

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

FINANCIAL STATEMENT AUDIT REPORT

OF

BLACKFORD COUNTY, INDIANA

January 1, 2021 to December 31, 2022



**FILED**

07/26/2023



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Sharon L. Hartley	01-01-21 to 12-31-23
County Treasurer	Dana D. Turner	01-01-21 to 12-31-23
Clerk of the Circuit Court	Kimberly Pitts	01-01-21 to 12-31-23
County Sheriff	Jeffrey C. Sones James Heflin	01-01-21 to 12-31-22 01-01-23 to 12-31-23
County Recorder	Kelli J. Schriver	01-01-21 to 12-31-23
President of the Board of County Commissioners	John A. Lancaster	01-01-21 to 12-31-23
President of the County Council	Daniel E. Borgenheimer	01-01-21 to 12-31-23



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF BLACKFORD COUNTY, INDIANA

### ***Adverse and Unmodified Opinions***

We have audited the accompanying financial statement of Blackford County (County), which comprises the financial position and results of operations for the period of January 1, 2021 to December 31, 2022, and the related notes to the financial statement as listed in the Table of Contents.

#### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County for the period of January 1, 2021 to December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

#### ***Opinion on Regulatory Basis of Accounting***

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, for the period of January 1, 2021 to December 31, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

### ***Basis for Adverse and Unmodified Opinions***

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

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Responsibilities of Management for the Financial Statement***

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

***Auditor's Responsibilities for the Audit of the Financial Statement***

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

In performing an audit in accordance with GAAS, we:

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Required Supplementary Information***

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

***Other Information***

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

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



Beth Kelley, CPA, CFE  
Deputy State Examiner

July 24, 2023

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

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

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

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

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

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BLACKFORD COUNTY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-21	Receipts	Disbursements	12-31-21	Receipts	Disbursements	12-31-22
Canteen Inmate Trust	\$ -	\$ 47,926	\$ 42,516	\$ 5,410	\$ 226,238	\$ 216,581	\$ 15,067
Jail Commissary	101,409	117,981	86,632	132,758	66,223	64,763	134,218
Clerk's Trust	296,179	928,029	778,881	445,327	848,921	880,660	413,588
General	3,714,827	4,937,094	5,477,165	3,174,756	4,845,723	6,067,855	1,952,624
Accident Report	8,970	879	-	9,849	944	5,111	5,682
CEDIT County Share	566,347	362,205	371,870	556,682	354,474	387,903	523,253
City and Town Court Costs	143	2,158	2,096	205	2,004	2,016	193
Clerk's Records Perpetuation	21,766	6,556	1,047	27,275	5,916	2,754	30,437
Jail Housing Grant	-	13,628	3,224	10,404	13,628	6,521	17,511
Community Transition Program	25,714	6,975	4,910	27,779	6,908	2,380	32,307
Congressional School Principal	-	236	-	236	-	-	236
Sales Disclosure - County Share	4,532	3,690	2,620	5,602	3,835	3,635	5,802
Cumulative Bridge	867,746	190,047	288,196	769,597	151,307	164,327	756,577
Cumulative Capital Development	565,290	77,731	15,785	627,236	72,370	49,408	650,198
Cumulative Courthouse	183,452	58,102	29,928	211,626	65,796	129,407	148,015
Cumulative Drain	-	-	-	-	200,009	24,760	175,249
Cumulative Jail	126,948	42,677	96,318	73,307	40,800	39,979	74,128
Drug Free Community	15,735	12,338	10,397	17,676	18,882	15,519	21,039
Emergency Planning/Right to Know	18,072	3,456	564	20,964	3,482	1,136	23,310
Firearms Training	500	2,250	594	2,156	8,200	3,700	6,656
General Drain Improvement	29,591	30,652	-	60,243	24,605	71,001	13,847
Health	90,889	278,481	244,015	125,355	328,416	285,600	168,171
Identification Security Protection	7,978	2,323	1,214	9,087	1,978	1,243	9,822
Local Health Maintenance	53,483	33,139	24,570	62,052	33,139	35,219	59,972
Local Road and Street	40,364	196,893	113,614	123,643	201,900	121,333	204,210
LOIT Public Safety - County Share	76,270	390,652	386,219	80,703	390,677	379,479	91,901
MVH RESTRICTED	491,447	811,703	771,340	531,810	852,509	936,500	447,819
Medical Care for Inmates	7,158	1,579	1,301	7,436	3,738	5,821	5,353
Motor Vehicle Highway	2,260,670	1,106,644	783,568	2,583,746	1,116,774	939,909	2,760,611
Plat Book	19,389	9,720	279	28,830	7,745	3,449	33,126
Rainy Day	1,047,423	300,000	308,000	1,039,423	500,000	125,000	1,414,423
Recorder's Records Perpetuation	169,391	49,764	10,344	208,811	56,512	70,710	194,613
Riverboat	42,700	25,827	30,000	38,527	23,267	10,000	51,794
Sheriff's Pension Trust	701	6,680	6,885	496	6,909	6,704	701
Supplemental Public Defender Services	21,515	106,564	99,309	28,770	95,556	103,438	20,888
Surplus Tax	34,146	13,799	15,219	32,726	21,715	16,443	37,998
Surveyor's Corner Perpetuation	52,745	11,595	1,600	62,740	9,890	846	71,784
Tax Sale Redemption	261	38,573	38,810	24	62,502	59,978	2,548
Tax Sale Surplus	99,486	254,702	106,981	247,207	163,502	242,305	168,404
GAL/CASA	1,232	-	-	1,232	3,998	-	5,230
County Elected Officials Training	7,295	2,523	-	9,818	1,978	1,500	10,296
County Offender Transportation	-	-	-	-	125	-	125
Reassessment	157,668	56,424	66,157	147,935	79,098	68,278	158,755
Opioid Restricted Fund	-	-	-	-	102,053	-	102,053
Opioid Unrestricted Fund	-	-	-	-	24,781	-	24,781
Adult Probation Administrative	105,223	51,824	23,654	133,393	52,994	28,753	157,634
Juvenile Probation Administrative	4,622	155	-	4,777	800	-	5,577
County User Fee	38,083	1,384	-	39,467	1,130	-	40,597
Drain Maintenance	191,124	543,566	472,286	262,404	585,758	420,306	427,856
Prosecutor's Law Enforcement	2,819	-	-	2,819	787	750	2,856
Sheriff Sale Administration	22,631	2,013	1,000	23,644	3,128	2,660	24,112
Court Interpreters	918	-	240	678	-	640	38
Donations	200	-	-	200	-	-	200
JAIL/COURTHOUSE IMP 2018	34,653	85	1,275	33,463	95	1,290	32,268

