

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

FINANCIAL STATEMENT AUDIT REPORT

OF

NOBLE COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED
08/04/2022

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	8-10
Notes to Financial Statement	11-16
Required Supplementary Information:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	18-57
Other Information:	
Schedule of Payables and Receivables	60
Schedule of Leases and Debt	61
Schedule of Capital Assets.....	62
Other Reports.....	63

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Tonya Jones	01-01-21 to 12-31-22
County Treasurer	Michelle Mawhorter	01-01-21 to 12-31-22
Clerk of the Circuit Court	Tammy Bremer	01-01-21 to 12-31-22
County Sheriff	Max Weber	01-01-21 to 12-31-22
County Recorder	Candy Myers	01-01-21 to 12-31-22
President of the Board of County Commissioners	Gary Leatherman	01-01-21 to 12-31-22
President of the County Council	Denise Lemmon	01-01-21 to 12-31-22



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF NOBLE COUNTY, INDIANA

Report on the Audit of the Financial Statements

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Noble County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2021, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of December 31, 2021, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of December 31, 2021, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Management's Responsibilities for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

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


Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 21, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Beth Kelley, CPA, CFE
Deputy State Examiner

July 21, 2022

(This page intentionally left blank.)

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

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

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

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

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

NOBLE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
General	\$ 4,180,372	\$ 16,271,371	\$ 14,062,045	\$ 6,389,698
Sheriff's Accident Report	40,362	5,807	-	46,169
Bond Forfeitures	7,071	-	-	7,071
LIT Economic Development County Share	1,755,874	1,563,014	1,362,757	1,956,131
Municipal Court Cost	-	13,638	7,002	6,636
Clerk's Record Perpetuation	99,624	33,109	12,061	120,672
Pre-Trial Grant/Com Correction	83,286	109,514	93,822	98,978
Sales Disclosure	52,787	11,700	1,821	62,666
Cumulative Capital Development Bridges	1,517,486	1,588,995	1,278,550	1,827,931
Cumulative Building Courthouse	350,680	146,935	51,799	445,816
Drug Free Community	32,040	32,437	32,040	32,437
LIT Econ Development	-	2,831,216	2,831,216	-
Emergency Planning Sara	13,361	6,407	4,496	15,272
Extradition	7,329	3,458	2,813	7,974
Firearms Training	59,268	12,805	5,361	66,712
Drain Improvements	305,659	261,105	204,878	361,886
Health Dept	221,348	490,768	429,838	282,278
Security Protection	47,314	9,976	-	57,290
Health Maintenance	175,604	33,519	20,653	188,470
Local Road and Street	246,799	869,251	478,039	638,011
LIT Public Safety County Share	2,035,423	1,582,837	2,166,794	1,451,466
County Misdemeanants	189,298	27,690	2,674	214,314
MVH Restricted	(238,421)	2,678,979	2,387,912	52,646
Plan Commission Bonds	5,000	-	-	5,000
Rainy Day	947,751	37,223	118,756	866,218
Recorders Perpetuation	336,689	182,252	171,750	347,191
River Boat Revenue Sharing	-	281,268	281,268	-
Sex Offender Fees ~ State 10%	25	357	382	-
Sheriff Service Fee/Pension	97,837	41,209	100,000	39,046
Public Defender Fees	205,759	16,613	2,713	219,659
Surplus Tax	75,146	144,810	60,996	158,960
Surveyor's Perpetuation	170,784	52,526	6,953	216,357
Tax Sale Redemption	525	128,660	94,951	34,234
Tax Sale Surplus	471,817	820,745	449,558	843,004
Local Health Dept Trust	147,758	25,250	15,126	157,882
Victim Witness	24,543	37,360	15,108	46,795
Guardian Ad Litem/Casa	124,935	37,968	32,768	130,135
Family Preservation Court Fees	88,014	-	5,484	82,530
Auditors Ineligible Deductions	18,636	-	-	18,636
Elected Officials Training	45,150	9,976	2,258	52,868
Interstate Compact Trans Fee County	3,123	501	-	3,624
Statewide 9-1-1	693,988	636,174	460,008	870,154
Community Corrections Grant	-	231,395	180,589	50,806
Storm & Erosion	61,997	15,384	120	77,261
Adult Probation	540,517	175,781	213,315	502,983
Juvenile Probation	109,580	11,002	-	120,582
Transfer Fee ~ County	40,661	23,930	15,940	48,651
Work Crew ~ Drainage	7,727	94,000	57,961	43,766
Drain Maintenance	3,775,142	986,600	751,743	4,009,999
Sheriff Sale Fees	605	2,783	2,761	627
Federal Drug Task Force	40,826	730	636	40,920
Dui Grant ~ Lig. & Kend.	456	-	-	456
K-9 Donation	3	-	-	3
Public Health Vaccine	200,559	227,785	41,561	386,783
Demand Notice Fees 27%	15	196	196	15
Health Clinic Donations	7,756	16	1,489	6,283
Civil Service Fee	-	-	-	-
TIF Orange Twp	9,352	-	-	9,352
Noble County Dekko TIF	10,372	-	-	10,372
Debt Service	25,653	1,307,725	891,888	441,490
Self Funding Insurance	32,818	896,079	1,003,562	(74,665)
Landfill/Post Closure Trust	172	-	172	-
Payroll	-	7,967,724	7,967,724	-
INPRS ~ PERF	1	-	-	1
Unified Group Services	(176,405)	1,825,001	1,644,924	3,672
Teachers Credit Union	-	-	-	-
Savings	-	-	-	-
Hoosier Start	-	74,963	74,963	-
Federal Withholdings	-	966,690	966,690	-
Withholdings (County Tax)	-	181,200	181,200	-
Withholdings (Perf)	55	276,533	276,533	55
Pension Trust County Police	446	-	-	446
State Withholdings	-	343,016	343,016	-
Three Rivers HSA #9	-	4,100	4,100	-
Settlement	-	59,102,665	59,102,665	-
Wheel & Surtax Bmv Dist Monthl	522,133	-	522,133	-
Noble Co Wheel & Surtax	2,303	1,478,795	1,480,416	682

