

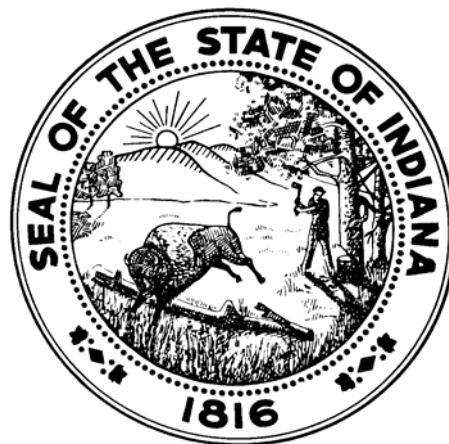
STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

EXAMINATION REPORT

OF

BLACKFORD COUNTY

January 1, 2005 to December 31, 2005



FILED
08/28/2006

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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Kathy J. Bantz	01-01-03 to 12-31-06
Treasurer	Lisa M. Simmons	01-01-05 to 12-31-08
Clerk	Derinda E. Shady Laura A. Coons	01-01-02 to 12-31-05 01-01-06 to 12-31-09
Sheriff	Kevin A. Mahan Paul E. Whitesell John Lancaster	01-01-03 to 07-06-05 07-07-05 to 07-20-05 07-21-05 to 12-31-06
Recorder	Laura A. Coons Derinda E. Shady	01-01-02 to 12-31-05 01-01-06 to 12-31-09
President of the Board of County Commissioners	Robert O'Rourke Larry Hile	01-01-05 to 12-31-05 01-01-06 to 12-31-06
President of the County Council	Cathy Weschke	01-01-05 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2765

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF BLACKFORD COUNTY, INDIANA

We have examined the schedule of receipts, disbursements, and cash and investment balances of Blackford County (County), for the period of January 1, 2005 to December 31, 2005. The County's management is responsible for the schedule. Our responsibility is to express an opinion based on our examination.

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

In our opinion, the schedule referred to above presents fairly, in all material respects, the cash transactions of the Agency for the year ended December 31, 2005, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

July 10, 2006

BLACKFORD COUNTY
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
As Of And For The Year Ended December 31, 2005

