

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

BLACKFORD COUNTY, INDIANA

January 1, 2014 to December 31, 2016



**FILED**  
01/16/2018



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## SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Sheila D. Meadows	01-01-11 to 07-04-14
	Judy A. Confer	07-05-14 to 01-30-16
	Lisa M. Simmons (interim)	01-31-16 to 02-18-16
	Sharon L. Hartley	02-19-16 to 12-31-18
County Treasurer	Edward M. Hollander	01-01-13 to 05-31-14
	Dana D. Turner	06-01-14 to 12-31-20
Clerk of the Circuit Court	Derinda E. Shady	01-01-13 to 12-31-16
	Laura A. Coons	01-01-17 to 12-31-20
County Sheriff	John A. Lancaster	01-01-11 to 12-31-14
	Jeffrey C. Sones	01-01-15 to 12-31-18
County Recorder	Laura A. Coons	01-01-13 to 12-31-16
	Kelli J. Schriver	01-01-17 to 12-31-20
President of the Board of County Commissioners	C. Scott Confer	01-01-13 to 12-31-16
	John A. Lancaster	01-01-17 to 12-31-17
President of the County Council	Larry R. Hile	01-01-13 to 12-31-13
	John M. Rains	01-01-14 to 12-31-16
	Thomas L. Armstrong	01-01-17 to 12-31-17



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF BLACKFORD COUNTY, INDIANA

We have examined the accompanying financial statements of Blackford County (County), for the period of January 1, 2014 to December 31, 2016. The County's management is responsible for the fair presentation of these financial statements in accordance with the prescribed basis of accounting described in Note 1. Our responsibility is to express an opinion on the financial statements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the financial statements are in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the financial statements. The nature, timing, and extent of the procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.


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

In our opinion, because of the matter described in the preceding paragraph, the financial statements for the period of January 1, 2014 to December 31, 2016, referred to above, do not present, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County.

INDEPENDENT ACCOUNTANT'S REPORT  
(Continued)

In our opinion, the financial statements for the period of January 1, 2014 to December 31, 2016, referred to above, present the financial position and results of operations of the County based on the prescribed basis of accounting described in Note 1 to the financial statements, in all material respects.

Our examination was conducted for the purpose of forming an opinion on the County's financial statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the examination procedures applied to the financial statements and, accordingly, we express no opinion on them.

  
Paul D. Joyce, CPA  
State Examiner

November 30, 2017

## FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

BLACKFORD COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2014 and 2015

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-14	Receipts	Disbursements	12-31-14	Receipts	Disbursements	
Sheriff's Inmate Trust	\$ 6,429	\$ 114,239	\$ 114,705	\$ 5,963	\$ 83,518	\$ 83,470	\$ 6,011
Jail Commissary	32,190	54,127	55,524	30,793	73,021	73,955	29,859
Clerk's Trust	158,346	1,038,394	1,099,060	97,680	996,109	983,446	110,343
Recorder's Cashbook	50	-	50	-	-	-	-
After Settlement Collections	194,077	650,202	194,077	650,202	507,077	650,202	507,077
General	444,980	4,044,270	3,763,760	725,490	3,375,708	3,668,935	432,263
Accident Report	1,846	1,141	1,311	1,676	1,461	-	3,137
CAGIT County Certified Shares	31,215	819,763	749,003	101,975	813,970	619,902	296,043
CEDIT County Share	529,326	380,099	403,111	506,314	314,212	283,530	536,996
City and Town Court Costs	5,784	2,215	7,865	134	1,989	478	1,645
Clerk's Records Perpetuation	15,128	2,006	3,079	14,055	4,230	3,527	14,758
Community Corrections	(12,485)	115,865	131,983	(28,603)	134,964	98,804	7,557
Community Transition Program	7,696	8,930	14,606	2,020	8,950	2,153	8,817
Sales Disclosure - County Share	4,673	1,615	1,000	5,288	1,525	1,740	5,073
Cumulative Bridge	336,091	135,975	139,440	332,626	192,349	106,539	418,436
Cumulative Capital Development	127,183	70,408	27,190	170,401	78,964	21,535	227,830
Cumulative Courthouse	68,579	51,515	42,064	78,030	57,777	33,418	102,389
Cumulative Jail	145,724	37,739	31,399	152,064	42,413	6,486	187,991
Drug Free Community	810	8,333	6,473	2,670	10,134	4,051	8,753
Emergency Planning/Right to Know	16,398	-	-	16,398	17	-	16,415
Emergency Telephone System	35,678	198,651	187,952	46,377	194,892	187,375	53,894
Firearms Training	36,263	2,840	2,622	36,481	4,110	12,822	27,769
General Drain Improvement	112,703	59,705	22,589	149,819	44,238	57,058	136,999
Health	21,060	176,719	142,197	55,582	132,204	146,669	41,117
Identification Security Protection	2,720	823	-	3,543	895	375	4,063
Landfill Closure and Post Closure	24,143	7,185	4,594	26,734	3,502	6,350	23,886
Levy Excess	-	697	-	697	-	-	697
Local Health Maintenance	90,519	33,139	31,229	92,429	33,139	43,869	81,699
Local Road and Street	48,776	110,491	70,545	88,722	112,057	54,105	146,674
Medical Care for Inmates	7,252	2,003	9,000	255	4,764	1,659	3,360
Motor Vehicle Highway	595,326	1,258,047	1,070,842	782,531	1,492,136	1,318,754	955,913
Plat Book	23,761	3,800	2,263	25,298	3,695	1,341	27,652
Rainy Day	1,142,668	-	258,649	884,019	-	8,044	875,975
Reassessment - 2015	430,049	9,935	39,557	400,427	-	48,218	352,209
Recorder's Records Perpetuation	52,537	16,611	6,026	63,122	18,446	5,063	76,505
Riverboat	29,769	75,625	68,405	36,989	75,625	59,222	53,392
Sheriff's Pension Trust	364	4,758	4,797	325	10,250	9,300	1,275
Solid Waste User Fees	13,213	178,520	179,627	12,106	79,929	87,540	4,495
Supplemental Public Defender Services	28,131	146,332	138,851	35,612	123,298	134,520	24,390
Surplus Tax	12,556	6,963	12,982	6,537	12,502	5,543	13,496
Surveyor's Corner Perpetuation	12,890	2,870	-	15,760	3,075	-	18,835
Tax Sale Redemption	1	25,718	25,718	1	75,717	75,717	1
Tax Sale Surplus	35,477	20,147	14,189	41,435	43,359	12,152	72,642
Victim Impact Program	1,559	-	1,559	-	-	-	-
Auditor's Ineligible Deductions	3,079	-	2,203	876	-	540	336
County Elected Officials Training	1,919	822	-	2,741	937	529	3,149
Reassessment	-	-	-	-	96,430	68,963	27,467
Adult Probation Administrative	153,744	49,777	50,620	152,901	58,567	60,278	151,190
Juvenile Probation Administrative	4,928	57	1,000	3,985	132	-	4,117
County User Fee	28,548	1,229	92	29,685	1,204	128	30,761
Drain Maintenance	590,944	274,188	207,822	657,310	276,193	231,014	702,489
Sheriff Outside Funds	-	-	-	-	4,511	1,760	2,751
Sheriff Sale Administration	16,155	5,623	14,045	7,733	8,770	8,250	8,253
Collection Agency Fees	4,368	-	4,368	-	-	-	-
Court Interpreters	3,505	-	415	3,090	-	150	2,940
Donations	85	-	-	85	-	85	-
Debt Service	10,563	409,677	393,000	27,240	558,606	390,000	195,846
Payroll Clearing	13,724	1,363,465	1,380,811	(3,622)	1,309,185	1,309,543	(3,980)
Settlement	-	10,774,045	10,774,820	(775)	12,413,948	12,413,173	-
Wheel Tax	-	-	-	-	50,656	50,652	4
Sur Tax	-	-	-	-	287,402	287,402	-
CVET Agency	-	74,740	74,740	-	83,937	83,937	-
Financial Institution Tax	-	57,848	57,848	-	61,339	61,339	-
CEDIT Homestead Credit	3,168	228,564	227,052	4,680	229,789	229,977	4,492
HEA 1001 State Homestead Credit	2,799	15	2,814	-	-	-	-
Homestead Credit Rebate	88	-	-	88	-	-	88
State Fines and Forfeitures	336	10,065	8,482	1,919	9,567	9,467	2,019

