

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

EXAMINATION REPORT
OF
BLACKFORD COUNTY, INDIANA
January 1, 2010 to December 31, 2010



FILED
10/25/2011

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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Kathy J. Bantz Sheila D. Meadows	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Treasurer	Edward M. Hollander	01-01-09 to 12-31-12
Clerk	Laura A. Coons	01-01-10 to 12-31-12
Sheriff	John Lancaster	01-01-07 to 12-31-14
Recorder	Derinda E. Shady	01-01-10 to 12-31-12
President of the Board of County Commissioners	Robert O'Rourke Fred Walker	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the County Council	Bill Malott Cathy Weschke	01-01-10 to 12-31-10 01-10-11 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF BLACKFORD COUNTY, INDIANA

We have examined the financial statement of Blackford County (County), for the period of January 1, 2010 to December 31, 2010. This financial statement is the responsibility of the County's management. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial statement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

As discussed in Note 1, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by 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 noted above is a different basis than that used in the prior year.

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, 2010, on the basis of accounting described in Note 1.

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with Indiana Code 36-8-16-14 and Indiana Code 36-8-16.5-41 these fees have been subject to an annual examination performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement.

The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis and Schedule of Long-Term Debt, 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 examination procedures applied to the financial statement and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the County's management, and Board of County Commissioners, and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

August 3, 2011

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FINANCIAL STATEMENT

BLACKFORD COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2010

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
County General	\$ 1,323,482	\$ 4,602,504	\$ 4,412,122	\$ 1,513,864
Local Roads and Streets	87,499	115,293	126,278	76,514
Accident Report	6,965	935	-	7,900
Firearms Training	19,133	3,120	-	22,253
Health Department	92,248	103,140	159,612	35,776
Donations	20,296	11,097	12,066	19,327
County Law Enforcement Continuing Education	5,003	-	-	5,003
Clerk's Perpetuation	19,049	2,429	-	21,478
Emergency Phone Land Line	5,303	103,232	75,401	33,134
County Drug Free Community	14,521	6,047	14,653	5,915
General Drain Maintenance	631,366	268,674	236,208	663,832
Emergency Response	17,498	12	10	17,500
County Highway	561,748	880,311	956,950	485,109
2006 Reassessment	536,713	85,077	80,473	541,317
Probation User Fees/Adult	146,109	62,956	53,332	155,733
Recorder's Perpetuation	23,731	16,705	5,754	34,682
County User Fees	24,145	3,972	468	27,649
Health Maintenance	76,645	33,308	29,553	80,400
Pre-Trial Diversion	3,426	330	2,560	1,196
Supplemental Public Defender	32,619	55,345	74,908	13,056
Surveyor's Perpetuation	15,500	2,840	9,867	8,473
Jury Pay	10,825	860	-	11,685
Tax Certificate Sale	2,000	1,050	2,000	1,050
Rainy Day	1,681,355	100,229	399,500	1,382,084
Inmates Medical Care	5,571	1,196	6,516	251
Sales Disclosure	145	1,295	1,315	125
Sheriff's Commissary	58,034	97,621	101,462	54,193
Jail Housing Grant	23,037	14,050	3,497	33,590
Community Corrections Project Income	71,493	50,498	49,233	72,758
Plat Map	22,159	4,042	10,385	15,816
Master Settlement Tobacco	19,371	14,745	14,433	19,683
State Coroner Continuing Education	140	1,193	1,258	75
Sheriff Sale Fee	20,684	16,000	20,121	16,563
Identification Protection	3,023	3,522	3,275	3,270
Operation Pull Over	184	5,500	5,319	365
Juvenile Probation	28,516	1,375	3,348	26,543
Sheriff Pension	788,861	232,208	73,917	947,152
Recorder's Cashbook	164	45,113	45,227	50
Industrial Parks	27,313	-	-	27,313
New Clerk Incentive	8,719	12,046	4,075	16,690
New Prosecutor Incentive	20,015	11,970	1,515	30,470
Adult Admin Fee	32,627	11,207	5,749	38,085
Juvenile Administration Fee	4,130	350	-	4,480
Project Lifesaver Grant	1,000	-	-	1,000
County Preparedness Grant	(744)	6,110	8,252	(2,886)
Welfare Reform Grant	284	-	-	284
Public Health Coordinator Grant	3,098	-	-	3,098
Drug Advisory Project Income	2,959	2,828	1,506	4,281
Community Transition Program	1,803	8,164	6,038	3,929
Interpreter Grant	718	-	-	718
Victim Assistance 07/07-06/08	(7,727)	29,238	19,562	1,949
Victim Assistance Grant	(5,699)	7,051	12,312	(10,960)
Personal Property Attorney Fees	4,368	129	129	4,368
Drainage Maintenance District	208,197	51,565	13,691	246,071
Community Correction Grant	-	62,251	63,179	(928)
Community Correction	(10,612)	62,622	52,010	-

