

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

BLACKFORD COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
11/14/2012

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Sheila D. Meadows	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	01-01-11 to 12-31-14
Recorder	Derinda E. Shady	01-01-10 to 12-31-12
President of the Board of County Commissioners	Fred Walker	01-01-11 to 12-31-12
President of the County Council	Cathy Weschke	01-01-11 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF BLACKFORD COUNTY, INDIANA

We have examined the accompanying financial statement of Blackford County (County), for the year ended December 31, 2011. The financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on the financial statement 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.

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, 2011, 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.

Our examination was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, and Schedule of Leases and 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, Board of County Commissioners, and others within the entity 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

October 11, 2012

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FINANCIAL STATEMENT

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.

BLACKFORD COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
County General	\$ 1,513,864	\$ 4,387,001	\$ 4,616,235	\$ 1,284,630
County Highway	485,109	884,858	800,346	569,621
Local Roads and Streets	76,514	111,436	84,755	103,195
Accident Report	7,900	972	504	8,368
Firearms Training	22,253	2,310	-	24,563
Health Department	35,776	128,757	151,775	12,758
County Law Enforcement Continuing Education	5,003	-	2,000	3,003
Clerk's Perpetuation	21,478	2,304	5,037	18,745
Emergency Phone Land Line	33,134	82,542	115,676	-
County Drug Free Community	5,915	13,047	10,793	8,169
General Drain Maintenance	663,832	260,191	323,788	600,235
Emergency Response	17,500	11	-	17,511
Recorder's Perpetuation	34,682	17,733	17,982	34,433
County User Fees	27,649	1,951	3,537	26,063
Health Maintenance	80,400	33,139	27,505	86,034
Pre-Trial Diversion	1,196	7,480	4,504	4,172
Supplemental Public Defender	13,056	98,007	90,477	20,586
Surveyor's Perpetuation	8,473	2,745	2,333	8,885
Jury Pay	11,685	1,406	8,247	4,844
Tax Certificate Sale	1,050	-	-	1,050
Rainy Day	1,382,084	9	300,000	1,082,093
Inmates Medical Care	251	1,714	-	1,965
Sales Disclosure	125	1,310	1,335	100
Community Corrections Project Income	72,758	61,511	40,386	93,883
Master Settlement Tobacco	19,683	14,745	17,298	17,130
Sheriff Sale Fee	16,563	12,800	10,704	18,659
Identification Protection	3,270	4,645	6,184	1,731
Recorder's Cashbook	50	41,428	41,428	50
Cumulative Capital Development	86,036	80,080	68,644	97,472
Cumulative Bridge	697,034	172,392	238,925	630,501
County EDIT Tax	786,740	276,821	454,037	609,524
Riverboat Revenue	30,521	87,913	87,913	30,521
Cumulative Jail	203,522	37,297	78,970	161,849
Cumulative Courthouse	74,719	50,827	62,854	62,692
General Drain Improvement	79,195	64,549	7,720	136,024
Sheriff Pension Trust	364	6,565	6,552	377
City and Town Court Costs	11,486	2,864	11,486	2,864
Congress School Interest	12,745	6	12,751	-
Clerk's Trust	105,706	1,237,347	1,236,736	106,317
Surplus Tax Sale	75,660	37,670	74,721	38,609
Tax Sale Redemption	2,588	31,762	33,926	424
Surplus Tax	(514)	24,941	9,216	15,211
State Fines and Forfeitures	164	887	492	559
Sheriff's Cashbook	-	270,581	270,581	-
Infraction Judgment	430	15,445	15,250	625
Inheritance Tax	-	238,835	143,401	95,434
Special Death Benefit	195	895	960	130
Education Plate Fee	-	300	244	56
CEDIT Homestead Credit	4,846	191,036	188,828	7,054
Financial Institution Tax	-	43,614	43,614	-
Campaign Finance Enforcement	100	-	100	-
Mortgage Fee	203	813	890	126
Child Restraint Violations	-	250	250	-
CVET 257	-	79,424	79,424	-
Homestead Credit Rebate	88	-	-	88
HEA 1001-2008 State Homestead Credit	274	2,123	-	2,397
Settlement	-	10,532,771	10,532,770	1
Victim Assistance 7/1/11 To 9/30/11	-	7,160	7,160	-
2017 Reassessment	-	58,506	-	58,506
Elected Official Training	-	458	-	458
Strategic Plan Grant	-	50,000	50,000	-
Comprehensive Plan Grant	-	34,600	34,600	-