BLACKFORD COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2014 and 2015

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-14	Receipts	Disbursements	12-31-14	Receipts	Disbursements	
Infraction Judgments	455	7,524	7,439	540	6,096	5,993	643
Special Death Benefit	230	815	6,000	(4,955)	5,855	870	30
Sales Disclosure - State Share	200	1,615	1,620	195	1,525	1,620	100
Coroner's Training & Continuing Education	100	1,056	1,040	116	1,393	1,387	122
Interstate Compact - State Share	-	63	63	-	125	125	-
Mortgage Recording Fees - State Share	55	775	780	50	915	935	30
Child Restraint Violation Fines	-	225	225	-	75	50	25
Inheritance Tax	10,372	1,622	10,373	1,621	-	1,621	-
Education Plate Fees Agency	56	115	115	56	75	131	-
CAGIT Distribution	-	1,554,926	1,554,926	-	1,553,998	1,553,998	-
CEDIT Distribution	-	519,464	519,464	-	522,249	522,249	-
City/Town Ordinance Violations Fines	8,186	200	-	8,386	-	-	8,386
93.563 Title IV-D ARRA	-	154	-	154	-	-	154
93.563 Title IV-D Incentive	32,137	6,920	11,400	27,657	5,900	20,404	13,153
93.563 Prosecutor IV-D Incentive Post Oct '99	32,186	10,412	16,589	26,009	8,875	13,934	20,950
93.563 Clerk IV-D Incentive Post Oct '99	31,082	6,920	8,939	29,063	5,900	4,546	30,417
Industrial Park Grant	27,313	-	-	27,313	-	-	27,313
County Law Enforcement Continuing Education	3,003	-	500	2,503	-	-	2,503
Jury Pay	57	669	423	303	659	-	962
Pretrial Diversion	1,417	3,782	3,328	1,871	2,697	629	3,939
Tax Certificate Sale	1,859	-	-	1,859	-	-	1,859
Adult Administration Fee	52,691	9,887	7,497	55,081	11,470	5,372	61,179
Juvenile Probation Service	25,727	843	60	26,510	6,845	2,625	30,730
Deferral	696	3,283	777	3,202	2,961	2,644	3,519
Drug Advisory Project Income	6,369	1,492	1,896	5,965	1,803	2,857	4,911
Community Corrections Project Income	141,586	108,144	105,101	144,629	79,006	109,782	113,853
Drain Maintenance District	274,368	52,203	47,950	278,621	78,834	63,019	294,436
Soil and Water Education Specialist	1,103	15,000	13,451	2,652	12,085	12,882	1,855
Flags	30	-	-	30	-	-	30
Veteran's Affairs	4,197	1,401	125	5,473	880	2,037	4,316
TRIAD (Sheriff)	3,823	230	12	4,041	203	151	4,093
Investigations (Sheriff)	883	-	-	883	-	-	883
D.A.R.E Program (Sheriff)	2,586	20	-	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	500	-	-	500	-	-	500
Adventure Based Counseling	3,457	-	-	3,457	-	-	3,457
K9 Donation	-	-	-	-	400	-	400
Solid Waste Disposal Non-Reverting Capital	206,083	16,166	155	222,094	7,879	-	229,973
Property Tax Replacement	-	518,309	518,309	-	517,999	517,999	-
20.600 Operation Pullover	33	10,696	10,591	138	1,201	1,214	125
97.073 Homeland Security 13-16	(3,395)	36,382	32,987	-	-	-	-
97.042 EMA Grant	-	-	-	-	12,114	6,227	5,887
EHB 1387 Veteran's Grant	-	-	-	-	1,138	888	250
93.074 Base Preparedness	430	-	-	430	-	-	430
Base Grant 7-1-13 to 6-30-14	(6,592)	17,717	13,834	(2,709)	21,646	12,638	6,299
93.283 Cancer Coalition Grant	78	-	-	78	-	-	78
8118 Tobacco Prevention Cessation Grant	(4,611)	17,840	12,388	841	6,568	7,409	-
ARRA Clerk IV-D Incentive	557	-	-	557	-	-	557
Project Lifesaver Grant	1,000	-	-	1,000	-	-	1,000
Welfare Reform Grant	284	-	-	284	-	-	284
Public Health Coordinator Grant	3,098	-	-	3,098	-	3,098	-
Master Trust	7,491	14,095	15,513	6,073	14,095	15,116	5,052
EMPG COMP Grant	-	4,678	4,678	-	-	-	-
Blackford County HS Trail Phase I Grant	-	129,972	83,410	46,562	112,900	36,430	123,032
Blackford County HS Trail Phase 2 Grant	-	35,000	-	35,000	24,320	30,400	28,920
Jail Housing Grant	10,604	14,050	24,654	-	13,628	13,628	-
<b>Totals</b>	<b>\$ 6,598,520</b>	<b>\$ 26,253,195</b>	<b>\$ 25,316,637</b>	<b>\$ 7,535,078</b>	<b>\$ 27,661,706</b>	<b>\$ 27,099,962</b>	<b>\$ 8,096,822</b>