	Cash and Investments 01-01-05	Receipts	Disbursements	Cash and Investments 12-31-05
Governmental Funds:				
General	\$ 933,815	\$ 4,482,409	\$ 4,463,527	\$ 952,697
Highway	575,566	1,019,986	1,116,668	478,884
Family and Children	1,468,931	612,160	722,731	1,358,360
General Drain Maintenance	732,427	240,661	140,809	832,279
Property Reassessment	-	47,949	-	47,949
Surveyor's Corner Perpetuation	7,955	3,385	-	11,340
2006 Reassessment	329,325	53,876	33,908	349,293
Recorder's Perpetuation	34,115	18,512	17,717	34,910
Plat Map	1,016	3,732	-	4,748
Economic Development Income Tax	313,054	277,590	277,134	313,510
Clerk's Records Perpetuation	11,881	3,338	7,233	7,986
Industrial Parks	32,103	-	-	32,103
Donations	20,883	23,279	18,114	26,048
Juvenile Probation Service	21,483	6,553	-	28,036
Probation User Fees	64,381	50,239	27,150	87,470
New Clerk Incentive	4,693	17,920	6,907	15,706
Pretrial Diversion	4,818	4,704	8,513	1,009
New Prosecutor Incentive	6,783	17,873	12,684	11,972
Cumulative Courthouse	327,213	92,659	61,348	358,524
ACT (SEEDS)	12,145	-	12,145	-
ACT 03-JF-035	-	33,945	19,620	14,325
Adult Administrative Fee	8,735	9,580	7,822	10,493
Juvenile Administrative Fee	1,240	770	-	2,010
CERT Grant	1,285	288	2,211	(638)
Public Safety Training Grant	-	1,700	1,700	-
Sheriff Sale Fee	-	4,354	-	4,354
Local Road and Street	151,980	130,467	170,404	112,043
Riverboat Revenue	30,753	88,583	88,583	30,753
Cumulative Bridge	335,681	189,043	197,979	326,745
Health	16,818	160,554	145,497	31,875
Attendance Support Program	2,200	10,000	12,152	48
Project Lifesaver Grant	1,000	-	-	1,000
Health Maintenance	9,252	16,350	15,855	9,747
Health Maintenance Tobacco	28,756	11,219	9,437	30,538
Master Settlement Tobacco	26,214	14,310	19,878	20,646
Welfare Reform Grant	284	-	-	284
Children in Middle	1,283	-	-	1,283
HS CFDA 97.004	11,903	99,280	111,185	(2)
Hospital Use Grant	(22,019)	22,019	-	-
Housing Needs Assessment	-	1,500	1,500	-
HAVA Title III	86,800	10,793	97,593	-
Bioterrorism Grant	21,581	21,374	25,314	17,641
Homeland Security Equipment Grant	2	-	2	-
Rainy Day	24,055	-	-	24,055
PHC Grant	-	7,647	7,715	(68)
General Drain Improvement	114,636	37,198	28,154	123,680
Drainage Maintenance District	193,337	35,624	49,392	179,569
Campaign Finance Enforcement	100	-	-	100
Emergency Response	16,686	154	-	16,840
Accident Report	7,147	448	-	7,595
Firearms Training	4,005	750	532	4,223
Law Enforcement Assistance Grant	2	-	-	2
Operation Pullover	-	825	351	474
Law Enforcement Continuing Education	4,671	-	-	4,671
Emergency Telephone System	50,191	190,450	163,664	76,977
Community Corrections Project Income	48,874	51,246	31,596	68,524
Jail Project Income	63,663	9,695	-	73,358
Jail Housing Grant	28,328	14,000	24,497	17,831
Drug Advisory Project Income	2,607	2,720	2,054	3,273
Community Correction Home Detention	-	53,867	46,120	7,747
Drug Free Community	17,417	9,434	9,712	17,139
Community Corrections Grant	14,550	30,928	45,478	-
Community Transition Program	6,084	5	6,089	-
Jail Bond	190,545	406,025	393,000	203,570
Incarceration Fees	3,930	-	-	3,930
Cumulative Jail	170,438	47,494	37,036	180,896
ITPC Grant	36,846	17,276	53,918	204

The accompanying notes are an integral part of the schedules.

BLACKFORD COUNTY
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
As Of And For The Year Ended December 31, 2005
(Continued)

