

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

FINANCIAL STATEMENT AUDIT REPORT

OF

NOBLE COUNTY, INDIANA

January 1, 2020 to December 31, 2020



FILED

11/23/2021

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SCHEDULE OF OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|---|--|--|
| County Auditor | Tonya L. Jones | 01-01-20 to 12-31-21 |
| County Treasurer | Michelle J. Bricker Michelle L. Mawhorter | 01-01-20 to 12-31-20 01-01-21 to 12-31-21 |
| Clerk of the Circuit Court | Michelle L. Mawhorter Tammy Bremer | 01-01-20 to 12-31-20 01-01-21 to 12-31-21 |
| County Sheriff | Max Weber | 01-01-20 to 12-31-21 |
| County Recorder | Candy B. Myers | 01-01-20 to 12-31-21 |
| President of the Board of County Commissioners | Gary D. Leatherman | 01-01-20 to 12-31-21 |
| President of the County Council | Denise Lemmon | 01-01-20 to 12-31-21 |



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, 2020, 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, 2020.

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, 2020, 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 November 8, 2021, 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

November 8, 2021

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, 2020

| Fund | Cash and Investments | | | Cash and Investments 12-31-20 |
|---------------------------------------|----------------------|---------------|---------------|----------------------------------|
| | 01-01-20 | Receipts | Disbursements | |
| General | \$ 2,890,397 | \$ 14,698,238 | \$ 13,408,264 | \$ 4,180,371 |
| Sheriff's Accident Report | 33,801 | 6,561 | - | 40,362 |
| Bond Forfeitures | 7,071 | - | - | 7,071 |
| LIT Economic Development County Share | 1,870,414 | 1,583,203 | 1,697,743 | 1,755,874 |
| Municipal Court Cost | 6,676 | 11,102 | 17,778 | - |
| Clerk's Record Perpetuation | 117,374 | 32,241 | 49,991 | 99,624 |
| Housing of Prisoners | 137,705 | 6,124 | 23,807 | 120,022 |
| Sales Disclosure | 48,466 | 6,635 | 2,314 | 52,787 |
| Cum.Cap.Dev.- Bridges | 1,767,597 | 1,063,083 | 1,313,194 | 1,517,486 |
| Cum.Building Courthouse | 368,129 | 133,704 | 151,153 | 350,680 |
| Drug Free Community | 31,894 | 32,040 | 31,894 | 32,040 |
| LIT Econ Development | - | 2,866,848 | 2,866,848 | - |
| Emergency Planning-Sara | 18,092 | 7,827 | 12,558 | 13,361 |
| Extradition | 1,035 | 12,783 | 6,489 | 7,329 |
| Firearms Training | 50,526 | 26,197 | 17,455 | 59,268 |
| Drain Improvements | 572,644 | 160,207 | 427,192 | 305,659 |
| Security Protection | 38,683 | 8,631 | - | 47,314 |
| Health Maintenance | 158,531 | 29,194 | 12,121 | 175,604 |
| Local Road And Street | 191,953 | 743,253 | 688,408 | 246,798 |
| LIT Public Safety County Share | 1,728,739 | 1,627,675 | 1,320,990 | 2,035,424 |
| County Misdemeanants | 167,537 | 27,690 | 5,929 | 189,298 |
| Rainy Day | 1,227,252 | 151,261 | 430,762 | 947,751 |
| Reassessment | 46 | - | - | 46 |
| Recorders Perpetuation | 289,000 | 158,463 | 110,773 | 336,690 |
| Riverboat Revenue Sharing | - | 281,600 | 281,600 | - |
| Sex Offender Fees State 10% | 30 | 335 | 340 | 25 |
| Sheriff Service Fee/Pension | 153,737 | 45,296 | 101,196 | 97,837 |
| Public Defender Fees | 202,620 | 17,568 | 14,430 | 205,758 |
| Surplus Tax | 52,101 | 99,143 | 76,098 | 75,146 |
| Surveyor's Perpetuation | 127,934 | 42,850 | - | 170,784 |
| Tax Sale Redemption | 525 | 83,811 | 83,811 | 525 |
| Tax Sale Surplus | 437,313 | 520,913 | 486,409 | 471,817 |
| Local Health Dept Trust | 177,080 | 29,194 | 58,516 | 147,758 |
| Victim Witness | 25,891 | 41,140 | 42,487 | 24,544 |
| Guardian Ad Litem/CASA | 118,235 | 40,372 | 33,672 | 124,935 |
| Family Preservation Court Fees | 76,060 | 28,075 | 16,121 | 88,014 |
| Auditors Ineligible Deductions | 4,935 | 13,702 | - | 18,637 |
| Elected Officials Training | 36,794 | 8,631 | 275 | 45,150 |
| County Transportation | 2,373 | 750 | - | 3,123 |
| Statewide 9-1-1 | 587,548 | 677,601 | 571,160 | 693,989 |
| Storm/Erosion | 55,535 | 6,744 | 283 | 61,996 |
| Adult Probation | 584,800 | 161,030 | 205,312 | 540,518 |
| Juvenile Probation | 98,339 | 11,241 | - | 109,580 |
| Work Crew Drainage | 6,730 | 39,420 | 38,423 | 7,727 |
| Drain Maintenance | 3,473,452 | 1,066,169 | 764,479 | 3,775,142 |
| Sheriff Sale Fees | 296 | 2,205 | 1,896 | 605 |
| Federal Drug Task Force | 36,956 | 9,870 | 6,000 | 40,826 |
| DUI Grant Ligonier and Kendallville | 2,565 | - | 2,109 | 456 |
| K-9 Donation | 3 | - | - | 3 |
| Public Health Vaccine | 155,378 | 73,280 | 28,099 | 200,559 |
| Demand Notice Fees 27% | 15 | - | - | 15 |
| Health Clinic Donations | 8,570 | 29 | 844 | 7,755 |
| TIF Orange Twp | 9,352 | - | - | 9,352 |
| Noble County DEKKO TIF | 10,372 | - | - | 10,372 |
| Debt Service | 71,383 | 32,422 | 103,805 | - |
| Self Funding Insurance | 16,494 | 335,034 | 318,710 | 32,818 |
| Landfill/Post Closure Trust | 172 | - | - | 172 |
| Payroll | - | 7,731,835 | 7,731,835 | - |
| INPRS PERF | 1 | - | - | 1 |
| Liberty National | - | 1,324 | 1,324 | - |
| Hoosier Start | - | 70,200 | 70,200 | - |
| Federal Withholdings | - | 912,891 | 912,891 | - |
| Withholdings (County Tax) | - | 175,653 | 175,653 | - |
| Withholdings (PERF) | 59 | 267,776 | 267,780 | 55 |
| Pension Trust County Police | 446 | - | - | 446 |
| State Withholdings | - | 330,727 | 330,727 | - |
| Three Rivers HSA #9 | - | 16,572 | 16,572 | - |
| Noble Co Wheel and Surtax | 67,452 | 1,363,065 | 1,428,214 | 2,303 |
| Commercial Vehicle Excise Tax | - | 189,344 | 189,344 | - |

