

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

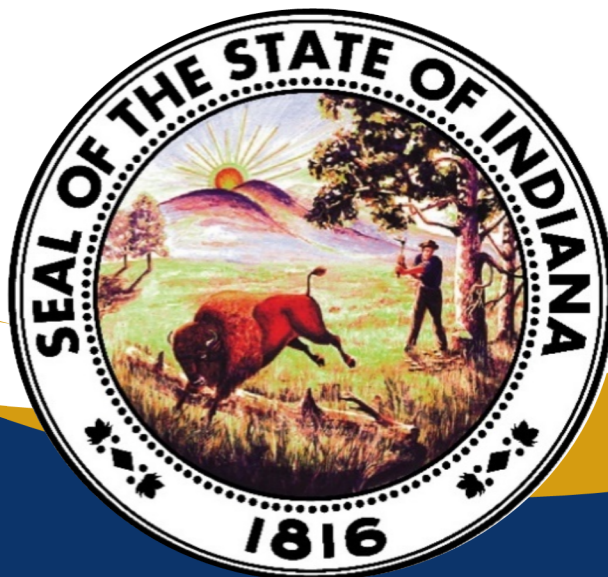
**Paul D. Joyce, CPA  
State Examiner**

FINANCIAL STATEMENT AUDIT REPORT

OF

BLACKFORD COUNTY, INDIANA

January 1, 2023 to December 31, 2023



**FILED**  
01/21/2025



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Sharon L. Hartley Lisa Simmons	01-01-23 to 09-27-24 09-28-24 to 12-31-24
County Treasurer	Dana Turner	01-01-23 to 12-31-24
Clerk of the Circuit Court	Kimberly Pitts	01-01-23 to 12-31-24
County Sheriff	James Heflin	01-01-23 to 12-31-24
County Recorder	Kelli J. Shriver	01-01-23 to 12-31-24
President of the Board of County Commissioners	John Lancaster	01-01-23 to 12-31-24
President of the County Council	Jack D. Beckley	01-01-23 to 12-31-24



Paul D. Joyce, CPA  
State Examiner

# INDIANA STATE BOARD OF ACCOUNTS

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## 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 as of and for the year ended December 31, 2023, and the related notes to the financial statement as listed in the Table of Contents.

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

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of and for the year ended December 31, 2023, in accordance with accounting principles generally accepted in the United States of America.

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

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of and for the year ended December 31, 2023, 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)

**Other Information**

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, 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

December 18, 2024



## FINANCIAL STATEMENT AND ACCOMPANYING NOTES AND OTHER INFORMATION

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

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

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

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

BLACKFORD COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Canteen Inmate Trust	\$ 15,067	\$ 240,415	\$ 236,793	\$ 18,689
Jail Commissary	134,218	83,461	76,016	141,663
Clerk's Trust	413,588	1,053,602	1,011,482	455,708
General	1,952,624	5,723,531	5,603,923	2,072,232
Accident Report	5,682	997	1,083	5,596
CEDIT County Share	523,253	399,003	684,313	237,943
City and Town Court Costs	193	2,060	1,116	1,137
Clerk's Records Perpetuation	30,437	5,245	1,084	34,598
Jail Housing Grant	17,511	7,475	17,651	7,335
Community Transition Program	32,307	2,350	-	34,657
Congressional School Principal	236	-	-	236
Sales Disclosure - County Share	5,802	3,650	3,126	6,326
Cumulative Bridge	756,577	226,045	173,484	809,138
Cumulative Capital Development	650,198	133,159	193,980	589,377
Cumulative Courthouse	148,015	82,110	144,297	85,828
Cumulative Drain	175,249	144,465	218,391	101,323
Cumulative Jail	74,128	52,344	19,658	106,814
Drug Free Community	21,039	16,081	18,548	18,572
Emergency Planning/Right to Know	23,310	3,456	7,438	19,328
Firearms Training	6,656	4,100	2,547	8,209
General Drain Improvement	13,847	71,856	2,330	83,373
Health	168,171	280,053	285,499	162,725
Identification Security Protection	9,822	1,795	2,205	9,412
Local Health Maintenance	59,972	33,139	26,807	66,304
Local Road and Street	204,210	207,699	156,000	255,909
LOIT Public Safety - County Share	91,901	424,892	339,182	177,611
MVH RESTRICTED	447,819	885,660	962,118	371,361
Medical Care for Inmates	5,353	695	4,448	1,600
Motor Vehicle Highway	2,760,611	1,198,622	1,330,147	2,629,086
Plat Book	33,126	7,680	13,917	26,889
Rainy Day	1,414,423	30,000	225,000	1,219,423
Recorder's Records Perpetuation	194,613	36,672	107,271	124,014
Riverboat	51,794	23,236	35,000	40,030
Sex & Violent Offender Admin	-	11	-	11
Sheriff's Pension Trust	701	5,614	5,803	512
Supplemental Public Defender Services	20,888	102,977	86,678	37,187
Surplus Tax	37,998	3,951	13,686	28,263
Surveyor's Corner Perpetuation	71,784	8,975	8,025	72,734
Tax Sale Redemption	2,548	51,839	47,517	6,870
Tax Sale Surplus	168,404	104,344	139,771	132,977
GAL/CASA	5,230	795	-	6,025
County Elected Officials Training	10,296	1,795	1,258	10,833
County Offender Transportation	125	63	-	188
Reassessment	158,755	91,203	70,024	179,934
Opioid Restricted Fund	102,053	25,931	-	127,984
Opioid Unrestricted Fund	24,781	304	-	25,085
Adult Probation Administrative	157,634	61,685	33,189	186,130
Juvenile Probation Administrative	5,577	900	-	6,477
County User Fee	40,597	1,104	16,817	24,884
Drain Maintenance	427,856	499,918	604,745	323,029
Prosecutor's Law Enforcement	2,856	823	823	2,856
Sheriff Sale Administration	24,112	7,903	4,140	27,875
Court Interpreters	38	-	-	38
Donations	200	125	-	325
JAIL/COURTHOUSE IMP 2018	32,268	147	1,900	30,515
Payroll Clearing	23,927	1,663,606	1,660,192	27,341
Settlement	-	14,680,594	14,680,594	-
Wheel Tax	373	44,379	44,551	201
Sur Tax	-	350,858	350,858	-
CVET Agency	-	89,486	89,486	-
Financial Institution Tax	-	95,729	95,729	-
Local Income Tax-Property Tax Relief	4,492	-	-	4,492
Infraction Judgements	154	2,694	2,744	104
Special Death Benefit	100	1,355	1,190	265
Sales Disclosure - State Share	350	3,630	3,580	400
Coroners Training & Con't Education	79	1,341	1,312	108
Interstate Compact - State Share	-	63	-	63
Mortgage Recording Fees - State Share	73	860	863	70
State Sex & Violent Off Admin	-	655	605	50
Child Restraint Violation Fines	50	125	175	-