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, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Auditor Homestead Credit Nonreverting	-	3,781	38	3,743
Courthouse Restoration Loan	-	101,138	101,138	-
County IV-D Incentive	-	5,760	-	5,760
Prosecutor IV-D Incentive	-	8,668	-	8,668
Clerk IV-D Incentive	-	5,760	-	5,760
Grade Crossing FD 11-GCG-LPA-0	-	10,176	10,176	-
Donations	19,327	14,954	12,235	22,046
2006 Reassessment	541,317	760	96,439	445,638
Probation User Fees/Adult	155,733	59,410	62,549	152,594
Sheriff's Commissary	54,193	56,088	96,105	14,176
Jail Housing Grant	33,590	14,050	47,639	1
Plat Map	15,816	5,379	3,491	17,704
State Coroner Continuing Education	75	1,139	1,108	106
Operation Pull Over	365	6,390	6,742	13
Juvenile Probation	26,543	1,910	667	27,786
Sheriff Pension	947,152	174,574	171,196	950,530
Industrial Parks	27,313	-	-	27,313
New Clerk Incentive	16,690	11,805	918	27,577
New Prosecutor Incentive	30,470	16,309	9,759	37,020
Adult Admin Fee	38,085	13,008	5,379	45,714
Juvenile Administration Fee	4,480	225	-	4,705
Project Lifesaver Grant	1,000	-	-	1,000
County Preparedness Grant	(2,886)	9,990	9,857	(2,753)
Welfare Reform Grant	284	-	-	284
Public Health Coordinator Grant	3,098	-	-	3,098
Drug Advisory Project Income	4,281	2,348	1,261	5,368
Community Transition Program	3,929	3,660	3,494	4,095
Interpreter Grant	718	-	-	718
Victim Assistance 07/07-06/08	1,949	1,332	3,281	-
Victim Assistance Grant	(10,960)	27,632	16,672	-
Personal Property Attorney Fees	4,368	-	-	4,368
Drainage Maintenance District	246,071	51,953	31,144	266,880
Community Correction Grant	(928)	48,563	44,822	2,813
Community Correction	-	62,793	72,765	(9,972)
Landfill User Fees	10,370	228,001	224,584	13,787
EMA Grant CFDA #97.073	-	38,752	38,752	-
Excess Levy	9,469	-	-	9,469
H1N1 Grant	-	7,480	7,480	-
Emergency Phone Wireless	23,986	77,402	70,042	31,346
Clerk ARRA	557	-	-	557
Prosecutor ARRA	1,000	-	-	1,000
Immunization Grant	-	119	119	-
Energy Efficiency Grant	(25,110)	24,380	-	(730)
Jail Bond/Debt Service	174,250	349,205	393,000	130,455
Solid Waste Disposal Nonreverting Capital	150,718	20,213	-	170,931
Clerk Trust Investment	25,000	-	-	25,000
Probation Department	-	76,898	76,898	-
Payroll Clearing	65,336	1,245,481	1,304,052	6,765
Certified Shares CAGIT	-	1,289,530	1,289,530	-
EDIT Tax Clearing	-	430,064	430,064	-
Property Tax Replacement	-	429,843	429,843	-
County Sales Disclosure	5,817	1,427	5,434	1,810
Seatbelt Violations	4,525	1,325	5,850	-
Ordinance Violation	7,948	-	-	7,948
Landfill Closure Trust	15,938	8,983	4,200	20,721
County Treasurer	329,673	220,898	329,673	220,898
Inmate Trust	3,778	128,205	129,953	2,030
Totals	\$ 9,698,683	\$ 25,110,545	\$ 25,984,193	\$ 8,825,035

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.

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 include 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.

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

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state,

BLACKFORD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 state.

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 include 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).