BLACKFORD COUNTY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments		Cash and Investments		Cash and Investments		
	01-01-21	Receipts	Disbursements	12-31-21	Receipts	Disbursements	12-31-22
Payroll Clearing	17,092	1,479,796	1,476,803	20,085	1,621,470	1,617,628	23,927
Settlement	-	13,461,812	13,461,812	-	13,323,866	13,323,866	-
Wheel Tax	9	45,920	45,929	-	41,388	41,015	373
Sur Tax	-	341,805	341,805	-	307,436	307,436	-
CVET Agency	-	83,311	83,311	-	86,117	86,117	-
Financial Institution Tax	-	98,493	98,493	-	111,298	111,298	-
BPPE ORDINANCE FEE	888	-	-	888	-	888	-
Local Income Tax-Property Tax Relief	4,492	-	-	4,492	-	-	4,492
State Fines and Forfeitures	(424)	352	-	(72)	173	101	-
Infraction Judgements	215	5,438	5,378	275	2,267	2,388	154
Special Death Benefit	70	1,520	1,520	70	1,170	1,140	100
Sales Disclosure - State Share	180	3,690	3,080	790	3,835	4,275	350
Coroners Training & Con't Education	279	1,235	1,379	135	1,166	1,222	79
Interstate Compact - State Share	-	125	125	-	125	125	-
Mortgage Recording Fees - State Share	93	1,225	1,220	98	1,048	1,073	73
Child Restraint Violation Fines	-	75	75	-	175	125	50
Education Plate Fees Agency	37	75	112	-	131	94	37
LIT CERTIFIED SHARES	-	2,495,430	2,495,430	-	2,485,334	2,485,334	-
LIT Public Safety	-	623,857	623,857	-	621,334	621,334	-
City/Town Ordinance Violations Fines	8,411	-	-	8,411	-	-	8,411
93.563 Title IV-D Incentive	9,716	5,337	9,000	6,053	5,334	9,000	2,387
93.563 Prosecutor IV-D Incentive-Post Oct '99	30,654	8,438	4,790	34,302	8,024	3,633	38,693
93.563 Clerk IV-D Incentive-Post Oct '99	23,808	5,337	225	28,920	5,334	372	33,882
Community Corrections I	36,445	-	-	36,445	225,876	235,870	26,451
Community Corrections Grant	-	250,618	230,248	20,370	-	20,370	-
Riverboat Clearing Acct	-	75,536	75,536	-	68,199	68,199	-
ISET Report	3,184	121,542	123,189	1,537	128,690	128,473	1,754
Inmate Trust	12,400	89,744	97,815	4,329	13	16	4,326
Treasurer's Cash Book	446,741	404,956	446,741	404,956	421,225	404,956	421,225
County 2018 Debt	162,957	129,103	253,628	38,432	385,782	382,896	41,318
LIT EDIT	-	623,857	623,857	-	621,334	621,334	-
97.047 EMA Mitigation Grant	4,272	1,738	-	6,010	-	-	6,010
93.788 Justice Partners Grant	98,779	-	39,576	59,203	10,000	30,756	38,447
20.615 E911 GRANT	(51,153)	87,037	35,884	-	-	-	-
21.019 COVID -19 TEST GT	(12,806)	140,320	66,127	61,387	-	-	61,387
93.069 Base Gt 7/20-6/21	(10,269)	25,847	13,522	2,056	-	9,625	(7,569)
CCMG Bridge #22	528,571	-	528,571	-	-	-	-
Emergency Telephone System	185,255	226,129	222,441	188,943	224,783	266,503	147,223
P&Z Inspection Fees	-	1,190	-	1,190	24,400	11,375	14,215
EMA Large Animal Rescue	-	800	800	-	-	-	-
Covid Workers Meals	-	3,484	1,942	1,542	-	98	1,444
Lake Trout Solar	-	60,000	59,000	1,000	-	-	1,000
Redevelopment Commission	-	50,000	2,650	47,350	-	925	46,425
Homestead Credit Rebate	88	-	-	88	-	-	88
Communities Talk Grant	-	750	750	-	-	-	-
93.323 Continuing Covid Testing	-	50,000	3,703	46,297	50,000	11,765	84,532
Justice Partners Wage Grant	-	60,000	-	60,000	-	10,000	50,000
93.268 Mass Vac Clinic Grant	-	3,655	3,655	-	-	-	-
A192-21-CV-CV2-312 OCRA #3	-	250,000	250,000	-	-	-	-
ARP CV Local Fiscal Recovery	-	1,141,927	2,500	1,139,427	1,141,927	934,928	1,346,426
TITLE IV E FOSTER CARE	-	-	-	-	1,579	-	1,579
Juvenile Informal Adjustment	-	-	-	-	560	-	560
Intrastate Transfer Fee	-	-	-	-	590	-	590
IU Health Testing Sub Grant	-	-	-	-	75,000	75,000	-

BLACKFORD COUNTY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
93.354 HEA Coop Agree EME Resp	-	-	-	-	1,000	-	1,000
21.019 Covid-19 Test Grant	-	-	-	-	-	19,825	(19,825)
Railroad Grade Crossings Grant	-	-	-	-	-	2,324	(2,324)
Local Road & Bridge Matching Grant	-	-	-	-	271,825	262,087	9,738
INDUSTRIAL PARKS GRANT	27,313	-	-	27,313	-	27,313	-
CO LAW ENFORCE CONT ED	2,503	-	-	2,503	-	-	2,503
JURY PAY	3,766	732	-	4,498	574	-	5,072
PRETRIAL DIVERSION	3,654	1,908	2,029	3,533	1,205	2,409	2,329
TAX CERTIFICATE SALE	1,859	-	-	1,859	-	-	1,859
ADULT ADMIN FEE	54,050	11,424	14,384	51,090	12,706	23,188	40,608
JUVENILE PROBATION SERVICE	27,142	920	2,308	25,754	775	3,269	23,260
DEFERRAL	6,367	2,307	1,837	6,837	939	2,290	5,486
DRUG ADV PROJ INC	3,344	1,672	2,540	2,476	2,950	2,666	2,760
COMM CORR PRJ INC USER FEES	149,717	126,459	94,649	181,527	149,848	88,612	242,763
MAINTENANCE DISTRICT	361,942	106,466	130,899	337,509	101,698	115,044	324,163
SOIL & WATER ED SPECIALIST	3,479	6,000	8,153	1,326	12,000	7,585	5,741
FLAGS	30	-	-	30	-	-	30
VETERAN'S AFFAIRS	9,192	5,175	870	13,497	3,193	1,053	15,637
TRIAD (SHERIFF)	3,305	-	-	3,305	-	-	3,305
INVESTIGATIONS (SHERIFF)	532	-	-	532	-	-	532
D.A.R.E PROGRAM (SHERIFF)	2,606	-	-	2,606	-	-	2,606
LAW ENFORCEMENT CAMP	101	-	-	101	-	-	101
INMATE EDUCATION PROGRAMS	1,200	-	-	1,200	-	-	1,200
PROJECT LIFESAVER/TRIAD	6,027	-	-	6,027	-	-	6,027
EMERGENCY MANAGEMENT	250	-	-	250	1,000	-	1,250
K9 DONATION	2,950	650	3,450	150	-	-	150
SW DISP NONREVERTING CAP	227,693	-	-	227,693	-	-	227,693
20.600 OPERATION PULLOVER	(625)	7,394	5,771	998	1,128	2,336	(210)
97.042 EMA GRANT	5,887	6,557	12,444	-	-	-	-
EHB 1387 VETERAN'S GRANT	250	-	-	250	-	-	250
93.074 BASE PREP 8/10/12-6/30/13	430	-	-	430	-	429	1
BASE GRANT 7-1-13 THRU 6-30-14	35,741	-	3,020	32,721	-	8,271	24,450
93.283 CANCER CONT9/30/12-9/29/13	78	-	-	78	-	78	-
93.074 BASE GT #1 7/17-6/18	(2,297)	2,647	-	350	25,000	9,655	15,695
PROJECT LIFESAVER GRANT	1,000	-	-	1,000	-	-	1,000
WELFARE REFORM GRANT	284	-	-	284	-	-	284
MASTER TRUST	20,396	14,095	1,403	33,088	13,713	4,373	42,428
BL CO HS TRAIL PHASE 2 GRANT	40,698	-	-	40,698	-	2,500	38,198
DRUG PROSECUTION FUND	2,000	-	1,639	361	-	-	361
JAIL TREATMENT CC GT	6	9,240	8,051	1,195	-	1,195	-
Totals	<u>\$ 14,132,559</u>	<u>\$ 33,906,372</u>	<u>\$ 32,750,549</u>	<u>\$ 15,288,382</u>	<u>\$ 34,300,256</u>	<u>\$ 34,425,625</u>	<u>\$ 15,163,013</u>

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

BLACKFORD COUNTY  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

**A. Reporting Entity**

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

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

**B. Basis of Accounting**

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

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

**C. Cash and Investments**

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

**D. Receipts**

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

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

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

BLACKFORD COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

*Other receipts.* Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

**E. Disbursements**

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

*Personal services.* Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

*Supplies.* Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

*Other services and charges.* Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

*Debt service - principal and interest.* Amounts disbursed for 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.

BLACKFORD COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Capital outlay.* Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

*Other disbursements.* Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

**F. Interfund Transfers**

The County may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

**G. Fund Accounting**

Separate funds are established, maintained, and reported by the County. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units, and, therefore, the funds cannot be used for any expenditures of the unit itself.