BLACKFORD COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Education Plate Fees Agency	37	150	150	37
LIT CERTIFIED SHARES	-	2,736,484	2,736,484	-
LIT Public Safety	-	684,122	684,122	-
City/Town Ordinance Violations Fines	8,411	-	-	8,411
93.563 Title IV-D Incentive	2,387	4,982	6,000	1,369
93.563 Prosecutor IV-D Incentive-Post Oct '99	38,693	7,499	11,089	35,103
93.563 Clerk IV-D Incentive-Post Oct '99	33,882	4,982	393	38,471
Community Corrections I	26,451	-	-	26,451
Community Corrections Grant	-	263,084	256,977	6,107
Riverboat Clearing Acct	-	68,110	68,110	-
ISET Report	1,754	68,737	69,236	1,255
Inmate Trust	4,326	-	-	4,326
County 2018 Debt	41,318	248,326	256,572	33,072
LIT EDIT	-	684,122	684,122	-
97.047 EMA Mitigation Grant	6,010	-	-	6,010
93.788 Justice Partners Grant	38,447	-	30,744	7,703
93.069 Base Gt 7/20-6/21	(7,569)	13,203	5,719	(85)
Emergency Telephone System	147,223	230,855	272,523	105,555
P&Z Inspection Fees	14,215	20,935	4,880	30,270
Covid Workers Meals	1,444	-	-	1,444
Lake Trout Solar	1,000	-	-	1,000
Redevelopment Commission	46,425	50,000	4,192	92,233
Homestead Credit Rebate	88	-	-	88
Communities Talk Grant	-	750	750	-
93.323 Continuing Covid Testing	84,532	-	-	84,532
Justice Partners Wage Grant	50,000	-	16,686	33,314
ARP CV Local Fiscal Recovery	1,346,426	-	824,458	521,968
TITLE IV E FOSTER CARE	1,579	2,764	-	4,343
Juvenile Informal Adjustment	560	240	-	800
Intrastate Transfer Fee	590	680	-	1,270
93.354 HEA Coop Agree EME Resp	1,000	-	1,000	-
21.019 Covid-19 Test Grant	41,563	-	6,308	35,255
Railroad Grade Crossings Grant	(2,324)	15,255	12,931	-
Local Road & Bridge Matching Grant	9,738	-	9,738	-
Treasurer's Cash Book	421,225	390,598	421,225	390,598
97.042 EMA Grant	-	7,185	7,185	-
Redcap Grant	-	1,000	976	24
Hea Coop Agree EME Resp	-	1,000	-	1,000
OCRA Planning Grant 22-23	-	60,000	60,000	-
OCRA B-20-DW-18-0001	-	250,000	250,000	-
21.027 Lead Paint	-	-	8,212	(8,212)
Court Reform Grant	-	84,591	84,591	-
LR&B CCMG 2022-2	-	351,046	348,670	2,376
Drug Free Blackford County	-	12,473	20,094	(7,621)
CO LAW ENFORCE CONT ED	2,503	11,306	-	13,809
JURY PAY	5,091	1,214	-	6,305
PRETRIAL DIVERSION	2,329	3,033	3,533	1,829
TAX CERTIFICATE SALE	1,859	-	-	1,859
ADULT ADMIN FEE	40,608	11,426	23,074	28,960
JUVENILE PROBATION SERVICE	23,260	1,350	7,898	16,712
DEFERRAL	5,486	1,342	3,461	3,367
DRUG ADV PROJ INC	2,760	3,766	2,710	3,816
COMM CORR PRJ INC USER FEES	242,763	127,723	71,643	298,843
MAINTENANCE DISTRICT	324,163	99,634	73,386	350,411
SOIL & WATER ED SPECIALIST	5,741	3,500	8,666	575
FLAGS	30	-	-	30
VETERAN'S AFFAIRS	15,637	2,868	-	18,505
TRIAD (SHERIFF)	3,305	-	555	2,750
INVESTIGATIONS (SHERIFF)	532	-	-	532
D.A.R.E PROGRAM (SHERIFF)	2,606	-	-	2,606
LAW ENFORCEMENT CAMP	101	-	-	101
INMATE EDUCATION PROGRAMS	1,200	-	-	1,200
PROJECT LIFESAVER/TRIAD	6,027	-	-	6,027
EMERGENCY MANAGEMENT	1,250	-	340	910
K9 DONATION	150	-	-	150
SW DISP NONREVERTING CAP	227,693	-	29,717	197,976
20.600 OPERATION PULLOVER	(210)	7,537	5,843	1,484
EHB 1387 VETERAN'S GRANT	250	-	-	250
93.074 BASE PREP 8/10/12-6/30/13	1	-	-	1
BASE GRANT 7-1-13 THRU 6-30-14	24,450	-	6,425	18,025