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

BLACKFORD COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2010
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Landfill User Fees	11,307	193,239	194,176	10,370
EMA Grant CFDA #11.555	-	644	644	-
Excess Levy	-	60,937	51,468	9,469
H1N1 Grant	(5,000)	25,202	20,202	-
Emergency Phone Wireless	62,447	66,946	105,407	23,986
HEA 1001-07-08	-	38,923	38,923	-
Clerk ARRA	-	557	-	557
Prosecutor ARRA	-	1,000	-	1,000
Immunization Grant	-	4,214	4,214	-
Energy Efficiency Grant	-	21,216	46,326	(25,110)
EMA Grant CFDA #97.074	-	14,894	14,894	-
Jail Bond/Debt Service	205,897	368,014	399,661	174,250
Cumulative Capital Development	246,713	83,846	244,523	86,036
Cumulative Bridge	650,999	206,318	160,283	697,034
County EDIT Tax	702,915	306,631	222,806	786,740
Riverboat Revenue	30,520	87,913	87,912	30,521
Cumulative Jail	178,751	38,699	13,928	203,522
Cumulative Courthouse	85,424	52,736	63,441	74,719
General Drain Improvement	75,302	28,879	24,986	79,195
Solid Waste Disposal Nonreverting Capital	133,242	17,476	-	150,718
Sheriff Pension Trust	-	7,212	6,848	364
Clerk Trust Investment	25,000	-	-	25,000
City and Town Court Costs	8,480	3,006	-	11,486
Congress School Interest	13,204	19	478	12,745
Clerk's Trust	73,719	1,476,465	1,444,478	105,706
Surplus Tax Sale	123,431	11,033	58,804	75,660
Tax Sale Redemption	2,293	57,983	57,688	2,588
Surplus Tax	24,182	3,535	28,231	(514)
State Fines and Forfeitures	750	696	1,282	164
Sheriff's Cashbook	-	180,017	180,017	-
Infraction Judgment	1,013	6,793	7,376	430
Inheritance Tax	28,229	134,917	163,146	-
Probation Department	-	78,719	78,719	-
Payroll Clearing	69,219	1,203,825	1,207,708	65,336
Special Death Benefit	190	1,330	1,325	195
Education Plate Fee	-	375	375	-
CEDIT Homestead Credit	5,487	216,116	216,757	4,846
Financial Institution Tax	-	44,244	44,244	-
Campaign Finance Enforcement	100	-	-	100
Mortgage Fee	78	930	805	203
Child Restraint Violations	-	150	150	-
CVET 257	-	78,173	78,173	-
Certified Shares CAGIT	-	1,603,395	1,603,395	-
Homestead Credit Rebate	7,326	-	7,238	88
HEA 1001-2008 State Homestead Credit	3,622	107,829	111,177	274
Settlement	-	11,290,686	11,290,686	-
EDIT Tax Clearing	1	535,185	535,186	-
Property Tax Replacement	-	703,063	703,063	-
County Sales Disclosure	6,290	1,295	1,768	5,817
Seatbelt Violations	50	4,475	-	4,525
Ordinance Violation	7,580	368	-	7,948
Landfill Closure Trust	12,077	7,767	3,906	15,938
County Treasurer	741,937	329,673	741,937	329,673
Inmate Trust	2,746	107,337	106,305	3,778
Totals	<u>\$ 10,224,531</u>	<u>\$ 27,028,250</u>	<u>\$ 27,554,098</u>	<u>\$ 9,698,683</u>