**Note 2. Budgets**

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

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, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

**Note 5. Risk Management**

The County may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

BLACKFORD COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Financial Report*

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System  
One North Capitol, Suite 001  
Indianapolis, IN 46204  
Ph. (844) 464-6777

*Contributions*

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

*B. County Police Retirement Plan*

*Plan Description*

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

*Funding Policy*

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

*C. County Police Benefit Plan*

*Plan Description*

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

BLACKFORD COUNTY  
 NOTES TO FINANCIAL STATEMENT  
 (Continued)

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of reimbursements made for expenditures under grant programs not being received by year end.

**Note 8. Restatements**

For the year ended December 31, 2021, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2020	Prior Period Adjustment	Balance as of January 1, 2021
Jail Commissary	\$ 96,842	\$ 4,567	\$ 101,409
Inmate Trust	12,317	83	12,400

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REQUIRED SUPPLEMENTARY INFORMATION

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

	Canteen Inmate Trust	Jail Commissary	Clerk's Trust	General	Accident Report	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Jail Housing Grant	Community Transition Program
Cash and investments - beginning	\$ -	\$ 101,409	\$ 296,179	\$ 3,714,827	\$ 8,970	\$ 566,347	\$ 143	\$ 21,766	\$ -	\$ 25,714
Receipts:										
Taxes	-	-	-	4,242,864	-	362,205	-	-	-	-
Licenses and permits	-	-	-	11,025	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	288,611	-	-	-	-	13,628	6,975
Charges for services	47,926	117,981	928,029	235,066	879	-	-	6,556	-	-
Fines and forfeits	-	-	-	25,475	-	-	2,158	-	-	-
Other receipts	-	-	-	134,053	-	-	-	-	-	-
Total receipts	47,926	117,981	928,029	4,937,094	879	362,205	2,158	6,556	13,628	6,975
Disbursements:										
Personal services	-	-	-	2,747,018	-	-	-	-	3,224	-
Supplies	-	-	-	262,084	-	-	-	-	-	-
Other services and charges	-	-	-	1,706,286	-	141,500	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	155,894	-	230,370	-	-	-	-
Other disbursements	42,516	86,632	778,881	605,883	-	-	2,096	1,047	-	4,910
Total disbursements	42,516	86,632	778,881	5,477,165	-	371,870	2,096	1,047	3,224	4,910
Excess (deficiency) of receipts over (under) disbursements	5,410	31,349	149,148	(540,071)	879	(9,665)	62	5,509	10,404	2,065
Cash and investments - ending	\$ 5,410	\$ 132,758	\$ 445,327	\$ 3,174,756	\$ 9,849	\$ 556,682	\$ 205	\$ 27,275	\$ 10,404	\$ 27,779

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

	Congressional School Principal	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Cumulative Courthouse	Cumulative Drain	Cumulative Jail	Drug Free Community	Emergency Planning/Right to Know	Firearms Training
Cash and investments - beginning	\$ -	\$ 4,532	\$ 867,746	\$ 565,290	\$ 183,452	\$ -	\$ 126,948	\$ 15,735	\$ 18,072	\$ 500
Receipts:										
Taxes	-	-	139,696	70,828	52,944	-	38,892	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	13,620	6,903	5,158	-	3,785	-	-	-
Charges for services	-	3,690	-	-	-	-	-	-	-	2,250
Fines and forfeits	236	-	-	-	-	-	-	12,338	-	-
Other receipts	-	-	36,731	-	-	-	-	-	3,456	-
<b>Total receipts</b>	<b>236</b>	<b>3,690</b>	<b>190,047</b>	<b>77,731</b>	<b>58,102</b>	<b>-</b>	<b>42,677</b>	<b>12,338</b>	<b>3,456</b>	<b>2,250</b>
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	2,620	194,377	15,785	23,690	-	10,000	10,397	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	93,819	-	6,238	-	52,161	-	-	-
Other disbursements	-	-	-	-	-	-	34,157	-	564	594
<b>Total disbursements</b>	<b>-</b>	<b>2,620</b>	<b>288,196</b>	<b>15,785</b>	<b>29,928</b>	<b>-</b>	<b>96,318</b>	<b>10,397</b>	<b>564</b>	<b>594</b>
Excess (deficiency) of receipts over (under) disbursements	236	1,070	(98,149)	61,946	28,174	-	(53,641)	1,941	2,892	1,656
Cash and investments - ending	\$ 236	\$ 5,602	\$ 769,597	\$ 627,236	\$ 211,626	\$ -	\$ 73,307	\$ 17,676	\$ 20,964	\$ 2,156

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

	General Drain Improvement	Health	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share	MVH RESTRICTED	Medical Care for Inmates	Motor Vehicle Highway
Cash and investments - beginning	\$ 29,591	\$ 90,889	\$ 7,978	\$ -	\$ 53,483	\$ 40,364	\$ 76,270	\$ 491,447	\$ 7,158	\$ 2,260,670
Receipts:										
Taxes	-	171,637	-	-	-	-	390,652	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	16,737	-	-	33,139	196,893	-	811,703	-	1,098,889
Charges for services	-	34,819	2,323	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	30,652	55,288	-	-	-	-	-	-	1,579	7,755
Total receipts	30,652	278,481	2,323	-	33,139	196,893	390,652	811,703	1,579	1,106,644
Disbursements:										
Personal services	-	223,508	-	-	23,782	-	373,925	208,395	-	414,359
Supplies	-	6,609	-	-	-	-	-	562,945	-	60,022
Other services and charges	-	12,780	1,214	-	218	-	12,294	-	-	224,665
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	1,118	-	-	570	113,614	-	-	-	84,522
Other disbursements	-	-	-	-	-	-	-	-	1,301	-
Total disbursements	-	244,015	1,214	-	24,570	113,614	386,219	771,340	1,301	783,568
Excess (deficiency) of receipts over (under) disbursements	30,652	34,466	1,109	-	8,569	83,279	4,433	40,363	278	323,076
Cash and investments - ending	\$ 60,243	\$ 125,355	\$ 9,087	\$ -	\$ 62,052	\$ 123,643	\$ 80,703	\$ 531,810	\$ 7,436	\$ 2,583,746

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

	Plat Book	Rainy Day	Recorder's Records Perpetuation	Riverboat	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 19,389	\$ 1,047,423	\$ 169,391	\$ 42,700	\$ 701	\$ 21,515	\$ 34,146	\$ 52,745	\$ 261	\$ 99,486
Receipts:										
Taxes	-	-	-	-	-	-	13,799	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	25,827	-	-	-	-	-	-
Charges for services	-	-	49,764	-	-	-	-	11,595	-	-
Fines and forfeits	9,720	-	-	-	6,680	43,351	-	-	-	-
Other receipts	-	300,000	-	-	-	63,213	-	-	38,573	254,702
<b>Total receipts</b>	<b>9,720</b>	<b>300,000</b>	<b>49,764</b>	<b>25,827</b>	<b>6,680</b>	<b>106,564</b>	<b>13,799</b>	<b>11,595</b>	<b>38,573</b>	<b>254,702</b>
Disbursements:										
Personal services	-	-	-	30,000	-	99,309	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	1,600	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	279	308,000	10,344	-	6,885	-	15,219	-	38,810	106,981
<b>Total disbursements</b>	<b>279</b>	<b>308,000</b>	<b>10,344</b>	<b>30,000</b>	<b>6,885</b>	<b>99,309</b>	<b>15,219</b>	<b>1,600</b>	<b>38,810</b>	<b>106,981</b>
Excess (deficiency) of receipts over (under) disbursements	9,441	(8,000)	39,420	(4,173)	(205)	7,255	(1,420)	9,995	(237)	147,721
Cash and investments - ending	\$ 28,830	\$ 1,039,423	\$ 208,811	\$ 38,527	\$ 496	\$ 28,770	\$ 32,726	\$ 62,740	\$ 24	\$ 247,207