BLACKFORD COUNTY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
93.074 BASE GT #1 7/17-6/18	15,695	6,219	13,761	8,153
PROJECT LIFESAVER GRANT	1,000	-	-	1,000
WELFARE REFORM GRANT	284	-	-	284
MASTER TRUST	42,428	13,713	10,476	45,665
BL CO HS TRAIL PHASE 2 GRANT	38,198	-	1,514	36,684
DRUG PROSECUTION FUND	361	-	350	11
Totals	<u>\$ 15,163,033</u>	<u>\$ 35,849,134</u>	<u>\$ 37,298,598</u>	<u>\$ 13,713,569</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).

*Utility fees.* Amounts received from charges for current services.

*Penalties.* Amounts received from late payment fees.

*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.

*Utility operating expenses.* Amounts disbursed for operating the utilities.

*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 the funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2023.

OTHER INFORMATION

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Canteen Inmate Trust	Jail Commissary	Clerk's Trust	General	Accident Report	CEDIT County Share
Cash and investments - beginning	\$ 15,067	\$ 134,218	\$ 413,588	\$ 1,952,624	\$ 5,682	\$ 523,253
Receipts:						
Taxes	-	-	-	4,488,276	-	399,003
Licenses and permits	-	-	-	9,908	-	-
Intergovernmental receipts	-	-	-	257,095	-	-
Charges for services	-	-	-	139,052	997	-
Fines and forfeits	-	-	-	65,605	-	-
Other receipts	240,415	83,461	1,053,602	763,595	-	-
Total receipts	240,415	83,461	1,053,602	5,723,531	997	399,003
Disbursements:						
Personal services	-	-	-	3,104,767	-	-
Supplies	-	-	-	202,380	-	-
Other services and charges	-	-	-	1,901,310	-	684,313
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	104,445	-	-
Other disbursements	236,793	76,016	1,011,482	291,021	1,083	-
Total disbursements	236,793	76,016	1,011,482	5,603,923	1,083	684,313
Excess (deficiency) of receipts over (under) disbursements	3,622	7,445	42,120	119,608	(86)	(285,310)
Cash and investments - ending	\$ 18,689	\$ 141,663	\$ 455,708	\$ 2,072,232	\$ 5,596	\$ 237,943

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	City and Town Court Costs	Clerk's Records Perpetuation	Jail Housing Grant	Community Transition Program	Congressional School Principal	Sales Disclosure - County Share
Cash and investments - beginning	\$ 193	\$ 30,437	\$ 17,511	\$ 32,307	\$ 236	\$ 5,802
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	7,475	2,350	-	-
Charges for services	-	5,188	-	-	-	3,650
Fines and forfeits	2,060	-	-	-	-	-
Other receipts	-	57	-	-	-	-
Total receipts	2,060	5,245	7,475	2,350	-	3,650
Disbursements:						
Personal services	-	-	1,889	-	-	-
Supplies	-	-	942	-	-	-
Other services and charges	-	-	-	-	-	3,126
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,116	1,084	14,820	-	-	-
Total disbursements	1,116	1,084	17,651	-	-	3,126
Excess (deficiency) of receipts over (under) disbursements	944	4,161	(10,176)	2,350	-	524
Cash and investments - ending	\$ 1,137	\$ 34,598	\$ 7,335	\$ 34,657	\$ 236	\$ 6,326

