

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

BLACKFORD COUNTY, INDIANA

January 1, 2013 to December 31, 2013



**FILED**  
12/05/2014



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Accountant's Report.....	3
Financial Statement:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	6-7
Notes to Financial Statement.....	8-12
Supplementary Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	14-31
Schedule of Debt.....	32
Other Reports.....	33
Exit Conference.....	34

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Sheila D. Meadows Judy A. Confer	01-01-11 to 07-04-14 07-05-14 to 12-31-14
Treasurer	Edward M. Hollander Dana D. Turner	01-01-13 to 05-31-14 06-01-14 to 12-31-16
Clerk of the Circuit Courts	Derinda E. Shady	01-01-13 to 12-31-16
Sheriff	John A. Lancaster	01-01-11 to 12-31-14
Recorder	Laura A. Coons	01-01-13 to 12-31-16
President of the Board of County Commissioners	C. Scott Confer	01-01-13 to 12-31-14
President of the County Council	Larry Hile John M. Rains	01-01-13 to 12-31-13 01-01-14 to 12-31-14



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

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, 2013. 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 Indiana 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 effects on the financial statement of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the matter discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2013.

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, 2013, on the basis of accounting described in Note 1.

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 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.

*Paul D. Joyce*  
Paul D. Joyce, CPA  
State Examiner

October 20, 2014

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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, 2013

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Sheriff's Inmate Trust	\$ 5,393	\$ 104,583	\$ 103,547	\$ 6,429
Jail Commissary	32,170	44,407	44,387	32,190
Clerk's Trust	147,893	1,083,506	1,073,053	158,346
Sheriff's Cashbook	-	281,238	281,238	-
Recorder's Cashbook	50	50,464	50,464	50
General	545,611	3,868,591	3,969,222	444,980
Accident Report	749	3,572	2,475	1,846
CAGIT County Certified Shares	-	1,437,230	1,437,230	-
CEDIT County Share	631,174	269,647	371,495	529,326
City and Town Court Costs	3,274	2,510	-	5,784
Clerk's Records Perpetuation	20,786	1,970	7,628	15,128
Community Transition Program	6,000	12,575	10,879	7,696
Sales Disclosure- County Share	3,705	1,545	577	4,673
Cumulative Bridge	562,250	182,923	409,082	336,091
Cumulative Capital Development	103,841	76,240	52,898	127,183
Cumulative Courthouse	34,223	55,777	21,421	68,579
Cumulative Jail	141,794	40,930	37,000	145,724
Drug Free Community	2,911	6,925	9,026	810
Emergency Planning/ Right To Know	16,388	10	-	16,398
Firearms Training	29,843	6,420	-	36,263
General Drain Improvement	43,656	89,599	20,552	112,703
Health	36,419	132,526	147,885	21,060
Identification Security Protection	1,842	878	-	2,720
Landfill Closure and Post Closure	21,823	7,860	5,540	24,143
Levy Excess	57,613	-	57,613	-
Local Health Maintenance	83,565	33,140	26,186	90,519
Local Road and Street	52,594	109,913	113,731	48,776
Medical Care for Inmates	3,767	3,485	-	7,252
Motor Vehicle Highway	482,166	1,017,784	904,624	595,326
Plat Book	21,519	4,245	2,003	23,761
Rainy Day	1,062,093	130,575	50,000	1,142,668
Reassessment- 2009	352,208	14,448	366,656	-
Reassessment- 2015	75,806	413,563	59,320	430,049
Recorder's Records Perpetuation	40,851	17,258	5,572	52,537
Riverboat	25,859	75,623	71,713	29,769
Sheriff's Pension Trust	-	5,083	4,719	364
Supplemental Public Defender Services	25,090	134,874	131,833	28,131
Surplus Tax	10,366	11,759	9,569	12,556
Surveyor's Corner Perpetuation	10,170	2,870	150	12,890
Tax Sale Redemption	1	21,985	21,985	1
Tax Sale Surplus	48,600	21,199	34,322	35,477
Victim Impact Program	1,559	-	-	1,559
Auditor's Ineligible Deductions	3,079	-	-	3,079
County Elected Officials Training	1,557	878	516	1,919
Statewide 911	14,785	207,659	186,766	35,678
Sheriff Sale Administration	13,750	15,200	12,795	16,155
Collection Agency Fees	4,368	-	-	4,368
Court Interpreters	3,868	-	363	3,505
Donations	-	85	-	85
Settlement	-	11,324,300	11,324,300	-
CVET Agency	-	79,801	79,801	-
Financial Institution Tax	-	51,195	51,195	-
CEDIT Homestead Credit	42,044	204,187	243,063	3,168
HEA 1001 State Homestead Credit	2,397	402	-	2,799
Homestead Credit Rebate	88	-	-	88
State Fines and Forfeitures	1	2,350	2,015	336
Infraction Judgments	325	12,803	12,673	455
Overweight Vehicles Fines	-	10	10	-
Special Death Benefit	130	1,145	1,045	230
Sales Disclosure- State Share	296	1,545	1,641	200
Coroner's Training & Continuing Education	107	1,196	1,203	100
Interstate Compact- State Share	-	63	63	-
Mortgage Recording Fees- State Share	184	944	1,073	55
Child Restraint Violations Fines	-	275	275	-