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

BLACKFORD 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 (primary government) and does not include financial information for any of the County's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the County (primary government.)

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the 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. Receipts are recorded when received and disbursements are recorded when paid.

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 may include, but are not limited to, the following sources:

Taxes, which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers 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.

Special assessments which include amounts levied against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

BLACKFORD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

License and permits which includes 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 license and permits include: peddler licenses; dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

Intergovernmental receipts which includes receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts includes, but is not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution 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 which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine 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 which includes receipts derived 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).

Net proceeds from borrowings which includes receipts from general obligation bonds, notes and loans.

Intergovernmental loan activity which includes amounts received from other funds as loans on a temporary basis.

Transfers in which includes funds authorized by statute, ordinance, resolution or court order to be transferred in from another fund.

Utility receipts which are comprised mostly of charges for current services.

Internal service receipts which are comprised mostly of fees received for services performed for other funds.

Fiduciary receipts which are comprised mostly of contributions to the pensions funds from state and local sources.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements may include, but are not limited to, the following uses:

BLACKFORD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Personal services which includes outflows 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 which includes 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 office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which includes, but is not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest which includes fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

Capital outlay which includes all outflows for land, infrastructure, buildings, improvements, machinery and equipment having an appreciable and calculable period of usefulness.

Interfund loan payments and loans made which includes amounts that are owed to a particular fund by another fund.

Transfers out which includes funds authorized by statute, ordinance, resolution or court order to be transferred to another fund.

F. Interfund Transfers

The County may, from time to time, transfer money 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 money 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 money 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.

BLACKFORD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100% 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 were entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statute (IC 5-13-9) authorizes the County to invest in securities including, but not limited to, 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. These risks may also be mitigated by the County by recording as a disbursement and replacement items purchased.

BLACKFORD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

PERF administers the plan and 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:

Public Employees' Retirement Fund
Harrison Building, Room 800
143 West Market Street
Indianapolis, IN 46204
Ph. (317) 233-4162

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of PERF.

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. 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.

BLACKFORD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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. 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.

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SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, Blackford County's annual report can be found on the Indiana Transparency Portal website: www.in.gov/itp/annual_reports/.