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Cumulative Bridge	Cumulative Capital Development	Cumulative Courthouse	Cumulative Drain	Cumulative Jail	Drug Free Community
Cash and investments - beginning	\$ 756,577	\$ 650,198	\$ 148,015	\$ 175,249	\$ 74,128	\$ 21,039
Receipts:						
Taxes	159,531	78,613	60,437	137,197	44,361	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	13,111	6,466	4,966	7,268	7,983	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	16,081
Other receipts	53,403	48,080	16,707	-	-	-
Total receipts	<u>226,045</u>	<u>133,159</u>	<u>82,110</u>	<u>144,465</u>	<u>52,344</u>	<u>16,081</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	173,484	42,900	82,171	-	12,677	18,548
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	151,080	62,126	218,391	6,981	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>173,484</u>	<u>193,980</u>	<u>144,297</u>	<u>218,391</u>	<u>19,658</u>	<u>18,548</u>
Excess (deficiency) of receipts over (under) disbursements	<u>52,561</u>	<u>(60,821)</u>	<u>(62,187)</u>	<u>(73,926)</u>	<u>32,686</u>	<u>(2,467)</u>
Cash and investments - ending	<u>\$ 809,138</u>	<u>\$ 589,377</u>	<u>\$ 85,828</u>	<u>\$ 101,323</u>	<u>\$ 106,814</u>	<u>\$ 18,572</u>

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Emergency Planning/Right to Know	Firearms Training	General Drain Improvement	Health	Identification Security Protection	Local Health Maintenance
Cash and investments - beginning	\$ 23,310	\$ 6,656	\$ 13,847	\$ 168,171	\$ 9,822	\$ 59,972
Receipts:						
Taxes	-	-	7,830	165,501	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	13,611	-	33,139
Charges for services	3,451	4,100	-	38,936	1,795	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5	-	64,026	62,005	-	-
Total receipts	<u>3,456</u>	<u>4,100</u>	<u>71,856</u>	<u>280,053</u>	<u>1,795</u>	<u>33,139</u>
Disbursements:						
Personal services	-	-	-	258,536	-	22,288
Supplies	-	-	-	8,170	-	1,695
Other services and charges	188	-	-	17,717	2,205	2,824
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	1,076	-	-
Other disbursements	7,250	2,547	2,330	-	-	-
Total disbursements	<u>7,438</u>	<u>2,547</u>	<u>2,330</u>	<u>285,499</u>	<u>2,205</u>	<u>26,807</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(3,982)</u>	<u>1,553</u>	<u>69,526</u>	<u>(5,446)</u>	<u>(410)</u>	<u>6,332</u>
Cash and investments - ending	<u>\$ 19,328</u>	<u>\$ 8,209</u>	<u>\$ 83,373</u>	<u>\$ 162,725</u>	<u>\$ 9,412</u>	<u>\$ 66,304</u>

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Local Road and Street	LOIT Public Safety - County Share	MVH RESTRICTED	Medical Care for Inmates	Motor Vehicle Highway	Plat Book
Cash and investments - beginning	\$ 204,210	\$ 91,901	\$ 447,819	\$ 5,353	\$ 2,760,611	\$ 33,126
Receipts:						
Taxes	-	424,892	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	202,746	-	872,196	-	1,165,067	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	7,680
Other receipts	4,953	-	13,464	695	33,555	-
Total receipts	207,699	424,892	885,660	695	1,198,622	7,680
Disbursements:						
Personal services	-	331,633	273,868	-	486,535	-
Supplies	-	-	678,250	-	243,627	-
Other services and charges	-	7,549	10,000	-	299,995	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	156,000	-	-	-	284,735	-
Other disbursements	-	-	-	4,448	15,255	13,917
Total disbursements	156,000	339,182	962,118	4,448	1,330,147	13,917
Excess (deficiency) of receipts over (under) disbursements	51,699	85,710	(76,458)	(3,753)	(131,525)	(6,237)
Cash and investments - ending	\$ 255,909	\$ 177,611	\$ 371,361	\$ 1,600	\$ 2,629,086	\$ 26,889

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Rainy Day	Recorder's Records Perpetuation	Riverboat	Sex & Violent Offender Admin	Sheriffs Pension Trust	Supplemental Public Defender Services
Cash and investments - beginning	\$ 1,414,423	\$ 194,613	\$ 51,794	\$ -	\$ 701	\$ 20,888
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	23,236	-	-	-
Charges for services	-	36,672	-	11	-	-
Fines and forfeits	-	-	-	-	5,614	26,620
Other receipts	30,000	-	-	-	-	76,357
Total receipts	30,000	36,672	23,236	11	5,614	102,977
Disbursements:						
Personal services	-	-	35,000	-	-	86,178
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	225,000	-	-	-	-	-
Other disbursements	-	107,271	-	-	5,803	500
Total disbursements	225,000	107,271	35,000	-	5,803	86,678
Excess (deficiency) of receipts over (under) disbursements	(195,000)	(70,599)	(11,764)	11	(189)	16,299
Cash and investments - ending	\$ 1,219,423	\$ 124,014	\$ 40,030	\$ 11	\$ 512	\$ 37,187

