,684	27,690	1,993,126	452,143	-
Disbursements:					
Personal services	-	4,913	94,079	-	-
Supplies	1,858,721	-	198,223	-	-
Other services and charges	311,088	3,447	97,340	92,478	-
Capital outlay	-	-	97,385	-	-
Other disbursements	-	-	1,450,383	-	-
Total disbursements	2,169,809	8,360	1,937,410	92,478	-
Excess (deficiency) of receipts over disbursements	(231,125)	19,330	55,716	359,665	-
Cash and investments - ending	\$ (231,125)	\$ 167,537	\$ 290,454	\$ 1,227,252	\$ 46

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Reassessment 2015	Recorder's Perpetuation	River Boat Revenue Sharing	Sex Offender Fees State 10%	Sheriff Service Fee/Pension
Cash and investments - beginning	\$ 633,981	\$ 247,100	\$ -	\$ 40	\$ 180,972
Receipts:					
Taxes	235,000	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	131,543	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	9,317	281,599	349	72,765
Total receipts	235,000	140,860	281,599	349	72,765
Disbursements:					
Personal services	6,722	29,554	-	-	-
Supplies	546	-	-	-	-
Other services and charges	191,824	69,406	281,599	359	100,000
Capital outlay	2,610	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	201,702	98,960	281,599	359	100,000
Excess (deficiency) of receipts over disbursements	33,298	41,900	-	(10)	(27,235)
Cash and investments - ending	\$ 667,279	\$ 289,000	\$ -	\$ 30	\$ 153,737

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Public Defender Fees	Surplus Tax	Surveyor's Perpetuation	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 198,402	\$ 54,425	\$ 91,354	\$ 525	\$ 362,591
Receipts:					
Taxes	-	51,038	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	34,445	-	-
Fines and forfeits	19,146	-	-	-	-
Other receipts	-	15,452	2,135	48,265	480,589
Total receipts	19,146	66,490	36,580	48,265	480,589
Disbursements:					
Personal services	395	-	-	-	-
Supplies	4,439	-	-	-	-
Other services and charges	10,094	68,814	-	48,265	405,867
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	14,928	68,814	-	48,265	405,867
Excess (deficiency) of receipts over disbursements	4,218	(2,324)	36,580	-	74,722
Cash and investments - ending	\$ 202,620	\$ 52,101	\$ 127,934	\$ 525	\$ 437,313

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Tobacco "Master" Settlement	Victim Witness	Guardian Ad Litem/Casa	Family Preservation Court Fees	Elected Officials Training
Cash and investments - beginning	\$ 158,968	\$ 33,305	\$ 110,035	\$ 3,268	\$ 30,575
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	6,943
Fines and forfeits	-	51,149	-	-	-
Other receipts	25,249	2,280	51,428	78,110	430
Total receipts	25,249	53,429	51,428	78,110	7,373
Disbursements:					
Personal services	-	50,815	-	-	-
Supplies	2,063	-	-	-	-
Other services and charges	5,074	10,028	43,228	5,319	1,154
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	7,137	60,843	43,228	5,319	1,154
Excess (deficiency) of receipts over disbursements	18,112	(7,414)	8,200	72,791	6,219
Cash and investments - ending	\$ 177,080	\$ 25,891	\$ 118,235	\$ 76,059	\$ 36,794

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	County Transportation Fund	Statewide 9-1-1	Project Income	Storm/Erosion Fund	Adult Probation
Cash and investments - beginning	\$ 1,998	\$ 457,693	\$ 369,195	\$ 51,059	\$ 633,039
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	1,400	-
Fines and forfeits	-	-	249,411	-	149,365
Other receipts	375	656,120	-	6,623	52,994
Total receipts	375	656,120	249,411	8,023	202,359
Disbursements:					
Personal services	-	296,908	-	547	127,353
Supplies	-	-	-	-	51,029
Other services and charges	-	185,775	-	-	53,630
Capital outlay	-	43,582	-	3,000	18,586
Other disbursements	-	-	276,550	-	-
Total disbursements	-	526,265	276,550	3,547	250,598
Excess (deficiency) of receipts over disbursements	375	129,855	(27,139)	4,476	(48,239)
Cash and investments - ending	\$ 2,373	\$ 587,548	\$ 342,056	\$ 55,535	\$ 584,800