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, 2013  
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Inheritance Tax	-	111,739	101,367	10,372
Education Plate Fees	-	244	188	56
CEDIT Distribution	-	463,169	463,169	-
City/Town Ordinance Violations Fines	7,948	238	-	8,186
93.563 Title IV-D Incentive	24,068	8,069	-	32,137
93.563 Prosecutor IV-D Incentive Post Oct '99	35,859	12,143	15,816	32,186
93.563 Clerk IV-D Incentive Post Oct '99	29,629	8,470	7,017	31,082
County Law Enforcement Continuing Education	3,003	-	-	3,003
Jury Pay	34	734	711	57
Pretrial Diversion	1,186	4,095	3,864	1,417
Tax Certificate Sale	2,836	-	977	1,859
Adult Probation Administration	152,597	55,756	54,609	153,744
Adult Administration Fees	50,831	11,237	9,377	52,691
Juvenile Probation Administration	4,838	90	-	4,928
Juvenile Probation Service	25,890	1,807	1,970	25,727
County User Fees	27,394	1,414	260	28,548
Transfer Station User Fees	12,689	181,358	180,834	13,213
Drug Advisory Project Income	5,828	1,501	960	6,369
Community Corrections Project Income	113,789	105,627	77,830	141,586
Drainage Maintenance	536,471	289,555	235,082	590,944
Drain Maintenance District	277,876	61,166	64,674	274,368
Soil and Water Education Specialist	1,939	10,000	10,836	1,103
Flags	30	-	-	30
Veterans' Affairs	3,697	539	39	4,197
93.563 ARRA Clerk IV-D Incentive	557	-	557	-
Investigations (Sheriff)	883	-	-	883
ARRA Prosecutor IV-D Incentive	1,000	-	1,000	-
Project Lifesaver/ TRIAD	6,060	-	33	6,027
Emergency Management	500	-	-	500
Adventure Based Counseling	3,457	-	-	3,457
Debt Service	461	349,102	339,000	10,563
Soild Waste Disposal Non-Reverting Capital	189,826	16,257	-	206,083
Payroll Clearing	8,920	1,333,299	1,328,495	13,724
Property Tax Replacement	-	479,077	479,077	-
20.600 Operation Pullover Grant	22	11,328	11,317	33
93.074 Base Preparedness	(1,431)	16,510	14,649	430
93.283 Cancer Coalition Grant	(1,722)	12,019	10,219	78
Project Lifesaver Grant	1,000	-	-	1,000
Indiana Trust (Master Tobacco)	17,984	1,488	19,472	-
Welfare Reform Grant	284	-	-	284
Public Health Coorindator Grant	3,098	-	-	3,098
Jail Housing Grant	52	14,050	3,498	10,604
Community Corrections Grant II	175	63,348	76,008	(12,485)
Community Corrections Grant I	(3,230)	48,864	45,634	-
Deferral	-	2,193	1,497	696
CAGIT- Certified Shares	-	748,654	717,439	31,215
97.073 Homeland Security 13-16	-	-	3,395	(3,395)
Base Grant 7/1/13 to 6/30/14	-	-	6,592	(6,592)
Tobacco Prevention Cessation Grant	-	-	4,611	(4,611)
Base Bonus Grant	-	18,280	18,280	-
A249-12-320721 Sign Inventory	-	42,120	42,120	-
ARRA Prosecutor IV-D Incentive	-	1,000	1,000	-
ARRA Clerk IV-D Incentive	-	557	-	557
Master Trust	-	17,510	10,019	7,491
Clerk Trust Investment	25,000	-	25,000	-
Industrial Park Grant	27,313	-	-	27,313
Treasurer's Cashbook	313,911	194,077	313,911	194,077
TRIAD (Sheriff)	4,324	90	591	3,823
D.A.R.E. Program (Sheriff)	2,336	250	-	2,586
Law Enforcement Camp	101	-	-	101
Inmate Education Programs	1,200	-	-	1,200
<b>Totals</b>	<b>\$ 6,753,114</b>	<b>\$ 26,382,792</b>	<b>\$ 26,537,386</b>	<b>\$ 6,598,520</b>

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

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

*C. Cash and Investments*

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

*D. Receipts*

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts may 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.