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

BLACKFORD COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Sheriff's Inmate Trust	\$ 6,011	\$ 91,747	\$ 90,019	\$ 7,739
Jail Commissary	29,859	88,588	62,430	56,017
Clerk's Trust	110,343	976,739	932,281	154,801
After Settlement Collections	507,077	483,289	507,077	483,289
General	432,263	3,463,213	3,217,155	678,321
Accident Report	3,137	1,225	-	4,362
CAGIT County Certified Shares	296,043	855,028	629,848	521,223
CEDIT County Share	536,996	306,726	234,178	609,544
City and Town Court Costs	1,645	1,991	-	3,636
Clerk's Records Perpetuation	14,758	6,174	10,712	10,220
Community Corrections	7,557	213,931	211,818	9,670
Community Transition Program	8,817	7,950	13,954	2,813
Sales Disclosure - County Share	5,073	1,685	1,681	5,077
Cumulative Bridge	418,436	154,172	17,189	555,419
Cumulative Capital Development	227,830	79,363	-	307,193
Cumulative Courthouse	102,389	58,127	13,865	146,651
Cumulative Jail	187,991	42,655	60,146	170,500
Drug Free Community	8,753	11,349	8,426	11,676
Emergency Planning/Right to Know	16,415	33	-	16,448
Emergency Telephone System	53,894	167,577	198,382	23,089
Firearms Training	27,769	5,850	10,449	23,170
General Drain Improvement	136,999	51,285	132,355	55,929
Health	41,117	136,438	155,593	21,962
Identification Security Protection	4,063	845	375	4,533
Landfill Closure and Post Closure	23,886	223	9,095	15,014
Levy Excess	697	-	697	-
Local Health Maintenance	81,699	33,139	27,201	87,637
Local Road and Street	146,674	109,491	103,645	152,520
LOIT Public Safety - County Share	-	334,030	278,823	55,207
Medical Care for Inmates	3,360	3,225	-	6,585
Motor Vehicle Highway	955,913	1,488,522	1,123,873	1,320,562
Plat Book	27,652	3,588	18,333	12,907
Rainy Day	875,975	180,757	107,050	949,682
Reassessment - 2015	352,209	-	75,601	276,608
Recorder's Records Perpetuation	76,505	16,638	14,370	78,773
Riverboat	53,392	75,622	59,746	69,268
Sheriff's Pension Trust	1,275	11,152	11,602	825
Solid Waste User Fees	4,495	1,080	5,575	-
Supplemental Public Defender Services	24,390	134,033	110,202	48,221
Surplus Tax	13,496	7,412	13,661	7,247
Surveyor's Corner Perpetuation	18,835	2,820	-	21,655
Tax Sale Redemption	1	21,036	18,012	3,025
Tax Sale Surplus	72,642	23,717	62,420	33,939
Auditor's Ineligible Deductions	336	-	59	277
County Elected Officials Training	3,149	870	1,253	2,766
Reassessment	27,467	102,176	70,114	59,529
Adult Probation Administrative	151,190	55,788	74,839	132,139
Juvenile Probation Administrative	4,117	85	-	4,202
County User Fee	30,761	1,219	116	31,864
Drain Maintenance	702,489	453,930	514,615	641,804
Sheriff Outside Funds	2,751	-	462	2,289
Sheriff Sale Administration	8,253	5,880	3,101	11,032
Court Interpreters	2,940	-	357	2,583
Debt Service	195,846	60,403	196,500	59,749
Payroll Clearing	(3,980)	1,289,472	1,272,757	12,735
Settlement	-	12,078,528	12,078,528	-
Wheel Tax	4	50,344	50,348	-
Sur Tax	-	299,692	299,692	-
CVET Agency	-	74,773	74,773	-
Financial Institution Tax	-	66,126	66,126	-
CEDIT Homestead Credit	4,492	-	-	4,492
Homestead Credit Rebate	88	-	-	88
State Fines and Forfeitures	2,019	4,692	6,266	445

BLACKFORD COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Infraction Judgments	643	5,210	5,522	331
Special Death Benefit	30	840	870	-
Sales Disclosure - State Share	100	1,685	1,600	185
Coroner's Training & Continuing Education	122	1,048	1,004	166
Mortgage Recording Fees - State Share	30	860	815	75
Child Restraint Violation Fines	25	113	113	25
Education Plate Fees Agency	-	94	94	-
CAGIT Distribution	-	1,539,976	1,539,976	-
CEDIT Distribution	-	513,635	513,635	-
LOIT 2016 Special Distribution	-	466,209	466,209	-
City/Town Ordinance Violations Fines	8,386	-	-	8,386
93.563 Title IV-D ARRA	154	-	-	154
93.563 Title IV-D Incentive	13,153	7,329	9,950	10,532
93.563 Prosecutor IV-D Incentive Post Oct '99	20,950	9,538	10,217	20,271
93.563 Clerk IV-D Incentive Post Oct '99	30,417	6,039	19,686	16,770
LOIT Public Safety Clearing Account	-	513,325	513,325	-
Industrial Park Grant	27,313	-	-	27,313
County Law Enforcement Continuing Education	2,503	-	-	2,503
Jury Pay	962	603	1,238	327
Pretrial Diversion	3,939	4,186	4,080	4,045
Tax Certificate Sale	1,859	-	-	1,859
Adult Administration Fee	61,179	8,936	5,364	64,751
Juvenile Probation Service	30,730	5,937	5,744	30,923
Deferral	3,519	1,857	1,476	3,900
Drug Advisory Project Income	4,911	3,554	3,737	4,728
Community Corrections Project Income	113,853	117,699	134,731	96,821
Drain Maintenance District	294,436	88,920	59,740	323,616
Soil and Water Education Specialist	1,855	12,000	13,327	528
Flags	30	-	-	30
Veteran's Affairs	4,316	576	25	4,867
TRIAD (Sheriff)	4,093	187	588	3,692
Investigations (Sheriff)	883	-	601	282
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	500	-	-	500
Adventure Based Counseling	3,457	-	3,457	-
K9 Donation	400	1,800	-	2,200
Solid Waste Disposal Non-Reverting Capital	229,973	502	-	230,475
Property Tax Replacement	-	513,326	513,326	-
20.600 Operation Pullover	125	5,601	4,891	835
Base Grant 2016 - 2017	-	7,335	6,287	1,048
97.042 EMA Grant	5,887	-	-	5,887
EHB 1387 Veteran's Grant	250	-	-	250
93.074 Base Preparedness	430	-	-	430
Base Grant 7-1-13 to 6-30-14	6,299	19,104	15,991	9,412
93.283 Cancer Coalition Grant	78	-	-	78
ARRA Clerk IV-D Incentive	557	-	-	557
Project Lifesaver Grant	1,000	-	-	1,000
Welfare Reform Grant	284	-	-	284
Master Trust	5,052	14,095	12,650	6,497
Blackford County HS Trail Phase 1 Grant	123,032	62,026	156,576	28,482
Blackford County HS Trail Phase 2 Grant	28,920	45,924	80,270	(5,426)
Jail Housing Grant	-	13,628	13,267	361
Totals	\$ 8,096,822	\$ 28,190,140	\$ 27,378,127	\$ 8,908,835

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

BLACKFORD COUNTY  
NOTES TO FINANCIAL STATEMENTS

**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 statements present the financial information for the County.

*B. Basis of Accounting*

The financial statements are 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 statements. The aggregate receipts include the following sources:

*Taxes.* Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option 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 non-businesses 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 STATEMENTS  
(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 statements. 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.

*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.