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010

	County General	Local Roads and Streets	Accident Report	Firearms Training	Health Department	Donations	County Law Enforcement Continuing Education
Cash and investments - beginning	\$ 1,323,482	\$ 87,499	\$ 6,965	\$ 19,133	\$ 92,248	\$ 20,296	\$ 5,003
Receipts:							
Taxes	3,260,541	-	-	-	77,492	-	-
Licenses and permits	2,730	-	-	-	16,908	-	-
Intergovernmental	225,986	115,293	-	-	7,519	-	-
Charges for services	648,943	-	527	3,120	-	-	-
Fines and forfeits	42,892	-	-	-	-	-	-
Other receipts	421,412	-	408	-	1,221	11,097	-
Total receipts	<u>4,602,504</u>	<u>115,293</u>	<u>935</u>	<u>3,120</u>	<u>103,140</u>	<u>11,097</u>	<u>-</u>
Disbursements:							
Personal services	2,722,188	-	-	-	137,174	8,772	-
Supplies	316,297	-	-	-	3,949	102	-
Other services and charges	1,283,654	-	-	-	16,352	67	-
Capital outlay	40,444	126,278	-	-	-	-	-
Other disbursements	49,539	-	-	-	2,137	3,125	-
Total disbursements	<u>4,412,122</u>	<u>126,278</u>	<u>-</u>	<u>-</u>	<u>159,612</u>	<u>12,066</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>190,382</u>	<u>(10,985)</u>	<u>935</u>	<u>3,120</u>	<u>(56,472)</u>	<u>(969)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,513,864</u>	<u>\$ 76,514</u>	<u>\$ 7,900</u>	<u>\$ 22,253</u>	<u>\$ 35,776</u>	<u>\$ 19,327</u>	<u>\$ 5,003</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Clerk's Perpetuation	Emergency Phone Land Line	County Drug Free Community	General Drain Maintenance	Emergency Response	County Highway	2006 Reassessment
Cash and investments - beginning	\$ 19,049	\$ 5,303	\$ 14,521	\$ 631,366	\$ 17,498	\$ 561,748	\$ 536,713
Receipts:							
Taxes	-	-	-	242,799	-	-	76,801
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	873,176	7,425
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	2,429	-	6,047	-	-	-	-
Other receipts	-	103,232	-	25,875	12	7,135	851
Total receipts	2,429	103,232	6,047	268,674	12	880,311	85,077
Disbursements:							
Personal services	-	65,251	-	-	-	412,387	76,884
Supplies	-	151	-	-	-	413,433	-
Other services and charges	-	9,999	14,653	-	10	106,608	-
Capital outlay	-	-	-	-	-	24,522	2,390
Other disbursements	-	-	-	236,208	-	-	1,199
Total disbursements	-	75,401	14,653	236,208	10	956,950	80,473
Excess (deficiency) of receipts over disbursements	2,429	27,831	(8,606)	32,466	2	(76,639)	4,604
Cash and investments - ending	\$ 21,478	\$ 33,134	\$ 5,915	\$ 663,832	\$ 17,500	\$ 485,109	\$ 541,317