Other receipts which include amounts received from various sources which can include, but are 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 include 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 include 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 include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

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

Other disbursements which include, but are 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.

BLACKFORD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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 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.

BLACKFORD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

State statutes authorize 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.

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 Indiana Public Retirement System (INPRS) 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 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS 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:

Indiana Public Retirement System
1 North Capital Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

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

BLACKFORD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 2011 Annual Report information can be found on the Gateway 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 Annual Report of the County which is referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

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

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011

	County General	County Highway	Local Roads and Streets	Accident Report	Firearms Training	Health Department	County Law Enforcement Continuing Education
Cash and investments - beginning	\$ 1,513,864	\$ 485,109	\$ 76,514	\$ 7,900	\$ 22,253	\$ 35,776	\$ 5,003
Receipts:							
Taxes	2,998,501	-	-	-	-	101,276	-
Licenses and permits	3,037	-	-	-	-	-	-
Intergovernmental	410,422	882,725	111,436	-	-	11,348	-
Charges for services	256,688	-	-	972	2,310	15,887	-
Fines and forfeits	46,001	-	-	-	-	-	-
Other receipts	672,352	2,133	-	-	-	246	-
Total receipts	<u>4,387,001</u>	<u>884,858</u>	<u>111,436</u>	<u>972</u>	<u>2,310</u>	<u>128,757</u>	<u>-</u>
Disbursements:							
Personal services	2,786,092	408,772	-	-	-	135,887	-
Supplies	330,334	205,458	-	-	-	4,014	-
Other services and charges	1,385,279	105,220	-	-	-	11,874	-
Capital outlay	90,417	80,896	-	-	-	-	-
Other disbursements	24,113	-	84,755	504	-	-	2,000
Total disbursements	<u>4,616,235</u>	<u>800,346</u>	<u>84,755</u>	<u>504</u>	<u>-</u>	<u>151,775</u>	<u>2,000</u>
Excess (deficiency) of receipts over disbursements	<u>(229,234)</u>	<u>84,512</u>	<u>26,681</u>	<u>468</u>	<u>2,310</u>	<u>(23,018)</u>	<u>(2,000)</u>
Cash and investments - ending	<u>\$ 1,284,630</u>	<u>\$ 569,621</u>	<u>\$ 103,195</u>	<u>\$ 8,368</u>	<u>\$ 24,563</u>	<u>\$ 12,758</u>	<u>\$ 3,003</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Clerk's Perpetuation	Emergency Phone Land Line	County Drug Free Community	General Drain Maintenance	Emergency Response	Recorder's Perpetuation	County User Fees
Cash and investments - beginning	\$ 21,478	\$ 33,134	\$ 5,915	\$ 663,832	\$ 17,500	\$ 34,682	\$ 27,649
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	10,927	-
Fines and forfeits	2,304	-	13,047	-	-	-	1,951
Other receipts	-	82,542	-	260,191	11	6,806	-
Total receipts	<u>2,304</u>	<u>82,542</u>	<u>13,047</u>	<u>260,191</u>	<u>11</u>	<u>17,733</u>	<u>1,951</u>
Disbursements:							
Personal services	-	107,551	-	-	-	-	-
Supplies	-	288	-	-	-	-	-
Other services and charges	-	-	10,793	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	5,037	7,837	-	323,788	-	17,982	3,537
Total disbursements	<u>5,037</u>	<u>115,676</u>	<u>10,793</u>	<u>323,788</u>	<u>-</u>	<u>17,982</u>	<u>3,537</u>
Excess (deficiency) of receipts over disbursements	<u>(2,733)</u>	<u>(33,134)</u>	<u>2,254</u>	<u>(63,597)</u>	<u>11</u>	<u>(249)</u>	<u>(1,586)</u>
Cash and investments - ending	<u>\$ 18,745</u>	<u>\$ -</u>	<u>\$ 8,169</u>	<u>\$ 600,235</u>	<u>\$ 17,511</u>	<u>\$ 34,433</u>	<u>\$ 26,063</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Health Maintenance	Pre-Trial Diversion	Supplemental Public Defender	Surveyor's Perpetuation	Jury Pay	Tax Certificate Sale	Rainy Day
Cash and investments - beginning	\$ 80,400	\$ 1,196	\$ 13,056	\$ 8,473	\$ 11,685	\$ 1,050	\$ 1,382,084
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	2,745	-	-	-
Fines and forfeits	-	7,480	50,903	-	1,326	-	-
Other receipts	33,139	-	47,104	-	80	-	9
Total receipts	<u>33,139</u>	<u>7,480</u>	<u>98,007</u>	<u>2,745</u>	<u>1,406</u>	<u>-</u>	<u>9</u>
Disbursements:							
Personal services	20,297	-	89,977	-	-	-	-
Supplies	2,302	60	-	-	-	-	-
Other services and charges	4,906	135	-	2,333	-	-	-
Capital outlay	-	1,415	-	-	-	-	300,000
Other disbursements	-	2,894	500	-	8,247	-	-
Total disbursements	<u>27,505</u>	<u>4,504</u>	<u>90,477</u>	<u>2,333</u>	<u>8,247</u>	<u>-</u>	<u>300,000</u>
Excess (deficiency) of receipts over disbursements	<u>5,634</u>	<u>2,976</u>	<u>7,530</u>	<u>412</u>	<u>(6,841)</u>	<u>-</u>	<u>(299,991)</u>