BLACKFORD COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*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 February 15. These rates were based upon the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

**Note 4. Deposits and Investments**

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

BLACKFORD COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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 statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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

Indiana Public Retirement System  
One North Capitol, Suite 001  
Indianapolis, IN 46204  
Ph. (888) 526-1687

*Funding Policy and Annual Pension Cost*

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

BLACKFORD COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*B. County Police Retirement Plan*

*Plan Description*

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. 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 statements. 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 statements. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statements contain some funds with deficits in cash. This is a result of expenditures exceeding available revenue and reimbursements made for expenditures under grant programs not being received by year end.

#### OTHER INFORMATION - UNEXAMINED

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

Differences may be noted between the financial information presented in the financial statements 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 examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

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

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	Recorder's Cashbook	After Settlement Collections	General	Accident Report	CAGIT County Certified Shares	CEDIT County Share	City and Town Court Costs
Cash and investments - beginning	\$ 6,429	\$ 32,190	\$ 158,346	\$ 50	\$ 194,077	\$ 444,980	\$ 1,846	\$ 31,215	\$ 529,326	\$ 5,784
Receipts:										
Taxes	-	-	-	-	-	2,263,144	-	796,113	-	-
Licenses and permits	-	-	-	-	-	2,230	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	479,226	-	18,657	-	-
Charges for services	-	-	-	-	-	233,910	1,141	-	-	-
Fines and forfeits	-	-	-	-	-	73,404	-	-	-	2,215
Other receipts	114,239	54,127	1,038,394	-	650,202	992,356	-	4,993	380,099	-
Total receipts	114,239	54,127	1,038,394	-	650,202	4,044,270	1,141	819,763	380,099	2,215
Disbursements:										
Personal services	-	-	-	-	-	2,165,309	-	598,756	-	-
Supplies	-	-	-	-	-	198,975	-	101,931	-	-
Other services and charges	-	-	-	-	-	1,226,747	-	42,600	242,781	-
Capital outlay	-	-	-	-	-	24,050	-	5,716	158,600	-
Other disbursements	114,705	55,524	1,099,060	50	194,077	148,679	1,311	-	1,730	7,865
Total disbursements	114,705	55,524	1,099,060	50	194,077	3,763,760	1,311	749,003	403,111	7,865
Excess (deficiency) of receipts over disbursements	(466)	(1,397)	(60,666)	(50)	456,125	280,510	(170)	70,760	(23,012)	(5,650)
Cash and investments - ending	\$ 5,963	\$ 30,793	\$ 97,680	\$ -	\$ 650,202	\$ 725,490	\$ 1,676	\$ 101,975	\$ 506,314	\$ 134

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

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	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Cumulative Courthouse	Cumulative Jail	Drug Free Community	Emergency Planning/Right to Know
Cash and investments - beginning	\$ 15,128	\$ (12,485)	\$ 7,696	\$ 4,673	\$ 336,091	\$ 127,183	\$ 68,579	\$ 145,724	\$ 810	\$ 16,398
Receipts:										
Taxes	-	-	-	-	124,330	64,379	47,105	34,503	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	115,761	8,930	-	11,645	6,029	4,410	3,236	-	-
Charges for services	-	-	-	1,615	-	-	-	-	-	-
Fines and forfeits	2,006	-	-	-	-	-	-	-	8,333	-
Other receipts	-	104	-	-	-	-	-	-	-	-
Total receipts	2,006	115,865	8,930	1,615	135,975	70,408	51,515	37,739	8,333	-
Disbursements:										
Personal services	-	102,336	-	-	-	-	-	-	-	-
Supplies	-	1,827	-	-	-	-	-	-	-	-
Other services and charges	-	26,910	-	1,000	51,916	6,349	40,639	8,171	6,473	-
Capital outlay	-	-	-	-	87,524	20,841	-	23,228	-	-
Other disbursements	3,079	910	14,606	-	-	-	1,425	-	-	-
Total disbursements	3,079	131,983	14,606	1,000	139,440	27,190	42,064	31,399	6,473	-
Excess (deficiency) of receipts over disbursements	(1,073)	(16,118)	(5,676)	615	(3,465)	43,218	9,451	6,340	1,860	-
Cash and investments - ending	\$ 14,055	\$ (28,603)	\$ 2,020	\$ 5,288	\$ 332,626	\$ 170,401	\$ 78,030	\$ 152,064	\$ 2,670	\$ 16,398

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	Emergency Telephone System	Firearms Training	General Drain Improvement	Health	Identification Security Protection	Landfill Closure and Post Closure	Levy Excess	Local Health Maintenance	Local Road and Street	Medical Care for Inmates
Cash and investments - beginning	\$ 35,678	\$ 36,263	\$ 112,703	\$ 21,060	\$ 2,720	\$ 24,143	\$ -	\$ 90,519	\$ 48,776	\$ 7,252
Receipts:										
Taxes	-	-	-	141,581	-	-	-	-	-	-
Licenses and permits	-	-	-	21,771	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	13,263	-	-	-	33,139	110,491	-
Charges for services	-	2,840	-	-	823	7,185	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	198,651	-	59,705	104	-	-	697	-	-	2,003
Total receipts	198,651	2,840	59,705	176,719	823	7,185	697	33,139	110,491	2,003
Disbursements:										
Personal services	181,569	-	-	126,470	-	-	-	19,713	-	-
Supplies	332	-	-	4,311	-	-	-	3,128	-	-
Other services and charges	6,051	-	-	11,416	-	4,594	-	5,270	-	-
Capital outlay	-	-	-	-	-	-	-	3,118	70,545	-
Other disbursements	-	2,622	22,589	-	-	-	-	-	-	9,000
Total disbursements	187,952	2,622	22,589	142,197	-	4,594	-	31,229	70,545	9,000
Excess (deficiency) of receipts over disbursements	10,699	218	37,116	34,522	823	2,591	697	1,910	39,946	(6,997)
Cash and investments - ending	\$ 46,377	\$ 36,481	\$ 149,819	\$ 55,582	\$ 3,543	\$ 26,734	\$ 697	\$ 92,429	\$ 88,722	\$ 255

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

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	Motor Vehicle Highway	Plat Book	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat	Sheriff's Pension Trust	Solid Waste User Fees	Supplemental Public Defender Services	Surplus Tax
Cash and investments - beginning	\$ 595,326	\$ 23,761	\$ 1,142,668	\$ 430,049	\$ 52,537	\$ 29,769	\$ 364	\$ 13,213	\$ 28,131	\$ 12,556
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,250,165	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	16,586	-	-	178,520	-	-
Fines and forfeits	-	3,720	-	-	-	-	4,758	-	82,001	-
Other receipts	7,882	80	-	9,935	25	75,625	-	-	64,331	6,963
Total receipts	1,258,047	3,800	-	9,935	16,611	75,625	4,758	178,520	146,332	6,963
Disbursements:										
Personal services	463,750	-	-	8,616	-	-	-	-	138,851	-
Supplies	354,065	-	-	-	-	-	-	-	-	-
Other services and charges	190,328	-	-	29,441	-	18,638	-	-	-	-
Capital outlay	62,699	-	-	1,500	-	-	-	-	-	-
Other disbursements	-	2,263	258,649	-	6,026	49,767	4,797	179,627	-	12,982
Total disbursements	1,070,842	2,263	258,649	39,557	6,026	68,405	4,797	179,627	138,851	12,982
Excess (deficiency) of receipts over disbursements	187,205	1,537	(258,649)	(29,622)	10,585	7,220	(39)	(1,107)	7,481	(6,019)
Cash and investments - ending	\$ 782,531	\$ 25,298	\$ 884,019	\$ 400,427	\$ 63,122	\$ 36,989	\$ 325	\$ 12,106	\$ 35,612	\$ 6,537