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

	GAL/CASA	County Elected Officials Training	County Offender Transportation	Reassessment	Opioid Restricted Fund	Opioid Unrestricted Fund	Adult Probation Administrative	Juvenile Probation Administrative	County User Fee	Drain Maintenance
Cash and investments - beginning	\$ 1,232	\$ 7,295	\$ -	\$ 157,668	\$ -	\$ -	\$ 105,223	\$ 4,622	\$ 38,083	\$ 191,124
Receipts:										
Taxes	-	-	-	51,414	-	-	-	-	-	472,216
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	5,010	-	-	-	-	-	-
Charges for services	-	2,523	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	51,824	155	1,384	-
Other receipts	-	-	-	-	-	-	-	-	-	71,350
Total receipts	-	2,523	-	56,424	-	-	51,824	155	1,384	543,566
Disbursements:										
Personal services	-	-	-	-	-	-	16,814	-	-	-
Supplies	-	-	-	-	-	-	717	-	-	-
Other services and charges	-	-	-	65,602	-	-	4,084	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	2,039	-	-	-
Other disbursements	-	-	-	555	-	-	-	-	-	472,286
Total disbursements	-	-	-	66,157	-	-	23,654	-	-	472,286
Excess (deficiency) of receipts over (under) disbursements	-	2,523	-	(9,733)	-	-	28,170	155	1,384	71,280
Cash and investments - ending	\$ 1,232	\$ 9,818	\$ -	\$ 147,935	\$ -	\$ -	\$ 133,393	\$ 4,777	\$ 39,467	\$ 262,404

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

	Prosecutor's Law Enforcement	Sheriff Sale Administration	Court Interpreters	Donations	JAIL/COURTHOUSE IMP 2018	Payroll Clearing	Settlement	Wheel Tax	Sur Tax
Cash and investments - beginning	\$ 2,819	\$ 22,631	\$ 918	\$ 200	\$ 34,653	\$ 17,092	\$ -	\$ 9	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	12,032,292	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	1,366,095	45,920	341,805
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	2,013	-	-	-	-	-	-	-
Other receipts	-	-	-	-	85	1,479,796	63,425	-	-
Total receipts	-	2,013	-	-	85	1,479,796	13,461,812	45,920	341,805
Disbursements:									
Personal services	-	-	-	-	-	1,476,803	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	575	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	1,000	240	-	700	-	13,461,812	45,929	341,805
Total disbursements	-	1,000	240	-	1,275	1,476,803	13,461,812	45,929	341,805
Excess (deficiency) of receipts over (under) disbursements	-	1,013	(240)	-	(1,190)	2,993	-	(9)	-
Cash and investments - ending	\$ 2,819	\$ 23,644	\$ 678	\$ 200	\$ 33,463	\$ 20,085	\$ -	\$ -	\$ -

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

	CVET Agency	Financial Institution Tax	BPPE ORDINANCE FEE	Local Income Tax-Property Tax Relief	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share
Cash and investments - beginning	\$ -	\$ -	\$ 888	\$ 4,492	\$ (424)	\$ 215	\$ 70	\$ 180	\$ 279	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	83,311	98,493	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	1,235	-
Fines and forfeits	-	-	-	-	352	5,438	1,520	-	-	125
Other receipts	-	-	-	-	-	-	-	3,690	-	-
<b>Total receipts</b>	<b>83,311</b>	<b>98,493</b>	<b>-</b>	<b>-</b>	<b>352</b>	<b>5,438</b>	<b>1,520</b>	<b>3,690</b>	<b>1,235</b>	<b>125</b>
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	83,311	98,493	-	-	-	5,378	1,520	3,080	1,379	125
<b>Total disbursements</b>	<b>83,311</b>	<b>98,493</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,378</b>	<b>1,520</b>	<b>3,080</b>	<b>1,379</b>	<b>125</b>
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	352	60	-	610	(144)	-
Cash and investments - ending	\$ -	\$ -	\$ 888	\$ 4,492	\$ (72)	\$ 275	\$ 70	\$ 790	\$ 135	\$ -

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

	Mortgage Recording Fees - State Share	Child Restraint Violation Fines	Education Plate Fees Agency	LIT CERTIFIED SHARES	LIT Public Safety	City/Town Ordinance Violations Fines	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Community Corrections I
Cash and investments - beginning	\$ 93	\$ -	\$ 37	\$ -	\$ -	\$ 8,411	\$ 9,716	\$ 30,654	\$ 23,808	\$ 36,445
Receipts:										
Taxes	-	-	-	2,495,430	623,857	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	75	75	-	-	-	-	-	-	-
Other receipts	1,225	-	-	-	-	-	5,337	8,438	5,337	-
Total receipts	1,225	75	75	2,495,430	623,857	-	5,337	8,438	5,337	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	1,000	-	-
Other services and charges	-	-	-	-	-	-	9,000	671	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	1,220	75	112	2,495,430	623,857	-	-	3,119	225	-
Total disbursements	1,220	75	112	2,495,430	623,857	-	9,000	4,790	225	-
Excess (deficiency) of receipts over (under) disbursements	5	-	(37)	-	-	-	(3,663)	3,648	5,112	-
Cash and investments - ending	\$ 98	\$ -	\$ -	\$ -	\$ -	\$ 8,411	\$ 6,053	\$ 34,302	\$ 28,920	\$ 36,445

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

	Community Corrections Grant	Riverboat Clearing Acct	ISET Report	Inmate Trust	Treasurer's Cash Book	County 2018 Debt	LIT EDIT	97.047 EMA Mitigation Grant	93.788 Justice Partners Grant	20.615 E911 GRANT
Cash and investments - beginning	\$ -	\$ -	\$ 3,184	\$ 12,400	\$ 446,741	\$ 162,957	\$ -	\$ 4,272	\$ 98,779	\$ (51,153)
Receipts:										
Taxes	-	-	-	-	-	119,417	623,857	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	250,618	75,536	-	-	-	9,686	-	1,738	-	87,037
Charges for services	-	-	121,542	89,744	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	404,956	-	-	-	-	-
<b>Total receipts</b>	<b>250,618</b>	<b>75,536</b>	<b>121,542</b>	<b>89,744</b>	<b>404,956</b>	<b>129,103</b>	<b>623,857</b>	<b>1,738</b>	<b>-</b>	<b>87,037</b>
Disbursements:										
Personal services	185,031	-	-	-	-	-	-	-	-	-
Supplies	1,256	-	-	-	-	-	-	-	-	-
Other services and charges	43,961	-	-	-	-	-	-	-	39,576	-
Debt service - principal and interest	-	-	-	-	-	253,628	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	35,884
Other disbursements	-	75,536	123,189	97,815	446,741	-	623,857	-	-	-
<b>Total disbursements</b>	<b>230,248</b>	<b>75,536</b>	<b>123,189</b>	<b>97,815</b>	<b>446,741</b>	<b>253,628</b>	<b>623,857</b>	<b>-</b>	<b>39,576</b>	<b>35,884</b>
Excess (deficiency) of receipts over (under) disbursements	20,370	-	(1,647)	(8,071)	(41,785)	(124,525)	-	1,738	(39,576)	51,153
Cash and investments - ending	\$ 20,370	\$ -	\$ 1,537	\$ 4,329	\$ 404,956	\$ 38,432	\$ -	\$ 6,010	\$ 59,203	\$ -

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

	21.019 COVID -19 TEST GT	93.069 Base Gt 7/20-6/21	CCMG Bridge #22	Emergency Telephone System	P&Z Inspection Fees	EMA Large Animal Rescue	Covid Workers Meals	Lake Trout Solar	Redevelopment Commission	Homestead Credit Rebate
Cash and investments - beginning	\$ (12,806)	\$ (10,269)	\$ 528,571	\$ 185,255	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 88
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	140,320	25,847	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	1,190	-	-	-	-	-
Other receipts	-	-	-	226,129	-	800	3,484	60,000	50,000	-
Total receipts	140,320	25,847	-	226,129	1,190	800	3,484	60,000	50,000	-
Disbursements:										
Personal services	-	-	-	198,094	-	-	-	-	-	-
Supplies	-	3,642	-	1,703	-	-	-	-	-	-
Other services and charges	44,431	9,643	-	22,644	-	-	-	59,000	2,650	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	237	-	-	-	-	-	-	-	-
Other disbursements	21,696	-	528,571	-	-	800	1,942	-	-	-
Total disbursements	66,127	13,522	528,571	222,441	-	800	1,942	59,000	2,650	-
Excess (deficiency) of receipts over (under) disbursements	74,193	12,325	(528,571)	3,688	1,190	-	1,542	1,000	47,350	-
Cash and investments - ending	\$ 61,387	\$ 2,056	\$ -	\$ 188,943	\$ 1,190	\$ -	\$ 1,542	\$ 1,000	\$ 47,350	\$ 88