NOBLE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
Commercial Vehicle Excise Tax	-	193,762	193,762	-
Abandoned Vehicle	3,996	-	-	3,996
Financial Tax	-	315,081	315,081	-
Fines & Forfeitures	6,134	28,594	31,496	3,232
Infraction Judgement	3,658	44,523	46,209	1,972
Death Benefit	195	3,975	4,170	-
Disclosure Treasurer of State	830	12,475	12,105	1,200
Coroner Continuing Education	338	5,099	4,968	469
Interstate Compact App Fee-Co	63	500	563	-
State Mortgage Fee	463	5,720	5,643	540
Campaign Finance Enforcement	700	-	-	700
Child Restraint Violations	100	650	700	50
Education Plate Fee	99	431	394	136
Innkeeper Tax	(5,037)	103,605	89,913	8,655
Local Affordable Housing	2,628	-	-	2,628
Junk Trash & Debris	800	-	-	800
93.563 Prosecutor PCA	22,204	1,151	411	22,944
93.563 Title IV-D Incentive	7,327	24,923	4,430	27,820
Prosecutor IV-D	(62)	62	-	-
Prosecutor Incentive State	281,361	37,840	56,402	262,799
Clerk Incentive State	142,478	24,923	6,008	161,393
Prosecutor's Equitable Sharing	(593)	-	-	(593)
Sheriff's Commissary	105,170	202,712	182,930	124,952
Inmate Trust	30,800	756,183	744,128	42,855
Treasurer	1,853,380	1,698,967	1,853,380	1,698,967
Clerk	1,009,680	3,776,498	4,141,273	644,905
Clerk Odyssey Computer System	-	-	-	-
Clerk ISETS	-	-	-	-
Reassessment 2015	648,827	280,108	262,464	666,471
Drug Confiscated	32,070	7,295	4,992	34,373
Sex Offender Fees ~ County 90%	20,755	3,213	1,978	21,990
We Care Clinic	52,254	11,849	8,538	55,565
Riverboat Money-County Portion	169,253	154,533	155,119	168,667
Work Release Maintenance	67,539	7,555	1,429	73,665
Intrastate Transfer Fee County	9,085	1,645	-	10,730
HMEP Grant	(9,855)	-	-	(9,855)
Opo Equipment Grant	1,333	-	-	1,333
CARES Act Grant	1,232,258	-	1,232,258	-
COVID Small Business CFDA	8,604	200,000	200,000	8,604
American Rescue Grant	-	4,636,856	-	4,636,856
Race & Gender Interpreter	1,479	-	-	1,479
Pros. Stop Grant CFDA #16.588	(1,585)	25,416	25,454	(1,623)
Operating Grant Council Aging	-	541,471	541,471	-
CHIRP Grant	1,631	16,727	17,196	1,162
LIT Public Safety	-	2,831,216	2,831,216	-
GIS Redaction Fees	100	-	-	100
2009 Polling Place Grant	594	-	-	594
11/12 Empg Competitive Grant	(16)	-	-	(16)
Vasia Program/Mental Health Am	3,516	75,000	72,266	6,250
Coroner Education Grant	1,748	-	-	1,748
Family Drug Court	3,811	-	-	3,811
Child Seat Safety Program	1,116	-	-	1,116
16.607 Bullet Proof Vest Grant	119	-	-	119
16.606 SCAAP	8,599	-	2,480	6,119
20.601 Operation Pull-Over	21	-	-	21
Bio-Terrorist	1,964	31,500	25,250	8,214
Rural Demonstration Grant	90	-	-	90
SAVE Grant	(1,312)	-	-	(1,312)
Data Sharing Agreement Grant	3,630	-	-	3,630
Parks & Recreation Grant	17	-	-	17
Housing of Prisoners	120,022	-	40,545	79,477
County Annex New Building	14,603,491	7,445	9,092,357	5,518,579
Health Care Coalition/EMA	-	3,500	-	3,500
2016 Immunization Grant	786	20,368	25,034	(3,880)
CAGIT Certified Shares	126	-	-	126
Highway	411,364	3,918,978	3,229,733	1,100,609
Little Long-Round Lake Project	-	250,075	-	250,075
Reassessment	46	-	-	46
County User Fee	280	-	-	280
Jury Pay	53,748	5,200	8,741	50,207
Sheriffs Tax Warrants	1,091	6,317	6,442	966
Sheriff Law Enforcement Continuing Education	6,403	4,534	3,445	7,492
Drug Court Contribution	1,637	-	-	1,637
Drug Court User Fees	14,707	-	-	14,707
Small Claim Service Fee	111,179	7,475	-	118,654
Small Claim Garnishee Fee	68	-	-	68
Civil Garnishee Fee	2,590	-	-	2,590