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

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	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Victim Impact Program	Auditor's Ineligible Deductions	County Elected Officials Training	Reassessment	Adult Probation Administrative	Juvenile Probation Administrative	County User Fee
Cash and investments - beginning	\$ 12,890	\$ 1	\$ 35,477	\$ 1,559	\$ 3,079	\$ 1,919	\$ -	\$ 153,744	\$ 4,928	\$ 28,548
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	2,870	-	-	-	-	822	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	57	1,229
Other receipts	-	25,718	20,147	-	-	-	-	49,777	-	-
Total receipts	2,870	25,718	20,147	-	-	822	-	49,777	57	1,229
Disbursements:										
Personal services	-	-	-	1,559	-	-	-	41,397	-	-
Supplies	-	-	-	-	-	-	-	2,227	-	-
Other services and charges	-	-	-	-	-	-	-	5,169	1,000	-
Capital outlay	-	-	-	-	-	-	-	1,827	-	-
Other disbursements	-	25,718	14,189	-	2,203	-	-	-	-	92
Total disbursements	-	25,718	14,189	1,559	2,203	-	-	50,620	1,000	92
Excess (deficiency) of receipts over disbursements	2,870	-	5,958	(1,559)	(2,203)	822	-	(843)	(943)	1,137
Cash and investments - ending	\$ 15,760	\$ 1	\$ 41,435	\$ -	\$ 876	\$ 2,741	\$ -	\$ 152,901	\$ 3,985	\$ 29,685

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	Drain Maintenance	Sheriff Outside Funds	Sheriff Sale Administration	Collection Agency Fees	Court Interpreters	Donations	Debt Service	Payroll Clearing	Settlement	Wheel Tax
Cash and investments - beginning	\$ 590,944	\$ -	\$ 16,155	\$ 4,368	\$ 3,505	\$ 85	\$ 10,563	\$ 13,724	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	378,519	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	31,158	-	-	-
Charges for services	-	-	5,623	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	274,188	-	-	-	-	-	-	1,363,465	10,774,045	-
Total receipts	274,188	-	5,623	-	-	-	409,677	1,363,465	10,774,045	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	196,500	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	207,822	-	14,045	4,368	415	-	196,500	1,380,811	10,774,820	-
Total disbursements	207,822	-	14,045	4,368	415	-	393,000	1,380,811	10,774,820	-
Excess (deficiency) of receipts over disbursements	66,366	-	(8,422)	(4,368)	(415)	-	16,677	(17,346)	(775)	-
Cash and investments - ending	\$ 657,310	\$ -	\$ 7,733	\$ -	\$ 3,090	\$ 85	\$ 27,240	\$ (3,622)	\$ (775)	\$ -

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

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	Sur Tax	CVET Agency	Financial Institution Tax	CEDIT Homestead Credit	HEA 1001 State Homestead Credit	Homestead Credit Rebate	State Fines and Forfeitures	Infraction Judgments	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 3,168	\$ 2,799	\$ 88	\$ 336	\$ 455	\$ 230	\$ 200
Receipts:										
Taxes	-	-	-	228,564	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	10,065	7,524	815	-
Other receipts	-	74,740	57,848	-	15	-	-	-	-	1,615
Total receipts	-	74,740	57,848	228,564	15	-	10,065	7,524	815	1,615
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	74,740	57,848	227,052	2,814	-	8,482	7,439	6,000	1,620
Total disbursements	-	74,740	57,848	227,052	2,814	-	8,482	7,439	6,000	1,620
Excess (deficiency) of receipts over disbursements	-	-	-	1,512	(2,799)	-	1,583	85	(5,185)	(5)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 4,680	\$ -	\$ 88	\$ 1,919	\$ 540	\$ (4,955)	\$ 195

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

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	Coroner's Training & Continuing Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Child Restraint Violation Fines	Inheritance Tax	Education Plate Fees Agency	CAGIT Distribution	CEDIT Distribution	City/Town Ordinance Violations Fines	93.563 Title IV-D ARRA
Cash and investments - beginning	\$ 100	\$ -	\$ 55	\$ -	\$ 10,372	\$ 56	\$ -	\$ -	\$ 8,186	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	1,554,926	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	63	-	225	-	-	-	-	200	-
Other receipts	1,056	-	775	-	1,622	115	-	519,464	-	154
Total receipts	1,056	63	775	225	1,622	115	1,554,926	519,464	200	154
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	1,040	63	780	225	10,373	115	1,554,926	519,464	-	-
Total disbursements	1,040	63	780	225	10,373	115	1,554,926	519,464	-	-
Excess (deficiency) of receipts over disbursements	16	-	(5)	-	(8,751)	-	-	-	200	154
Cash and investments - ending	\$ 116	\$ -	\$ 50	\$ -	\$ 1,621	\$ 56	\$ -	\$ -	\$ 8,386	\$ 154

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive Post Oct '99	93.563 Clerk IV-D Incentive Post Oct '99	Industrial Park Grant	County Law Enforcement Continuing Education	Jury Pay	Pretrial Diversion	Tax Certificate Sale	Adult Administration Fee	Juvenile Probation Service
Cash and investments - beginning	\$ 32,137	\$ 32,186	\$ 31,082	\$ 27,313	\$ 3,003	\$ 57	\$ 1,417	\$ 1,859	\$ 52,691	\$ 25,727
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	6,920	10,412	6,920	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	9,887	-
Fines and forfeits	-	-	-	-	-	669	3,782	-	-	843
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	6,920	10,412	6,920	-	-	669	3,782	-	9,887	843
Disbursements:										
Personal services	-	-	-	-	-	423	-	-	7,497	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	60
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	11,400	16,589	8,939	-	500	-	3,328	-	-	-
Total disbursements	11,400	16,589	8,939	-	500	423	3,328	-	7,497	60
Excess (deficiency) of receipts over disbursements	(4,480)	(6,177)	(2,019)	-	(500)	246	454	-	2,390	783
Cash and investments - ending	\$ 27,657	\$ 26,009	\$ 29,063	\$ 27,313	\$ 2,503	\$ 303	\$ 1,871	\$ 1,859	\$ 55,081	\$ 26,510