Cash and investments - ending	<u>\$ 86,034</u>	<u>\$ 4,172</u>	<u>\$ 20,586</u>	<u>\$ 8,885</u>	<u>\$ 4,844</u>	<u>\$ 1,050</u>	<u>\$ 1,082,093</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Inmates Medical Care	Sales Disclosure	Community Corrections Project Income	Master Settlement Tobacco	Sheriff Sale Fee	Identification Protection	Recorder's Cashbook
Cash and investments - beginning	\$ 251	\$ 125	\$ 72,758	\$ 19,683	\$ 16,563	\$ 3,270	\$ 50
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	1,310	-	-	-	1,998	-
Fines and forfeits	-	-	61,511	-	12,000	-	41,428
Other receipts	1,714	-	-	14,745	800	2,647	-
Total receipts	<u>1,714</u>	<u>1,310</u>	<u>61,511</u>	<u>14,745</u>	<u>12,800</u>	<u>4,645</u>	<u>41,428</u>
Disbursements:							
Personal services	-	-	31,272	11,379	-	-	-
Supplies	-	-	3,864	1,947	-	-	-
Other services and charges	-	-	5,250	1,581	-	-	-
Capital outlay	-	-	-	2,366	-	-	-
Other disbursements	-	1,335	-	25	10,704	6,184	41,428
Total disbursements	<u>-</u>	<u>1,335</u>	<u>40,386</u>	<u>17,298</u>	<u>10,704</u>	<u>6,184</u>	<u>41,428</u>
Excess (deficiency) of receipts over disbursements	<u>1,714</u>	<u>(25)</u>	<u>21,125</u>	<u>(2,553)</u>	<u>2,096</u>	<u>(1,539)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,965</u>	<u>\$ 100</u>	<u>\$ 93,883</u>	<u>\$ 17,130</u>	<u>\$ 18,659</u>	<u>\$ 1,731</u>	<u>\$ 50</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Cumulative Capital Development	Cumulative Bridge	County EDIT Tax	Riverboat Revenue	Cumulative Jail	Cumulative Courthouse	General Drain Improvement
Cash and investments - beginning	\$ 86,036	\$ 697,034	\$ 786,740	\$ 30,521	\$ 203,522	\$ 74,719	\$ 79,195
Receipts:							
Taxes	72,011	128,090	-	-	33,539	45,706	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	8,069	13,522	-	-	3,758	5,121	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	30,780	276,821	87,913	-	-	64,549
Total receipts	<u>80,080</u>	<u>172,392</u>	<u>276,821</u>	<u>87,913</u>	<u>37,297</u>	<u>50,827</u>	<u>64,549</u>
Disbursements:							
Personal services	-	-	-	30,521	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	36,173	56,440	301,753	-	6,988	60,405	-
Capital outlay	32,471	182,485	152,284	-	71,982	-	-
Other disbursements	-	-	-	57,392	-	2,449	7,720
Total disbursements	<u>68,644</u>	<u>238,925</u>	<u>454,037</u>	<u>87,913</u>	<u>78,970</u>	<u>62,854</u>	<u>7,720</u>
Excess (deficiency) of receipts over disbursements	<u>11,436</u>	<u>(66,533)</u>	<u>(177,216)</u>	<u>-</u>	<u>(41,673)</u>	<u>(12,027)</u>	<u>56,829</u>
Cash and investments - ending	<u>\$ 97,472</u>	<u>\$ 630,501</u>	<u>\$ 609,524</u>	<u>\$ 30,521</u>	<u>\$ 161,849</u>	<u>\$ 62,692</u>	<u>\$ 136,024</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Sheriff Pension Trust	City and Town Court Costs	Congress School Interest	Clerk's Trust	Surplus Tax Sale	Tax Sale Redemption	Surplus Tax
Cash and investments - beginning	\$ 364	\$ 11,486	\$ 12,745	\$ 105,706	\$ 75,660	\$ 2,588	\$ (514)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	6,565	2,864	-	1,237,347	-	-	-
Other receipts	-	-	6	-	37,670	31,762	24,941
Total receipts	<u>6,565</u>	<u>2,864</u>	<u>6</u>	<u>1,237,347</u>	<u>37,670</u>	<u>31,762</u>	<u>24,941</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	6,552	11,486	12,751	1,236,736	74,721	33,926	9,216
Total disbursements	<u>6,552</u>	<u>11,486</u>	<u>12,751</u>	<u>1,236,736</u>	<u>74,721</u>	<u>33,926</u>	<u>9,216</u>
Excess (deficiency) of receipts over disbursements	<u>13</u>	<u>(8,622)</u>	<u>(12,745)</u>	<u>611</u>	<u>(37,051)</u>	<u>(2,164)</u>	<u>15,725</u>
Cash and investments - ending	<u>\$ 377</u>	<u>\$ 2,864</u>	<u>\$ -</u>	<u>\$ 106,317</u>	<u>\$ 38,609</u>	<u>\$ 424</u>	<u>\$ 15,211</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	State Fines and Forfeitures	Sheriff's Cashbook	Infraction Judgment	Inheritance Tax	Special Death Benefit	Education Plate Fee	CEDIT Homestead Credit
Cash and investments - beginning	\$ 164	\$ -	\$ 430	\$ -	\$ 195	\$ -	\$ 4,846
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	270,581	-	-	-	-	-
Fines and forfeits	887	-	15,445	-	895	300	-
Other receipts	-	-	-	238,835	-	-	191,036
Total receipts	<u>887</u>	<u>270,581</u>	<u>15,445</u>	<u>238,835</u>	<u>895</u>	<u>300</u>	<u>191,036</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	492	270,581	15,250	143,401	960	244	188,828
Total disbursements	<u>492</u>	<u>270,581</u>	<u>15,250</u>	<u>143,401</u>	<u>960</u>	<u>244</u>	<u>188,828</u>
Excess (deficiency) of receipts over disbursements	<u>395</u>	<u>-</u>	<u>195</u>	<u>95,434</u>	<u>(65)</u>	<u>56</u>	<u>2,208</u>
Cash and investments - ending	<u>\$ 559</u>	<u>\$ -</u>	<u>\$ 625</u>	<u>\$ 95,434</u>	<u>\$ 130</u>	<u>\$ 56</u>	<u>\$ 7,054</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Financial Institution Tax	Campaign Finance Enforcement	Mortgage Fee	Child Restraint Violations	CVET 257	Homestead Credit Rebate	HEA 1001-2008 State Homestead Credit
Cash and investments - beginning	\$ -	\$ 100	\$ 203	\$ -	\$ -	\$ 88	\$ 274
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	250	-	-	-
Other receipts	43,614	-	813	-	79,424	-	2,123
Total receipts	43,614	-	813	250	79,424	-	2,123
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	43,614	100	890	250	79,424	-	-
Total disbursements	43,614	100	890	250	79,424	-	-
Excess (deficiency) of receipts over disbursements	-	(100)	(77)	-	-	-	2,123
Cash and investments - ending	\$ -	\$ -	\$ 126	\$ -	\$ -	\$ 88	\$ 2,397