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	GAL/CASA	County Elected Officials Training
Cash and investments - beginning	\$ 37,998	\$ 71,784	\$ 2,548	\$ 168,404	\$ 5,230	\$ 10,296
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	8,975	-	-	-	1,795
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,951	-	51,839	104,344	795	-
Total receipts	3,951	8,975	51,839	104,344	795	1,795
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	8,025	-	-	-	405
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	13,686	-	47,517	139,771	-	853
Total disbursements	13,686	8,025	47,517	139,771	-	1,258
Excess (deficiency) of receipts over (under) disbursements	(9,735)	950	4,322	(35,427)	795	537
Cash and investments - ending	\$ 28,263	\$ 72,734	\$ 6,870	\$ 132,977	\$ 6,025	\$ 10,833

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	County Offender Transportation	Reassessment	Opioid Restricted Fund	Opioid Unrestricted Fund	Adult Probation Administrative	Juvenile Probation Administrative
Cash and investments - beginning	\$ 125	\$ 158,755	\$ 102,053	\$ 24,781	\$ 157,634	\$ 5,577
Receipts:						
Taxes	-	84,272	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	6,931	-	-	-	-
Charges for services	-	-	-	-	61,685	900
Fines and forfeits	63	-	-	-	-	-
Other receipts	-	-	25,931	304	-	-
Total receipts	<u>63</u>	<u>91,203</u>	<u>25,931</u>	<u>304</u>	<u>61,685</u>	<u>900</u>
Disbursements:						
Personal services	-	-	-	-	18,272	-
Supplies	-	-	-	-	1,016	-
Other services and charges	-	69,421	-	-	9,261	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	4,640	-
Other disbursements	-	603	-	-	-	-
Total disbursements	<u>-</u>	<u>70,024</u>	<u>-</u>	<u>-</u>	<u>33,189</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>63</u>	<u>21,179</u>	<u>25,931</u>	<u>304</u>	<u>28,496</u>	<u>900</u>
Cash and investments - ending	<u>\$ 188</u>	<u>\$ 179,934</u>	<u>\$ 127,984</u>	<u>\$ 25,085</u>	<u>\$ 186,130</u>	<u>\$ 6,477</u>

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	County User Fee	Drain Maintenance	Prosecutor's Law Enforcement	Sheriff Sale Administration	Court Interpreters	Donations
Cash and investments - beginning	\$ 40,597	\$ 427,856	\$ 2,856	\$ 24,112	\$ 38	\$ 200
Receipts:						
Taxes	-	497,676	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	1,104	-	-	-	-	-
Fines and forfeits	-	-	-	7,903	-	-
Other receipts	-	2,242	823	-	-	125
Total receipts	1,104	499,918	823	7,903	-	125
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	823	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	16,817	604,745	-	4,140	-	-
Total disbursements	16,817	604,745	823	4,140	-	-
Excess (deficiency) of receipts over (under) disbursements	(15,713)	(104,827)	-	3,763	-	125
Cash and investments - ending	\$ 24,884	\$ 323,029	\$ 2,856	\$ 27,875	\$ 38	\$ 325

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	JAIL/COURTHOUSE IMP 2018	Payroll Clearing	Settlement	Wheel Tax	Sur Tax	CVET Agency
Cash and investments - beginning	\$ 32,268	\$ 23,927	\$ -	\$ 373	\$ -	\$ -
Receipts:						
Taxes	-	-	13,335,777	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,247,333	44,379	350,858	89,486
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	147	1,663,606	97,484	-	-	-
Total receipts	147	1,663,606	14,680,594	44,379	350,858	89,486
Disbursements:						
Personal services	-	1,660,192	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,900	-	14,680,594	44,551	350,858	89,486
Total disbursements	1,900	1,660,192	14,680,594	44,551	350,858	89,486
Excess (deficiency) of receipts over (under) disbursements	(1,753)	3,414	-	(172)	-	-
Cash and investments - ending	\$ 30,515	\$ 27,341	\$ -	\$ 201	\$ -	\$ -