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Probation User Fees/Adult	Recorder's Perpetuation	County User Fees	Health Maintenance	Pre-Trial Diversion	Supplemental Public Defender	Surveyor's Perpetuation
Cash and investments - beginning	\$ 146,109	\$ 23,731	\$ 24,145	\$ 76,645	\$ 3,426	\$ 32,619	\$ 15,500
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	33,139	-	-	-
Charges for services	62,956	16,705	-	-	-	42,997	-
Fines and forfeits	-	-	3,972	-	330	12,348	-
Other receipts	-	-	-	169	-	-	2,840
Total receipts	<u>62,956</u>	<u>16,705</u>	<u>3,972</u>	<u>33,308</u>	<u>330</u>	<u>55,345</u>	<u>2,840</u>
Disbursements:							
Personal services	43,713	-	-	16,789	-	74,908	-
Supplies	1,170	-	-	3,410	1,360	-	-
Other services and charges	5,594	-	-	4,564	1,200	-	9,867
Capital outlay	2,855	-	-	4,790	-	-	-
Other disbursements	-	5,754	468	-	-	-	-
Total disbursements	<u>53,332</u>	<u>5,754</u>	<u>468</u>	<u>29,553</u>	<u>2,560</u>	<u>74,908</u>	<u>9,867</u>
Excess (deficiency) of receipts over disbursements	<u>9,624</u>	<u>10,951</u>	<u>3,504</u>	<u>3,755</u>	<u>(2,230)</u>	<u>(19,563)</u>	<u>(7,027)</u>
Cash and investments - ending	<u>\$ 155,733</u>	<u>\$ 34,682</u>	<u>\$ 27,649</u>	<u>\$ 80,400</u>	<u>\$ 1,196</u>	<u>\$ 13,056</u>	<u>\$ 8,473</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Jury Pay	Tax Certificate Sale	Rainy Day	Inmates Medical Care	Sales Disclosure	Sheriff's Commissary	Jail Housing Grant
Cash and investments - beginning	\$ 10,825	\$ 2,000	\$ 1,681,355	\$ 5,571	\$ 145	\$ 58,034	\$ 23,037
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	14,050
Charges for services	-	-	-	-	-	97,621	-
Fines and forfeits	860	-	-	-	-	-	-
Other receipts	-	1,050	100,229	1,196	1,295	-	-
Total receipts	860	1,050	100,229	1,196	1,295	97,621	14,050
Disbursements:							
Personal services	-	-	-	-	-	-	3,497
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	399,500	6,516	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	2,000	-	-	1,315	101,462	-
Total disbursements	-	2,000	399,500	6,516	1,315	101,462	3,497
Excess (deficiency) of receipts over disbursements	860	(950)	(299,271)	(5,320)	(20)	(3,841)	10,553
Cash and investments - ending	<u>\$ 11,685</u>	<u>\$ 1,050</u>	<u>\$ 1,382,084</u>	<u>\$ 251</u>	<u>\$ 125</u>	<u>\$ 54,193</u>	<u>\$ 33,590</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Community Corrections Project Income	Plat Map	Master Settlement Tobacco	State Coroner Continuing Education	Sheriff Sale Fee	Identification Protection	Operation Pull Over
Cash and investments - beginning	\$ 71,493	\$ 22,159	\$ 19,371	\$ 140	\$ 20,684	\$ 3,023	\$ 184
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	14,745	-	-	-	5,500
Charges for services	-	-	-	-	-	3,522	-
Fines and forfeits	50,498	4,018	-	-	16,000	-	-
Other receipts	-	24	-	1,193	-	-	-
Total receipts	50,498	4,042	14,745	1,193	16,000	3,522	5,500
Disbursements:							
Personal services	33,210	-	12,786	-	-	-	5,313
Supplies	2,227	-	709	-	-	-	-
Other services and charges	13,796	-	867	-	-	-	6
Capital outlay	-	-	71	-	-	-	-
Other disbursements	-	10,385	-	1,258	20,121	3,275	-
Total disbursements	49,233	10,385	14,433	1,258	20,121	3,275	5,319
Excess (deficiency) of receipts over disbursements	1,265	(6,343)	312	(65)	(4,121)	247	181
Cash and investments - ending	\$ 72,758	\$ 15,816	\$ 19,683	\$ 75	\$ 16,563	\$ 3,270	\$ 365

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Juvenile Probation	Sheriff Pension	Recorder's Cashbook	Industrial Parks	New Clerk Incentive	New Prosecutor Incentive	Adult Admin Fee
Cash and investments - beginning	\$ 28,516	\$ 788,861	\$ 164	\$ 27,313	\$ 8,719	\$ 20,015	\$ 32,627
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	1,375	-	-	-	11,882	11,970	11,207
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	232,208	45,113	-	164	-	-
Total receipts	<u>1,375</u>	<u>232,208</u>	<u>45,113</u>	<u>-</u>	<u>12,046</u>	<u>11,970</u>	<u>11,207</u>
Disbursements:							
Personal services	-	-	-	-	-	-	5,674
Supplies	-	-	-	-	-	-	-
Other services and charges	3,348	-	-	-	-	-	75
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	73,917	45,227	-	4,075	1,515	-
Total disbursements	<u>3,348</u>	<u>73,917</u>	<u>45,227</u>	<u>-</u>	<u>4,075</u>	<u>1,515</u>	<u>5,749</u>
Excess (deficiency) of receipts over disbursements	<u>(1,973)</u>	<u>158,291</u>	<u>(114)</u>	<u>-</u>	<u>7,971</u>	<u>10,455</u>	<u>5,458</u>
Cash and investments - ending	<u>\$ 26,543</u>	<u>\$ 947,152</u>	<u>\$ 50</u>	<u>\$ 27,313</u>	<u>\$ 16,690</u>	<u>\$ 30,470</u>	<u>\$ 38,085</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Juvenile Administration Fee	Project Lifesaver Grant	County Preparedness Grant	Welfare Reform Grant	Public Health Coordinator Grant	Drug Advisory Project Income	Community Transition Program
Cash and investments - beginning	\$ 4,130	\$ 1,000	\$ (744)	\$ 284	\$ 3,098	\$ 2,959	\$ 1,803
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	6,110	-	-	-	8,164
Charges for services	350	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	2,828	-
Other receipts	-	-	-	-	-	-	-
Total receipts	350	-	6,110	-	-	2,828	8,164
Disbursements:							
Personal services	-	-	6,482	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	1,506	-
Capital outlay	-	-	-	-	-	-	4,251
Other disbursements	-	-	1,770	-	-	-	1,787
Total disbursements	-	-	8,252	-	-	1,506	6,038
Excess (deficiency) of receipts over disbursements	350	-	(2,142)	-	-	1,322	2,126
Cash and investments - ending	\$ 4,480	\$ 1,000	\$ (2,886)	\$ 284	\$ 3,098	\$ 4,281	\$ 3,929