BLACKFORD COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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, 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 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 may 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, over-time 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.

Debt service principal and interest which include 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 include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

BLACKFORD COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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.

*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.

BLACKFORD COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**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.

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 a cost-sharing 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 Capitol Street, Suite 001  
Indianapolis, IN 46204  
Ph. (888) 526-1687

BLACKFORD COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Funding Policy and Annual Pension Cost*

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

**B. County Police Retirement Plan**

*Plan Description*

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

*Funding Policy*

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

**C. County Police Benefit Plan**

*Plan Description*

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of grant fund expenditures made by the County that were not reimbursed as of December 31, 2013.

### SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 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, 2013

	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	Sheriff's Cashbook	Recorder's Cashbook	General	Accident Report
Cash and investments - beginning	\$ 5,393	\$ 32,170	\$ 147,893	\$ -	\$ 50	\$ 545,611	\$ 749
Receipts:							
Taxes	-	-	-	-	-	2,567,911	-
Licenses and permits	-	-	-	-	-	2,128	-
Intergovernmental	-	-	-	-	-	376,026	-
Charges for services	-	-	-	281,238	-	707,643	722
Fines and forfeits	-	-	-	-	-	29,491	-
Other receipts	104,583	44,407	1,083,506	-	50,464	185,392	2,850
Total receipts	<u>104,583</u>	<u>44,407</u>	<u>1,083,506</u>	<u>281,238</u>	<u>50,464</u>	<u>3,868,591</u>	<u>3,572</u>
Disbursements:							
Personal services	-	-	-	-	-	2,171,685	-
Supplies	-	-	-	-	-	237,529	-
Other services and charges	-	-	-	-	-	1,297,746	2,475
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	69,127	-
Other disbursements	103,547	44,387	1,073,053	281,238	50,464	193,135	-
Total disbursements	<u>103,547</u>	<u>44,387</u>	<u>1,073,053</u>	<u>281,238</u>	<u>50,464</u>	<u>3,969,222</u>	<u>2,475</u>
Excess (deficiency) of receipts over disbursements	<u>1,036</u>	<u>20</u>	<u>10,453</u>	<u>-</u>	<u>-</u>	<u>(100,631)</u>	<u>1,097</u>
Cash and investments - ending	<u>\$ 6,429</u>	<u>\$ 32,190</u>	<u>\$ 158,346</u>	<u>\$ -</u>	<u>\$ 50</u>	<u>\$ 444,980</u>	<u>\$ 1,846</u>



BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	CAGIT County Certified Shares	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Community Transition Program	Sales Disclosure- County Share	Cumulative Bridge
Cash and investments - beginning	\$ -	\$ 631,174	\$ 3,274	\$ 20,786	\$ 6,000	\$ 3,705	\$ 562,250
Receipts:							
Taxes	1,437,230	269,647	-	-	-	-	134,678
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	12,575	-	12,585
Charges for services	-	-	2,510	1,970	-	1,545	35,660
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>1,437,230</u>	<u>269,647</u>	<u>2,510</u>	<u>1,970</u>	<u>12,575</u>	<u>1,545</u>	<u>182,923</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	1,668	-	-
Other services and charges	-	232,581	-	-	-	577	79,066
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	80,100	-	-	1,862	-	300,157
Other disbursements	<u>1,437,230</u>	<u>58,814</u>	<u>-</u>	<u>7,628</u>	<u>7,349</u>	<u>-</u>	<u>29,859</u>
Total disbursements	<u>1,437,230</u>	<u>371,495</u>	<u>-</u>	<u>7,628</u>	<u>10,879</u>	<u>577</u>	<u>409,082</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(101,848)</u>	<u>2,510</u>	<u>(5,658)</u>	<u>1,696</u>	<u>968</u>	<u>(226,159)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 529,326</u>	<u>\$ 5,784</u>	<u>\$ 15,128</u>	<u>\$ 7,696</u>	<u>\$ 4,673</u>	<u>\$ 336,091</u>