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Financial Institution Tax	Local Income Tax-Property Tax Relief	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education
Cash and investments - beginning	\$ -	\$ 4,492	\$ 154	\$ 100	\$ 350	\$ 79
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	95,729	-	-	-	-	-
Charges for services	-	-	-	-	3,630	-
Fines and forfeits	-	-	2,694	1,355	-	-
Other receipts	-	-	-	-	-	1,341
Total receipts	<u>95,729</u>	<u>-</u>	<u>2,694</u>	<u>1,355</u>	<u>3,630</u>	<u>1,341</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	95,729	-	2,744	1,190	3,580	1,312
Total disbursements	<u>95,729</u>	<u>-</u>	<u>2,744</u>	<u>1,190</u>	<u>3,580</u>	<u>1,312</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>-</u>	<u>(50)</u>	<u>165</u>	<u>50</u>	<u>29</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 4,492</u>	<u>\$ 104</u>	<u>\$ 265</u>	<u>\$ 400</u>	<u>\$ 108</u>

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Interstate Compact - State Share	Mortgage Recording Fees - State Share	State Sex & Violent Off Admin	Child Restraint Violation Fines	Education Plate Fees Agency	LIT CERTIFIED SHARES
Cash and investments - beginning	\$ -	\$ 73	\$ -	\$ 50	\$ 37	\$ -
Receipts:						
Taxes	-	-	-	-	-	2,736,484
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	655	-	-	-
Fines and forfeits	63	860	-	125	150	-
Other receipts	-	-	-	-	-	-
Total receipts	63	860	655	125	150	2,736,484
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	863	605	175	150	2,736,484
Total disbursements	-	863	605	175	150	2,736,484
Excess (deficiency) of receipts over (under) disbursements	63	(3)	50	(50)	-	-
Cash and investments - ending	\$ 63	\$ 70	\$ 50	\$ -	\$ 37	\$ -

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	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	\$ -	\$ 8,411	\$ 2,387	\$ 38,693	\$ 33,882	\$ 26,451
Receipts:						
Taxes	684,122	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	4,982	7,499	4,982	-
Total receipts	684,122	-	4,982	7,499	4,982	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	519	-	-
Other services and charges	-	-	6,000	789	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	684,122	-	-	9,781	393	-
Total disbursements	684,122	-	6,000	11,089	393	-
Excess (deficiency) of receipts over (under) disbursements	-	-	(1,018)	(3,590)	4,589	-
Cash and investments - ending	\$ -	\$ 8,411	\$ 1,369	\$ 35,103	\$ 38,471	\$ 26,451

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Community Corrections Grant	Riverboat Clearing Acct	ISET Report	Inmate Trust	County 2018 Debt	LIT EDIT
Cash and investments - beginning	\$ -	\$ -	\$ 1,754	\$ 4,326	\$ 41,318	\$ -
Receipts:						
Taxes	-	-	-	-	232,250	684,122
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	263,084	-	-	-	16,076	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	68,110	68,737	-	-	-
Total receipts	<u>263,084</u>	<u>68,110</u>	<u>68,737</u>	<u>-</u>	<u>248,326</u>	<u>684,122</u>
Disbursements:						
Personal services	213,410	-	-	-	-	-
Supplies	1,644	-	-	-	-	-
Other services and charges	41,923	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	256,572	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	68,110	69,236	-	-	684,122
Total disbursements	<u>256,977</u>	<u>68,110</u>	<u>69,236</u>	<u>-</u>	<u>256,572</u>	<u>684,122</u>
Excess (deficiency) of receipts over (under) disbursements	<u>6,107</u>	<u>-</u>	<u>(499)</u>	<u>-</u>	<u>(8,246)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 6,107</u>	<u>\$ -</u>	<u>\$ 1,255</u>	<u>\$ 4,326</u>	<u>\$ 33,072</u>	<u>\$ -</u>

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	97.047 EMA Mitigation Grant	93.788 Justice Partners Grant	93.069 Base Gt 7/20-6/21	Emergency Telephone System	P&Z Inspection Fees	Covid Workers Meals
Cash and investments - beginning	\$ 6,010	\$ 38,447	\$ (7,569)	\$ 147,223	\$ 14,215	\$ 1,444
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	13,203	-	-	-
Charges for services	-	-	-	-	20,935	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	230,855	-	-
Total receipts	-	-	13,203	230,855	20,935	-
Disbursements:						
Personal services	-	-	-	253,316	-	-
Supplies	-	-	749	-	-	-
Other services and charges	-	30,744	4,970	7,658	4,880	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	11,549	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	30,744	5,719	272,523	4,880	-
Excess (deficiency) of receipts over (under) disbursements	-	(30,744)	7,484	(41,668)	16,055	-
Cash and investments - ending	\$ 6,010	\$ 7,703	\$ (85)	\$ 105,555	\$ 30,270	\$ 1,444

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Lake Trout Solar	Redevelopment Commission	Homestead Credit Rebate	Communities Talk Grant	93.323 Continuing Covid Testing	Justice Partners Wage Grant
Cash and investments - beginning	\$ 1,000	\$ 46,425	\$ 88	\$ -	\$ 84,532	\$ 50,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	750	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	50,000	-	-	-	-
Total receipts	-	50,000	-	750	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	4,192	-	-	-	16,686
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	750	-	-
Total disbursements	-	4,192	-	750	-	16,686
Excess (deficiency) of receipts over (under) disbursements	-	45,808	-	-	-	(16,686)
Cash and investments - ending	\$ 1,000	\$ 92,233	\$ 88	\$ -	\$ 84,532	\$ 33,314