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Interpreter Grant	Victim Assistance 07/07-06/08	Victim Assistance Grant	Personal Property Attorney Fees	Drainage Maintenance District	Community Correction Grant	Community Correction
Cash and investments - beginning	\$ 718	\$ (7,727)	\$ (5,699)	\$ 4,368	\$ 208,197	\$ -	\$ (10,612)
Receipts:							
Taxes	-	-	-	-	51,214	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	23,391	-	-	-	48,563	62,438
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	129	-	-	-
Other receipts	-	5,847	7,051	-	351	13,688	184
Total receipts	-	29,238	7,051	129	51,565	62,251	62,622
Disbursements:							
Personal services	-	16,664	12,312	-	-	50,654	26,623
Supplies	-	-	-	-	-	1,220	889
Other services and charges	-	-	-	-	-	11,305	10,476
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	2,898	-	129	13,691	-	14,022
Total disbursements	-	19,562	12,312	129	13,691	63,179	52,010
Excess (deficiency) of receipts over disbursements	-	9,676	(5,261)	-	37,874	(928)	10,612
Cash and investments - ending	<u>\$ 718</u>	<u>\$ 1,949</u>	<u>\$ (10,960)</u>	<u>\$ 4,368</u>	<u>\$ 246,071</u>	<u>\$ (928)</u>	<u>\$ -</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Landfill User Fees	EMA Grant CFDA #11.555	Excess Levy	H1N1 Grant	Emergency Phone Wireless	HEA 1001-07-08	Clerk ARRA
Cash and investments - beginning	\$ 11,307	\$ -	\$ -	\$ (5,000)	\$ 62,447	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	66,946	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	635	-	25,178	-	-	-
Charges for services	-	-	-	-	-	-	557
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	193,239	9	60,937	24	-	38,923	-
Total receipts	193,239	644	60,937	25,202	66,946	38,923	557
Disbursements:							
Personal services	-	-	-	8,401	105,407	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	194,176	644	51,468	11,801	-	38,923	-
Total disbursements	194,176	644	51,468	20,202	105,407	38,923	-
Excess (deficiency) of receipts over disbursements	(937)	-	9,469	5,000	(38,461)	-	557
Cash and investments - ending	\$ 10,370	\$ -	\$ 9,469	\$ -	\$ 23,986	\$ -	\$ 557