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Cumulative Capital Development	Cumulative Courthouse	Cumulative Jail	Drug Free Community	Emergency Planning/ Right To Know	Firearms Training	General Drain Improvement
Cash and investments - beginning	\$ 103,841	\$ 34,223	\$ 141,794	\$ 2,911	\$ 16,388	\$ 29,843	\$ 43,656
Receipts:							
Taxes	69,724	51,009	37,431	-	-	-	15,254
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	6,516	4,768	3,499	-	-	-	-
Charges for services	-	-	-	-	-	6,420	-
Fines and forfeits	-	-	-	6,925	-	-	-
Other receipts	-	-	-	-	10	-	74,345
Total receipts	<u>76,240</u>	<u>55,777</u>	<u>40,930</u>	<u>6,925</u>	<u>10</u>	<u>6,420</u>	<u>89,599</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	18,481	-	-	9,026	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	23,867	-	22,658	-	-	-	-
Other disbursements	10,550	21,421	14,342	-	-	-	20,552
Total disbursements	<u>52,898</u>	<u>21,421</u>	<u>37,000</u>	<u>9,026</u>	<u>-</u>	<u>-</u>	<u>20,552</u>
Excess (deficiency) of receipts over disbursements	<u>23,342</u>	<u>34,356</u>	<u>3,930</u>	<u>(2,101)</u>	<u>10</u>	<u>6,420</u>	<u>69,047</u>
Cash and investments - ending	<u>\$ 127,183</u>	<u>\$ 68,579</u>	<u>\$ 145,724</u>	<u>\$ 810</u>	<u>\$ 16,398</u>	<u>\$ 36,263</u>	<u>\$ 112,703</u>

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Health	Identification Security Protection	Landfill Closure and Post Closure	Levy Excess	Local Health Maintenance	Local Road and Street	Medical Care for Inmates
Cash and investments - beginning	\$ 36,419	\$ 1,842	\$ 21,823	\$ 57,613	\$ 83,565	\$ 52,594	\$ 3,767
Receipts:							
Taxes	102,017	-	-	-	-	-	-
Licenses and permits	20,180	-	-	-	-	-	-
Intergovernmental	9,535	-	-	-	33,140	109,913	-
Charges for services	405	878	-	-	-	-	-
Fines and forfeits	-	-	7,860	-	-	-	-
Other receipts	389	-	-	-	-	-	3,485
Total receipts	<u>132,526</u>	<u>878</u>	<u>7,860</u>	<u>-</u>	<u>33,140</u>	<u>109,913</u>	<u>3,485</u>
Disbursements:							
Personal services	128,415	-	-	-	20,194	-	-
Supplies	5,463	-	-	-	2,056	-	-
Other services and charges	14,007	-	4,906	-	3,936	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	113,731	-
Other disbursements	-	-	634	57,613	-	-	-
Total disbursements	<u>147,885</u>	<u>-</u>	<u>5,540</u>	<u>57,613</u>	<u>26,186</u>	<u>113,731</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(15,359)</u>	<u>878</u>	<u>2,320</u>	<u>(57,613)</u>	<u>6,954</u>	<u>(3,818)</u>	<u>3,485</u>
Cash and investments - ending	<u>\$ 21,060</u>	<u>\$ 2,720</u>	<u>\$ 24,143</u>	<u>\$ -</u>	<u>\$ 90,519</u>	<u>\$ 48,776</u>	<u>\$ 7,252</u>