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	ARP CV Local Fiscal Recovery	TITLE IV E FOSTER CARE	Juvenile Informal Adjustment	Intrastate Transfer Fee	93.354 HEA Coop Agree EME Resp	21.019 Covid-19 Test Grant
Cash and investments - beginning	\$ 1,346,426	\$ 1,579	\$ 560	\$ 590	\$ 1,000	\$ 41,563
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	240	680	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	2,764	-	-	-	-
Total receipts	-	2,764	240	680	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	824,458	-	-	-	-	1,384
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	1,000	4,924
Total disbursements	824,458	-	-	-	1,000	6,308
Excess (deficiency) of receipts over (under) disbursements	(824,458)	2,764	240	680	(1,000)	(6,308)
Cash and investments - ending	\$ 521,968	\$ 4,343	\$ 800	\$ 1,270	\$ -	\$ 35,255

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Railroad Grade Crossings Grant	Local Road & Bridge Matching Grant	Treasurer's Cash Book	97.042 EMA Grant	Redcap Grant	Hea Coop Agree EME Resp
Cash and investments - beginning	\$ (2,324)	\$ 9,738	\$ 421,225	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	15,255	-	-	-	1,000	1,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	390,598	7,185	-	-
Total receipts	15,255	-	390,598	7,185	1,000	1,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	12,931	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	9,738	-	-	-	-
Other disbursements	-	-	421,225	7,185	976	-
Total disbursements	12,931	9,738	421,225	7,185	976	-
Excess (deficiency) of receipts over (under) disbursements	2,324	(9,738)	(30,627)	-	24	1,000
Cash and investments - ending	\$ -	\$ -	\$ 390,598	\$ -	\$ 24	\$ 1,000

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	OCRA Planning Grant 22-23	OCRA B-20-DW-18-0001	21.027 Lead Paint	Court Reform Grant	LR&B CCMG 2022-2	Drug Free Blackford County
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	60,000	250,000	-	84,591	351,046	12,473
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>60,000</u>	<u>250,000</u>	<u>-</u>	<u>84,591</u>	<u>351,046</u>	<u>12,473</u>
Disbursements:						
Personal services	-	-	-	-	-	20,094
Supplies	-	-	-	-	-	-
Other services and charges	60,000	250,000	451	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	84,591	348,670	-
Other disbursements	-	-	7,761	-	-	-
Total disbursements	<u>60,000</u>	<u>250,000</u>	<u>8,212</u>	<u>84,591</u>	<u>348,670</u>	<u>20,094</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>-</u>	<u>(8,212)</u>	<u>-</u>	<u>2,376</u>	<u>(7,621)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (8,212)</u>	<u>\$ -</u>	<u>\$ 2,376</u>	<u>\$ (7,621)</u>

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	CO LAW ENFORCE CONT ED	JURY PAY	PRETRIAL DIVERSION	TAX CERTIFICATE SALE	ADULT ADMIN FEE	JUVENILE PROBATION SERVICE
Cash and investments - beginning	\$ 2,503	\$ 5,091	\$ 2,329	\$ 1,859	\$ 40,608	\$ 23,260
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	11,426	1,350
Fines and forfeits	-	1,214	3,033	-	-	-
Other receipts	11,306	-	-	-	-	-
Total receipts	11,306	1,214	3,033	-	11,426	1,350
Disbursements:						
Personal services	-	-	-	-	23,074	7,307
Supplies	-	-	3,426	-	-	-
Other services and charges	-	-	-	-	-	591
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	107	-	-	-
Total disbursements	-	-	3,533	-	23,074	7,898
Excess (deficiency) of receipts over (under) disbursements	11,306	1,214	(500)	-	(11,648)	(6,548)
Cash and investments - ending	\$ 13,809	\$ 6,305	\$ 1,829	\$ 1,859	\$ 28,960	\$ 16,712

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	DEFERRAL	DRUG ADV PROJ INC	COMM CORR PRJ INC USER FEES	MAINTENANCE DISTRICT	SOIL & WATER ED SPECIALIST	FLAGS
Cash and investments - beginning	\$ 5,486	\$ 2,760	\$ 242,763	\$ 324,163	\$ 5,741	\$ 30
Receipts:						
Taxes	-	-	-	98,609	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	1,342	3,766	127,723	-	-	-
Other receipts	-	-	-	1,025	3,500	-
Total receipts	<u>1,342</u>	<u>3,766</u>	<u>127,723</u>	<u>99,634</u>	<u>3,500</u>	<u>-</u>
Disbursements:						
Personal services	-	-	66,696	-	8,666	-
Supplies	-	-	3,915	-	-	-
Other services and charges	3,461	2,710	1,032	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	73,386	-	-
Total disbursements	<u>3,461</u>	<u>2,710</u>	<u>71,643</u>	<u>73,386</u>	<u>8,666</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(2,119)</u>	<u>1,056</u>	<u>56,080</u>	<u>26,248</u>	<u>(5,166)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3,367</u>	<u>\$ 3,816</u>	<u>\$ 298,843</u>	<u>\$ 350,411</u>	<u>\$ 575</u>	<u>\$ 30</u>