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Settlement	Victim Assistance 7/1/11 To 9/30/11	2017 Reassessment	Elected Official Training	Strategic Plan Grant	Comprehensive Plan Grant	Auditor Homestead Credit Nonreverting
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	9,288,617	-	52,611	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	1,236,620	-	5,895	-	-	-	-
Charges for services	-	-	-	458	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	7,534	7,160	-	-	50,000	34,600	3,781
Total receipts	<u>10,532,771</u>	<u>7,160</u>	<u>58,506</u>	<u>458</u>	<u>50,000</u>	<u>34,600</u>	<u>3,781</u>
Disbursements:							
Personal services	-	7,160	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	10,532,770	-	-	-	50,000	34,600	38
Total disbursements	<u>10,532,770</u>	<u>7,160</u>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>34,600</u>	<u>38</u>
Excess (deficiency) of receipts over disbursements	<u>1</u>	<u>-</u>	<u>58,506</u>	<u>458</u>	<u>-</u>	<u>-</u>	<u>3,743</u>
Cash and investments - ending	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 58,506</u>	<u>\$ 458</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,743</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Courthouse Restoration Loan	County IV-D Incentive	Prosecutor IV-D Incentive	Clerk IV-D Incentive	Grade Crossing FD 11-GCG-LPA-0	Donations	2006 Reassessment
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,327	\$ 541,317
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	2,000	-
Other receipts	101,138	5,760	8,668	5,760	10,176	12,954	760
Total receipts	101,138	5,760	8,668	5,760	10,176	14,954	760
Disbursements:							
Personal services	-	-	-	-	-	8,907	2,713
Supplies	-	-	-	-	-	-	-
Other services and charges	101,138	-	-	-	-	-	93,081
Capital outlay	-	-	-	-	-	-	645
Other disbursements	-	-	-	-	10,176	3,328	-
Total disbursements	101,138	-	-	-	10,176	12,235	96,439
Excess (deficiency) of receipts over disbursements	-	5,760	8,668	5,760	-	2,719	(95,679)
Cash and investments - ending	\$ -	\$ 5,760	\$ 8,668	\$ 5,760	\$ -	\$ 22,046	\$ 445,638