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Juvenile Probation	Transfer Fee County	Work Crew Drainage Fund	Drain Maintenance	Sheriff Sale Fees
Cash and investments - beginning	\$ 94,588	\$ 32,046	\$ 23,370	\$ 3,410,599	\$ 4,756
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	15,580	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	2,467	-	-	-	-
Other receipts	1,284	-	99,340	1,032,803	4,293
Total receipts	3,751	15,580	99,340	1,032,803	4,293
Disbursements:					
Personal services	-	-	38,823	-	-
Supplies	-	-	20,208	-	-
Other services and charges	-	-	56,319	969,950	8,753
Capital outlay	-	-	630	-	-
Other disbursements	-	13,645	-	-	-
Total disbursements	-	13,645	115,980	969,950	8,753
Excess (deficiency) of receipts over disbursements	3,751	1,935	(16,640)	62,853	(4,460)
Cash and investments - ending	\$ 98,339	\$ 33,981	\$ 6,730	\$ 3,473,452	\$ 296

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Federal Drug Task Force	DUI Grant Ligonier and Kendallville	K-9 Donation	Public Health Vaccine	Demand Notice Fees 27%
Cash and investments - beginning	\$ 43,429	\$ 2,531	\$ 3	\$ 95,511	\$ 15
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	9,219	25,192	-	93,755	29
Total receipts	9,219	25,192	-	93,755	29
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	15,692	25,159	-	33,888	29
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	15,692	25,159	-	33,888	29
Excess (deficiency) of receipts over disbursements	(6,473)	33	-	59,867	-
Cash and investments - ending	\$ 36,956	\$ 2,564	\$ 3	\$ 155,378	\$ 15

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Health Clinic Donations	Small Claim Service Fee	TIF Orange Twp	Noble County Dekko TIF	Debt Service
Cash and investments - beginning	\$ 9,469	\$ 93,729	\$ 9,352	\$ 10,372	\$ 273,070
Receipts:					
Taxes	-	-	-	-	392,843
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	77	11,555	-	-	-
Total receipts	77	11,555	-	-	392,843
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	976	-	-	-	594,530
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	976	-	-	-	594,530
Excess (deficiency) of receipts over disbursements	(899)	11,555	-	-	(201,687)
Cash and investments - ending	\$ 8,570	\$ 105,284	\$ 9,352	\$ 10,372	\$ 71,383

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Self Funding Insurance	Landfill/Post Closure Trust	Payroll Fund	INPRS PERF	Unified Group Services
Cash and investments - beginning	\$ 11,823	\$ 172	\$ -	\$ 1	\$ 81,192
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,218,671	-	7,336,155	-	1,555,000
Total receipts	1,218,671	-	7,336,155	-	1,555,000
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,214,000	-	7,336,155	-	1,567,513
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,214,000	-	7,336,155	-	1,567,513
Excess (deficiency) of receipts over disbursements	4,671	-	-	-	(12,513)
Cash and investments - ending	\$ 16,494	\$ 172	\$ -	\$ 1	\$ 68,679