NOBLE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

| Fund | Cash and Investments | | | Cash and Investments 12-31-20 |
|----------------------------------|----------------------|-----------|---------------|----------------------------------|
| | 01-01-20 | Receipts | Disbursements | |
| Abandoned Vehicle | 3,996 | - | - | 3,996 |
| Financial Tax | - | 255,051 | 255,051 | - |
| Fines and Forfeitures | 4,280 | 23,722 | 21,868 | 6,134 |
| Infraction Judgement | 3,548 | 46,133 | 46,024 | 3,657 |
| Death Benefit | 335 | 3,076 | 3,216 | 195 |
| Disclosure/Treasurer of State | 650 | 6,625 | 6,445 | 830 |
| Coroner Continuing Education | 378 | 4,658 | 4,698 | 338 |
| Interstate Compact Tran Fee-St | 750 | 808 | 1,495 | 63 |
| State Mortgage Fee | 413 | 5,895 | 5,845 | 463 |
| Canine Research and Education | (248) | 248 | - | - |
| DLGF Homestead Property Database | 13,706 | - | 13,706 | - |
| Child Restraint Violations | 25 | 675 | 600 | 100 |
| Education Plate Fee | - | 455 | 356 | 99 |
| Innkeeper Tax | 6,459 | 74,688 | 86,183 | (5,036) |
| Local Affordable Housing | 2,628 | - | - | 2,628 |
| CAGIT Certified Shares | 126 | - | - | 126 |
| 93.563 Prosecutor PCA | 21,032 | 1,172 | - | 22,204 |
| 93.563 Title IV-D Incentive | 42,868 | 26,539 | 62,079 | 7,328 |
| Prosecutor IV-D | (62) | - | - | (62) |
| Clerk New IV-D | 121,939 | 26,539 | 6,000 | 142,478 |
| Transfer Fee County | 33,982 | 20,525 | 13,845 | 40,662 |
| Sheriff's Tax Warrants | 1,570 | 15,287 | 15,766 | 1,091 |
| Jury Pay | 55,354 | 5,087 | 6,693 | 53,748 |
| Prosecutor's Equitable Sharing | (593) | - | - | (593) |
| County User Fee | 280 | - | - | 280 |
| Sheriff Law Enf Cont Education | 5,176 | 2,834 | 1,606 | 6,404 |
| Drug Court Contribution | 2,482 | - | 845 | 1,637 |
| Drug Court User Fees | 14,707 | - | - | 14,707 |
| County Ticket Money | 47,959 | 10,460 | 8,040 | 50,379 |
| Health Dept | 215,402 | 412,537 | 406,591 | 221,348 |
| Health Dept Accreditation | 52,500 | - | - | 52,500 |
| Medical Reserve Corp | 2,350 | - | - | 2,350 |
| MVH Restricted | (231,125) | 2,764,907 | 2,772,204 | (238,422) |
| Highway | 290,454 | 2,001,620 | 1,880,710 | 411,364 |
| Prosecutor Incentive State | 307,142 | 39,929 | 65,710 | 281,361 |
| Reassessment 2015 | 667,279 | 237,687 | 256,139 | 648,827 |
| TMA Audits | 186,188 | - | - | 186,188 |
| MV Registration Penalties | (8,580) | 9,555 | 975 | - |
| Junk Trash and Debris | - | 800 | - | 800 |
| Small Claim Service Fee | 105,284 | 5,895 | - | 111,179 |
| Small Claim Garnishee Fee | 68 | - | - | 68 |
| Civil Garnishee Fee | 2,590 | - | - | 2,590 |
| Debt Service Jail | 19,586 | 434,760 | 428,693 | 25,653 |
| Unified Group Services | 68,679 | 1,258,312 | 1,503,396 | (176,405) |
| Dental | 26,781 | 127,614 | 141,183 | 13,212 |
| Vision | 6,770 | 30,668 | 34,221 | 3,217 |
| CRRP | 4,361 | - | 4,361 | - |
| Pro Claim Plus | 74,413 | 331,480 | 195,308 | 210,585 |
| Highway Wheel and Surtax | 158,144 | 1,160,252 | 796,263 | 522,133 |
| Local Income Property Tax Relief | 60,159 | 2,866,848 | 2,595,370 | 331,637 |
| HMEP Grant | (9,855) | - | - | (9,855) |
| Homeland Security | 2,557 | - | - | 2,557 |
| Campaign Finance | 500 | 200 | - | 700 |
| COIT Distribution | 41,596 | - | - | 41,596 |
| Pre Trial Grant | 60,000 | 72,800 | 49,514 | 83,286 |
| Project Income CRRP | 21,391 | 9,192 | 17,489 | 13,094 |
| Community Corrections Grant | 21,206 | - | 21,206 | - |
| Supreme Court Grant | 7,207 | - | - | 7,207 |
| VASIA program | 5,469 | 50,000 | 51,953 | 3,516 |
| Project Income | 342,055 | 265,272 | 310,498 | 296,829 |
| CTP | 75,985 | 4,650 | 3,131 | 77,504 |
| AUL Life Insurance | 3,485 | 14,217 | 8,985 | 8,717 |
| AUL LTD | 3,243 | 14,138 | 8,649 | 8,732 |
| Plan Commission Bonds | - | 5,000 | - | 5,000 |
| Horizon Bank | - | 8,260 | 8,260 | - |
| CSB | - | 75,566 | 75,566 | - |
| Campbell and Fetter | - | 76,886 | 76,826 | 60 |
| Star Financial | - | 4,180 | 4,180 | - |
| Lake City Bank | - | 4,350 | 4,350 | - |

NOBLE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

| Fund | Cash and Investments 01-01-20 | Receipts | Disbursements | Cash and Investments 12-31-20 |
|--------------------------------|-------------------------------------|-----------------------|-----------------------|-------------------------------------|
| Pro Fed | - | 3,410 | 3,410 | - |
| Peoples Federal | - | 1,350 | 1,350 | - |
| Tower Bank | - | 12,145 | 12,145 | - |
| IAB | - | 1,080 | 1,080 | - |
| First Source Bank | - | 1,080 | 1,080 | - |
| Cancer Insurance | - | 13,175 | 13,175 | - |
| Colonial Life | - | 63,784 | 63,784 | - |
| YMCA | - | 3,307 | 3,307 | - |
| Sheriff Benefit Withholding | - | 37,443 | 37,443 | - |
| Voluntary PERF | - | 41,850 | 41,850 | - |
| WTRISC | - | 4,025 | 4,025 | - |
| WTRISC 457b | - | 1,010 | 1,010 | - |
| OASI Withholdings | - | 634,888 | 634,888 | - |
| Medicare | - | 148,666 | 148,666 | - |
| Deferred Compensation | - | 40,917 | 40,917 | - |
| Hoosier Start Roth | - | 10,692 | 10,692 | - |
| Garnished Wages | - | 43,829 | 43,829 | - |
| Settlement | - | 55,390,948 | 55,390,948 | - |
| LIT certified shares | - | 11,467,391 | 11,467,391 | - |
| CHIRP Grant | - | 20,523 | 18,892 | 1,631 |
| SAVE Grant | - | - | 1,312 | (1,312) |
| JAG Grant | - | 24,236 | 24,236 | - |
| CARES Act Grant | - | 1,542,117 | 309,859 | 1,232,258 |
| Clerk CARES Act | - | 4,634 | 4,634 | - |
| COVID Small Business CFDA | - | 103,854 | 95,250 | 8,604 |
| Allstate | - | 2,303 | 2,303 | - |
| United Ed Credit Union | - | 3,100 | 3,100 | - |
| Community Corrections | - | 403,891 | 383,574 | 20,317 |
| County Annex | - | 14,842,059 | 238,568 | 14,603,491 |
| JDAI Juvenile Grant | - | 3,610 | - | 3,610 |
| COVID Test Site | - | 100,000 | 100,000 | - |
| CRRP 2 | - | 100,273 | 88,127 | 12,146 |
| After Settlement Collections | 1,520,673 | 1,853,380 | 1,520,673 | 1,853,380 |
| Sheriff's Commissary | 69,451 | 182,493 | 146,900 | 105,044 |
| Inmate Trust | 20,709 | 562,849 | 552,759 | 30,799 |
| Clerk | 874,033 | 3,131,920 | 2,995,973 | 1,009,980 |
| Virtual School Sheriff | 4,370 | - | 4,370 | - |
| Drug Confiscated | 30,435 | 2,235 | 600 | 32,070 |
| Sex Offender Fees County 90% | 21,277 | 3,015 | 3,537 | 20,755 |
| WE CARE Clinic | 50,751 | 10,701 | 9,198 | 52,254 |
| Riverboat Money County Portion | 164,581 | 154,715 | 150,042 | 169,254 |
| Work Release Maintenance | 76,264 | 7,154 | 15,878 | 67,540 |
| Intrastate Transfer Fee County | 8,315 | 770 | - | 9,085 |
| OPO Equipment Grant | 1,333 | - | - | 1,333 |
| Race and Gender Interpreter | - | 1,479 | - | 1,479 |
| Pros. Stop Grant CFDA #16.588 | (9,075) | 33,690 | 26,200 | (1,585) |
| Operating Grant Council Aging | - | 447,761 | 447,761 | - |
| Dangerous Aggressive Driving | (178) | - | - | (178) |
| LIT Public Safety | - | 2,866,848 | 2,866,848 | - |
| 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 | 10,320 | 2,740 | 4,460 | 8,600 |
| 20.601 Operation Pull-Over | 2,330 | - | 2,308 | 22 |
| Bio-Terrorist | 7,131 | 25,388 | 30,555 | 1,964 |
| Rural Demonstration Grant | 90 | - | - | 90 |
| Data Sharing Agreement Grant | 3,630 | - | - | 3,630 |
| Parks and Recreation Grant | 17 | - | - | 17 |
| 2016 Immunization Grant | 2,557 | 43,742 | 45,513 | 786 |
| Totals | <u>\$ 24,158,618</u> | <u>\$ 145,341,294</u> | <u>\$ 127,252,790</u> | <u>\$ 42,247,122</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:

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:

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.

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. For grant funds with deficits in cash, this is a result of reimbursable grants that have made expenditures but have not been reimbursed from the grant as of December 31, 2020. Other funds have deficits in cash because disbursements exceeded receipts for the year.

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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, 2020

| | General | Sheriff's Accident Report | Bond Forfeitures | LIT Economic Development County Share | Municipal Court Cost |
|---|--------------|---------------------------------|---------------------|---|----------------------------|
| Cash and investments - beginning | \$ 2,890,397 | \$ 33,801 | \$ 7,071 | \$ 1,870,414 | \$ 6,676 |
| Receipts: | | | | | |
| Other receipts | 14,698,238 | 6,561 | - | 1,583,203 | 11,102 |
| Total receipts | 14,698,238 | 6,561 | - | 1,583,203 | 11,102 |
| Disbursements: | | | | | |
| Other disbursements | 13,408,264 | - | - | 1,697,743 | 17,778 |
| Total disbursements | 13,408,264 | - | - | 1,697,743 | 17,778 |
| Excess (deficiency) of receipts over disbursements | 1,289,974 | 6,561 | - | (114,540) | (6,676) |
| Cash and investments - ending | \$ 4,180,371 | \$ 40,362 | \$ 7,071 | \$ 1,755,874 | \$ - |

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

| | Clerk's Record Perpetuation | Housing of Prisoners | Sales Disclosure | Cum.Cap.Dev.- Bridges | Cum.Building Courthouse |
|---|-----------------------------------|----------------------------|---------------------|--------------------------|----------------------------|
| Cash and investments - beginning | \$ 117,374 | \$ 137,705 | \$ 48,466 | \$ 1,767,597 | \$ 368,129 |
| Receipts: | | | | | |
| Other receipts | 32,241 | 6,124 | 6,635 | 1,063,083 | 133,704 |
| Total receipts | <u>32,241</u> | <u>6,124</u> | <u>6,635</u> | <u>1,063,083</u> | <u>133,704</u> |
| Disbursements: | | | | | |
| Other disbursements | 49,991 | 23,807 | 2,314 | 1,313,194 | 151,153 |
| Total disbursements | <u>49,991</u> | <u>23,807</u> | <u>2,314</u> | <u>1,313,194</u> | <u>151,153</u> |
| Excess (deficiency) of receipts over disbursements | <u>(17,750)</u> | <u>(17,683)</u> | <u>4,321</u> | <u>(250,111)</u> | <u>(17,449)</u> |
| Cash and investments - ending | <u>\$ 99,624</u> | <u>\$ 120,022</u> | <u>\$ 52,787</u> | <u>\$ 1,517,486</u> | <u>\$ 350,680</u> |

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

| | Drug Free Community | LIT Econ Development | Emergency Planning-Sara | Extradition | Firearms Training |
|---|---------------------------|----------------------------|----------------------------|-----------------|----------------------|
| Cash and investments - beginning | \$ 31,894 | \$ - | \$ 18,092 | \$ 1,035 | \$ 50,526 |
| Receipts: | | | | | |
| Other receipts | <u>32,040</u> | <u>2,866,848</u> | <u>7,827</u> | <u>12,783</u> | <u>26,197</u> |
| Total receipts | <u>32,040</u> | <u>2,866,848</u> | <u>7,827</u> | <u>12,783</u> | <u>26,197</u> |
| Disbursements: | | | | | |
| Other disbursements | <u>31,894</u> | <u>2,866,848</u> | <u>12,558</u> | <u>6,489</u> | <u>17,455</u> |
| Total disbursements | <u>31,894</u> | <u>2,866,848</u> | <u>12,558</u> | <u>6,489</u> | <u>17,455</u> |
| Excess (deficiency) of receipts over disbursements | <u>146</u> | <u>-</u> | <u>(4,731)</u> | <u>6,294</u> | <u>8,742</u> |
| Cash and investments - ending | <u>\$ 32,040</u> | <u>\$ -</u> | <u>\$ 13,361</u> | <u>\$ 7,329</u> | <u>\$ 59,268</u> |

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

| | Drain Improvements | Security Protection | Health Maintenance | Local Road And Street | LIT Public Safety County Share |
|--|-----------------------|------------------------|-----------------------|--------------------------------|--|
| Cash and investments - beginning | \$ 572,644 | \$ 38,683 | \$ 158,531 | \$ 191,953 | \$ 1,728,739 |
| Receipts: | | | | | |
| Other receipts | 160,207 | 8,631 | 29,194 | 743,253 | 1,627,675 |
| Total receipts | <u>160,207</u> | <u>8,631</u> | <u>29,194</u> | <u>743,253</u> | <u>1,627,675</u> |
| Disbursements: | | | | | |
| Other disbursements | 427,192 | - | 12,121 | 688,408 | 1,320,990 |
| Total disbursements | <u>427,192</u> | <u>-</u> | <u>12,121</u> | <u>688,408</u> | <u>1,320,990</u> |
| Excess (deficiency) of receipts over disbursements | <u>(266,985)</u> | <u>8,631</u> | <u>17,073</u> | <u>54,845</u> | <u>306,685</u> |
| Cash and investments - ending | <u>\$ 305,659</u> | <u>\$ 47,314</u> | <u>\$ 175,604</u> | <u>\$ 246,798</u> | <u>\$ 2,035,424</u> |