NOBLE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
Ordinance Fees	-	100	-	100
Horizon Bank	-	1,635	1,635	-
CSB	-	17,018	17,018	-
Campbell & Fetter	60	15,715	15,715	60
Star Financial	-	800	800	-
Lake City Bank	-	560	560	-
Pro Fed	-	802	802	-
Peoples Federal	-	200	200	-
Tower Bank	-	1,858	1,858	-
IAB	-	180	180	-
First Source Bank	-	168	168	-
Liberty National	-	538	538	-
Pro Claim Plus	210,585	360,015	529,266	41,334
Cancer Insurance	-	12,422	12,422	-
Colonial Life	-	57,816	57,816	-
Vision	3,217	29,623	29,504	3,336
YMCA	-	2,400	2,400	-
Dental	13,213	124,163	123,374	14,002
Sheriff Benefit Withholding	-	38,611	38,611	-
Voluntary Perf	-	30,754	30,754	-
WTRISC	-	3,250	3,250	-
WTRISC 457B	-	780	780	-
Oasi Withholdings	-	655,160	655,160	-
Medicare	-	153,404	153,404	-
Deferred Compensation	-	39,252	39,252	-
Garnished Wages	-	48,212	48,212	-
Health Dept Accreditation	52,500	-	-	52,500
Local Income Property Tax Relief	331,637	2,831,216	2,948,768	214,085
TMA Audits	186,188	-	-	186,188
Coit Distribution	41,596	-	-	41,596
LIT Certified Shares	-	11,324,868	11,324,868	-
County Ticket Money	50,379	11,059	13,690	47,748
Homeland Security	2,557	-	-	2,557
Dangerous Aggressive Driving	(178)	-	-	(178)
Allstate	-	1,940	1,940	-
Supreme Court Grant	7,207	-	-	7,207
United Ed Credit Union	-	400	400	-
Community Corrections	20,318	-	912	19,406
Medical Reserve Corp	2,350	-	-	2,350
Crp 2	-	47,964	44,410	3,554
Project Income	296,828	164,310	179,761	281,377
CTP	77,504	875	-	78,379
Project Income CRRP	13,095	-	13,060	35
CRRP 2	12,146	-	573	11,573
Aul Life Insurance	8,718	15,854	22,801	1,771
Aul LTD	8,732	14,866	21,869	1,729
JDAI Juvenile Grant	3,610	8,314	1,780	10,144
COVID Test Site	-	90,870	76,166	14,704
Children COVID Vaccine Grant	-	38,870	39,001	(131)
Totals	<u>\$ 42,246,945</u>	<u>\$ 143,664,308</u>	<u>\$ 144,916,999</u>	<u>\$ 40,994,254</u>

The notes to the financial statement are an integral part of this statement.

NOBLE COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement presents the financial information for the County.

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

NOBLE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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. 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, 2021. Other funds have deficits in cash because disbursements exceeded receipts for the year.

REQUIRED SUPPLEMENTARY INFORMATION

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	General	Sheriff's Accident Report	Bond Forfeitures	LIT Economic Development County Share	Municipal Court Cost
Cash and investments - beginning	\$ 4,180,372	\$ 40,362	\$ 7,071	\$ 1,755,874	\$ -
Receipts:					
Taxes	9,042,619	-	-	-	-
Licenses and permits	88,061	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	5,496,085	-	-	-	-
Fines and forfeits	144,778	-	-	-	-
Other receipts	1,499,828	5,807	-	1,563,014	13,638
Total receipts	16,271,371	5,807	-	1,563,014	13,638
Disbursements:					
Personal services	11,505,020	-	-	-	-
Supplies	236,290	-	-	-	-
Other services and charges	2,211,151	-	-	73,059	7,002
Capital outlay	109,584	-	-	1,289,698	-
Other disbursements	-	-	-	-	-
Total disbursements	14,062,045	-	-	1,362,757	7,002
Excess (deficiency) of receipts over disbursements	2,209,326	5,807	-	200,257	6,636
Cash and investments - ending	\$ 6,389,698	\$ 46,169	\$ 7,071	\$ 1,956,131	\$ 6,636

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Clerk's Record Perpetuation	Pre-Trial Grant/Com Correction	Sales Disclosure	Cumulative Capital Development Bridges	Cumulative Building Courthouse
Cash and investments - beginning	\$ 99,624	\$ 83,286	\$ 52,787	\$ 1,517,486	\$ 350,680
Receipts:					
Taxes	-	-	-	861,723	146,935
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	11,700	10	-
Fines and forfeits	-	-	-	-	-
Other receipts	33,109	109,514	-	727,262	-
Total receipts	33,109	109,514	11,700	1,588,995	146,935
Disbursements:					
Personal services	7,893	10,761	274	-	-
Supplies	-	6,300	547	3,800	-
Other services and charges	4,168	76,761	1,000	446,101	-
Capital outlay	-	-	-	828,649	51,799
Other disbursements	-	-	-	-	-
Total disbursements	12,061	93,822	1,821	1,278,550	51,799
Excess (deficiency) of receipts over disbursements	21,048	15,692	9,879	310,445	95,136
Cash and investments - ending	\$ 120,672	\$ 98,978	\$ 62,666	\$ 1,827,931	\$ 445,816