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Liberty National	United Ed Credit Union HSA12	Hoosier Start	Federal Withholdings	Withholdings (County Tax)
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	1,604	2,210	64,107	853,244	166,031
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>1,604</u>	<u>2,210</u>	<u>64,107</u>	<u>853,244</u>	<u>166,031</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,604	2,210	64,107	853,244	166,031
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>1,604</u>	<u>2,210</u>	<u>64,107</u>	<u>853,244</u>	<u>166,031</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Withholdings (PERF)	Pension Trust County Police	State Withholdings	Three Rivers HSA #9	BPPE Late Fee
Cash and investments - beginning	\$ 8	\$ 446	\$ -	\$ -	\$ 7,634
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	256,226	-	313,133	14,661	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	2,041
Total receipts	<u>256,226</u>	<u>-</u>	<u>313,133</u>	<u>14,661</u>	<u>2,041</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	256,175	-	313,133	14,661	9,675
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>256,175</u>	<u>-</u>	<u>313,133</u>	<u>14,661</u>	<u>9,675</u>
Excess (deficiency) of receipts over disbursements	<u>51</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(7,634)</u>
Cash and investments - ending	<u>\$ 59</u>	<u>\$ 446</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Rainy Day Wheel and SurTax	Noble County Wheel and Surtax Fund	Commercial Vehicle Excise Tax	Sewer Lien Surplus	Financial Tax
Cash and investments - beginning	\$ 96,137	\$ 2,909	\$ -	\$ 3,996	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	975,157	1,407,862	199,096	-	234,888
Total receipts	975,157	1,407,862	199,096	-	234,888
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,071,294	1,343,319	199,096	-	234,888
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,071,294	1,343,319	199,096	-	234,888
Excess (deficiency) of receipts over disbursements	(96,137)	64,543	-	-	-
Cash and investments - ending	\$ -	\$ 67,452	\$ -	\$ 3,996	\$ -

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Local Income Tax/Property Tax Relief	Fines and Forfeitures	Infraction Judgement	Death Benefit	Disclosure/ Treasurer of State
Cash and investments - beginning	\$ 61,609	\$ 4,806	\$ 3,893	\$ 320	\$ 630
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	6,230
Fines and forfeits	-	-	-	-	-
Other receipts	2,457,524	27,064	49,243	4,775	5
Total receipts	2,457,524	27,064	49,243	4,775	6,235
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	2,458,974	27,590	49,588	4,760	6,215
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	2,458,974	27,590	49,588	4,760	6,215
Excess (deficiency) of receipts over disbursements	(1,450)	(526)	(345)	15	20
Cash and investments - ending	\$ 60,159	\$ 4,280	\$ 3,548	\$ 335	\$ 650

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Coroner Continuing Education	Inner State Compact App Fee-Co	State Mortgage Fee	HSGP Grant	DLGF Homestead Property Database Fund
Cash and investments - beginning	\$ 214	\$ 438	\$ 318	\$ (310)	\$ 13,706
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	3,820	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	5,085	312	490	63	-
Total receipts	5,085	312	4,310	63	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	4,921	-	4,215	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	4,921	-	4,215	-	-
Excess (deficiency) of receipts over disbursements	164	312	95	63	-
Cash and investments - ending	\$ 378	\$ 750	\$ 413	\$ (247)	\$ 13,706

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Child Restraint Violations	Education Plate Fee Fund	Innkeeper Tax	CEDIT HSTD Fund	Deer Lake Control
Cash and investments - beginning	\$ 125	\$ -	\$ 5,341	\$ 41,596	\$ 2,628
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	875	450	84,080	-	-
Total receipts	875	450	84,080	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	975	450	82,963	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	975	450	82,963	-	-
Excess (deficiency) of receipts over disbursements	(100)	-	1,117	-	-
Cash and investments - ending	\$ 25	\$ -	\$ 6,458	\$ 41,596	\$ 2,628

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	LIT Certified Shares	93.563 Prosecutor PCA	93.563 Title IV-D Incentive	Prosecutor IV-D	Virtual School Sheriff
Cash and investments - beginning	\$ -	\$ 19,844	\$ 74,317	\$ (62)	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	9,827,689	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,188	29,234	-	5,000
Total receipts	<u>9,827,689</u>	<u>1,188</u>	<u>29,234</u>	<u>-</u>	<u>5,000</u>
Disbursements:					
Personal services	-	-	52,243	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	8,440	-	630
Capital outlay	-	-	-	-	-
Other disbursements	9,827,689	-	-	-	-
Total disbursements	<u>9,827,689</u>	<u>-</u>	<u>60,683</u>	<u>-</u>	<u>630</u>
Excess (deficiency) of receipts over disbursements	-	1,188	(31,449)	-	4,370
Cash and investments - ending	<u>\$ -</u>	<u>\$ 21,032</u>	<u>\$ 42,868</u>	<u>\$ (62)</u>	<u>\$ 4,370</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Teachers Credit Union	State Intrastate Transfer	Jury Pay Fund	Sheriff Tax Warrants	Sheriff Law Enforcement Cont Education
Cash and investments - beginning	\$ -	\$ 280	\$ 51,557	\$ 863	\$ 7,124
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	450	-	5,982	19,810	2,346
Total receipts	450	-	5,982	19,810	2,346
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	450	-	2,185	19,103	4,294
Total disbursements	450	-	2,185	19,103	4,294
Excess (deficiency) of receipts over disbursements	-	-	3,797	707	(1,948)
Cash and investments - ending	\$ -	\$ 280	\$ 55,354	\$ 1,570	\$ 5,176