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Probation User Fees/Adult	Sheriff's Commissary	Jail Housing Grant	Plat Map	State Coroner Continuing Education	Operation Pull Over	Juvenile Probation
Cash and investments - beginning	\$ 155,733	\$ 54,193	\$ 33,590	\$ 15,816	\$ 75	\$ 365	\$ 26,543
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	56,088	-	-	-	-	-
Fines and forfeits	59,410	-	-	5,240	-	-	1,910
Other receipts	-	-	14,050	139	1,139	6,390	-
Total receipts	<u>59,410</u>	<u>56,088</u>	<u>14,050</u>	<u>5,379</u>	<u>1,139</u>	<u>6,390</u>	<u>1,910</u>
Disbursements:							
Personal services	52,713	-	3,499	-	-	6,742	-
Supplies	1,211	-	-	-	-	-	-
Other services and charges	6,336	-	-	-	-	-	667
Capital outlay	2,289	-	44,140	-	-	-	-
Other disbursements	-	96,105	-	3,491	1,108	-	-
Total disbursements	<u>62,549</u>	<u>96,105</u>	<u>47,639</u>	<u>3,491</u>	<u>1,108</u>	<u>6,742</u>	<u>667</u>
Excess (deficiency) of receipts over disbursements	<u>(3,139)</u>	<u>(40,017)</u>	<u>(33,589)</u>	<u>1,888</u>	<u>31</u>	<u>(352)</u>	<u>1,243</u>
Cash and investments - ending	<u>\$ 152,594</u>	<u>\$ 14,176</u>	<u>\$ 1</u>	<u>\$ 17,704</u>	<u>\$ 106</u>	<u>\$ 13</u>	<u>\$ 27,786</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Sheriff Pension	Industrial Parks	New Clerk Incentive	New Prosecutor Incentive	Adult Admin Fee	Juvenile Administration Fee	Project Lifesaver Grant
Cash and investments - beginning	\$ 947,152	\$ 27,313	\$ 16,690	\$ 30,470	\$ 38,085	\$ 4,480	\$ 1,000
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	13,008	225	-
Other receipts	174,574	-	11,805	16,309	-	-	-
Total receipts	174,574	-	11,805	16,309	13,008	225	-
Disbursements:							
Personal services	-	-	-	-	5,379	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	171,196	-	918	9,759	-	-	-
Total disbursements	171,196	-	918	9,759	5,379	-	-
Excess (deficiency) of receipts over disbursements	3,378	-	10,887	6,550	7,629	225	-
Cash and investments - ending	\$ 950,530	\$ 27,313	\$ 27,577	\$ 37,020	\$ 45,714	\$ 4,705	\$ 1,000