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

| | County Misdemeanants | Rainy Day | Reassessment | Recorders Perpetuation | Riverboat Revenue Sharing |
|---|-------------------------|-------------------|--------------|---------------------------|---------------------------------|
| Cash and investments - beginning | \$ 167,537 | \$ 1,227,252 | \$ 46 | \$ 289,000 | \$ - |
| Receipts: | | | | | |
| Other receipts | <u>27,690</u> | <u>151,261</u> | <u>-</u> | <u>158,463</u> | <u>281,600</u> |
| Total receipts | <u>27,690</u> | <u>151,261</u> | <u>-</u> | <u>158,463</u> | <u>281,600</u> |
| Disbursements: | | | | | |
| Other disbursements | <u>5,929</u> | <u>430,762</u> | <u>-</u> | <u>110,773</u> | <u>281,600</u> |
| Total disbursements | <u>5,929</u> | <u>430,762</u> | <u>-</u> | <u>110,773</u> | <u>281,600</u> |
| Excess (deficiency) of receipts over disbursements | <u>21,761</u> | <u>(279,501)</u> | <u>-</u> | <u>47,690</u> | <u>-</u> |
| Cash and investments - ending | <u>\$ 189,298</u> | <u>\$ 947,751</u> | <u>\$ 46</u> | <u>\$ 336,690</u> | <u>\$ -</u> |

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

| | Sex Offender Fees State 10% | Sheriff Service Fee/Pension | Public Defender Fees | Surplus Tax | Surveyor's Perpetuation |
|---|---|-----------------------------------|----------------------------|----------------|----------------------------|
| Cash and investments - beginning | \$ 30 | \$ 153,737 | \$ 202,620 | \$ 52,101 | \$ 127,934 |
| Receipts: | | | | | |
| Other receipts | 335 | 45,296 | 17,568 | 99,143 | 42,850 |
| Total receipts | 335 | 45,296 | 17,568 | 99,143 | 42,850 |
| Disbursements: | | | | | |
| Other disbursements | 340 | 101,196 | 14,430 | 76,098 | - |
| Total disbursements | 340 | 101,196 | 14,430 | 76,098 | - |
| Excess (deficiency) of receipts over disbursements | (5) | (55,900) | 3,138 | 23,045 | 42,850 |
| Cash and investments - ending | \$ 25 | \$ 97,837 | \$ 205,758 | \$ 75,146 | \$ 170,784 |

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

| | Tax Sale Redemption | Tax Sale Surplus | Local Health Dept Trust | Victim Witness | Guardian Ad Litem/CASA |
|---|---------------------------|------------------------|----------------------------------|-------------------|------------------------------|
| Cash and investments - beginning | \$ 525 | \$ 437,313 | \$ 177,080 | \$ 25,891 | \$ 118,235 |
| Receipts: | | | | | |
| Other receipts | 83,811 | 520,913 | 29,194 | 41,140 | 40,372 |
| Total receipts | 83,811 | 520,913 | 29,194 | 41,140 | 40,372 |
| Disbursements: | | | | | |
| Other disbursements | 83,811 | 486,409 | 58,516 | 42,487 | 33,672 |
| Total disbursements | 83,811 | 486,409 | 58,516 | 42,487 | 33,672 |
| Excess (deficiency) of receipts over disbursements | - | 34,504 | (29,322) | (1,347) | 6,700 |
| Cash and investments - ending | \$ 525 | \$ 471,817 | \$ 147,758 | \$ 24,544 | \$ 124,935 |

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

| | Family Preservation Court Fees | Auditors Ineligible Deductions | Elected Officials Training | County Transportation | Statewide 9-1-1 |
|---|---|--------------------------------------|----------------------------------|--------------------------|--------------------|
| Cash and investments - beginning | \$ 76,060 | \$ 4,935 | \$ 36,794 | \$ 2,373 | \$ 587,548 |
| Receipts: | | | | | |
| Other receipts | 28,075 | 13,702 | 8,631 | 750 | 677,601 |
| Total receipts | 28,075 | 13,702 | 8,631 | 750 | 677,601 |
| Disbursements: | | | | | |
| Other disbursements | 16,121 | - | 275 | - | 571,160 |
| Total disbursements | 16,121 | - | 275 | - | 571,160 |
| Excess (deficiency) of receipts over disbursements | 11,954 | 13,702 | 8,356 | 750 | 106,441 |
| Cash and investments - ending | \$ 88,014 | \$ 18,637 | \$ 45,150 | \$ 3,123 | \$ 693,989 |

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

| | <u>Storm/Erosion</u> | <u>Adult Probation</u> | <u>Juvenile Probation</u> | <u>Work Crew Drainage</u> | <u>Drain Maintenance</u> |
|---|----------------------|----------------------------|-------------------------------|-----------------------------------|------------------------------|
| Cash and investments - beginning | \$ 55,535 | \$ 584,800 | \$ 98,339 | \$ 6,730 | \$ 3,473,452 |
| Receipts: | | | | | |
| Other receipts | 6,744 | 161,030 | 11,241 | 39,420 | 1,066,169 |
| Total receipts | 6,744 | 161,030 | 11,241 | 39,420 | 1,066,169 |
| Disbursements: | | | | | |
| Other disbursements | 283 | 205,312 | - | 38,423 | 764,479 |
| Total disbursements | 283 | 205,312 | - | 38,423 | 764,479 |
| Excess (deficiency) of receipts over disbursements | 6,461 | (44,282) | 11,241 | 997 | 301,690 |
| Cash and investments - ending | <u>\$ 61,996</u> | <u>\$ 540,518</u> | <u>\$ 109,580</u> | <u>\$ 7,727</u> | <u>\$ 3,775,142</u> |

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

| | Sheriff Sale Fees | Federal Drug Task Force | DUI Grant Ligonier and Kendallville | K-9 Donation | Public Health Vaccine |
|---|-------------------------|----------------------------------|---|-----------------|-----------------------------|
| Cash and investments - beginning | \$ 296 | \$ 36,956 | \$ 2,565 | \$ 3 | \$ 155,378 |
| Receipts: | | | | | |
| Other receipts | 2,205 | 9,870 | - | - | 73,280 |
| Total receipts | <u>2,205</u> | <u>9,870</u> | <u>-</u> | <u>-</u> | <u>73,280</u> |
| Disbursements: | | | | | |
| Other disbursements | 1,896 | 6,000 | 2,109 | - | 28,099 |
| Total disbursements | <u>1,896</u> | <u>6,000</u> | <u>2,109</u> | <u>-</u> | <u>28,099</u> |
| Excess (deficiency) of receipts over disbursements | <u>309</u> | <u>3,870</u> | <u>(2,109)</u> | <u>-</u> | <u>45,181</u> |
| Cash and investments - ending | <u>\$ 605</u> | <u>\$ 40,826</u> | <u>\$ 456</u> | <u>\$ 3</u> | <u>\$ 200,559</u> |

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

| | Demand Notice Fees 27% | Health Clinic Donations | TIF Orange Twp | Noble County DEKKO TIF | Debt Service |
|---|---------------------------------|-------------------------------|----------------------|---------------------------------|-----------------|
| Cash and investments - beginning | \$ 15 | \$ 8,570 | \$ 9,352 | \$ 10,372 | \$ 71,383 |
| Receipts: | | | | | |
| Other receipts | - | 29 | - | - | 32,422 |
| Total receipts | - | 29 | - | - | 32,422 |
| Disbursements: | | | | | |
| Other disbursements | - | 844 | - | - | 103,805 |
| Total disbursements | - | 844 | - | - | 103,805 |
| Excess (deficiency) of receipts over disbursements | - | (815) | - | - | (71,383) |
| Cash and investments - ending | \$ 15 | \$ 7,755 | \$ 9,352 | \$ 10,372 | \$ - |