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Drug Court Contribution	Drug Court User Fees	County User Fee	Housing of Prisoners	Health Dept Accreditation
Cash and investments - beginning	\$ 2,782	\$ 14,707	\$ 45,135	\$ 23,249	\$ 52,500
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	9,868	129,212	-
Total receipts	-	-	9,868	129,212	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	300	-	7,044	14,756	-
Total disbursements	300	-	7,044	14,756	-
Excess (deficiency) of receipts over disbursements	(300)	-	2,824	114,456	-
Cash and investments - ending	\$ 2,482	\$ 14,707	\$ 47,959	\$ 137,705	\$ 52,500

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Medical Reserve Corp Grant	TMA Audits	Small Claim Garnishee	Civil Garnishee Fund	Community Corrections Grant
Cash and investments - beginning	\$ 2,350	\$ 182,170	\$ 57	\$ 2,590	\$ 18,495
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	201,348	11	-	-
Total receipts	-	201,348	11	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	197,330	-	-	18,495
Total disbursements	-	197,330	-	-	18,495
Excess (deficiency) of receipts over disbursements	-	4,018	11	-	(18,495)
Cash and investments - ending	\$ 2,350	\$ 186,188	\$ 68	\$ 2,590	\$ -

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Project Income CRRP	CRRP	Prosecutor New IV-D Fund	Clerk New IV-D Fund	Debt Service Jail
Cash and investments - beginning	\$ 11,848	\$ 12,643	\$ 325,436	\$ 99,102	\$ 21,111
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	9,543	-	43,984	29,234	-
Total receipts	9,543	-	43,984	29,234	-
Disbursements:					
Personal services	-	-	54,153	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	8,125	6,397	-
Capital outlay	-	-	-	-	-
Other disbursements	-	12,643	-	-	1,525
Total disbursements	-	12,643	62,278	6,397	1,525
Excess (deficiency) of receipts over disbursements	9,543	(12,643)	(18,294)	22,837	(1,525)
Cash and investments - ending	\$ 21,391	\$ -	\$ 307,142	\$ 121,939	\$ 19,586

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Crossroads	CRRP 1	CTP	Highway Wheel & Surtax	MV 2020 MHMP Comp Update
Cash and investments - beginning	\$ -	\$ 9,854	\$ 66,735	\$ 54,148	\$ (2,925)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,100	71,399	20,250	1,027,331	9,945
Total receipts	1,100	71,399	20,250	1,027,331	9,945
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	15,600
Capital outlay	-	-	-	-	-
Other disbursements	1,100	76,892	11,000	923,335	-
Total disbursements	1,100	76,892	11,000	923,335	15,600
Excess (deficiency) of receipts over disbursements	-	(5,493)	9,250	103,996	(5,655)
Cash and investments - ending	\$ -	\$ 4,361	\$ 75,985	\$ 158,144	\$ (8,580)

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Auditors Ineligible Deductions	CSB	Horizon Bank	Campbell & Fetter HSA 2	Star Financial Bank
Cash and investments - beginning	\$ 4,935	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	76,801	6,540	71,488	4,754
Total receipts	-	76,801	6,540	71,488	4,754
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	76,801	6,540	71,488	4,754
Total disbursements	-	76,801	6,540	71,488	4,754
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
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, 2019

	Lake City Bank	Professional Federal	Peoples Federal	Tower Bank	IAB HSA
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,070	2,920	1,040	9,091	1,040
Total receipts	1,070	2,920	1,040	9,091	1,040
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,070	2,920	1,040	9,091	1,040
Total disbursements	1,070	2,920	1,040	9,091	1,040
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, 2019