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	County Preparedness Grant	Welfare Reform Grant	Public Health Coordinator Grant	Drug Advisory Project Income	Community Transition Program	Interpreter Grant
Cash and investments - beginning	\$ (2,886)	\$ 284	\$ 3,098	\$ 4,281	\$ 3,929	\$ 718
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	2,348	-	-
Other receipts	9,990	-	-	-	3,660	-
Total receipts	<u>9,990</u>	<u>-</u>	<u>-</u>	<u>2,348</u>	<u>3,660</u>	<u>-</u>
Disbursements:						
Personal services	8,785	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	1,261	-	-
Capital outlay	-	-	-	-	1,712	-
Other disbursements	1,072	-	-	-	1,782	-
Total disbursements	<u>9,857</u>	<u>-</u>	<u>-</u>	<u>1,261</u>	<u>3,494</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>133</u>	<u>-</u>	<u>-</u>	<u>1,087</u>	<u>166</u>	<u>-</u>
Cash and investments - ending	<u>\$ (2,753)</u>	<u>\$ 284</u>	<u>\$ 3,098</u>	<u>\$ 5,368</u>	<u>\$ 4,095</u>	<u>\$ 718</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	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	\$ 1,949	\$ (10,960)	\$ 4,368	\$ 246,071	\$ (928)	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,332	27,632	-	51,953	48,563	62,793
Total receipts	<u>1,332</u>	<u>27,632</u>	<u>-</u>	<u>51,953</u>	<u>48,563</u>	<u>62,793</u>
Disbursements:						
Personal services	3,281	16,672	-	-	28,754	54,271
Supplies	-	-	-	-	618	445
Other services and charges	-	-	-	-	15,450	17,694
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	31,144	-	355
Total disbursements	<u>3,281</u>	<u>16,672</u>	<u>-</u>	<u>31,144</u>	<u>44,822</u>	<u>72,765</u>
Excess (deficiency) of receipts over disbursements	<u>(1,949)</u>	<u>10,960</u>	<u>-</u>	<u>20,809</u>	<u>3,741</u>	<u>(9,972)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,368</u>	<u>\$ 266,880</u>	<u>\$ 2,813</u>	<u>\$ (9,972)</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Landfill User Fees	EMA Grant CFDA #97.073	Excess Levy	H1N1 Grant	Emergency Phone Wireless	Clerk ARRA
Cash and investments - beginning	\$ 10,370	\$ -	\$ 9,469	\$ -	\$ 23,986	\$ 557
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	228,001	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	38,752	-	7,480	77,402	-
Total receipts	<u>228,001</u>	<u>38,752</u>	<u>-</u>	<u>7,480</u>	<u>77,402</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	63,541	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	224,584	38,752	-	7,480	6,501	-
Total disbursements	<u>224,584</u>	<u>38,752</u>	<u>-</u>	<u>7,480</u>	<u>70,042</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>3,417</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,360</u>	<u>-</u>
Cash and investments - ending	<u>\$ 13,787</u>	<u>\$ -</u>	<u>\$ 9,469</u>	<u>\$ -</u>	<u>\$ 31,346</u>	<u>\$ 557</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Prosecutor ARRA	Immunization Grant	Energy Efficiency Grant	Jail Bond/Debt Service	Solid Waste Disposal Nonreverting Capital	Clerk Trust Investment
Cash and investments - beginning	\$ 1,000	\$ -	\$ (25,110)	\$ 174,250	\$ 150,718	\$ 25,000
Receipts:						
Taxes	-	-	-	314,020	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	35,185	-	-
Charges for services	-	-	-	-	20,213	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	119	24,380	-	-	-
Total receipts	-	119	24,380	349,205	20,213	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	119	-	-	-	-
Other services and charges	-	-	-	393,000	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	119	-	393,000	-	-
Excess (deficiency) of receipts over disbursements	-	-	24,380	(43,795)	20,213	-
Cash and investments - ending	\$ 1,000	\$ -	\$ (730)	\$ 130,455	\$ 170,931	\$ 25,000