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

	Communities Talk Grant	93.323 Continuing Covid Testing	Justice Partners Wage Grant	93.268 Mass Vac Clinic Grant	A192-21-CV-CV2-312 OCRA #3	ARP CV Local Fiscal Recovery	TITLE IV E FOSTER CARE	Juvenile Informal Adjustment	Intrastate Transfer Fee
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	750	50,000	60,000	3,655	250,000	1,141,927	-	-	
Charges for services	-	-	-	-	-	-	-	-	
Fines and forfeits	-	-	-	-	-	-	-	-	
Other receipts	-	-	-	-	-	-	-	-	
<b>Total receipts</b>	<b>750</b>	<b>50,000</b>	<b>60,000</b>	<b>3,655</b>	<b>250,000</b>	<b>1,141,927</b>	<b>-</b>	<b>-</b>	
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	
Supplies	-	-	-	-	-	-	-	-	
Other services and charges	-	3,703	-	-	250,000	2,500	-	-	
Debt service - principal and interest	-	-	-	-	-	-	-	-	
Capital outlay	-	-	-	-	-	-	-	-	
Other disbursements	750	-	-	3,655	-	-	-	-	
<b>Total disbursements</b>	<b>750</b>	<b>3,703</b>	<b>-</b>	<b>3,655</b>	<b>250,000</b>	<b>2,500</b>	<b>-</b>	<b>-</b>	
Excess (deficiency) of receipts over (under) disbursements	-	46,297	60,000	-	-	1,139,427	-	-	
Cash and investments - ending	\$ -	\$ 46,297	\$ 60,000	\$ -	\$ -	\$ 1,139,427	\$ -	\$ -	

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

	IU Health Testing Sub Grant	93.354 HEA Coop Agree EME Resp	21.019 Covid-19 Test Grant	Railroad Grade Crossings Grant	Local Road & Bridge Matching Grant	INDUSTRIAL PARKS GRANT	CO LAW ENFORCE CONT ED	JURY PAY	PRETRIAL DIVERSION
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,313	\$ 2,503	\$ 3,766	\$ 3,654
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	732	1,908
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	732	1,908
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	2,029
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-	2,029
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	-	-	732	(121)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,313	\$ 2,503	\$ 4,498	\$ 3,533

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

	TAX CERTIFICATE SALE	ADULT ADMIN FEE	JUVENILE PROBATION SERVICE	DEFERRAL	DRUG ADV PROJ INC	COMM CORR PRJ INC USER FEES	MAINTENANCE DISTRICT	SOIL & WATER ED SPECIALIST	FLAGS	VETERAN'S AFFAIRS
Cash and investments - beginning	\$ 1,859	\$ 54,050	\$ 27,142	\$ 6,367	\$ 3,344	\$ 149,717	\$ 361,942	\$ 3,479	\$ 30	\$ 9,192
Receipts:										
Taxes	-	-	-	-	-	-	97,861	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	11,424	920	2,307	1,672	126,309	-	-	-	-
Other receipts	-	-	-	-	-	150	8,605	6,000	-	5,175
Total receipts	-	11,424	920	2,307	1,672	126,459	106,466	6,000	-	5,175
Disbursements:										
Personal services	-	14,384	2,308	-	-	73,732	-	8,153	-	-
Supplies	-	-	-	192	-	6,697	-	-	-	-
Other services and charges	-	-	-	-	2,540	14,220	-	-	-	870
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	1,645	-	-	130,899	-	-	-
Total disbursements	-	14,384	2,308	1,837	2,540	94,649	130,899	8,153	-	870
Excess (deficiency) of receipts over (under) disbursements	-	(2,960)	(1,388)	470	(868)	31,810	(24,433)	(2,153)	-	4,305
Cash and investments - ending	\$ 1,859	\$ 51,090	\$ 25,754	\$ 6,837	\$ 2,476	\$ 181,527	\$ 337,509	\$ 1,326	\$ 30	\$ 13,497

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

	TRIAD (SHERIFF)	INVESTIGATIONS (SHERIFF)	D.A.R.E PROGRAM (SHERIFF)	LAW ENFORCEMENT CAMP	INMATE EDUCATION PROGRAMS	PROJECT LIFESAVER/TRIAD	EMERGENCY MANAGEMENT	K9 DONATION	SW DISP NONREVERTING CAP
Cash and investments - beginning	\$ 3,305	\$ 532	\$ 2,606	\$ 101	\$ 1,200	\$ 6,027	\$ 250	\$ 2,950	\$ 227,693
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	650	-
Total receipts	-	-	-	-	-	-	-	650	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	3,450	-
Total disbursements	-	-	-	-	-	-	-	3,450	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	-	-	(2,800)	-
Cash and investments - ending	\$ 3,305	\$ 532	\$ 2,606	\$ 101	\$ 1,200	\$ 6,027	\$ 250	\$ 150	\$ 227,693

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

	20.600 OPERATION PULLOVER	97.042 EMA GRANT	EHB 1387 VETERAN'S GRANT	93.074 BASE PREP 8/10/12-6/30/13	BASE GRANT 7-1-13 THRU 6-30-14	93.283 CANCER CONT9/30/12-9/29/13	93.074 BASE GT #1 7/17-6/18
Cash and investments - beginning	\$ (625)	\$ 5,887	\$ 250	\$ 430	\$ 35,741	\$ 78	\$ (2,297)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	7,394	6,557	-	-	-	-	2,647
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	7,394	6,557	-	-	-	-	2,647
Disbursements:							
Personal services	5,771	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	12,444	-	-	3,020	-	-
Total disbursements	5,771	12,444	-	-	3,020	-	-
Excess (deficiency) of receipts over (under) disbursements	1,623	(5,887)	-	-	(3,020)	-	2,647
Cash and investments - ending	\$ 998	\$ -	\$ 250	\$ 430	\$ 32,721	\$ 78	\$ 350

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

	PROJECT LIFESAVER GRANT	WELFARE REFORM GRANT	MASTER TRUST	BL CO HS TRAIL PHASE 2 GRANT	DRUG PROSECUTION FUND	JAIL TREATMENT CC GT	Totals
Cash and investments - beginning	\$ 1,000	\$ 284	\$ 20,396	\$ 40,698	\$ 2,000	\$ 6	\$ 14,132,559
Receipts:							
Taxes	-	-	-	-	-	-	21,999,861
Licenses and permits	-	-	-	-	-	-	11,025
Intergovernmental receipts	-	-	14,095	-	-	9,240	6,599,549
Charges for services	-	-	-	-	-	-	1,655,922
Fines and forfeits	-	-	-	-	-	-	309,381
Other receipts	-	-	-	-	-	-	3,330,634
Total receipts	-	-	14,095	-	-	9,240	33,906,372
Disbursements:							
Personal services	-	-	-	-	-	8,051	6,112,661
Supplies	-	-	-	-	-	-	908,896
Other services and charges	-	-	1,403	-	-	-	2,934,499
Debt service - principal and interest	-	-	-	-	-	-	253,628
Capital outlay	-	-	-	-	-	-	776,466
Other disbursements	-	-	-	-	1,639	-	21,764,399
Total disbursements	-	-	1,403	-	1,639	8,051	32,750,549
Excess (deficiency) of receipts over (under) disbursements	-	-	12,692	-	(1,639)	1,189	1,155,823
Cash and investments - ending	\$ 1,000	\$ 284	\$ 33,088	\$ 40,698	\$ 361	\$ 1,195	\$ 15,288,382