	Cash and Investments 01-01-05	Receipts	Disbursements	Cash and Investments 12-31-05
Governmental Funds (continued):				
Old Prosecutor's Incentive	24	-	-	24
Victim Assistance Grant	-	13,645	15,134	(1,489)
Family Violence Victim Assistance	3,001	11,696	14,697	-
Jury Pay	10,346	1,160	-	11,506
Child Advocacy	50	-	-	50
Personal Property Attorney Fees	98	2,513	2,448	163
Supplemental Public Defender Services	11,822	18,333	23,093	7,062
Cumulative Capital Development	198,946	113,613	94,229	218,330
Solid Waste Disposal Capital	91,447	18,848	50,601	59,694
Sheriff's Commissary	25,494	76,854	82,637	19,711
County Sales Disclosure	4,279	1,615	-	5,894
Welfare Adoption Fees	200	100	200	100
Welfare Trust	400	500	-	900
Children's Psychiatric Residential Treatment	47,168	60,065	57,638	49,595
Inmate Medical Care	1,625	2,039	-	3,664
Landfill Closure Trust	29,187	8,377	10,208	27,356
Fiduciary Funds:				
Congressional School Principal	7,971	-	-	7,971
Sheriff's Pension Trust	397,372	106,573	28,295	475,650
Surplus Tax	69,271	22,917	47,422	44,766
Surplus Dog Tax	-	1,211	1,211	-
Tax Sale Redemption	101	44,580	44,681	-
Surplus Tax Sale	218,631	265,087	212,163	271,555
Financial Institutions Tax	-	60,418	60,418	-
Surplus Ditch General Maintenance	399	1,548	1,124	823
Certified Shares (CAGIT)	-	1,266,590	1,266,590	-
Homestead Credit (Local Option)	-	191,157	185,683	5,474
CVET	-	104,004	104,004	-
EDIT Clearing	-	428,847	428,847	-
Property Replacement Homestead Credit	-	422,195	422,195	-
Payroll	48,684	1,146,430	1,145,678	49,436
United Way	384	582	812	154
Section 125 Pre-Tax	6,193	48,861	48,099	6,955
State Sales Disclosure Fees	125	1,615	1,575	165
State Coroner Continuing Education	9	1,260	1,255	14
County Health Insurance	10,466	333,871	333,575	10,762
Infraction Judgments	670	9,571	9,451	790
Special Death Benefit	70	1,265	1,305	30
City and Town Court Costs	3,778	3,616	3,778	3,616
Mortgage Fees - State Share	-	1,893	1,743	150
Medical Assistance to Wards	-	14,435	14,435	-
Health Care for the Indigent	-	143,878	143,878	-
Children with Special Health Needs	-	27,006	27,006	-
Surplus Ditch Maintenance District	670	103	189	584
User Fee	16,782	1,961	207	18,536
Ordinance Violation	4,430	2,160	-	6,590
Congressional School Interest	5,374	246	319	5,301
Education Plate Fees	-	844	525	319
Inheritance Tax	18,851	131,352	120,099	30,104
State Fair Board	-	3,686	3,686	-
State Forestry Tax	-	7,372	7,372	-
State Settlement	-	15,222,594	15,222,594	-
State Fines and Forfeitures	35	1,956	856	1,135
Landfill User Fees	-	216,027	209,462	6,565
County Treasurer	198,726	305,042	198,726	305,042
County Sheriff	-	55,656	55,656	-
Clerk of the Circuit Court	256,323	2,020,566	2,024,758	252,131
Probation Department	-	69,875	69,875	-
Community Corrections	140	51,046	51,186	-
County Recorder	50	59,396	59,396	50
Sheriff's Inmate Trust	2,415	78,904	78,539	2,780
Totals	<u>\$ 8,306,454</u>	<u>\$ 31,926,294</u>	<u>\$ 31,742,181</u>	<u>\$ 8,490,567</u>

The accompanying notes are an integral part of the schedules.

BLACKFORD COUNTY
NOTES TO SCHEDULE

Note 1. Introduction

The County was established under the laws of the State of Indiana. The County provides the following services: public safety, health and social services, culture and recreation, and general administrative services.

Note 2. Fund Accounting

The County uses funds to report on its cash and investments and the results of its operations on a cash basis. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

Note 3. Deposits and Investments

Deposits, made in accordance with Indiana Code 5-13, with financial institutions in the State of Indiana at year end were entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statute (IC 5-13-9) authorizes the County to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds.

Note 4. Pension Plan

Public Employees' Retirement Fund

Plan Description

The County contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system, and give the Agency authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus

BLACKFORD COUNTY
NOTES TO SCHEDULE
(Continued)

an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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

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

Funding Policy and Annual Pension Cost

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

Note 5. Long-Term Debt

The County has entered into various capital leases for the jail and several copy machines. The outstanding principal at December 31, 2005, was \$3,328,266.

BLACKFORD COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 10, 2006, with Kathy J. Bantz, Auditor; Larry Hile, President of the Board of County Commissioners; and Cathy Weschke, President of the County Council. Our examination disclosed no material items that warrant comment at this time.