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Motor Vehicle Highway	Plat Book	Rainy Day	Reassessment- 2009	Reassessment- 2015	Recorder's Records Perpetuation	Riverboat
Cash and investments - beginning	\$ 482,166	\$ 21,519	\$ 1,062,093	\$ 352,208	\$ 75,806	\$ 40,851	\$ 25,859
Receipts:							
Taxes	-	-	-	-	55,412	-	-
Licenses and permits	-	4,245	-	-	-	-	-
Intergovernmental	1,004,146	-	-	-	5,179	-	-
Charges for services	-	-	-	-	-	17,258	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	13,638	-	130,575	14,448	352,972	-	75,623
Total receipts	<u>1,017,784</u>	<u>4,245</u>	<u>130,575</u>	<u>14,448</u>	<u>413,563</u>	<u>17,258</u>	<u>75,623</u>
Disbursements:							
Personal services	423,751	-	-	-	-	-	-
Supplies	350,819	-	-	-	-	-	-
Other services and charges	104,422	-	-	14,448	36,223	-	21,946
Debt service - principal and interest	-	-	50,000	-	-	-	-
Capital outlay	25,632	-	-	-	-	-	-
Other disbursements	-	2,003	-	352,208	23,097	5,572	49,767
Total disbursements	<u>904,624</u>	<u>2,003</u>	<u>50,000</u>	<u>366,656</u>	<u>59,320</u>	<u>5,572</u>	<u>71,713</u>
Excess (deficiency) of receipts over disbursements	<u>113,160</u>	<u>2,242</u>	<u>80,575</u>	<u>(352,208)</u>	<u>354,243</u>	<u>11,686</u>	<u>3,910</u>
Cash and investments - ending	<u>\$ 595,326</u>	<u>\$ 23,761</u>	<u>\$ 1,142,668</u>	<u>\$ -</u>	<u>\$ 430,049</u>	<u>\$ 52,537</u>	<u>\$ 29,769</u>

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Victim Impact Program
Cash and investments - beginning	\$ -	\$ 25,090	\$ 10,366	\$ 10,170	\$ 1	\$ 48,600	\$ 1,559
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	64,440	-	2,870	-	-	-
Fines and forfeits	5,083	70,434	-	-	-	-	-
Other receipts	-	-	11,759	-	21,985	21,199	-
Total receipts	<u>5,083</u>	<u>134,874</u>	<u>11,759</u>	<u>2,870</u>	<u>21,985</u>	<u>21,199</u>	<u>-</u>
Disbursements:							
Personal services	-	131,833	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	150	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,719	-	9,569	-	21,985	34,322	-
Total disbursements	<u>4,719</u>	<u>131,833</u>	<u>9,569</u>	<u>150</u>	<u>21,985</u>	<u>34,322</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>364</u>	<u>3,041</u>	<u>2,190</u>	<u>2,720</u>	<u>-</u>	<u>(13,123)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 364</u>	<u>\$ 28,131</u>	<u>\$ 12,556</u>	<u>\$ 12,890</u>	<u>\$ 1</u>	<u>\$ 35,477</u>	<u>\$ 1,559</u>

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Auditor's Ineligible Deductions	County Elected Officials Training	Statewide 911	Sheriff Sale Administration	Collection Agency Fees	Court Interpreters	Donations
Cash and investments - beginning	\$ 3,079	\$ 1,557	\$ 14,785	\$ 13,750	\$ 4,368	\$ 3,868	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	878	207,659	-	-	-	-
Fines and forfeits	-	-	-	15,200	-	-	-
Other receipts	-	-	-	-	-	-	85
Total receipts	-	878	207,659	15,200	-	-	85
Disbursements:							
Personal services	-	-	180,567	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	302	6,199	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	214	-	12,795	-	363	-
Total disbursements	-	516	186,766	12,795	-	363	-
Excess (deficiency) of receipts over disbursements	-	362	20,893	2,405	-	(363)	85
Cash and investments - ending	\$ 3,079	\$ 1,919	\$ 35,678	\$ 16,155	\$ 4,368	\$ 3,505	\$ 85

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Settlement	CVET Agency	Financial Institution Tax	CEDIT Homestead Credit	HEA 1001 State Homestead Credit	Homestead Credit Rebate	State Fines and Forfeitures
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 42,044	\$ 2,397	\$ 88	\$ 1
Receipts:							
Taxes	-	-	-	204,187	402	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	51,195	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	2,350
Other receipts	11,324,300	79,801	-	-	-	-	-
Total receipts	<u>11,324,300</u>	<u>79,801</u>	<u>51,195</u>	<u>204,187</u>	<u>402</u>	<u>-</u>	<u>2,350</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	11,324,300	79,801	51,195	243,063	-	-	2,015
Total disbursements	<u>11,324,300</u>	<u>79,801</u>	<u>51,195</u>	<u>243,063</u>	<u>-</u>	<u>-</u>	<u>2,015</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>(38,876)</u>	<u>402</u>	<u>-</u>	<u>335</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,168</u>	<u>\$ 2,799</u>	<u>\$ 88</u>	<u>\$ 336</u>