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Drug Free Community	LIT Econ Development	Emergency Planning Sara	Extradition	Firearms Training
Cash and investments - beginning	\$ 32,040	\$ -	\$ 13,361	\$ 7,329	\$ 59,268
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	32,437	2,831,216	6,407	3,458	12,805
Total receipts	<u>32,437</u>	<u>2,831,216</u>	<u>6,407</u>	<u>3,458</u>	<u>12,805</u>
Disbursements:					
Personal services	-	-	1,920	-	-
Supplies	-	-	-	-	-
Other services and charges	32,040	2,831,216	19	2,813	5,361
Capital outlay	-	-	2,557	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>32,040</u>	<u>2,831,216</u>	<u>4,496</u>	<u>2,813</u>	<u>5,361</u>
Excess (deficiency) of receipts over disbursements	<u>397</u>	<u>-</u>	<u>1,911</u>	<u>645</u>	<u>7,444</u>
Cash and investments - ending	<u>\$ 32,437</u>	<u>\$ -</u>	<u>\$ 15,272</u>	<u>\$ 7,974</u>	<u>\$ 66,712</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Drain Improvements	Health Dept	Security Protection	Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 305,659	\$ 221,348	\$ 47,314	\$ 175,604	\$ 246,799
Receipts:					
Taxes	-	416,096	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	9,976	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	261,105	74,672	-	33,519	869,251
Total receipts	<u>261,105</u>	<u>490,768</u>	<u>9,976</u>	<u>33,519</u>	<u>869,251</u>
Disbursements:					
Personal services	-	411,911	-	7,518	-
Supplies	-	5,797	-	-	-
Other services and charges	204,878	10,586	-	13,135	35,290
Capital outlay	-	1,544	-	-	442,749
Other disbursements	-	-	-	-	-
Total disbursements	<u>204,878</u>	<u>429,838</u>	<u>-</u>	<u>20,653</u>	<u>478,039</u>
Excess (deficiency) of receipts over disbursements	<u>56,227</u>	<u>60,930</u>	<u>9,976</u>	<u>12,866</u>	<u>391,212</u>
Cash and investments - ending	<u>\$ 361,886</u>	<u>\$ 282,278</u>	<u>\$ 57,290</u>	<u>\$ 188,470</u>	<u>\$ 638,011</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	LIT Public Safety County Share	County Misdemeanants	MVH Restricted	Plan Commission Bonds	Rainy Day
Cash and investments - beginning	\$ 2,035,423	\$ 189,298	\$ (238,421)	\$ 5,000	\$ 947,751
Receipts:					
Taxes	-	-	3,254	-	-
Licenses and permits	-	-	1,540	-	-
Intergovernmental receipts	-	-	284,798	-	-
Charges for services	-	-	302,092	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,582,837	27,690	2,087,295	-	37,223
Total receipts	1,582,837	27,690	2,678,979	-	37,223
Disbursements:					
Personal services	393,152	2,674	-	-	-
Supplies	251,240	-	-	-	-
Other services and charges	1,522,402	-	2,186,105	-	118,756
Capital outlay	-	-	201,807	-	-
Other disbursements	-	-	-	-	-
Total disbursements	2,166,794	2,674	2,387,912	-	118,756
Excess (deficiency) of receipts over disbursements	(583,957)	25,016	291,067	-	(81,533)
Cash and investments - ending	\$ 1,451,466	\$ 214,314	\$ 52,646	\$ 5,000	\$ 866,218

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Recorders Perpetuation	River Boat Revenue Sharing	Sex Offender Fees ~ State 10%	Sheriff Service Fee/Pension	Public Defender Fees
Cash and investments - beginning	\$ 336,689	\$ -	\$ 25	\$ 97,837	\$ 205,759
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	182,231	-	-	-	-
Fines and forfeits	-	-	-	-	16,613
Other receipts	21	281,268	357	41,209	-
Total receipts	182,252	281,268	357	41,209	16,613
Disbursements:					
Personal services	32,896	-	-	-	-
Supplies	-	-	-	-	201
Other services and charges	138,854	281,268	382	100,000	2,512
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	171,750	281,268	382	100,000	2,713
Excess (deficiency) of receipts over disbursements	10,502	-	(25)	(58,791)	13,900
Cash and investments - ending	\$ 347,191	\$ -	\$ -	\$ 39,046	\$ 219,659

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Surplus Tax	Surveyor's Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Dept Trust
Cash and investments - beginning	\$ 75,146	\$ 170,784	\$ 525	\$ 471,817	\$ 147,758
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	49,850	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	144,810	2,676	128,660	820,745	25,250
Total receipts	<u>144,810</u>	<u>52,526</u>	<u>128,660</u>	<u>820,745</u>	<u>25,250</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	143	-	-	2,626
Other services and charges	60,996	6,750	94,951	449,558	-
Capital outlay	-	60	-	-	12,500
Other disbursements	-	-	-	-	-
Total disbursements	<u>60,996</u>	<u>6,953</u>	<u>94,951</u>	<u>449,558</u>	<u>15,126</u>
Excess (deficiency) of receipts over disbursements	<u>83,814</u>	<u>45,573</u>	<u>33,709</u>	<u>371,187</u>	<u>10,124</u>
Cash and investments - ending	<u>\$ 158,960</u>	<u>\$ 216,357</u>	<u>\$ 34,234</u>	<u>\$ 843,004</u>	<u>\$ 157,882</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Victim Witness	Guardian Ad Litem/Casa	Family Preservation Court Fees	Auditors Ineligible Deductions	Elected Officials Training
Cash and investments - beginning	\$ 24,543	\$ 124,935	\$ 88,014	\$ 18,636	\$ 45,150
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	9,976
Fines and forfeits	36,510	-	-	-	-
Other receipts	850	37,968	-	-	-
Total receipts	37,360	37,968	-	-	9,976
Disbursements:					
Personal services	10,000	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	5,108	32,768	5,484	-	2,258
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	15,108	32,768	5,484	-	2,258
Excess (deficiency) of receipts over disbursements	22,252	5,200	(5,484)	-	7,718
Cash and investments - ending	\$ 46,795	\$ 130,135	\$ 82,530	\$ 18,636	\$ 52,868

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Interstate		Community		
	Compact Trans Fee County	Statewide 9-1-1	Corrections Grant	Storm & Erosion	Adult Probation
Cash and investments - beginning	\$ 3,123	\$ 693,988	\$ -	\$ 61,997	\$ 540,517
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	63	-	-	-	125,082
Other receipts	438	636,174	231,395	15,384	50,699
Total receipts	501	636,174	231,395	15,384	175,781
Disbursements:					
Personal services	-	435,198	100,631	120	107,237
Supplies	-	-	17,260	-	48,305
Other services and charges	-	24,810	50,348	-	44,285
Capital outlay	-	-	12,350	-	13,488
Other disbursements	-	-	-	-	-
Total disbursements	-	460,008	180,589	120	213,315
Excess (deficiency) of receipts over disbursements	501	176,166	50,806	15,264	(37,534)
Cash and investments - ending	\$ 3,624	\$ 870,154	\$ 50,806	\$ 77,261	\$ 502,983