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Canteen Inmate Trust	Jail Commissary	Clerk's Trust	General	Accident Report	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Jail Housing Grant	Community Transition Program
Cash and investments - beginning	\$ 5,410	\$ 132,758	\$ 445,327	\$ 3,174,756	\$ 9,849	\$ 556,682	\$ 205	\$ 27,275	\$ 10,404	\$ 27,779
Receipts:										
Taxes	-	-	-	3,867,343	-	354,474	-	-	-	-
Licenses and permits	-	-	-	52,662	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	246,925	-	-	-	-	13,628	4,775
Charges for services	-	-	-	309,057	944	-	-	-	-	-
Fines and forfeits	-	-	-	69,509	-	-	2,004	5,776	-	2,133
Other receipts	226,238	66,223	848,921	300,227	-	-	-	140	-	-
Total receipts	226,238	66,223	848,921	4,845,723	944	354,474	2,004	5,916	13,628	6,908
Disbursements:										
Personal services	-	-	-	2,935,297	-	-	-	-	1,612	-
Supplies	-	-	-	189,115	-	-	-	-	4,909	-
Other services and charges	-	-	-	1,313,981	-	261,465	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	137,465	-	126,438	-	-	-	-
Other disbursements	216,581	64,763	880,660	1,491,997	5,111	-	2,016	2,754	-	2,380
Total disbursements	216,581	64,763	880,660	6,067,855	5,111	387,903	2,016	2,754	6,521	2,380
Excess (deficiency) of receipts over (under) disbursements	9,657	1,460	(31,739)	(1,222,132)	(4,167)	(33,429)	(12)	3,162	7,107	4,528
Cash and investments - ending	\$ 15,067	\$ 134,218	\$ 413,588	\$ 1,952,624	\$ 5,682	\$ 523,253	\$ 193	\$ 30,437	\$ 17,511	\$ 32,307

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Congressional School Principal	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Cumulative Courthouse	Cumulative Drain	Cumulative Jail	Drug Free Community	Emergency Planning/Right to Know	Firearms Training
Cash and investments - beginning	\$ 236	\$ 5,602	\$ 769,597	\$ 627,236	\$ 211,626	\$ -	\$ 73,307	\$ 17,676	\$ 20,964	\$ 2,156
Receipts:										
Taxes	-	-	134,429	66,241	50,879	183,079	37,346	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	12,427	6,129	4,707	16,930	3,454	-	3,478	-
Charges for services	-	3,835	-	-	-	-	-	-	-	8,200
Fines and forfeits	-	-	-	-	-	-	-	18,882	-	-
Other receipts	-	-	4,451	-	10,210	-	-	-	4	-
<b>Total receipts</b>	<b>-</b>	<b>3,835</b>	<b>151,307</b>	<b>72,370</b>	<b>65,796</b>	<b>200,009</b>	<b>40,800</b>	<b>18,882</b>	<b>3,482</b>	<b>8,200</b>
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	3,635	164,327	49,408	112,106	-	16,936	15,519	168	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	17,301	24,760	23,043	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	968	3,700
<b>Total disbursements</b>	<b>-</b>	<b>3,635</b>	<b>164,327</b>	<b>49,408</b>	<b>129,407</b>	<b>24,760</b>	<b>39,979</b>	<b>15,519</b>	<b>1,136</b>	<b>3,700</b>
Excess (deficiency) of receipts over (under) disbursements	-	200	(13,020)	22,962	(63,611)	175,249	821	3,363	2,346	4,500
Cash and investments - ending	\$ 236	\$ 5,802	\$ 756,577	\$ 650,198	\$ 148,015	\$ 175,249	\$ 74,128	\$ 21,039	\$ 23,310	\$ 6,656

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	General Drain Improvement	Health	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share	MVH RESTRICTED	Medical Care for Inmates	Motor Vehicle Highway
Cash and investments - beginning	\$ 60,243	\$ 125,355	\$ 9,087	\$ -	\$ 62,052	\$ 123,643	\$ 80,703	\$ 531,810	\$ 7,436	\$ 2,583,746
Receipts:										
Taxes	-	193,321	-	-	-	-	390,677	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	17,878	-	-	33,139	201,589	-	845,239	-	1,103,329
Charges for services	-	36,807	1,978	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	24,605	80,410	-	-	-	311	-	7,270	3,738	13,445
Total receipts	24,605	328,416	1,978	-	33,139	201,900	390,677	852,509	3,738	1,116,774
Disbursements:										
Personal services	-	261,777	-	-	27,952	-	369,599	252,590	-	398,211
Supplies	-	6,623	-	-	2,053	-	-	683,910	-	132,786
Other services and charges	-	15,060	1,243	-	1,791	-	9,880	-	-	160,179
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	2,140	-	-	3,423	121,333	-	-	-	248,733
Other disbursements	71,001	-	-	-	-	-	-	-	5,821	-
Total disbursements	71,001	285,600	1,243	-	35,219	121,333	379,479	936,500	5,821	939,909
Excess (deficiency) of receipts over (under) disbursements	(46,396)	42,816	735	-	(2,080)	80,567	11,198	(83,991)	(2,083)	176,865
Cash and investments - ending	\$ 13,847	\$ 168,171	\$ 9,822	\$ -	\$ 59,972	\$ 204,210	\$ 91,901	\$ 447,819	\$ 5,353	\$ 2,760,611

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Plat Book	Rainy Day	Recorder's Records Perpetuation	Riverboat	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 28,830	\$ 1,039,423	\$ 208,811	\$ 38,527	\$ 496	\$ 28,770	\$ 32,726	\$ 62,740	\$ 24	\$ 247,207
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	23,267	-	-	-	-	-	-
Charges for services	-	-	56,512	-	-	-	-	9,890	-	-
Fines and forfeits	7,745	-	-	-	6,909	30,356	-	-	-	-
Other receipts	-	500,000	-	-	-	65,200	21,715	-	62,502	163,502
<b>Total receipts</b>	<b>7,745</b>	<b>500,000</b>	<b>56,512</b>	<b>23,267</b>	<b>6,909</b>	<b>95,556</b>	<b>21,715</b>	<b>9,890</b>	<b>62,502</b>	<b>163,502</b>
Disbursements:										
Personal services	-	-	-	10,000	-	103,438	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	846	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	125,000	-	-	-	-	-	-	-	-
Other disbursements	3,449	-	70,710	-	6,704	-	16,443	-	59,978	242,305
<b>Total disbursements</b>	<b>3,449</b>	<b>125,000</b>	<b>70,710</b>	<b>10,000</b>	<b>6,704</b>	<b>103,438</b>	<b>16,443</b>	<b>846</b>	<b>59,978</b>	<b>242,305</b>
Excess (deficiency) of receipts over (under) disbursements	4,296	375,000	(14,198)	13,267	205	(7,882)	5,272	9,044	2,524	(78,803)
Cash and investments - ending	\$ 33,126	\$ 1,414,423	\$ 194,613	\$ 51,794	\$ 701	\$ 20,888	\$ 37,998	\$ 71,784	\$ 2,548	\$ 168,404

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	GAL/CASA	County Elected Officials Training	County Offender Transportation	Reassessment	Opioid Restricted Fund	Opioid Unrestricted Fund	Adult Probation Administrative	Juvenile Probation Administrative	County User Fee	Drain Maintenance
Cash and investments - beginning	\$ 1,232	\$ 9,818	\$ -	\$ 147,935	\$ -	\$ -	\$ 133,393	\$ 4,777	\$ 39,467	\$ 262,404
Receipts:										
Taxes	-	-	-	72,394	-	-	-	-	-	489,405
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	6,704	-	-	-	-	-	-
Charges for services	-	1,978	-	-	-	-	-	-	-	-
Fines and forfeits	392	-	125	-	-	24,781	52,994	800	1,130	-
Other receipts	3,606	-	-	-	102,053	-	-	-	-	96,353
<b>Total receipts</b>	<b>3,998</b>	<b>1,978</b>	<b>125</b>	<b>79,098</b>	<b>102,053</b>	<b>24,781</b>	<b>52,994</b>	<b>800</b>	<b>1,130</b>	<b>585,758</b>
Disbursements:										
Personal services	-	-	-	-	-	-	17,620	-	-	-
Supplies	-	-	-	-	-	-	1,041	-	-	-
Other services and charges	-	1,500	-	68,259	-	-	8,053	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	2,039	-	-	-
Other disbursements	-	-	-	19	-	-	-	-	-	420,306
<b>Total disbursements</b>	<b>-</b>	<b>1,500</b>	<b>-</b>	<b>68,278</b>	<b>-</b>	<b>-</b>	<b>28,753</b>	<b>-</b>	<b>-</b>	<b>420,306</b>
Excess (deficiency) of receipts over (under) disbursements	3,998	478	125	10,820	102,053	24,781	24,241	800	1,130	165,452
Cash and investments - ending	\$ 5,230	\$ 10,296	\$ 125	\$ 158,755	\$ 102,053	\$ 24,781	\$ 157,634	\$ 5,577	\$ 40,597	\$ 427,856