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Infraction Judgments	Overweight Vehicles Fines	Special Death Benefit	Sales Disclosure- State Share	Coroner's Training & Continuing Education	Interstate Compact- State Share	Mortgage Recording Fees- State Share
Cash and investments - beginning	\$ 325	\$ -	\$ 130	\$ 296	\$ 107	\$ -	\$ 184
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	1,545	-	-	-
Fines and forfeits	12,803	10	1,145	-	1,196	63	944
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>12,803</u>	<u>10</u>	<u>1,145</u>	<u>1,545</u>	<u>1,196</u>	<u>63</u>	<u>944</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	12,673	10	1,045	1,641	1,203	63	1,073
Total disbursements	<u>12,673</u>	<u>10</u>	<u>1,045</u>	<u>1,641</u>	<u>1,203</u>	<u>63</u>	<u>1,073</u>
Excess (deficiency) of receipts over disbursements	<u>130</u>	<u>-</u>	<u>100</u>	<u>(96)</u>	<u>(7)</u>	<u>-</u>	<u>(129)</u>
Cash and investments - ending	<u>\$ 455</u>	<u>\$ -</u>	<u>\$ 230</u>	<u>\$ 200</u>	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ 55</u>



BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Child Restraint Violations Fines	Inheritance Tax	Education Plate Fees	CEDIT Distribution	City/Town Ordinance Violations Fines	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive Post Oct '99
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 7,948	\$ 24,068	\$ 35,859
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	111,739	244	-	-	1,706	2,566
Charges for services	-	-	-	-	-	6,363	9,577
Fines and forfeits	275	-	-	-	238	-	-
Other receipts	-	-	-	463,169	-	-	-
Total receipts	<u>275</u>	<u>111,739</u>	<u>244</u>	<u>463,169</u>	<u>238</u>	<u>8,069</u>	<u>12,143</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	275	101,367	188	463,169	-	-	15,816
Total disbursements	<u>275</u>	<u>101,367</u>	<u>188</u>	<u>463,169</u>	<u>-</u>	<u>-</u>	<u>15,816</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>10,372</u>	<u>56</u>	<u>-</u>	<u>238</u>	<u>8,069</u>	<u>(3,673)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 10,372</u>	<u>\$ 56</u>	<u>\$ -</u>	<u>\$ 8,186</u>	<u>\$ 32,137</u>	<u>\$ 32,186</u>

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	93.563 Clerk IV-D Incentive Post Oct '99	County Law Enforcement Continuing Education	Jury Pay	Pretrial Diversion	Tax Certificate Sale	Adult Probation Administration	Adult Administration Fees
Cash and investments - beginning	\$ 29,629	\$ 3,003	\$ 34	\$ 1,186	\$ 2,836	\$ 152,597	\$ 50,831
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	1,706	-	-	-	-	-	-
Charges for services	6,764	-	-	-	-	-	-
Fines and forfeits	-	-	734	4,095	-	55,756	11,237
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>8,470</u>	<u>-</u>	<u>734</u>	<u>4,095</u>	<u>-</u>	<u>55,756</u>	<u>11,237</u>
Disbursements:							
Personal services	-	-	711	-	-	44,196	9,377
Supplies	-	-	-	-	-	1,422	-
Other services and charges	-	-	-	-	-	6,400	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	2,591	-
Other disbursements	7,017	-	-	3,864	977	-	-
Total disbursements	<u>7,017</u>	<u>-</u>	<u>711</u>	<u>3,864</u>	<u>977</u>	<u>54,609</u>	<u>9,377</u>
Excess (deficiency) of receipts over disbursements	<u>1,453</u>	<u>-</u>	<u>23</u>	<u>231</u>	<u>(977)</u>	<u>1,147</u>	<u>1,860</u>
Cash and investments - ending	<u>\$ 31,082</u>	<u>\$ 3,003</u>	<u>\$ 57</u>	<u>\$ 1,417</u>	<u>\$ 1,859</u>	<u>\$ 153,744</u>	<u>\$ 52,691</u>