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

| | Self Funding Insurance | Landfill/Post Closure Trust | Payroll | INPRS PERF | Liberty National |
|---|------------------------------|-----------------------------------|-----------|---------------|---------------------|
| Cash and investments - beginning | \$ 16,494 | \$ 172 | \$ - | \$ 1 | \$ - |
| Receipts: | | | | | |
| Other receipts | 335,034 | - | 7,731,835 | - | 1,324 |
| Total receipts | 335,034 | - | 7,731,835 | - | 1,324 |
| Disbursements: | | | | | |
| Other disbursements | 318,710 | - | 7,731,835 | - | 1,324 |
| Total disbursements | 318,710 | - | 7,731,835 | - | 1,324 |
| Excess (deficiency) of receipts over disbursements | 16,324 | - | - | - | - |
| Cash and investments - ending | \$ 32,818 | \$ 172 | \$ - | \$ 1 | \$ - |

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

| | Hoosier Start | Federal Withholdings | Withholdings (County Tax) | Withholdings (PERF) | Pension Trust County Police |
|---|------------------|-------------------------|---------------------------------|------------------------|--------------------------------------|
| Cash and investments - beginning | \$ - | \$ - | \$ - | \$ 59 | \$ 446 |
| Receipts: | | | | | |
| Other receipts | 70,200 | 912,891 | 175,653 | 267,776 | - |
| Total receipts | 70,200 | 912,891 | 175,653 | 267,776 | - |
| Disbursements: | | | | | |
| Other disbursements | 70,200 | 912,891 | 175,653 | 267,780 | - |
| Total disbursements | 70,200 | 912,891 | 175,653 | 267,780 | - |
| Excess (deficiency) of receipts over disbursements | - | - | - | (4) | - |
| Cash and investments - ending | \$ - | \$ - | \$ - | \$ 55 | \$ 446 |

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

| | State Withholdings | Three Rivers HSA #9 | Noble Co Wheel and Surtax | Commercial Vehicle Excise Tax | Abandoned Vehicle |
|---|-----------------------|------------------------------|---------------------------------------|--|----------------------|
| Cash and investments - beginning | \$ - | \$ - | \$ 67,452 | \$ - | \$ 3,996 |
| Receipts: | | | | | |
| Other receipts | 330,727 | 16,572 | 1,363,065 | 189,344 | - |
| Total receipts | 330,727 | 16,572 | 1,363,065 | 189,344 | - |
| Disbursements: | | | | | |
| Other disbursements | 330,727 | 16,572 | 1,428,214 | 189,344 | - |
| Total disbursements | 330,727 | 16,572 | 1,428,214 | 189,344 | - |
| Excess (deficiency) of receipts over disbursements | - | - | (65,149) | - | - |
| Cash and investments - ending | \$ - | \$ - | \$ 2,303 | \$ - | \$ 3,996 |

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

| | Financial Tax | Fines and Forfeitures | Infraction Judgement | Death Benefit | Disclosure/Treasurer of State |
|---|------------------|-----------------------------|-------------------------|------------------|-------------------------------------|
| Cash and investments - beginning | \$ - | \$ 4,280 | \$ 3,548 | \$ 335 | \$ 650 |
| Receipts: | | | | | |
| Other receipts | 255,051 | 23,722 | 46,133 | 3,076 | 6,625 |
| Total receipts | <u>255,051</u> | <u>23,722</u> | <u>46,133</u> | <u>3,076</u> | <u>6,625</u> |
| Disbursements: | | | | | |
| Other disbursements | 255,051 | 21,868 | 46,024 | 3,216 | 6,445 |
| Total disbursements | <u>255,051</u> | <u>21,868</u> | <u>46,024</u> | <u>3,216</u> | <u>6,445</u> |
| Excess (deficiency) of receipts over disbursements | - | 1,854 | 109 | (140) | 180 |
| Cash and investments - ending | <u>\$ -</u> | <u>\$ 6,134</u> | <u>\$ 3,657</u> | <u>\$ 195</u> | <u>\$ 830</u> |

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

| | Coroner Continuing Education | Interstate Compact Tran Fee-St | State Mortgage Fee | Canine Research and Education | DLGF Homestead Property Database |
|---|------------------------------------|---|--------------------------|--|---|
| Cash and investments - beginning | \$ 378 | \$ 750 | \$ 413 | \$ (248) | \$ 13,706 |
| Receipts: | | | | | |
| Other receipts | 4,658 | 808 | 5,895 | 248 | - |
| Total receipts | 4,658 | 808 | 5,895 | 248 | - |
| Disbursements: | | | | | |
| Other disbursements | 4,698 | 1,495 | 5,845 | - | 13,706 |
| Total disbursements | 4,698 | 1,495 | 5,845 | - | 13,706 |
| Excess (deficiency) of receipts over disbursements | (40) | (687) | 50 | 248 | (13,706) |
| Cash and investments - ending | \$ 338 | \$ 63 | \$ 463 | \$ - | \$ - |

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

| | Child Restraint Violations | Education Plate Fee | Innkeeper Tax | Local Affordable Housing | CAGIT Certified Shares |
|---|----------------------------------|---------------------------|------------------|--------------------------------|------------------------------|
| Cash and investments - beginning | \$ 25 | \$ - | \$ 6,459 | \$ 2,628 | \$ 126 |
| Receipts: | | | | | |
| Other receipts | 675 | 455 | 74,688 | - | - |
| Total receipts | 675 | 455 | 74,688 | - | - |
| Disbursements: | | | | | |
| Other disbursements | 600 | 356 | 86,183 | - | - |
| Total disbursements | 600 | 356 | 86,183 | - | - |
| Excess (deficiency) of receipts over disbursements | 75 | 99 | (11,495) | - | - |
| Cash and investments - ending | \$ 100 | \$ 99 | \$ (5,036) | \$ 2,628 | \$ 126 |

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

| | 93.563 Prosecutor PCA | 93.563 Title IV-D Incentive | Prosecutor IV-D | Clerk New IV-D | Transfer Fee County |
|--|-----------------------------|--------------------------------------|--------------------|----------------------|---------------------------|
| Cash and investments - beginning | \$ 21,032 | \$ 42,868 | \$ (62) | \$ 121,939 | \$ 33,982 |
| Receipts: | | | | | |
| Other receipts | 1,172 | 26,539 | - | 26,539 | 20,525 |
| Total receipts | <u>1,172</u> | <u>26,539</u> | <u>-</u> | <u>26,539</u> | <u>20,525</u> |
| Disbursements: | | | | | |
| Other disbursements | - | 62,079 | - | 6,000 | 13,845 |
| Total disbursements | <u>-</u> | <u>62,079</u> | <u>-</u> | <u>6,000</u> | <u>13,845</u> |
| Excess (deficiency) of receipts over disbursements | <u>1,172</u> | <u>(35,540)</u> | <u>-</u> | <u>20,539</u> | <u>6,680</u> |
| Cash and investments - ending | <u>\$ 22,204</u> | <u>\$ 7,328</u> | <u>\$ (62)</u> | <u>\$ 142,478</u> | <u>\$ 40,662</u> |