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Prosecutor's Law Enforcement	Sheriff Sale Administration	Court Interpreters	Donations	JAIL/COURTHOUSE IMP 2018	Payroll Clearing	Settlement	Wheel Tax	Sur Tax
Cash and investments - beginning	\$ 2,819	\$ 23,644	\$ 678	\$ 200	\$ 33,463	\$ 20,085	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	11,993,685	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	1,265,084	41,388	307,436
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	787	3,128	-	-	-	-	-	-	-
Other receipts	-	-	-	-	95	1,621,470	65,097	-	-
Total receipts	787	3,128	-	-	95	1,621,470	13,323,866	41,388	307,436
Disbursements:									
Personal services	-	-	-	-	-	1,617,628	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	590	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	750	2,660	640	-	700	-	13,323,866	41,015	307,436
Total disbursements	750	2,660	640	-	1,290	1,617,628	13,323,866	41,015	307,436
Excess (deficiency) of receipts over (under) disbursements	37	468	(640)	-	(1,195)	3,842	-	373	-
Cash and investments - ending	\$ 2,856	\$ 24,112	\$ 38	\$ 200	\$ 32,268	\$ 23,927	\$ -	\$ 373	\$ -

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	CVET Agency	Financial Institution Tax	BPPE ORDINANCE FEE	Local Income Tax-Property Tax Relief	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share
Cash and investments - beginning	\$ -	\$ -	\$ 888	\$ 4,492	\$ (72)	\$ 275	\$ 70	\$ 790	\$ 135	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	86,117	111,298	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	3,835	-	-
Fines and forfeits	-	-	-	-	173	2,267	1,170	-	-	125
Other receipts	-	-	-	-	-	-	-	-	1,166	-
<b>Total receipts</b>	<b>86,117</b>	<b>111,298</b>	<b>-</b>	<b>-</b>	<b>173</b>	<b>2,267</b>	<b>1,170</b>	<b>3,835</b>	<b>1,166</b>	<b>125</b>
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	86,117	111,298	888	-	101	2,388	1,140	4,275	1,222	125
<b>Total disbursements</b>	<b>86,117</b>	<b>111,298</b>	<b>888</b>	<b>-</b>	<b>101</b>	<b>2,388</b>	<b>1,140</b>	<b>4,275</b>	<b>1,222</b>	<b>125</b>
Excess (deficiency) of receipts over (under) disbursements	-	-	(888)	-	72	(121)	30	(440)	(56)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 4,492	\$ -	\$ 154	\$ 100	\$ 350	\$ 79	\$ -

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Mortgage Recording Fees - State Share	Child Restraint Violation Fines	Education Plate Fees Agency	LIT CERTIFIED SHARES	LIT Public Safety	City/Town Ordinance Violations Fines	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Community Corrections I
Cash and investments - beginning	\$ 98	\$ -	\$ -	\$ -	\$ -	\$ 8,411	\$ 6,053	\$ 34,302	\$ 28,920	\$ 36,445
Receipts:										
Taxes	-	-	-	2,485,334	621,334	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	225,870
Charges for services	1,048	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	175	131	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	5,334	8,024	5,334	6
<b>Total receipts</b>	<b>1,048</b>	<b>175</b>	<b>131</b>	<b>2,485,334</b>	<b>621,334</b>	<b>-</b>	<b>5,334</b>	<b>8,024</b>	<b>5,334</b>	<b>225,876</b>
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	191,840
Supplies	-	-	-	-	-	-	-	689	-	538
Other services and charges	-	-	-	-	-	-	9,000	671	-	43,492
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	1,073	125	94	2,485,334	621,334	-	-	2,273	372	-
<b>Total disbursements</b>	<b>1,073</b>	<b>125</b>	<b>94</b>	<b>2,485,334</b>	<b>621,334</b>	<b>-</b>	<b>9,000</b>	<b>3,633</b>	<b>372</b>	<b>235,870</b>
Excess (deficiency) of receipts over (under) disbursements	(25)	50	37	-	-	-	(3,666)	4,391	4,962	(9,994)
Cash and investments - ending	\$ 73	\$ 50	\$ 37	\$ -	\$ -	\$ 8,411	\$ 2,387	\$ 38,693	\$ 33,882	\$ 26,451

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Community Corrections Grant	Riverboat Clearing Acct	ISET Report	Inmate Trust	Treasurer's Cash Book	County 2018 Debt	LIT EDIT	97.047 EMA Mitigation Grant	93.788 Justice Partners Grant	20.615 E911 GRANT
Cash and investments - beginning	\$ 20,370	\$ -	\$ 1,537	\$ 4,329	\$ 404,956	\$ 38,432	\$ -	\$ 6,010	\$ 59,203	\$ -
Receipts:										
Taxes	-	-	-	-	-	358,931	621,334	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	26,851	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	68,199	128,690	13	421,225	-	-	-	10,000	-
Total receipts	-	68,199	128,690	13	421,225	385,782	621,334	-	10,000	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	30,756	-
Debt service - principal and interest	-	-	-	-	-	382,896	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	20,370	68,199	128,473	16	404,956	-	621,334	-	-	-
Total disbursements	20,370	68,199	128,473	16	404,956	382,896	621,334	-	30,756	-
Excess (deficiency) of receipts over (under) disbursements	(20,370)	-	217	(3)	16,269	2,886	-	-	(20,756)	-
Cash and investments - ending	\$ -	\$ -	\$ 1,754	\$ 4,326	\$ 421,225	\$ 41,318	\$ -	\$ 6,010	\$ 38,447	\$ -

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	21.019 COVID -19 TEST GT	93.069 Base Gt 7/20-6/21	CCMG Bridge #22	Emergency Telephone System	P&Z Inspection Fees	EMA Large Animal Rescue	Covid Workers Meals	Lake Trout Solar	Redevelopment Commission	Homestead Credit Rebate
Cash and investments - beginning	\$ 61,387	\$ 2,056	\$ -	\$ 188,943	\$ 1,190	\$ -	\$ 1,542	\$ 1,000	\$ 47,350	\$ 88
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	24,400	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	224,783	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	224,783	24,400	-	-	-	-	-
Disbursements:										
Personal services	-	-	-	234,475	-	-	-	-	-	-
Supplies	-	2,140	-	36	-	-	-	-	-	-
Other services and charges	-	2,506	-	16,634	11,375	-	-	-	925	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	4,979	-	15,358	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	98	-	-	-
Total disbursements	-	9,625	-	266,503	11,375	-	98	-	925	-
Excess (deficiency) of receipts over (under) disbursements	-	(9,625)	-	(41,720)	13,025	-	(98)	-	(925)	-
Cash and investments - ending	\$ 61,387	\$ (7,569)	\$ -	\$ 147,223	\$ 14,215	\$ -	\$ 1,444	\$ 1,000	\$ 46,425	\$ 88