	Prosecutor's Equitable Sharing	Pro Claim Plus	Cancer Insurance	Colonial Life	Vision
Cash and investments - beginning	\$ (593)	\$ 48,658	\$ -	\$ -	\$ 4,521
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	324,614	13,962	68,603	29,698
Total receipts	-	324,614	13,962	68,603	29,698
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	298,859	13,962	68,603	27,448
Total disbursements	-	298,859	13,962	68,603	27,448
Excess (deficiency) of receipts over disbursements	-	25,755	-	-	2,250
Cash and investments - ending	\$ (593)	\$ 74,413	\$ -	\$ -	\$ 6,771

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	YMCA	Dental	Withholding Sheriff Benefit	Voluntary PERF	WTRISC
Cash and investments - beginning	\$ -	\$ 18,045	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,761	119,591	34,704	50,786	4,380
Total receipts	3,761	119,591	34,704	50,786	4,380
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,761	110,854	34,704	50,786	4,380
Total disbursements	3,761	110,854	34,704	50,786	4,380
Excess (deficiency) of receipts over disbursements	-	8,737	-	-	-
Cash and investments - ending	\$ -	\$ 26,782	\$ -	\$ -	\$ -

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	WTRISC 457b	OASI Withholding	Medicare	Deferred Comp	Hoosier Start Roth
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	7,500	602,066	141,007	30,668	7,256
Total receipts	<u>7,500</u>	<u>602,066</u>	<u>141,007</u>	<u>30,668</u>	<u>7,256</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	7,500	602,066	141,007	30,668	7,256
Total disbursements	<u>7,500</u>	<u>602,066</u>	<u>141,007</u>	<u>30,668</u>	<u>7,256</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Garnished Wages	Settlement Fund	Campaign Finance Enforcement	Allstate	UNUM
Cash and investments - beginning	\$ -	\$ -	\$ 500	\$ -	\$ 2,410
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	40,200	54,757,004	-	2,330	7,730
Total receipts	40,200	54,757,004	-	2,330	7,730
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	40,200	54,757,004	-	2,330	10,140
Total disbursements	40,200	54,757,004	-	2,330	10,140
Excess (deficiency) of receipts over disbursements	-	-	-	-	(2,410)
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, 2019

	UNUM Accident	UNUM CI	LTD	Community Corrections Grant 2	Clerk's Trust
Cash and investments - beginning	\$ 233	\$ 175	\$ 1,831	\$ 36,109	\$ 634,210
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	659	569	5,742	334,426	4,016,113
Total receipts	659	569	5,742	334,426	4,016,113
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	892	744	7,573	349,329	3,776,290
Total disbursements	892	744	7,573	349,329	3,776,290
Excess (deficiency) of receipts over disbursements	(233)	(175)	(1,831)	(14,903)	239,823
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 21,206	\$ 874,033

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	VASIA Program/Mental Health Am	AUL Life Insurance	AUL Accident	AUL CI	AUL LTD
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	50,000	7,585	73	76	6,319
Total receipts	50,000	7,585	73	76	6,319
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	44,531	4,099	73	76	3,075
Total disbursements	44,531	4,099	73	76	3,075
Excess (deficiency) of receipts over disbursements	5,469	3,486	-	-	3,244
Cash and investments - ending	\$ 5,469	\$ 3,486	\$ -	\$ -	\$ 3,244

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	2018 SHSP Grant Phase #2	Pre-Trial Grant/Com Correction	HMEP Grant	Drug Confiscated	Sex Offender Fees County 90%
Cash and investments - beginning	\$ (83,601)	\$ -	\$ -	\$ 36,626	\$ 18,441
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	83,601	60,000	-	2,233	3,136
Total receipts	83,601	60,000	-	2,233	3,136
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	8,424	300
Capital outlay	-	-	-	-	-
Other disbursements	-	-	9,855	-	-
Total disbursements	-	-	9,855	8,424	300
Excess (deficiency) of receipts over disbursements	83,601	60,000	(9,855)	(6,191)	2,836
Cash and investments - ending	\$ -	\$ 60,000	\$ (9,855)	\$ 30,435	\$ 21,277