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Prosecutor ARRA	Immunization Grant	Energy Efficiency Grant	EMA Grant CFDA #97.074	Jail Bond/Debt Service	Cumulative Capital Development	Cumulative Bridge
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 205,897	\$ 246,713	\$ 650,999
Receipts:							
Taxes	-	-	-	-	335,570	76,455	126,963
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	4,214	21,216	14,894	32,444	7,391	12,275
Charges for services	1,000	-	-	-	-	-	67,080
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	1,000	4,214	21,216	14,894	368,014	83,846	206,318
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	189	-	-	-	-	-
Other services and charges	-	-	-	-	391,000	44,260	40,162
Capital outlay	-	4,025	-	-	-	198,707	117,550
Other disbursements	-	-	46,326	14,894	8,661	1,556	2,571
Total disbursements	-	4,214	46,326	14,894	399,661	244,523	160,283
Excess (deficiency) of receipts over disbursements	1,000	-	(25,110)	-	(31,647)	(160,677)	46,035
Cash and investments - ending	\$ 1,000	\$ -	\$ (25,110)	\$ -	\$ 174,250	\$ 86,036	\$ 697,034

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	County EDIT Tax	Riverboat Revenue	Cumulative Jail	Cumulative Courthouse	General Drain Improvement	Solid Waste Disposal Nonreverting Capital	Sheriff Pension Trust
Cash and investments - beginning	\$ 702,915	\$ 30,520	\$ 178,751	\$ 85,424	\$ 75,302	\$ 133,242	\$ -
Receipts:							
Taxes	-	-	35,287	48,087	12,089	-	7,212
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	3,412	4,649	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	306,631	87,913	-	-	16,790	17,476	-
Total receipts	<u>306,631</u>	<u>87,913</u>	<u>38,699</u>	<u>52,736</u>	<u>28,879</u>	<u>17,476</u>	<u>7,212</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	144,956	30,520	13,213	57,467	-	-	6,848
Capital outlay	77,850	-	-	5,000	-	-	-
Other disbursements	-	57,392	715	974	24,986	-	-
Total disbursements	<u>222,806</u>	<u>87,912</u>	<u>13,928</u>	<u>63,441</u>	<u>24,986</u>	<u>-</u>	<u>6,848</u>
Excess (deficiency) of receipts over disbursements	<u>83,825</u>	<u>1</u>	<u>24,771</u>	<u>(10,705)</u>	<u>3,893</u>	<u>17,476</u>	<u>364</u>
Cash and investments - ending	<u>\$ 786,740</u>	<u>\$ 30,521</u>	<u>\$ 203,522</u>	<u>\$ 74,719</u>	<u>\$ 79,195</u>	<u>\$ 150,718</u>	<u>\$ 364</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Clerk Trust Investment	City and Town Court Costs	Congress School Interest	Clerk's Trust	Surplus Tax Sale	Tax Sale Redemption	Surplus Tax
Cash and investments - beginning	\$ 25,000	\$ 8,480	\$ 13,204	\$ 73,719	\$ 123,431	\$ 2,293	\$ 24,182
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	3,006	19	1,476,465	11,033	57,983	3,535
Total receipts	-	3,006	19	1,476,465	11,033	57,983	3,535
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	478	1,444,478	58,804	57,688	28,231
Total disbursements	-	-	478	1,444,478	58,804	57,688	28,231
Excess (deficiency) of receipts over disbursements	-	3,006	(459)	31,987	(47,771)	295	(24,696)
Cash and investments - ending	\$ 25,000	\$ 11,486	\$ 12,745	\$ 105,706	\$ 75,660	\$ 2,588	\$ (514)

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	State Fines and Forfeitures	Sheriff's Cashbook	Infraction Judgment	Inheritance Tax	Probation Department	Payroll Clearing	Special Death Benefit
Cash and investments - beginning	\$ 750	\$ -	\$ 1,013	\$ 28,229	\$ -	\$ 69,219	\$ 190
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	78,719	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	696	180,017	6,793	134,917	-	1,203,825	1,330
Total receipts	696	180,017	6,793	134,917	78,719	1,203,825	1,330
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,282	180,017	7,376	163,146	78,719	1,207,708	1,325
Total disbursements	1,282	180,017	7,376	163,146	78,719	1,207,708	1,325
Excess (deficiency) of receipts over disbursements	(586)	-	(583)	(28,229)	-	(3,883)	5
Cash and investments - ending	\$ 164	\$ -	\$ 430	\$ -	\$ -	\$ 65,336	\$ 195