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Communities Talk Grant	93.323 Continuing Covid Testing	Justice Partners Wage Grant	93.268 Mass Vac Clinic Grant	A192-21-CV-CV2-312 OCRA #3	ARP CV Local Fiscal Recovery	TITLE IV E FOSTER CARE	Juvenile Informal Adjustment	Intrastate Transfer Fee
Cash and investments - beginning	\$ -	\$ 46,297	\$ 60,000	\$ -	\$ -	\$ 1,139,427	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	50,000	-	-	-	1,141,927	-	-	-
Charges for services	-	-	-	-	-	-	-	-	590
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	1,579	560	-
<b>Total receipts</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,141,927</b>	<b>1,579</b>	<b>560</b>	<b>590</b>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	11,765	-	-	-	20,000	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	10,000	-	-	914,928	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>11,765</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>934,928</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over (under) disbursements	-	38,235	(10,000)	-	-	206,999	1,579	560	590
Cash and investments - ending	\$ -	\$ 84,532	\$ 50,000	\$ -	\$ -	\$ 1,346,426	\$ 1,579	\$ 560	\$ 590

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	IU Health Testing Sub Grant	93.354 HEA Coop Agree EME Resp	21.019 Covid-19 Test Grant	Railroad Grade Crossings Grant	Local Road & Bridge Matching Grant	INDUSTRIAL PARKS GRANT	CO LAW ENFORCE CONT ED	JURY PAY	PRETRIAL DIVERSION
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,313	\$ 2,503	\$ 4,498	\$ 3,533
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	75,000	1,000	-	-	271,825	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	574	1,205
Other receipts	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>75,000</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>271,825</b>	<b>-</b>	<b>-</b>	<b>574</b>	<b>1,205</b>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	13,463	-	-	-	-	-	-	-	2,253
Other services and charges	-	-	-	-	-	27,313	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	61,537	-	-	-	262,087	-	-	-	-
Other disbursements	-	-	19,825	2,324	-	-	-	-	156
<b>Total disbursements</b>	<b>75,000</b>	<b>-</b>	<b>19,825</b>	<b>2,324</b>	<b>262,087</b>	<b>27,313</b>	<b>-</b>	<b>-</b>	<b>2,409</b>
Excess (deficiency) of receipts over (under) disbursements	-	1,000	(19,825)	(2,324)	9,738	(27,313)	-	574	(1,204)
Cash and investments - ending	\$ -	\$ 1,000	\$ (19,825)	\$ (2,324)	\$ 9,738	\$ -	\$ 2,503	\$ 5,072	\$ 2,329

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	TAX CERTIFICATE SALE	ADULT ADMIN FEE	JUVENILE PROBATION SERVICE	DEFERRAL	DRUG ADV PROJ INC	COMM CORR PRJ INC USER FEES	MAINTENANCE DISTRICT	SOIL & WATER ED SPECIALIST	FLAGS	VETERAN'S AFFAIRS
Cash and investments - beginning	\$ 1,859	\$ 51,090	\$ 25,754	\$ 6,837	\$ 2,476	\$ 181,527	\$ 337,509	\$ 1,326	\$ 30	\$ 13,497
Receipts:										
Taxes	-	-	-	-	-	-	101,553	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	12,706	775	939	2,950	142,589	-	-	-	-
Other receipts	-	-	-	-	-	7,259	145	12,000	-	3,193
Total receipts	-	12,706	775	939	2,950	149,848	101,698	12,000	-	3,193
Disbursements:										
Personal services	-	23,188	3,269	-	-	80,512	-	7,585	-	-
Supplies	-	-	-	-	-	1,697	-	-	-	-
Other services and charges	-	-	-	-	2,666	6,403	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	2,290	-	-	115,044	-	-	1,053
Total disbursements	-	23,188	3,269	2,290	2,666	88,612	115,044	7,585	-	1,053
Excess (deficiency) of receipts over (under) disbursements	-	(10,482)	(2,494)	(1,351)	284	61,236	(13,346)	4,415	-	2,140
Cash and investments - ending	\$ 1,859	\$ 40,608	\$ 23,260	\$ 5,486	\$ 2,760	\$ 242,763	\$ 324,163	\$ 5,741	\$ 30	\$ 15,637

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	TRIAD (SHERIFF)	INVESTIGATIONS (SHERIFF)	D.A.R.E PROGRAM (SHERIFF)	LAW ENFORCEMENT CAMP	INMATE EDUCATION PROGRAMS	PROJECT LIFESAVER/TRIAD	EMERGENCY MANAGEMENT	K9 DONATION	SW DISP NONREVERTING CAP
Cash and investments - beginning	\$ 3,305	\$ 532	\$ 2,606	\$ 101	\$ 1,200	\$ 6,027	\$ 250	\$ 150	\$ 227,693
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	1,000	-	-
Total receipts	-	-	-	-	-	-	1,000	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	-	1,000	-	-
Cash and investments - ending	\$ 3,305	\$ 532	\$ 2,606	\$ 101	\$ 1,200	\$ 6,027	\$ 1,250	\$ 150	\$ 227,693

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	20.600 OPERATION PULLOVER	97.042 EMA GRANT	EHB 1387 VETERAN'S GRANT	93.074 BASE PREP 8/10/12-6/30/13	BASE GRANT 7-1-13 THRU 6-30-14	93.283 CANCER CONT9/30/12-9/29/13	93.074 BASE GT #1 7/17-6/18
Cash and investments - beginning	\$ 998	\$ -	\$ 250	\$ 430	\$ 32,721	\$ 78	\$ 350
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	1,128	-	-	-	-	-	25,000
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	1,128	-	-	-	-	-	25,000
Disbursements:							
Personal services	2,336	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	9,655
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	429	8,271	78	-
Total disbursements	2,336	-	-	429	8,271	78	9,655
Excess (deficiency) of receipts over (under) disbursements	(1,208)	-	-	(429)	(8,271)	(78)	15,345
Cash and investments - ending	\$ (210)	\$ -	\$ 250	\$ 1	\$ 24,450	\$ -	\$ 15,695

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	PROJECT LIFESAVER GRANT	WELFARE REFORM GRANT	MASTER TRUST	BL CO HS TRAIL PHASE 2 GRANT	DRUG PROSECUTION FUND	JAIL TREATMENT CC GT	Totals
Cash and investments - beginning	\$ 1,000	\$ 284	\$ 33,088	\$ 40,698	\$ 361	\$ 1,195	\$ 15,288,382
Receipts:							
Taxes	-	-	-	-	-	-	22,021,759
Licenses and permits	-	-	-	-	-	-	77,062
Intergovernmental receipts	-	-	13,713	-	-	-	6,187,235
Charges for services	-	-	-	-	-	-	659,457
Fines and forfeits	-	-	-	-	-	-	393,230
Other receipts	-	-	-	-	-	-	4,961,513
Total receipts	-	-	13,713	-	-	-	34,300,256
Disbursements:							
Personal services	-	-	-	-	-	-	6,538,929
Supplies	-	-	2,402	-	-	-	1,043,655
Other services and charges	-	-	1,192	-	-	-	2,399,299
Debt service - principal and interest	-	-	-	-	-	-	382,896
Capital outlay	-	-	779	-	-	-	1,176,415
Other disbursements	-	-	-	2,500	-	1,195	22,884,431
Total disbursements	-	-	4,373	2,500	-	1,195	34,425,625
Excess (deficiency) of receipts over (under) disbursements	-	-	9,340	(2,500)	-	(1,195)	(125,369)
Cash and investments - ending	\$ 1,000	\$ 284	\$ 42,428	\$ 38,198	\$ 361	\$ -	\$ 15,163,013

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OTHER INFORMATION

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BLACKFORD COUNTY  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 December 31, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 310,410</u>	<u>\$ -</u>

BLACKFORD COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Ricoh	printers/copiers	\$ 9,000	07/03/19	07/03/23
Total of annual lease payments		<u>\$ 9,000</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities: Notes and Loans Payable	Jail/Courthouse Improvements	\$ 1,170,000	\$ 225,000
Totals		<u>\$ 1,170,000</u>	<u>\$ 225,000</u>

BLACKFORD COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2022

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 571,674
Infrastructure	59,886,315
Buildings	6,982,984
Improvements other than buildings	298,392
Machinery, equipment, and vehicles	3,806,969
Books and other	<u>48,140</u>
Total governmental activities	<u>71,594,474</u>
Total capital assets	<u><u>\$ 71,594,474</u></u>

## OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.