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Juvenile Probation	Transfer Fee ~ County	Work Crew ~ Drainage	Drain Maintenance	Sheriff Sale Fees
Cash and investments - beginning	\$ 109,580	\$ 40,661	\$ 7,727	\$ 3,775,142	\$ 605
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	90	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	23,840	-	-	-
Fines and forfeits	10,804	-	-	-	-
Other receipts	198	-	94,000	986,600	2,783
Total receipts	11,002	23,930	94,000	986,600	2,783
Disbursements:					
Personal services	-	15,940	-	-	-
Supplies	-	-	5,942	-	-
Other services and charges	-	-	51,299	751,743	2,761
Capital outlay	-	-	720	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	15,940	57,961	751,743	2,761
Excess (deficiency) of receipts over disbursements	11,002	7,990	36,039	234,857	22
Cash and investments - ending	\$ 120,582	\$ 48,651	\$ 43,766	\$ 4,009,999	\$ 627

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Federal Drug Task Force	Dui Grant ~ Lig. & Kend.	K-9 Donation	Public Health Vaccine	Demand Notice Fees 27%
Cash and investments - beginning	\$ 40,826	\$ 456	\$ 3	\$ 200,559	\$ 15
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	730	-	-	227,785	196
Total receipts	<u>730</u>	<u>-</u>	<u>-</u>	<u>227,785</u>	<u>196</u>
Disbursements:					
Personal services	-	-	-	12,193	-
Supplies	-	-	-	92	-
Other services and charges	636	-	-	29,276	196
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>636</u>	<u>-</u>	<u>-</u>	<u>41,561</u>	<u>196</u>
Excess (deficiency) of receipts over disbursements	<u>94</u>	<u>-</u>	<u>-</u>	<u>186,224</u>	<u>-</u>
Cash and investments - ending	<u>\$ 40,920</u>	<u>\$ 456</u>	<u>\$ 3</u>	<u>\$ 386,783</u>	<u>\$ 15</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Health Clinic Donations	TIF Orange Twp	Noble County Dekko TIF	Debt Service	Self Funding Insurance
Cash and investments - beginning	\$ 7,756	\$ 9,352	\$ 10,372	\$ 25,653	\$ 32,818
Receipts:					
Taxes	-	-	-	1,050,666	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	16	-	-	257,059	896,079
Total receipts	16	-	-	1,307,725	896,079
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,489	-	-	-	1,003,562
Capital outlay	-	-	-	891,888	-
Other disbursements	-	-	-	-	-
Total disbursements	1,489	-	-	891,888	1,003,562
Excess (deficiency) of receipts over disbursements	(1,473)	-	-	415,837	(107,483)
Cash and investments - ending	\$ 6,283	\$ 9,352	\$ 10,372	\$ 441,490	\$ (74,665)

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Landfill/Post Closure Trust	Payroll	INPRS ~ PERF	Unified Group Services	Hoosier Start
Cash and investments - beginning	\$ 172	\$ -	\$ 1	\$ (176,405)	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	614,602	74,963
Fines and forfeits	-	-	-	-	-
Other receipts	-	7,967,724	-	1,210,399	-
Total receipts	-	7,967,724	-	1,825,001	74,963
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	172	7,967,724	-	1,644,924	74,963
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	172	7,967,724	-	1,644,924	74,963
Excess (deficiency) of receipts over disbursements	(172)	-	-	180,077	-
Cash and investments - ending	\$ -	\$ -	\$ 1	\$ 3,672	\$ -

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Federal Withholdings	Withholdings (County Tax)	Withholdings (Perf)	Pension Trust County Police	State Withholdings
Cash and investments - beginning	\$ -	\$ -	\$ 55	\$ 446	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	966,690	181,200	276,533	-	343,016
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>966,690</u>	<u>181,200</u>	<u>276,533</u>	<u>-</u>	<u>343,016</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	966,690	181,200	276,533	-	343,016
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>966,690</u>	<u>181,200</u>	<u>276,533</u>	<u>-</u>	<u>343,016</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 55</u>	<u>\$ 446</u>	<u>\$ -</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Three Rivers HSA #9	Settlement	Wheel & Surtax Bmv Dist Monthl	Noble Co Wheel & Surtax	Commercial Vehicle Excise Tax
Cash and investments - beginning	\$ -	\$ -	\$ 522,133	\$ 2,303	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	4,100	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	59,102,665	-	1,478,795	193,762
Total receipts	<u>4,100</u>	<u>59,102,665</u>	<u>-</u>	<u>1,478,795</u>	<u>193,762</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	4,100	59,102,665	522,133	1,480,416	193,762
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>4,100</u>	<u>59,102,665</u>	<u>522,133</u>	<u>1,480,416</u>	<u>193,762</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(522,133)</u>	<u>(1,621)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 682</u>	<u>\$ -</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Abandoned Vehicle	Financial Tax	Fines & Forfeitures	Infraction Judgement	Death Benefit
Cash and investments - beginning	\$ 3,996	\$ -	\$ 6,134	\$ 3,658	\$ 195
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	15
Fines and forfeits	-	-	-	-	-
Other receipts	-	315,081	28,594	44,523	3,960
Total receipts	-	315,081	28,594	44,523	3,975
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	315,081	31,496	46,209	4,170
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	315,081	31,496	46,209	4,170
Excess (deficiency) of receipts over disbursements	-	-	(2,902)	(1,686)	(195)
Cash and investments - ending	\$ 3,996	\$ -	\$ 3,232	\$ 1,972	\$ -