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Education Plate Fee	CEDIT Homestead Credit	Financial Institution Tax	Campaign Finance Enforcement	Mortgage Fee	Child Restraint Violations	CVET 257
Cash and investments - beginning	\$ -	\$ 5,487	\$ -	\$ 100	\$ 78	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	375	216,116	44,244	-	930	150	78,173
Total receipts	375	216,116	44,244	-	930	150	78,173
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	375	216,757	44,244	-	805	150	78,173
Total disbursements	375	216,757	44,244	-	805	150	78,173
Excess (deficiency) of receipts over disbursements	-	(641)	-	-	125	-	-
Cash and investments - ending	\$ -	\$ 4,846	\$ -	\$ 100	\$ 203	\$ -	\$ -

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Certified Shares CAGIT	Homestead Credit Rebate	HEA 1001-2008 State Homestead Credit	Settlement	EDIT Tax Clearing	Property Tax Replacement	County Sales Disclosure
Cash and investments - beginning	\$ -	\$ 7,326	\$ 3,622	\$ -	\$ 1	\$ -	\$ 6,290
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,603,395	-	107,829	11,290,686	535,185	703,063	1,295
Total receipts	1,603,395	-	107,829	11,290,686	535,185	703,063	1,295
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,603,395	7,238	111,177	11,290,686	535,186	703,063	1,768
Total disbursements	1,603,395	7,238	111,177	11,290,686	535,186	703,063	1,768
Excess (deficiency) of receipts over disbursements	-	(7,238)	(3,348)	-	(1)	-	(473)
Cash and investments - ending	\$ -	\$ 88	\$ 274	\$ -	\$ -	\$ -	\$ 5,817

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Seatbelt Violations	Ordinance Violation	Landfill Closure Trust	County Treasurer	Inmate Trust	Totals
Cash and investments - beginning	\$ 50	\$ 7,580	\$ 12,077	\$ 741,937	\$ 2,746	\$ 10,224,531
Receipts:						
Taxes	-	-	-	-	-	4,417,456
Licenses and permits	-	-	-	-	-	19,638
Intergovernmental	-	-	-	-	-	1,571,807
Charges for services	-	-	-	-	-	1,060,531
Fines and forfeits	-	-	-	-	-	142,351
Other receipts	4,475	368	7,767	329,673	107,337	19,816,467
Total receipts	4,475	368	7,767	329,673	107,337	27,028,250
Disbursements:						
Personal services	-	-	-	-	-	3,845,089
Supplies	-	-	-	-	-	745,106
Other services and charges	-	-	-	-	-	2,628,389
Capital outlay	-	-	-	-	-	608,733
Other disbursements	-	-	3,906	741,937	106,305	19,726,781
Total disbursements	-	-	3,906	741,937	106,305	27,554,098
Excess (deficiency) of receipts over disbursements	4,475	368	3,861	(412,264)	1,032	(525,848)
Cash and investments - ending	\$ 4,525	\$ 7,948	\$ 15,938	\$ 329,673	\$ 3,778	\$ 9,698,683

BLACKFORD COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2010

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Notes and loans payable	\$ 97,346	\$ 51,580
Bonds payable:		
General obligation bonds:		
2002 Jail Bonds	<u>1,885,000</u>	<u>196,500</u>
Total governmental activities debt	<u>\$ 1,982,346</u>	<u>\$ 248,080</u>

BLACKFORD COUNTY
OTHER REPORT

The annual report presented herein was prepared in addition to another official report prepared for the County Auditor.

BLACKFORD COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 3, 2011, with Kathy J. Bantz, former Auditor; Sheila D. Meadows, Auditor; and Cathy Weschke, President of the County Council.