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Juvenile Probation Administration	Juvenile Probation Service	County User Fees	Transfer Station User Fees	Drug Advisory Project Income	Community Corrections Project Income	Drainage Maintenance
Cash and investments - beginning	\$ 4,838	\$ 25,890	\$ 27,394	\$ 12,689	\$ 5,828	\$ 113,789	\$ 536,471
Receipts:							
Taxes	-	-	-	-	-	-	248,376
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	181,358	-	-	-
Fines and forfeits	90	1,789	1,414	-	1,501	105,627	-
Other receipts	-	18	-	-	-	-	41,179
Total receipts	<u>90</u>	<u>1,807</u>	<u>1,414</u>	<u>181,358</u>	<u>1,501</u>	<u>105,627</u>	<u>289,555</u>
Disbursements:							
Personal services	-	-	-	-	-	62,649	-
Supplies	-	-	-	-	-	2,263	-
Other services and charges	-	1,970	-	-	960	12,918	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	260	180,834	-	-	235,082
Total disbursements	<u>-</u>	<u>1,970</u>	<u>260</u>	<u>180,834</u>	<u>960</u>	<u>77,830</u>	<u>235,082</u>
Excess (deficiency) of receipts over disbursements	<u>90</u>	<u>(163)</u>	<u>1,154</u>	<u>524</u>	<u>541</u>	<u>27,797</u>	<u>54,473</u>
Cash and investments - ending	<u>\$ 4,928</u>	<u>\$ 25,727</u>	<u>\$ 28,548</u>	<u>\$ 13,213</u>	<u>\$ 6,369</u>	<u>\$ 141,586</u>	<u>\$ 590,944</u>

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Drain Maintenance District	Soil and Water Education Specialist	Flags	Veterans' Affairs	93.563 ARRA Clerk IV-D Incentive	Investigations (Sheriff)	ARRA Prosecutor IV-D Incentive
Cash and investments - beginning	\$ 277,876	\$ 1,939	\$ 30	\$ 3,697	\$ 557	\$ 883	\$ 1,000
Receipts:							
Taxes	60,851	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	315	10,000	-	539	-	-	-
Total receipts	61,166	10,000	-	539	-	-	-
Disbursements:							
Personal services	-	10,836	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	64,674	-	-	39	557	-	1,000
Total disbursements	64,674	10,836	-	39	557	-	1,000
Excess (deficiency) of receipts over disbursements	(3,508)	(836)	-	500	(557)	-	(1,000)
Cash and investments - ending	\$ 274,368	\$ 1,103	\$ 30	\$ 4,197	\$ -	\$ 883	\$ -

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Project Lifesaver/ TRIAD	Emergency Management	Adventure Based Counseling	Debt Service	Soild Waste Disposal Non-Reverting Capital	Payroll Clearing	Property Tax Replacement
Cash and investments - beginning	\$ 6,060	\$ 500	\$ 3,457	\$ 461	\$ 189,826	\$ 8,920	\$ -
Receipts:							
Taxes	-	-	-	319,263	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	29,839	-	-	479,077
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	16,257	-	-
Other receipts	-	-	-	-	-	1,333,299	-
Total receipts	-	-	-	349,102	16,257	1,333,299	479,077
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	339,000	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	33	-	-	-	-	1,328,495	479,077
Total disbursements	33	-	-	339,000	-	1,328,495	479,077
Excess (deficiency) of receipts over disbursements	(33)	-	-	10,102	16,257	4,804	-
Cash and investments - ending	\$ 6,027	\$ 500	\$ 3,457	\$ 10,563	\$ 206,083	\$ 13,724	\$ -

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	20.600 Operation Pullover Grant	93.074 Base Preparedness	93.283 Cancer Coalition Grant	Project Lifesaver Grant	Indiana Trust (Master Tobacco)	Welfare Reform Grant	Public Health Coorindator Grant
Cash and investments - beginning	\$ 22	\$ (1,431)	\$ (1,722)	\$ 1,000	\$ 17,984	\$ 284	\$ 3,098
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	11,328	16,080	12,019	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	430	-	-	1,488	-	-
Total receipts	<u>11,328</u>	<u>16,510</u>	<u>12,019</u>	<u>-</u>	<u>1,488</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	4,404	8,696	-	-	8,116	-	-
Supplies	-	5,361	347	-	-	-	-
Other services and charges	-	592	9,872	-	894	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	6,913	-	-	-	10,462	-	-
Total disbursements	<u>11,317</u>	<u>14,649</u>	<u>10,219</u>	<u>-</u>	<u>19,472</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>11</u>	<u>1,861</u>	<u>1,800</u>	<u>-</u>	<u>(17,984)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 33</u>	<u>\$ 430</u>	<u>\$ 78</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 284</u>	<u>\$ 3,098</u>