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	Deferral	Drug Advisory Project Income	Community Corrections Project Income	Drain Maintenance District	Soil and Water Education Specialist	Flags	Veteran's Affairs	TRIAD (Sheriff)	Investigations (Sheriff)	D.A.R.E Program (Sheriff)
Cash and investments - beginning	\$ 696	\$ 6,369	\$ 141,586	\$ 274,368	\$ 1,103	\$ 30	\$ 4,197	\$ 3,823	\$ 883	\$ 2,586
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	1,492	108,144	-	-	-	-	-	-	-
Fines and forfeits	3,283	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	52,203	15,000	-	1,401	230	-	20
Total receipts	<u>3,283</u>	<u>1,492</u>	<u>108,144</u>	<u>52,203</u>	<u>15,000</u>	<u>-</u>	<u>1,401</u>	<u>230</u>	<u>-</u>	<u>20</u>
Disbursements:										
Personal services	-	-	46,343	-	13,451	-	-	-	-	-
Supplies	-	-	3,141	-	-	-	-	-	-	-
Other services and charges	-	1,896	26,617	-	-	-	125	12	-	-
Capital outlay	-	-	29,000	-	-	-	-	-	-	-
Other disbursements	777	-	-	47,950	-	-	-	-	-	-
Total disbursements	<u>777</u>	<u>1,896</u>	<u>105,101</u>	<u>47,950</u>	<u>13,451</u>	<u>-</u>	<u>125</u>	<u>12</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>2,506</u>	<u>(404)</u>	<u>3,043</u>	<u>4,253</u>	<u>1,549</u>	<u>-</u>	<u>1,276</u>	<u>218</u>	<u>-</u>	<u>20</u>
Cash and investments - ending	\$ <u>3,202</u>	\$ <u>5,965</u>	\$ <u>144,629</u>	\$ <u>278,621</u>	\$ <u>2,652</u>	\$ <u>30</u>	\$ <u>5,473</u>	\$ <u>4,041</u>	\$ <u>883</u>	\$ <u>2,606</u>

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

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	Law Enforcement Camp	Inmate Education Programs	Project Lifesaver/ TRIAD	Emergency Management	Adventure Based Counseling	K9 Donation	Solid Waste Disposal Non-Reverting Capital	Property Tax Replacement	20.600 Operation Pullover	97.073 Homeland Security 13-16
Cash and investments - beginning	\$ 101	\$ 1,200	\$ 6,027	\$ 500	\$ 3,457	\$ -	\$ 206,083	\$ -	\$ 33	\$ (3,395)
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	10,696	36,382
Charges for services	-	-	-	-	-	-	16,166	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	518,309	-	-
Total receipts	-	-	-	-	-	-	16,166	518,309	10,696	36,382
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	3,518	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	155	-	-	32,987
Other disbursements	-	-	-	-	-	-	-	518,309	7,073	-
Total disbursements	-	-	-	-	-	-	155	518,309	10,591	32,987
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	16,011	-	105	3,395
Cash and investments - ending	\$ 101	\$ 1,200	\$ 6,027	\$ 500	\$ 3,457	\$ -	\$ 222,094	\$ -	\$ 138	\$ -

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	97.042 EMA Grant	EHB 1387 Veteran's Grant	93.074 Base Preparedness	Base Grant 7-1-13 to 6-30-14	93.283 Cancer Coalition Grant	8118 Tobacco Prevention Cessation Grant	ARRA Clerk IV-D Incentive	Project Lifesaver Grant	Welfare Reform Grant
Cash and investments - beginning	\$ -	\$ -	\$ 430	\$ (6,592)	\$ 78	\$ (4,611)	\$ 557	\$ 1,000	\$ 284
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	17,717	-	17,840	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	17,717	-	17,840	-	-	-
Disbursements:									
Personal services	-	-	-	12,522	-	-	-	-	-
Supplies	-	-	-	1,167	-	98	-	-	-
Other services and charges	-	-	-	145	-	12,290	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	13,834	-	12,388	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	3,883	-	5,452	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 430	\$ (2,709)	\$ 78	\$ 841	\$ 557	\$ 1,000	\$ 284

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	Public Health Coordinator Grant	Master Trust	EMPG COMP Grant	Blackford County HS Trail Phase I Grant	Blackford County HS Trail Phase 2 Grant	Jail Housing Grant	Totals
Cash and investments - beginning	\$ 3,098	\$ 7,491	\$ -	\$ -	\$ -	\$ 10,604	\$ 6,598,520
Receipts:							
Taxes	-	-	-	-	-	-	5,633,164
Licenses and permits	-	-	-	-	-	-	24,001
Intergovernmental receipts	-	14,095	4,678	29,972	-	14,050	2,255,792
Charges for services	-	-	-	-	-	-	587,624
Fines and forfeits	-	-	-	-	-	-	205,192
Other receipts	-	-	-	100,000	35,000	-	17,547,422
Total receipts	-	14,095	4,678	129,972	35,000	14,050	26,253,195
Disbursements:							
Personal services	-	14,366	-	-	-	3,498	3,949,944
Supplies	-	-	-	-	-	-	671,202
Other services and charges	-	1,147	-	-	-	-	2,164,285
Capital outlay	-	-	-	48,410	-	21,156	591,356
Other disbursements	-	-	4,678	35,000	-	-	17,939,850
Total disbursements	-	15,513	4,678	83,410	-	24,654	25,316,637
Excess (deficiency) of receipts over disbursements	-	(1,418)	-	46,562	35,000	(10,604)	936,558
Cash and investments - ending	\$ 3,098	\$ 6,073	\$ -	\$ 46,562	\$ 35,000	\$ -	\$ 7,535,078

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	Recorder's Cashbook	After Settlement Collections	General	Accident Report	CAGIT County Certified Shares	CEDIT County Share	City and Town Court Costs
Cash and investments - beginning	\$ 5,963	\$ 30,793	\$ 97,680	\$ -	\$ 650,202	\$ 725,490	\$ 1,676	\$ 101,975	\$ 506,314	\$ 134
Receipts:										
Taxes	-	-	-	-	-	2,471,937	-	807,970	-	-
Licenses and permits	-	-	-	-	-	2,250	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	363,800	-	-	-	-
Charges for services	-	-	-	-	-	158,007	1,461	-	-	-
Fines and forfeits	-	-	-	-	-	70,600	-	-	-	1,989
Other receipts	83,518	73,021	996,109	-	507,077	309,114	-	6,000	314,212	-
Total receipts	83,518	73,021	996,109	-	507,077	3,375,708	1,461	813,970	314,212	1,989
Disbursements:										
Personal services	-	-	-	-	-	2,633,035	-	92,163	-	-
Supplies	-	-	-	-	-	182,130	-	-	-	-
Other services and charges	-	-	-	-	-	812,380	-	527,739	206,130	-
Capital outlay	-	-	-	-	-	34,800	-	-	77,400	-
Other disbursements	83,470	73,955	983,446	-	650,202	6,590	-	-	-	478
Total disbursements	83,470	73,955	983,446	-	650,202	3,668,935	-	619,902	283,530	478
Excess (deficiency) of receipts over disbursements	48	(934)	12,663	-	(143,125)	(293,227)	1,461	194,068	30,682	1,511
Cash and investments - ending	\$ 6,011	\$ 29,859	\$ 110,343	\$ -	\$ 507,077	\$ 432,263	\$ 3,137	\$ 296,043	\$ 536,996	\$ 1,645