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Disclosure Treasurer of State	Coroner Continuing Education	Interstate Compact App Fee-Co	State Mortgage Fee	Campaign Finance Enforcement
Cash and investments - beginning	\$ 830	\$ 338	\$ 63	\$ 463	\$ 700
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	25	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	12,250	-	-	5,720	-
Fines and forfeits	-	-	-	-	-
Other receipts	200	5,099	500	-	-
Total receipts	<u>12,475</u>	<u>5,099</u>	<u>500</u>	<u>5,720</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	12,105	4,968	563	5,643	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>12,105</u>	<u>4,968</u>	<u>563</u>	<u>5,643</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>370</u>	<u>131</u>	<u>(63)</u>	<u>77</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,200</u>	<u>\$ 469</u>	<u>\$ -</u>	<u>\$ 540</u>	<u>\$ 700</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Child Restraint Violations	Education Plate Fee	Innkeeper Tax	Local Affordable Housing	Junk Trash & Debris
Cash and investments - beginning	\$ 100	\$ 99	\$ (5,037)	\$ 2,628	\$ 800
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	650	431	103,605	-	-
Total receipts	<u>650</u>	<u>431</u>	<u>103,605</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	700	394	89,913	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>700</u>	<u>394</u>	<u>89,913</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(50)</u>	<u>37</u>	<u>13,692</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 50</u>	<u>\$ 136</u>	<u>\$ 8,655</u>	<u>\$ 2,628</u>	<u>\$ 800</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	93.563 Prosecutor PCA	93.563 Title IV-D Incentive	Prosecutor IV-D	Prosecutor Incentive State	Clerk Incentive State
Cash and investments - beginning	\$ 22,204	\$ 7,327	\$ (62)	\$ 281,361	\$ 142,478
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,151	24,923	62	37,840	24,923
Total receipts	<u>1,151</u>	<u>24,923</u>	<u>62</u>	<u>37,840</u>	<u>24,923</u>
Disbursements:					
Personal services	-	4,430	-	50,773	-
Supplies	-	-	-	-	-
Other services and charges	411	-	-	5,629	6,008
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>411</u>	<u>4,430</u>	<u>-</u>	<u>56,402</u>	<u>6,008</u>
Excess (deficiency) of receipts over disbursements	<u>740</u>	<u>20,493</u>	<u>62</u>	<u>(18,562)</u>	<u>18,915</u>
Cash and investments - ending	<u>\$ 22,944</u>	<u>\$ 27,820</u>	<u>\$ -</u>	<u>\$ 262,799</u>	<u>\$ 161,393</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Prosecutor's Equitable Sharing	Sheriff's Commissary	Inmate Trust	Treasurer	Clerk
Cash and investments - beginning	\$ (593)	\$ 105,170	\$ 30,800	\$ 1,853,380	\$ 1,009,680
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	202,712	756,183	1,698,967	3,776,498
Total receipts	-	202,712	756,183	1,698,967	3,776,498
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	182,930	744,128	1,853,380	4,141,273
Total disbursements	-	182,930	744,128	1,853,380	4,141,273
Excess (deficiency) of receipts over disbursements	-	19,782	12,055	(154,413)	(364,775)
Cash and investments - ending	\$ (593)	\$ 124,952	\$ 42,855	\$ 1,698,967	\$ 644,905

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Reassessment 2015	Drug Confiscated	Sex Offender Fees ~ County 90%	We Care Clinic	Riverboat Money- County Portion
Cash and investments - beginning	\$ 648,827	\$ 32,070	\$ 20,755	\$ 52,254	\$ 169,253
Receipts:					
Taxes	280,108	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	7,295	3,213	11,849	154,533
Total receipts	<u>280,108</u>	<u>7,295</u>	<u>3,213</u>	<u>11,849</u>	<u>154,533</u>
Disbursements:					
Personal services	68,789	-	-	-	-
Supplies	7	-	-	-	-
Other services and charges	192,453	4,992	1,978	8,538	155,119
Capital outlay	1,215	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>262,464</u>	<u>4,992</u>	<u>1,978</u>	<u>8,538</u>	<u>155,119</u>
Excess (deficiency) of receipts over disbursements	<u>17,644</u>	<u>2,303</u>	<u>1,235</u>	<u>3,311</u>	<u>(586)</u>
Cash and investments - ending	<u>\$ 666,471</u>	<u>\$ 34,373</u>	<u>\$ 21,990</u>	<u>\$ 55,565</u>	<u>\$ 168,667</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Work Release Maintenance	Intrastate Transfer Fee County	HMEP Grant	Opo Equipment Grant	CARES Act Grant
Cash and investments - beginning	\$ 67,539	\$ 9,085	\$ (9,855)	\$ 1,333	\$ 1,232,258
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	7,555	1,645	-	-	-
Total receipts	<u>7,555</u>	<u>1,645</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	499	-	-	-	-
Other services and charges	930	-	-	-	1,232,258
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>1,429</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,232,258</u>
Excess (deficiency) of receipts over disbursements	<u>6,126</u>	<u>1,645</u>	<u>-</u>	<u>-</u>	<u>(1,232,258)</u>
Cash and investments - ending	<u>\$ 73,665</u>	<u>\$ 10,730</u>	<u>\$ (9,855)</u>	<u>\$ 1,333</u>	<u>\$ -</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	COVID Small Business CFDA	American Rescue Grant	Race & Gender Interpreter	Pros. Stop Grant CFDA #16.588	Operating Grant Council Aging
Cash and investments - beginning	\$ 8,604	\$ -	\$ 1,479	\$ (1,585)	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	200,000	4,636,856	-	25,416	541,471
Total receipts	<u>200,000</u>	<u>4,636,856</u>	<u>-</u>	<u>25,416</u>	<u>541,471</u>
Disbursements:					
Personal services	-	-	-	25,454	-
Supplies	-	-	-	-	-
Other services and charges	200,000	-	-	-	541,471
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>25,454</u>	<u>541,471</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>4,636,856</u>	<u>-</u>	<u>(38)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 8,604</u>	<u>\$ 4,636,856</u>	<u>\$ 1,479</u>	<u>\$ (1,623)</u>	<u>\$ -</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	CHIRP Grant	LIT Public Safety	GIS Redaction Fees	2009 Polling Place Grant	11/12 Empg Competitive Grant
Cash and investments - beginning	\$ 1,631	\$ -	\$ 100	\$ 594	\$ (16)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	16,727	2,831,216	-	-	-
Total receipts	<u>16,727</u>	<u>2,831,216</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	17,196	2,831,216	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>17,196</u>	<u>2,831,216</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	(469)	-	-	-	-
Cash and investments - ending	<u>\$ 1,162</u>	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ 594</u>	<u>\$ (16)</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Vasias Program/Mental Health Am	Coroner Education Grant	Family Drug Court	Child Seat Safety Program	16.607 Bullet Proof Vest Grant
Cash and investments - beginning	\$ 3,516	\$ 1,748	\$ 3,811	\$ 1,116	\$ 119
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	75,000	-	-	-	-
Total receipts	75,000	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	72,266	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	72,266	-	-	-	-
Excess (deficiency) of receipts over disbursements	2,734	-	-	-	-
Cash and investments - ending	\$ 6,250	\$ 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, 2021