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

| | Sheriff's Tax Warrants | Jury Pay | Prosecutor's Equitable Sharing | County User Fee | Sheriff Law Enf Cont Education |
|---|------------------------------|------------------|--------------------------------------|-----------------------|--|
| Cash and investments - beginning | \$ 1,570 | \$ 55,354 | \$ (593) | \$ 280 | \$ 5,176 |
| Receipts: | | | | | |
| Other receipts | 15,287 | 5,087 | - | - | 2,834 |
| Total receipts | <u>15,287</u> | <u>5,087</u> | <u>-</u> | <u>-</u> | <u>2,834</u> |
| Disbursements: | | | | | |
| Other disbursements | 15,766 | 6,693 | - | - | 1,606 |
| Total disbursements | <u>15,766</u> | <u>6,693</u> | <u>-</u> | <u>-</u> | <u>1,606</u> |
| Excess (deficiency) of receipts over disbursements | <u>(479)</u> | <u>(1,606)</u> | <u>-</u> | <u>-</u> | <u>1,228</u> |
| Cash and investments - ending | <u>\$ 1,091</u> | <u>\$ 53,748</u> | <u>\$ (593)</u> | <u>\$ 280</u> | <u>\$ 6,404</u> |

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

| | Drug Court Contribution | Drug Court User Fees | County Ticket Money | Health Dept | Health Dept Accreditation |
|---|-------------------------------|-------------------------------|---------------------------|-------------------|---------------------------------|
| Cash and investments - beginning | \$ 2,482 | \$ 14,707 | \$ 47,959 | \$ 215,402 | \$ 52,500 |
| Receipts: | | | | | |
| Other receipts | - | - | 10,460 | 412,537 | - |
| Total receipts | - | - | 10,460 | 412,537 | - |
| Disbursements: | | | | | |
| Other disbursements | 845 | - | 8,040 | 406,591 | - |
| Total disbursements | 845 | - | 8,040 | 406,591 | - |
| Excess (deficiency) of receipts over disbursements | (845) | - | 2,420 | 5,946 | - |
| Cash and investments - ending | <u>\$ 1,637</u> | <u>\$ 14,707</u> | <u>\$ 50,379</u> | <u>\$ 221,348</u> | <u>\$ 52,500</u> |

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

| | Medical Reserve Corp | MVH Restricted | Highway | Prosecutor Incentive State | Reassessment 2015 |
|---|----------------------------|-------------------|------------|----------------------------------|----------------------|
| Cash and investments - beginning | \$ 2,350 | \$ (231,125) | \$ 290,454 | \$ 307,142 | \$ 667,279 |
| Receipts: | | | | | |
| Other receipts | - | 2,764,907 | 2,001,620 | 39,929 | 237,687 |
| Total receipts | - | 2,764,907 | 2,001,620 | 39,929 | 237,687 |
| Disbursements: | | | | | |
| Other disbursements | - | 2,772,204 | 1,880,710 | 65,710 | 256,139 |
| Total disbursements | - | 2,772,204 | 1,880,710 | 65,710 | 256,139 |
| Excess (deficiency) of receipts over disbursements | - | (7,297) | 120,910 | (25,781) | (18,452) |
| Cash and investments - ending | \$ 2,350 | \$ (238,422) | \$ 411,364 | \$ 281,361 | \$ 648,827 |

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

| | TMA Audits | MV Registration Penalties | Junk Trash and Debris | Small Claim Service Fee | Small Claim Garnishee Fee |
|---|---------------|---------------------------------|--------------------------------|----------------------------------|------------------------------------|
| Cash and investments - beginning | \$ 186,188 | \$ (8,580) | \$ - | \$ 105,284 | \$ 68 |
| Receipts: | | | | | |
| Other receipts | - | 9,555 | 800 | 5,895 | - |
| Total receipts | - | 9,555 | 800 | 5,895 | - |
| Disbursements: | | | | | |
| Other disbursements | - | 975 | - | - | - |
| Total disbursements | - | 975 | - | - | - |
| Excess (deficiency) of receipts over disbursements | - | 8,580 | 800 | 5,895 | - |
| Cash and investments - ending | \$ 186,188 | \$ - | \$ 800 | \$ 111,179 | \$ 68 |

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

| | Civil Garnishee Fee | Debt Service Jail | Unified Group Services | Dental | Vision |
|---|---------------------------|-------------------------|------------------------------|-----------|----------|
| Cash and investments - beginning | \$ 2,590 | \$ 19,586 | \$ 68,679 | \$ 26,781 | \$ 6,770 |
| Receipts: | | | | | |
| Other receipts | - | 434,760 | 1,258,312 | 127,614 | 30,668 |
| Total receipts | - | 434,760 | 1,258,312 | 127,614 | 30,668 |
| Disbursements: | | | | | |
| Other disbursements | - | 428,693 | 1,503,396 | 141,183 | 34,221 |
| Total disbursements | - | 428,693 | 1,503,396 | 141,183 | 34,221 |
| Excess (deficiency) of receipts over disbursements | - | 6,067 | (245,084) | (13,569) | (3,553) |
| Cash and investments - ending | \$ 2,590 | \$ 25,653 | \$ (176,405) | \$ 13,212 | \$ 3,217 |

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

| | CRRP | Pro Claim Plus | Highway Wheel and Surtax | Local Income Property Tax Relief | HMEP Grant |
|---|----------|----------------------|-----------------------------------|--|---------------|
| Cash and investments - beginning | \$ 4,361 | \$ 74,413 | \$ 158,144 | \$ 60,159 | \$ (9,855) |
| Receipts: | | | | | |
| Other receipts | - | 331,480 | 1,160,252 | 2,866,848 | - |
| Total receipts | - | 331,480 | 1,160,252 | 2,866,848 | - |
| Disbursements: | | | | | |
| Other disbursements | 4,361 | 195,308 | 796,263 | 2,595,370 | - |
| Total disbursements | 4,361 | 195,308 | 796,263 | 2,595,370 | - |
| Excess (deficiency) of receipts over disbursements | (4,361) | 136,172 | 363,989 | 271,478 | - |
| Cash and investments - ending | \$ - | \$ 210,585 | \$ 522,133 | \$ 331,637 | \$ (9,855) |

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

| | Homeland Security | Campaign Finance | COIT Distribution | Pre Trial Grant | Project Income CRRP |
|---|----------------------|---------------------|----------------------|-----------------------|---------------------------|
| Cash and investments - beginning | \$ 2,557 | \$ 500 | \$ 41,596 | \$ 60,000 | \$ 21,391 |
| Receipts: | | | | | |
| Other receipts | - | 200 | - | 72,800 | 9,192 |
| Total receipts | - | 200 | - | 72,800 | 9,192 |
| Disbursements: | | | | | |
| Other disbursements | - | - | - | 49,514 | 17,489 |
| Total disbursements | - | - | - | 49,514 | 17,489 |
| Excess (deficiency) of receipts over disbursements | - | 200 | - | 23,286 | (8,297) |
| Cash and investments - ending | \$ 2,557 | \$ 700 | \$ 41,596 | \$ 83,286 | \$ 13,094 |