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Cumulative Courthouse	Cumulative Jail	Drug Free Community	Emergency Planning/Right to Know
Cash and investments - beginning	\$ 14,055	\$ (28,603)	\$ 2,020	\$ 5,288	\$ 332,626	\$ 170,401	\$ 78,030	\$ 152,064	\$ 2,670	\$ 16,398
Receipts:										
Taxes	-	-	-	-	140,465	72,700	53,192	39,050	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	134,964	8,950	-	12,099	6,264	4,582	3,363	-	-
Charges for services	-	-	-	1,525	-	-	-	-	-	-
Fines and forfeits	4,211	-	-	-	-	-	-	-	10,134	-
Other receipts	19	-	-	-	39,785	-	3	-	-	17
Total receipts	4,230	134,964	8,950	1,525	192,349	78,964	57,777	42,413	10,134	17
Disbursements:										
Personal services	-	72,384	-	-	-	-	-	-	-	-
Supplies	-	1,670	-	-	-	-	-	-	-	-
Other services and charges	-	24,666	-	1,740	73,308	5,300	30,955	2,690	4,051	-
Capital outlay	-	-	-	-	33,231	16,235	1,263	3,796	-	-
Other disbursements	3,527	84	2,153	-	-	-	1,200	-	-	-
Total disbursements	3,527	98,804	2,153	1,740	106,539	21,535	33,418	6,486	4,051	-
Excess (deficiency) of receipts over disbursements	703	36,160	6,797	(215)	85,810	57,429	24,359	35,927	6,083	17
Cash and investments - ending	\$ 14,758	\$ 7,557	\$ 8,817	\$ 5,073	\$ 418,436	\$ 227,830	\$ 102,389	\$ 187,991	\$ 8,753	\$ 16,415

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Emergency Telephone System	Firearms Training	General Drain Improvement	Health	Identification Security Protection	Landfill Closure and Post Closure	Levy Excess	Local Health Maintenance	Local Road and Street	Medical Care for Inmates
Cash and investments - beginning	\$ 46,377	\$ 36,481	\$ 149,819	\$ 55,582	\$ 3,543	\$ 26,734	\$ 697	\$ 92,429	\$ 88,722	\$ 255
Receipts:										
Taxes	-	-	-	100,271	-	-	-	-	-	-
Licenses and permits	-	-	-	23,296	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	8,637	-	-	-	33,139	112,057	-
Charges for services	-	4,110	-	-	895	3,502	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	194,892	-	44,238	-	-	-	-	-	-	4,764
Total receipts	194,892	4,110	44,238	132,204	895	3,502	-	33,139	112,057	4,764
Disbursements:										
Personal services	179,333	-	-	127,913	-	-	-	18,726	-	-
Supplies	130	-	-	4,338	-	-	-	1,963	-	-
Other services and charges	6,727	-	-	14,418	375	6,350	-	3,821	-	-
Capital outlay	-	-	-	-	-	-	-	19,359	54,105	-
Other disbursements	1,185	12,822	57,058	-	-	-	-	-	-	1,659
Total disbursements	187,375	12,822	57,058	146,669	375	6,350	-	43,869	54,105	1,659
Excess (deficiency) of receipts over disbursements	7,517	(8,712)	(12,820)	(14,465)	520	(2,848)	-	(10,730)	57,952	3,105
Cash and investments - ending	\$ 53,894	\$ 27,769	\$ 136,999	\$ 41,117	\$ 4,063	\$ 23,886	\$ 697	\$ 81,699	\$ 146,674	\$ 3,360

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Motor Vehicle Highway	Plat Book	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat	Sheriff's Pension Trust	Solid Waste User Fees	Supplemental Public Defender Services	Surplus Tax
Cash and investments - beginning	\$ 782,531	\$ 25,298	\$ 884,019	\$ 400,427	\$ 63,122	\$ 36,989	\$ 325	\$ 12,106	\$ 35,612	\$ 6,537
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,490,474	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	18,446	-	-	79,929	-	-
Fines and forfeits	-	3,675	-	-	-	-	10,250	-	60,469	-
Other receipts	1,662	20	-	-	-	75,625	-	-	62,829	12,502
Total receipts	1,492,136	3,695	-	-	18,446	75,625	10,250	79,929	123,298	12,502
Disbursements:										
Personal services	449,899	-	-	-	-	-	-	-	134,293	-
Supplies	638,167	-	-	-	-	-	-	-	-	-
Other services and charges	161,222	-	-	-	-	9,455	-	-	-	-
Capital outlay	69,466	-	8,044	-	-	-	-	-	-	-
Other disbursements	-	1,341	-	48,218	5,063	49,767	9,300	87,540	227	5,543
Total disbursements	1,318,754	1,341	8,044	48,218	5,063	59,222	9,300	87,540	134,520	5,543
Excess (deficiency) of receipts over disbursements	173,382	2,354	(8,044)	(48,218)	13,383	16,403	950	(7,611)	(11,222)	6,959
Cash and investments - ending	\$ 955,913	\$ 27,652	\$ 875,975	\$ 352,209	\$ 76,505	\$ 53,392	\$ 1,275	\$ 4,495	\$ 24,390	\$ 13,496

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Victim Impact Program	Auditor's Ineligible Deductions	County Elected Officials Training	Reassessment	Adult Probation Administrative	Juvenile Probation Administrative	County User Fee
Cash and investments - beginning	\$ 15,760	\$ 1	\$ 41,435	\$ -	\$ 876	\$ 2,741	\$ -	\$ 152,901	\$ 3,985	\$ 29,685
Receipts:										
Taxes	-	-	-	-	-	-	44,388	-	-	-
Licenses and permits	-	-	-	-	-	-	3,824	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	3,075	-	-	-	-	895	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	132	1,204
Other receipts	-	75,717	43,359	-	-	42	48,218	58,567	-	-
Total receipts	3,075	75,717	43,359	-	-	937	96,430	58,567	132	1,204
Disbursements:										
Personal services	-	-	-	-	-	-	-	45,679	-	-
Supplies	-	-	-	-	-	-	-	1,455	-	-
Other services and charges	-	-	-	-	-	448	68,963	11,290	-	-
Capital outlay	-	-	-	-	-	-	-	1,854	-	-
Other disbursements	-	75,717	12,152	-	540	81	-	-	-	128
Total disbursements	-	75,717	12,152	-	540	529	68,963	60,278	-	128
Excess (deficiency) of receipts over disbursements	3,075	-	31,207	-	(540)	408	27,467	(1,711)	132	1,076
Cash and investments - ending	\$ 18,835	\$ 1	\$ 72,642	\$ -	\$ 336	\$ 3,149	\$ 27,467	\$ 151,190	\$ 4,117	\$ 30,761