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Jail Housing Grant	Community Corrections Grant II	Community Corrections Grant I	Deferral	CAGIT- Certified Shares	97.073 Homeland Security 13-16	Base Grant 7/1/13 to 6/30/14
Cash and investments - beginning	\$ 52	\$ 175	\$ (3,230)	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	745,149	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	14,050	62,438	48,563	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	1,600	-	-	-
Other receipts	-	910	301	593	3,505	-	-
Total receipts	<u>14,050</u>	<u>63,348</u>	<u>48,864</u>	<u>2,193</u>	<u>748,654</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	3,498	52,364	28,481	-	589,214	-	5,151
Supplies	-	856	504	-	64,342	-	220
Other services and charges	-	22,612	15,739	-	48,276	-	93
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	12,246	3,395	698
Other disbursements	-	176	910	1,497	3,361	-	430
Total disbursements	<u>3,498</u>	<u>76,008</u>	<u>45,634</u>	<u>1,497</u>	<u>717,439</u>	<u>3,395</u>	<u>6,592</u>
Excess (deficiency) of receipts over disbursements	<u>10,552</u>	<u>(12,660)</u>	<u>3,230</u>	<u>696</u>	<u>31,215</u>	<u>(3,395)</u>	<u>(6,592)</u>
Cash and investments - ending	<u>\$ 10,604</u>	<u>\$ (12,485)</u>	<u>\$ -</u>	<u>\$ 696</u>	<u>\$ 31,215</u>	<u>\$ (3,395)</u>	<u>\$ (6,592)</u>

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Tobacco Prevention Cessation Grant	Base Bonus Grant	A249-12-320721 Sign Inventory	ARRA Prosecutor IV-D Incentive	ARRA Clerk IV-D Incentive	Master Trust	Clerk Trust Investment
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	18,280	42,120	-	-	7,048	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	1,000	557	10,462	-
Total receipts	-	18,280	42,120	1,000	557	17,510	-
Disbursements:							
Personal services	-	-	-	-	-	6,573	-
Supplies	61	-	-	-	-	-	-
Other services and charges	4,550	-	-	-	-	1,958	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	18,280	42,120	1,000	-	1,488	25,000
Total disbursements	4,611	18,280	42,120	1,000	-	10,019	25,000
Excess (deficiency) of receipts over disbursements	(4,611)	-	-	-	557	7,491	(25,000)
Cash and investments - ending	\$ (4,611)	\$ -	\$ -	\$ -	\$ 557	\$ 7,491	\$ -



BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Industrial Park Grant	Treasurer's Cashbook	TRIAD (Sheriff)	D.A.R.E. Program (Sheriff)	Law Enforcement Camp	Inmate Education Programs	Totals
Cash and investments - beginning	\$ 27,313	\$ 313,911	\$ 4,324	\$ 2,336	\$ 101	\$ 1,200	\$ 6,753,114
Receipts:							
Taxes	-	-	-	-	-	-	6,318,541
Licenses and permits	-	-	-	-	-	-	26,553
Intergovernmental	-	-	-	-	-	-	2,487,880
Charges for services	-	-	-	-	-	-	1,537,703
Fines and forfeits	-	-	-	-	-	-	354,117
Other receipts	-	194,077	90	250	-	-	15,657,998
Total receipts	-	194,077	90	250	-	-	26,382,792
Disbursements:							
Personal services	-	-	-	-	-	-	3,890,711
Supplies	-	-	-	-	-	-	672,911
Other services and charges	-	-	591	-	-	-	1,973,916
Debt service - principal and interest	-	-	-	-	-	-	389,000
Capital outlay	-	-	-	-	-	-	656,064
Other disbursements	-	313,911	-	-	-	-	18,954,784
Total disbursements	-	313,911	591	-	-	-	26,537,386
Excess (deficiency) of receipts over disbursements	-	(119,834)	(501)	250	-	-	(154,594)
Cash and investments - ending	\$ 27,313	\$ 194,077	\$ 3,823	\$ 2,586	\$ 101	\$ 1,200	\$ 6,598,520

BLACKFORD COUNTY  
 SCHEDULE OF DEBT  
 December 31, 2013

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Convert school building into Jail	\$ 910,000	\$ 196,500
Notes and loans payable	Courthouse Restoration	<u>56,699</u>	<u>49,262</u>
Totals		<u>\$ 966,699</u>	<u>\$ 245,762</u>

BLACKFORD COUNTY  
OTHER REPORTS

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

County Auditor  
County Treasurer  
Clerk of the Circuit Courts

BLACKFORD COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on October 20, 2014, with Sheila D. Meadows, former Auditor; Judy A. Confer, Auditor; C. Scott Confer, President of the Board of County Commissioners; and Cynthia Gross, Vice President of the County Council.