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Probation Department	Payroll Clearing	Certified Shares CAGIT	EDIT Tax Clearing	Property Tax Replacement	County Sales Disclosure
Cash and investments - beginning	\$ -	\$ 65,336	\$ -	\$ -	\$ -	\$ 5,817
Receipts:						
Taxes	-	-	1,289,530	-	429,843	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	1,310
Fines and forfeits	76,898	-	-	-	-	-
Other receipts	-	1,245,481	-	430,064	-	117
Total receipts	<u>76,898</u>	<u>1,245,481</u>	<u>1,289,530</u>	<u>430,064</u>	<u>429,843</u>	<u>1,427</u>
Disbursements:						
Personal services	-	1,304,052	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	2,832
Other disbursements	76,898	-	1,289,530	430,064	429,843	2,602
Total disbursements	<u>76,898</u>	<u>1,304,052</u>	<u>1,289,530</u>	<u>430,064</u>	<u>429,843</u>	<u>5,434</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(58,571)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,007)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 6,765</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,810</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Seatbelt Violations	Ordinance Violation	Landfill Closure Trust	County Treasurer	Inmate Trust	Totals
Cash and investments - beginning	\$ 4,525	\$ 7,948	\$ 15,938	\$ 329,673	\$ 3,778	\$ 9,698,683
Receipts:						
Taxes	-	-	-	-	-	14,753,744
Licenses and permits	-	-	-	-	-	3,037
Intergovernmental	-	-	-	-	-	2,724,101
Charges for services	-	-	8,983	-	128,205	1,006,676
Fines and forfeits	1,325	-	-	-	-	1,664,868
Other receipts	-	-	-	220,898	-	4,958,119
Total receipts	<u>1,325</u>	<u>-</u>	<u>8,983</u>	<u>220,898</u>	<u>128,205</u>	<u>25,110,545</u>
Disbursements:						
Personal services	-	-	-	-	-	5,188,217
Supplies	-	-	-	-	-	550,660
Other services and charges	-	-	4,200	-	-	2,621,957
Capital outlay	-	-	-	-	-	965,934
Other disbursements	5,850	-	-	329,673	129,953	16,657,425
Total disbursements	<u>5,850</u>	<u>-</u>	<u>4,200</u>	<u>329,673</u>	<u>129,953</u>	<u>25,984,193</u>
Excess (deficiency) of receipts over disbursements	<u>(4,525)</u>	<u>-</u>	<u>4,783</u>	<u>(108,775)</u>	<u>(1,748)</u>	<u>(873,648)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 7,948</u>	<u>\$ 20,721</u>	<u>\$ 220,898</u>	<u>\$ 2,030</u>	<u>\$ 8,825,035</u>

BLACKFORD COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2011

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
General obligation bonds	Convert School Building into Jail	\$ 1,570,000	\$ 196,000
Notes and loans payable	Energy Savings Project	49,725	51,580
Notes and loans payable	Courthouse Restoration	<u>101,138</u>	<u>32,841</u>
Totals		<u>\$ 1,720,863</u>	<u>\$ 280,421</u>

BLACKFORD COUNTY
OTHER REPORTS

The report presented herein was prepared in addition to other official reports prepared for the individual County offices listed below:

County Auditor
County Sheriff

BLACKFORD COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 11, 2012, with Sheila D. Meadows, Auditor; Judy Confer, Chief Deputy Auditor; Fred Walker, President of the Board of County Commissioners; and Cathy Weschke, President of the County Council.