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

| | Community Corrections Grant | Supreme Court Grant | VASIA program | Project Income | CTP |
|---|-----------------------------------|---------------------------|------------------|-------------------|------------------|
| Cash and investments - beginning | \$ 21,206 | \$ 7,207 | \$ 5,469 | \$ 342,055 | \$ 75,985 |
| Receipts: | | | | | |
| Other receipts | - | - | 50,000 | 265,272 | 4,650 |
| Total receipts | - | - | 50,000 | 265,272 | 4,650 |
| Disbursements: | | | | | |
| Other disbursements | 21,206 | - | 51,953 | 310,498 | 3,131 |
| Total disbursements | 21,206 | - | 51,953 | 310,498 | 3,131 |
| Excess (deficiency) of receipts over disbursements | (21,206) | - | (1,953) | (45,226) | 1,519 |
| Cash and investments - ending | <u>\$ -</u> | <u>\$ 7,207</u> | <u>\$ 3,516</u> | <u>\$ 296,829</u> | <u>\$ 77,504</u> |

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

| | AUL Life Insurance | AUL LTD | Plan Commission Bonds | Horizon Bank | CSB |
|---|--------------------------|-----------------|-----------------------------|-----------------|---------------|
| Cash and investments - beginning | \$ 3,485 | \$ 3,243 | \$ - | \$ - | \$ - |
| Receipts: | | | | | |
| Other receipts | 14,217 | 14,138 | 5,000 | 8,260 | 75,566 |
| Total receipts | <u>14,217</u> | <u>14,138</u> | <u>5,000</u> | <u>8,260</u> | <u>75,566</u> |
| Disbursements: | | | | | |
| Other disbursements | 8,985 | 8,649 | - | 8,260 | 75,566 |
| Total disbursements | <u>8,985</u> | <u>8,649</u> | <u>-</u> | <u>8,260</u> | <u>75,566</u> |
| Excess (deficiency) of receipts over disbursements | <u>5,232</u> | <u>5,489</u> | <u>5,000</u> | <u>-</u> | <u>-</u> |
| Cash and investments - ending | <u>\$ 8,717</u> | <u>\$ 8,732</u> | <u>\$ 5,000</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, 2020

| | Campbell and Fetter | Star Financial | Lake City Bank | Pro Fed | Peoples Federal |
|---|---------------------------|-------------------|----------------------|--------------|--------------------|
| Cash and investments - beginning | \$ - | \$ - | \$ - | \$ - | \$ - |
| Receipts: | | | | | |
| Other receipts | <u>76,886</u> | <u>4,180</u> | <u>4,350</u> | <u>3,410</u> | <u>1,350</u> |
| Total receipts | <u>76,886</u> | <u>4,180</u> | <u>4,350</u> | <u>3,410</u> | <u>1,350</u> |
| Disbursements: | | | | | |
| Other disbursements | <u>76,826</u> | <u>4,180</u> | <u>4,350</u> | <u>3,410</u> | <u>1,350</u> |
| Total disbursements | <u>76,826</u> | <u>4,180</u> | <u>4,350</u> | <u>3,410</u> | <u>1,350</u> |
| Excess (deficiency) of receipts over disbursements | <u>60</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Cash and investments - ending | <u>\$ 60</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, 2020

| | Tower Bank | IAB | First Source Bank | Cancer Insurance | Colonial Life |
|--|---------------|--------------|-------------------------|---------------------|------------------|
| Cash and investments - beginning | \$ - | \$ - | \$ - | \$ - | \$ - |
| Receipts: | | | | | |
| Other receipts | <u>12,145</u> | <u>1,080</u> | <u>1,080</u> | <u>13,175</u> | <u>63,784</u> |
| Total receipts | <u>12,145</u> | <u>1,080</u> | <u>1,080</u> | <u>13,175</u> | <u>63,784</u> |
| Disbursements: | | | | | |
| Other disbursements | <u>12,145</u> | <u>1,080</u> | <u>1,080</u> | <u>13,175</u> | <u>63,784</u> |
| Total disbursements | <u>12,145</u> | <u>1,080</u> | <u>1,080</u> | <u>13,175</u> | <u>63,784</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, 2020

| | YMCA | Sheriff Benefit Withholding | Voluntary PERF | WTRISC | WTRISC 457b |
|---|-------|-----------------------------------|-------------------|--------|----------------|
| Cash and investments - beginning | \$ - | \$ - | \$ - | \$ - | \$ - |
| Receipts: | | | | | |
| Other receipts | 3,307 | 37,443 | 41,850 | 4,025 | 1,010 |
| Total receipts | 3,307 | 37,443 | 41,850 | 4,025 | 1,010 |
| Disbursements: | | | | | |
| Other disbursements | 3,307 | 37,443 | 41,850 | 4,025 | 1,010 |
| Total disbursements | 3,307 | 37,443 | 41,850 | 4,025 | 1,010 |
| 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, 2020

| | OASI Withholdings | Medicare | Deferred Compensation | Hoosier Start Roth | Garnished Wages |
|---|----------------------|----------------|--------------------------|--------------------------|--------------------|
| Cash and investments - beginning | \$ - | \$ - | \$ - | \$ - | \$ - |
| Receipts: | | | | | |
| Other receipts | <u>634,888</u> | <u>148,666</u> | <u>40,917</u> | <u>10,692</u> | <u>43,829</u> |
| Total receipts | <u>634,888</u> | <u>148,666</u> | <u>40,917</u> | <u>10,692</u> | <u>43,829</u> |
| Disbursements: | | | | | |
| Other disbursements | <u>634,888</u> | <u>148,666</u> | <u>40,917</u> | <u>10,692</u> | <u>43,829</u> |
| Total disbursements | <u>634,888</u> | <u>148,666</u> | <u>40,917</u> | <u>10,692</u> | <u>43,829</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, 2020

| | Settlement | LIT certified shares | CHIRP Grant | SAVE Grant | JAG Grant |
|---|------------|----------------------------|----------------|---------------|--------------|
| Cash and investments - beginning | \$ - | \$ - | \$ - | \$ - | \$ - |
| Receipts: | | | | | |
| Other receipts | 55,390,948 | 11,467,391 | 20,523 | - | 24,236 |
| Total receipts | 55,390,948 | 11,467,391 | 20,523 | - | 24,236 |
| Disbursements: | | | | | |
| Other disbursements | 55,390,948 | 11,467,391 | 18,892 | 1,312 | 24,236 |
| Total disbursements | 55,390,948 | 11,467,391 | 18,892 | 1,312 | 24,236 |
| Excess (deficiency) of receipts over disbursements | - | - | 1,631 | (1,312) | - |
| Cash and investments - ending | \$ - | \$ - | \$ 1,631 | \$ (1,312) | \$ - |

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

| | CARES Act Grant | Clerk CARES Act | COVID Small Business CFDA | Allstate | United Ed Credit Union |
|---|-----------------------|-----------------------|------------------------------------|----------|---------------------------------|
| Cash and investments - beginning | \$ - | \$ - | \$ - | \$ - | \$ - |
| Receipts: | | | | | |
| Other receipts | 1,542,117 | 4,634 | 103,854 | 2,303 | 3,100 |
| Total receipts | 1,542,117 | 4,634 | 103,854 | 2,303 | 3,100 |
| Disbursements: | | | | | |
| Other disbursements | 309,859 | 4,634 | 95,250 | 2,303 | 3,100 |
| Total disbursements | 309,859 | 4,634 | 95,250 | 2,303 | 3,100 |
| Excess (deficiency) of receipts over disbursements | 1,232,258 | - | 8,604 | - | - |
| Cash and investments - ending | \$ 1,232,258 | \$ - | \$ 8,604 | \$ - | \$ - |