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	VETERAN'S AFFAIRS	TRIAD (SHERIFF)	INVESTIGATIONS (SHERIFF)	D.A.R.E PROGRAM (SHERIFF)	LAW ENFORCEMENT CAMP
Cash and investments - beginning	\$ 15,637	\$ 3,305	\$ 532	\$ 2,606	\$ 101
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,868	-	-	-	-
Total receipts	2,868	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	555	-	-	-
Total disbursements	-	555	-	-	-
Excess (deficiency) of receipts over (under) disbursements	2,868	(555)	-	-	-
Cash and investments - ending	\$ 18,505	\$ 2,750	\$ 532	\$ 2,606	\$ 101

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	INMATE EDUCATION PROGRAMS	PROJECT LIFESAVER/TRIAD	EMERGENCY MANAGEMENT	K9 DONATION	SW DISP NONREVERTING CAP
Cash and investments - beginning	\$ 1,200	\$ 6,027	\$ 1,250	\$ 150	\$ 227,693
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	340	-	29,717
Total disbursements	-	-	340	-	29,717
Excess (deficiency) of receipts over (under) disbursements	-	-	(340)	-	(29,717)
Cash and investments - ending	<u>\$ 1,200</u>	<u>\$ 6,027</u>	<u>\$ 910</u>	<u>\$ 150</u>	<u>\$ 197,976</u>

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	20.600 OPERATION PULLOVER	EHB 1387 VETERAN'S GRANT	93.074 BASE PREP 8/10/12-6/30/13	BASE GRANT 7-1-13 THRU 6-30-14	93.074 BASE GT #1 7/17-6/18	PROJECT LIFESAVER GRANT
Cash and investments - beginning	\$ (210)	\$ 250	\$ 1	\$ 24,450	\$ 15,695	\$ 1,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	3,890	-	-	-	6,219	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,647	-	-	-	-	-
Total receipts	<u>7,537</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,219</u>	<u>-</u>
Disbursements:						
Personal services	5,843	-	-	-	100	-
Supplies	-	-	-	-	6,345	-
Other services and charges	-	-	-	-	7,316	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	6,425	-	-
Total disbursements	<u>5,843</u>	<u>-</u>	<u>-</u>	<u>6,425</u>	<u>13,761</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>1,694</u>	<u>-</u>	<u>-</u>	<u>(6,425)</u>	<u>(7,542)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,484</u>	<u>\$ 250</u>	<u>\$ 1</u>	<u>\$ 18,025</u>	<u>\$ 8,153</u>	<u>\$ 1,000</u>

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	WELFARE REFORM GRANT	MASTER TRUST	BL CO HS TRAIL PHASE 2 GRANT	DRUG PROSECUTION FUND	Totals
Cash and investments - beginning	\$ 284	\$ 42,428	\$ 38,198	\$ 361	\$ 15,163,033
Receipts:					
Taxes	-	-	-	-	24,318,953
Licenses and permits	-	-	-	-	9,908
Intergovernmental receipts	-	13,713	-	-	5,543,725
Charges for services	-	-	-	-	347,227
Fines and forfeits	-	-	-	-	273,951
Other receipts	-	-	-	-	5,355,370
Total receipts	-	13,713	-	-	35,849,134
Disbursements:					
Personal services	-	9,294	-	-	6,886,958
Supplies	-	717	-	-	1,166,326
Other services and charges	-	465	-	-	4,616,652
Debt service - principal and interest	-	-	-	-	256,572
Capital outlay	-	-	1,514	-	1,670,536
Other disbursements	-	-	-	350	22,701,554
Total disbursements	-	10,476	1,514	350	37,298,598
Excess (deficiency) of receipts over (under) disbursements	-	3,237	(1,514)	(350)	(1,449,464)
Cash and investments - ending	\$ 284	\$ 45,665	\$ 36,684	\$ 11	\$ 13,713,569

BLACKFORD COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 251,764</u>	<u>\$ -</u>

BLACKFORD COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2023

Description of Debt		Ending	Principal Due
Type	Purpose	Principal	Within One
		Balance	Year
Governmental activities:			
Notes and Loans Payable	Jail/Courthouse Improvements	\$ 955,000	\$ 225,000
Totals		<u>\$ 955,000</u>	<u>\$ 225,000</u>

BLACKFORD COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2023

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	4,103,296
Books and other	<u>48,140</u>
Total governmental activities	<u>71,890,801</u>
Total capital assets	<u><u>\$ 71,890,801</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/>.