	16.606 SCAAP	20.601 Operation Pull- Over	Bio-Terrorist	Rural Demonstration Grant	SAVE Grant
Cash and investments - beginning	\$ 8,599	\$ 21	\$ 1,964	\$ 90	\$ (1,312)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	31,500	-	-
Total receipts	-	-	31,500	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	2,480	-	25,250	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	2,480	-	25,250	-	-
Excess (deficiency) of receipts over disbursements	(2,480)	-	6,250	-	-
Cash and investments - ending	\$ 6,119	\$ 21	\$ 8,214	\$ 90	\$ (1,312)

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Data Sharing Agreement Grant	Parks & Recreation Grant	Housing of Prisoners	County Annex New Building	Health Care Coalition/EMA
Cash and investments - beginning	\$ 3,630	\$ 17	\$ 120,022	\$ 14,603,491	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	7,445	3,500
Total receipts	-	-	-	7,445	3,500
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	40,545	9,092,357	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	40,545	9,092,357	-
Excess (deficiency) of receipts over disbursements	-	-	(40,545)	(9,084,912)	3,500
Cash and investments - ending	\$ 3,630	\$ 17	\$ 79,477	\$ 5,518,579	\$ 3,500

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	2016 Immunization Grant	CAGIT Certified Shares	Highway	Little Long- Round Lake Project	Reassessment
Cash and investments - beginning	\$ 786	\$ 126	\$ 411,364	\$ -	\$ 46
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	20,368	-	3,918,978	250,075	-
Total receipts	<u>20,368</u>	<u>-</u>	<u>3,918,978</u>	<u>250,075</u>	<u>-</u>
Disbursements:					
Personal services	-	-	1,924,087	-	-
Supplies	12,912	-	1,085,359	-	-
Other services and charges	12,122	-	220,287	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>25,034</u>	<u>-</u>	<u>3,229,733</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(4,666)</u>	<u>-</u>	<u>689,245</u>	<u>250,075</u>	<u>-</u>
Cash and investments - ending	<u>\$ (3,880)</u>	<u>\$ 126</u>	<u>\$ 1,100,609</u>	<u>\$ 250,075</u>	<u>\$ 46</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	County User Fee	Jury Pay	Sheriffs Tax Warrants	Sheriff Law Enforcement Continuing Education	Drug Court Contribution
Cash and investments - beginning	\$ 280	\$ 53,748	\$ 1,091	\$ 6,403	\$ 1,637
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	5,200	6,317	4,534	-
Total receipts	-	5,200	6,317	4,534	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	8,741	6,442	3,445	-
Total disbursements	-	8,741	6,442	3,445	-
Excess (deficiency) of receipts over disbursements	-	(3,541)	(125)	1,089	-
Cash and investments - ending	\$ 280	\$ 50,207	\$ 966	\$ 7,492	\$ 1,637

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Drug Court User Fees	Small Claim Service Fee	Small Claim Garnishee Fee	Civil Garnishee Fee	Ordinance Fees
Cash and investments - beginning	\$ 14,707	\$ 111,179	\$ 68	\$ 2,590	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	7,475	-	-	100
Total receipts	-	7,475	-	-	100
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	7,475	-	-	100
Cash and investments - ending	\$ 14,707	\$ 118,654	\$ 68	\$ 2,590	\$ 100

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Horizon Bank	CSB	Campbell & Fetter	Star Financial	Lake City Bank
Cash and investments - beginning	\$ -	\$ -	\$ 60	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,635	17,018	15,715	800	560
Total receipts	<u>1,635</u>	<u>17,018</u>	<u>15,715</u>	<u>800</u>	<u>560</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,635	17,018	15,715	800	560
Total disbursements	<u>1,635</u>	<u>17,018</u>	<u>15,715</u>	<u>800</u>	<u>560</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 60</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, 2021

	Pro Fed	Peoples Federal	Tower Bank	IAB	First Source Bank
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	802	200	1,858	180	168
Total receipts	<u>802</u>	<u>200</u>	<u>1,858</u>	<u>180</u>	<u>168</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	802	200	1,858	180	168
Total disbursements	<u>802</u>	<u>200</u>	<u>1,858</u>	<u>180</u>	<u>168</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, 2021