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

| | Community Corrections | County Annex | JDAI Juvenile Grant | COVID Test Site | CRRP 2 |
|---|--------------------------|-----------------|---------------------------|-----------------------|-----------|
| Cash and investments - beginning | \$ - | \$ - | \$ - | \$ - | \$ - |
| Receipts: | | | | | |
| Other receipts | 403,891 | 14,842,059 | 3,610 | 100,000 | 100,273 |
| Total receipts | 403,891 | 14,842,059 | 3,610 | 100,000 | 100,273 |
| Disbursements: | | | | | |
| Other disbursements | 383,574 | 238,568 | - | 100,000 | 88,127 |
| Total disbursements | 383,574 | 238,568 | - | 100,000 | 88,127 |
| Excess (deficiency) of receipts over disbursements | 20,317 | 14,603,491 | 3,610 | - | 12,146 |
| Cash and investments - ending | \$ 20,317 | \$ 14,603,491 | \$ 3,610 | \$ - | \$ 12,146 |

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

| | After Settlement Collections | Sheriff's Commissary | Inmate Trust | Clerk | Virtual School Sheriff |
|---|------------------------------------|-------------------------|-----------------|--------------|------------------------------|
| Cash and investments - beginning | \$ 1,520,673 | \$ 69,451 | \$ 20,709 | \$ 874,033 | \$ 4,370 |
| Receipts: | | | | | |
| Other receipts | 1,853,380 | 182,493 | 562,849 | 3,131,920 | - |
| Total receipts | 1,853,380 | 182,493 | 562,849 | 3,131,920 | - |
| Disbursements: | | | | | |
| Other disbursements | 1,520,673 | 146,900 | 552,759 | 2,995,973 | 4,370 |
| Total disbursements | 1,520,673 | 146,900 | 552,759 | 2,995,973 | 4,370 |
| Excess (deficiency) of receipts over disbursements | 332,707 | 35,593 | 10,090 | 135,947 | (4,370) |
| Cash and investments - ending | \$ 1,853,380 | \$ 105,044 | \$ 30,799 | \$ 1,009,980 | \$ - |

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

| | Drug Confiscated | Sex Offender Fees County 90% | WE CARE Clinic | Riverboat Money County Portion | Work Release Maintenance |
|---|---------------------|--|----------------------|---|--------------------------------|
| Cash and investments - beginning | \$ 30,435 | \$ 21,277 | \$ 50,751 | \$ 164,581 | \$ 76,264 |
| Receipts: | | | | | |
| Other receipts | 2,235 | 3,015 | 10,701 | 154,715 | 7,154 |
| Total receipts | 2,235 | 3,015 | 10,701 | 154,715 | 7,154 |
| Disbursements: | | | | | |
| Other disbursements | 600 | 3,537 | 9,198 | 150,042 | 15,878 |
| Total disbursements | 600 | 3,537 | 9,198 | 150,042 | 15,878 |
| Excess (deficiency) of receipts over disbursements | 1,635 | (522) | 1,503 | 4,673 | (8,724) |
| Cash and investments - ending | \$ 32,070 | \$ 20,755 | \$ 52,254 | \$ 169,254 | \$ 67,540 |

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

| | Intrastate Transfer Fee County | OPO Equipment Grant | Race and Gender Interpreter | Pros. Stop Grant CFDA #16.588 | Operating Grant Council Aging |
|---|---|---------------------------|--------------------------------------|---|--|
| Cash and investments - beginning | \$ 8,315 | \$ 1,333 | \$ - | \$ (9,075) | \$ - |
| Receipts: | | | | | |
| Other receipts | 770 | - | 1,479 | 33,690 | 447,761 |
| Total receipts | 770 | - | 1,479 | 33,690 | 447,761 |
| Disbursements: | | | | | |
| Other disbursements | - | - | - | 26,200 | 447,761 |
| Total disbursements | - | - | - | 26,200 | 447,761 |
| Excess (deficiency) of receipts over disbursements | 770 | - | 1,479 | 7,490 | - |
| Cash and investments - ending | \$ 9,085 | \$ 1,333 | \$ 1,479 | \$ (1,585) | \$ - |

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

| | Dangerous Aggressive Driving | LIT Public Safety | GIS Redaction Fees | 2009 Polling Place Grant | 11/12 EMPG Competitive Grant |
|---|------------------------------------|-------------------------|--------------------------|-----------------------------------|---------------------------------------|
| Cash and investments - beginning | \$ (178) | \$ - | \$ 100 | \$ 594 | \$ (16) |
| Receipts: | | | | | |
| Other receipts | - | 2,866,848 | - | - | - |
| Total receipts | - | 2,866,848 | - | - | - |
| Disbursements: | | | | | |
| Other disbursements | - | 2,866,848 | - | - | - |
| Total disbursements | - | 2,866,848 | - | - | - |
| Excess (deficiency) of receipts over disbursements | - | - | - | - | - |
| Cash and investments - ending | \$ (178) | \$ - | \$ 100 | \$ 594 | \$ (16) |

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

| | 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: | | | | |
| Other receipts | - | - | - | - |
| Total receipts | - | - | - | - |
| Disbursements: | | | | |
| 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, 2020

| | 16.606 SCAAP | 20.601 Operation Pull-Over | Bio-Terrorist | Rural Demonstration Grant |
|---|-----------------|----------------------------------|-----------------|---------------------------------|
| Cash and investments - beginning | \$ 10,320 | \$ 2,330 | \$ 7,131 | \$ 90 |
| Receipts: | | | | |
| Other receipts | 2,740 | - | 25,388 | - |
| Total receipts | 2,740 | - | 25,388 | - |
| Disbursements: | | | | |
| Other disbursements | 4,460 | 2,308 | 30,555 | - |
| Total disbursements | 4,460 | 2,308 | 30,555 | - |
| Excess (deficiency) of receipts over disbursements | (1,720) | (2,308) | (5,167) | - |
| Cash and investments - ending | <u>\$ 8,600</u> | <u>\$ 22</u> | <u>\$ 1,964</u> | <u>\$ 90</u> |

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

| | Data Sharing Agreement Grant | Parks and Recreation Grant | 2016 Immunization Grant | Totals |
|---|---------------------------------------|-------------------------------------|-------------------------------|----------------------|
| Cash and investments - beginning | \$ 3,630 | \$ 17 | \$ 2,557 | \$ 24,158,618 |
| Receipts: | | | | |
| Other receipts | - | - | 43,742 | 145,341,294 |
| Total receipts | - | - | 43,742 | 145,341,294 |
| Disbursements: | | | | |
| Other disbursements | - | - | 45,513 | 127,252,790 |
| Total disbursements | - | - | 45,513 | 127,252,790 |
| Excess (deficiency) of receipts over disbursements | - | - | (1,771) | 18,088,504 |
| Cash and investments - ending | <u>\$ 3,630</u> | <u>\$ 17</u> | <u>\$ 786</u> | <u>\$ 42,247,122</u> |

NOBLE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2020

| <u>Government or Enterprise</u> | <u>Accounts Payable</u> | <u>Accounts Receivable</u> |
|---------------------------------|-------------------------|----------------------------|
| Governmental activities | <u>\$ 253,156</u> | <u>\$ -</u> |

NOBLE COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2020

| Description of Debt | | Ending | Principal and |
|--------------------------|-----------|---------------|---------------|
| Type | Purpose | Principal | Interest Due |
| | | Balance | Within One |
| | | | Year |
| Governmental activities: | | | |
| General obligation bonds | New Annex | \$ 14,585,000 | \$ 436,928 |

NOBLE COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2020

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 | 9,164,565 |
| Construction in progress | <u>3,412,114</u> |
| Total capital assets | <u>\$ 181,417,572</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/>.