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	WE CARE Clinic	Riverboat Money-County Portion	Work Release Maintenance	Intrastate Transfer Fee County	HMEP Grant
Cash and investments - beginning	\$ 63,684	\$ 159,865	\$ 83,403	\$ 6,840	\$ 2,557
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	13,147	154,715	6,956	1,475	-
Total receipts	13,147	154,715	6,956	1,475	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	26,080	150,000	14,095	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	26,080	150,000	14,095	-	-
Excess (deficiency) of receipts over disbursements	(12,933)	4,715	(7,139)	1,475	-
Cash and investments - ending	\$ 50,751	\$ 164,580	\$ 76,264	\$ 8,315	\$ 2,557

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	OPO Equipment Grant	Race & Gender Interpreter	Pros. Stop Grant CFDA #16.588	Operating Grant Council Aging	Dangerous Aggressive Driving
Cash and investments - beginning	\$ 1,333	\$ 842	\$ (7,159)	\$ -	\$ (178)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	23,205	472,148	-
Total receipts	-	-	23,205	472,148	-
Disbursements:					
Personal services	-	-	25,121	-	-
Supplies	-	-	-	-	-
Other services and charges	-	842	-	472,148	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	842	25,121	472,148	-
Excess (deficiency) of receipts over disbursements	-	(842)	(1,916)	-	-
Cash and investments - ending	\$ 1,333	\$ -	\$ (9,075)	\$ -	\$ (178)

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	LIT Public Safety	GIS Redaction Fees	2009 Polling Place Grant	11/12 EMPG Competitive Grant
Cash and investments - beginning	\$ -	\$ 100	\$ 594	\$ (16)
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	2,456,922	-	-	-
Total receipts	2,456,922	-	-	-
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	2,456,922	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	2,456,922	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-
Cash and investments - ending	\$ -	\$ 100	\$ 594	\$ (16)

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

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

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	16.606 SCAAP	20.601 Operation Pull-Over	Bio-Terrorist Fund	Rural Demonstration Grant
Cash and investments - beginning	\$ 8,019	\$ 2,098	\$ 11,456	\$ 90
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	2,951	13,338	12,882	-
Total receipts	<u>2,951</u>	<u>13,338</u>	<u>12,882</u>	<u>-</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	650	13,106	17,208	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>650</u>	<u>13,106</u>	<u>17,208</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>2,301</u>	<u>232</u>	<u>(4,326)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 10,320</u>	<u>\$ 2,330</u>	<u>\$ 7,130</u>	<u>\$ 90</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Data Sharing Agreement Grant	Parks and Recreation Grant	2016 Immunization Grant	Totals
Cash and investments - beginning	\$ 3,630	\$ 17	\$ 1,935	\$ 22,427,571
Receipts:				
Taxes	-	-	-	12,215,394
Licenses and permits	-	-	-	72,609
Intergovernmental receipts	-	-	-	12,109,730
Charges for services	-	-	-	6,636,481
Fines and forfeits	-	-	-	628,378
Other receipts	-	-	29,937	94,499,008
Total receipts	-	-	29,937	126,161,600
Disbursements:				
Personal services	-	-	105	12,011,869
Supplies	-	-	16,237	2,680,233
Other services and charges	-	-	12,973	29,899,145
Capital outlay	-	-	-	3,423,610
Other disbursements	-	-	-	76,415,695
Total disbursements	-	-	29,315	124,430,552
Excess (deficiency) of receipts over disbursements	-	-	622	1,731,048
Cash and investments - ending	\$ 3,630	\$ 17	\$ 2,557	\$ 24,158,619

NOBLE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2019

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 475,464</u>	<u>\$ -</u>

NOBLE COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2019

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
General obligation bonds	Highway	<u>\$ 390,000</u>	<u>\$ 198,315</u>

NOBLE COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2019

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	147,981,797
Buildings	17,128,914
Machinery, equipment, and vehicles	9,248,533
Construction in progress	<u>3,412,114</u>
Total capital assets	<u>\$ 181,501,540</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/>.