	Liberty National	Pro Claim Plus	Cancer Insurance	Colonial Life	Vision
Cash and investments - beginning	\$ -	\$ 210,585	\$ -	\$ -	\$ 3,217
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	538	360,015	12,422	57,816	29,623
Total receipts	<u>538</u>	<u>360,015</u>	<u>12,422</u>	<u>57,816</u>	<u>29,623</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	538	529,266	12,422	57,816	29,504
Total disbursements	<u>538</u>	<u>529,266</u>	<u>12,422</u>	<u>57,816</u>	<u>29,504</u>
Excess (deficiency) of receipts over disbursements	-	(169,251)	-	-	119
Cash and investments - ending	<u>\$ -</u>	<u>\$ 41,334</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,336</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	YMCA	Dental	Sheriff Benefit Withholding	Voluntary Perf	WTRISC
Cash and investments - beginning	\$ -	\$ 13,213	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,400	124,163	38,611	30,754	3,250
Total receipts	<u>2,400</u>	<u>124,163</u>	<u>38,611</u>	<u>30,754</u>	<u>3,250</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,400	123,374	38,611	30,754	3,250
Total disbursements	<u>2,400</u>	<u>123,374</u>	<u>38,611</u>	<u>30,754</u>	<u>3,250</u>
Excess (deficiency) of receipts over disbursements	-	789	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 14,002</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, 2021

	WTRISC 457B	Oasi Withholdings	Medicare	Deferred Compensation	Garnished Wages
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	780	655,160	153,404	39,252	48,212
Total receipts	<u>780</u>	<u>655,160</u>	<u>153,404</u>	<u>39,252</u>	<u>48,212</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	780	655,160	153,404	39,252	48,212
Total disbursements	<u>780</u>	<u>655,160</u>	<u>153,404</u>	<u>39,252</u>	<u>48,212</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, 2021

	Health Dept Accreditation	Local Income Property Tax Relief	TMA Audits	Coit Distribution	LIT Certified Shares
Cash and investments - beginning	\$ 52,500	\$ 331,637	\$ 186,188	\$ 41,596	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	2,831,216	-	-	11,324,868
Total receipts	-	2,831,216	-	-	11,324,868
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	2,948,768	-	-	11,324,868
Total disbursements	-	2,948,768	-	-	11,324,868
Excess (deficiency) of receipts over disbursements	-	(117,552)	-	-	-
Cash and investments - ending	\$ 52,500	\$ 214,085	\$ 186,188	\$ 41,596	\$ -

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	County Ticket Money	Homeland Security	Dangerous Aggressive Driving	Allstate	Supreme Court Grant
Cash and investments - beginning	\$ 50,379	\$ 2,557	\$ (178)	\$ -	\$ 7,207
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	11,059	-	-	1,940	-
Total receipts	11,059	-	-	1,940	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	13,690	-	-	1,940	-
Total disbursements	13,690	-	-	1,940	-
Excess (deficiency) of receipts over disbursements	(2,631)	-	-	-	-
Cash and investments - ending	\$ 47,748	\$ 2,557	\$ (178)	\$ -	\$ 7,207

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	United Ed Credit Union	Community Corrections	Medical Reserve Corp	Crrp 2	Project Income
Cash and investments - beginning	\$ -	\$ 20,318	\$ 2,350	\$ -	\$ 296,828
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	400	-	-	47,964	164,310
Total receipts	<u>400</u>	<u>-</u>	<u>-</u>	<u>47,964</u>	<u>164,310</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	400	912	-	44,410	179,761
Total disbursements	<u>400</u>	<u>912</u>	<u>-</u>	<u>44,410</u>	<u>179,761</u>
Excess (deficiency) of receipts over disbursements	-	(912)	-	3,554	(15,451)
Cash and investments - ending	<u>\$ -</u>	<u>\$ 19,406</u>	<u>\$ 2,350</u>	<u>\$ 3,554</u>	<u>\$ 281,377</u>

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	CTP	Project Income CRRP	CRRP 2	Aul Life Insurance	Aul LTD
Cash and investments - beginning	\$ 77,504	\$ 13,095	\$ 12,146	\$ 8,718	\$ 8,732
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	875	-	-	15,854	14,866
Total receipts	875	-	-	15,854	14,866
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	13,060	573	22,801	21,869
Total disbursements	-	13,060	573	22,801	21,869
Excess (deficiency) of receipts over disbursements	875	(13,060)	(573)	(6,947)	(7,003)
Cash and investments - ending	\$ 78,379	\$ 35	\$ 11,573	\$ 1,771	\$ 1,729

NOBLE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	JDAI Juvenile Grant	COVID Test Site	Children COVID Vaccine Grant	Totals
Cash and investments - beginning	\$ 3,610	\$ -	\$ -	\$ 42,246,945
Receipts:				
Taxes	-	-	-	11,801,401
Licenses and permits	-	-	-	89,716
Intergovernmental receipts	-	-	-	284,798
Charges for services	-	-	-	8,564,849
Fines and forfeits	-	-	-	333,850
Other receipts	8,314	90,870	38,870	122,589,694
Total receipts	8,314	90,870	38,870	143,664,308
Disbursements:				
Personal services	-	-	-	15,128,871
Supplies	-	-	-	1,677,320
Other services and charges	-	-	-	100,856,183
Capital outlay	-	-	-	3,860,608
Other disbursements	1,780	76,166	39,001	23,394,017
Total disbursements	1,780	76,166	39,001	144,916,999
Excess (deficiency) of receipts over disbursements	6,534	14,704	(131)	(1,252,691)
Cash and investments - ending	\$ 10,144	\$ 14,704	\$ (131)	\$ 40,994,254

(This page intentionally left blank.)

OTHER INFORMATION

NOBLE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2021

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 646,155</u>	<u>\$ -</u>

NOBLE COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2021

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
General obligation bonds	Highway	\$ 14,020,000	\$ 456,859
Totals		<u>\$ 14,020,000</u>	<u>\$ 456,859</u>

NOBLE COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2021

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Governmental activities:	
Land	\$ 3,730,182
Infrastructure	147,981,797
Buildings	17,128,914
Machinery, equipment, and vehicles	9,313,356
Construction in progress	<u>12,743,039</u>
Total governmental activities	<u>190,897,288</u>
Total capital assets	<u>\$ 190,897,288</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/>.