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Drain Maintenance	Sheriff Outside Funds	Sheriff Sale Administration	Collection Agency Fees	Court Interpreters	Donations	Debt Service	Payroll Clearing	Settlement	Wheel Tax
Cash and investments - beginning	\$ 657,310	\$ -	\$ 7,733	\$ -	\$ 3,090	\$ 85	\$ 27,240	\$ (3,622)	\$ (775)	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	520,364	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	38,242	-	-	50,656
Charges for services	-	-	8,770	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	276,193	4,511	-	-	-	-	-	1,309,185	12,413,948	-
Total receipts	276,193	4,511	8,770	-	-	-	558,606	1,309,185	12,413,948	50,656
Disbursements:										
Personal services	-	-	-	-	-	85	-	1,309,543	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	1,760	-	-	-	-	390,000	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	231,014	-	8,250	-	150	-	-	-	12,413,173	50,652
Total disbursements	231,014	1,760	8,250	-	150	85	390,000	1,309,543	12,413,173	50,652
Excess (deficiency) of receipts over disbursements	45,179	2,751	520	-	(150)	(85)	168,606	(358)	775	4
Cash and investments - ending	\$ 702,489	\$ 2,751	\$ 8,253	\$ -	\$ 2,940	\$ -	\$ 195,846	\$ (3,980)	\$ -	\$ 4

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Sur Tax	CVET Agency	Financial Institution Tax	CEDIT Homestead Credit	HEA 1001 State Homestead Credit	Homestead Credit Rebate	State Fines and Forfeitures	Infraction Judgments	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 4,680	\$ -	\$ 88	\$ 1,919	\$ 540	\$ (4,955)	\$ 195
Receipts:										
Taxes	-	-	-	229,789	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	287,402	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	9,567	6,096	855	-
Other receipts	-	83,937	61,339	-	-	-	-	-	5,000	1,525
Total receipts	287,402	83,937	61,339	229,789	-	-	9,567	6,096	5,855	1,525
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	287,402	83,937	61,339	229,977	-	-	9,467	5,993	870	1,620
Total disbursements	287,402	83,937	61,339	229,977	-	-	9,467	5,993	870	1,620
Excess (deficiency) of receipts over disbursements	-	-	-	(188)	-	-	100	103	4,985	(95)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 4,492	\$ -	\$ 88	\$ 2,019	\$ 643	\$ 30	\$ 100

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Coroner's Training & Continuing Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Child Restraint Violation Fines	Inheritance Tax	Education Plate Fees Agency	CAGIT Distribution	CEDIT Distribution	City/Town Ordinance Violations Fines	93.563 Title IV-D ARRA
Cash and investments - beginning	\$ 116	\$ -	\$ 50	\$ -	\$ 1,621	\$ 56	\$ -	\$ -	\$ 8,386	\$ 154
Receipts:										
Taxes	-	-	-	-	-	-	1,553,998	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	125	-	75	-	-	-	-	-	-
Other receipts	1,393	-	915	-	-	75	-	522,249	-	-
Total receipts	1,393	125	915	75	-	75	1,553,998	522,249	-	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	1,387	125	935	50	1,621	131	1,553,998	522,249	-	-
Total disbursements	1,387	125	935	50	1,621	131	1,553,998	522,249	-	-
Excess (deficiency) of receipts over disbursements	6	-	(20)	25	(1,621)	(56)	-	-	-	-
Cash and investments - ending	\$ 122	\$ -	\$ 30	\$ 25	\$ -	\$ -	\$ -	\$ -	\$ 8,386	\$ 154

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive Post Oct '99	93.563 Clerk IV-D Incentive Post Oct '99	Industrial Park Grant	County Law Enforcement Continuing Education	Jury Pay	Pretrial Diversion	Tax Certificate Sale	Adult Administration Fee	Juvenile Probation Service
Cash and investments - beginning	\$ 27,657	\$ 26,009	\$ 29,063	\$ 27,313	\$ 2,503	\$ 303	\$ 1,871	\$ 1,859	\$ 55,081	\$ 26,510
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	11,470	-
Fines and forfeits	-	-	-	-	-	586	2,697	-	-	6,845
Other receipts	5,900	8,875	5,900	-	-	73	-	-	-	-
Total receipts	5,900	8,875	5,900	-	-	659	2,697	-	11,470	6,845
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	5,372	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	7,850	224	1,000	-	-	-	419	-	-	2,625
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	12,554	13,710	3,546	-	-	-	210	-	-	-
Total disbursements	20,404	13,934	4,546	-	-	-	629	-	5,372	2,625
Excess (deficiency) of receipts over disbursements	(14,504)	(5,059)	1,354	-	-	659	2,068	-	6,098	4,220
Cash and investments - ending	\$ 13,153	\$ 20,950	\$ 30,417	\$ 27,313	\$ 2,503	\$ 962	\$ 3,939	\$ 1,859	\$ 61,179	\$ 30,730

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Deferral	Drug Advisory Project Income	Community Corrections Project Income	Drain Maintenance District	Soil and Water Education Specialist	Flags	Veteran's Affairs	TRIAD (Sheriff)	Investigations (Sheriff)	D.A.R.E Program (Sheriff)
Cash and investments - beginning	\$ 3,202	\$ 5,965	\$ 144,629	\$ 278,621	\$ 2,652	\$ 30	\$ 5,473	\$ 4,041	\$ 883	\$ 2,606
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	1,803	78,922	-	-	-	-	-	-	-
Fines and forfeits	2,961	-	-	-	-	-	-	-	-	-
Other receipts	-	-	84	78,834	12,085	-	880	203	-	-
Total receipts	2,961	1,803	79,006	78,834	12,085	-	880	203	-	-
Disbursements:										
Personal services	-	-	81,090	-	12,882	-	-	-	-	-
Supplies	-	-	3,294	-	-	-	-	-	-	-
Other services and charges	-	2,857	25,398	-	-	-	2,037	101	-	-
Capital outlay	1,451	-	-	-	-	-	-	-	-	-
Other disbursements	1,193	-	-	63,019	-	-	-	50	-	-
Total disbursements	2,644	2,857	109,782	63,019	12,882	-	2,037	151	-	-
Excess (deficiency) of receipts over disbursements	317	(1,054)	(30,776)	15,815	(797)	-	(1,157)	52	-	-
Cash and investments - ending	\$ 3,519	\$ 4,911	\$ 113,853	\$ 294,436	\$ 1,855	\$ 30	\$ 4,316	\$ 4,093	\$ 883	\$ 2,606

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Law Enforcement Camp	Inmate Education Programs	Project Lifesaver/ TRIAD	Emergency Management	Adventure Based Counseling	K9 Donation	Solid Waste Disposal Non-Reverting Capital	Property Tax Replacement	20.600 Operation Pullover	97.073 Homeland Security 13-16
Cash and investments - beginning	\$ 101	\$ 1,200	\$ 6,027	\$ 500	\$ 3,457	\$ -	\$ 222,094	\$ -	\$ 138	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	1,201	-
Charges for services	-	-	-	-	-	-	7,879	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	400	-	517,999	-	-
Total receipts	-	-	-	-	-	400	7,879	517,999	1,201	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	266	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	517,999	948	-
Total disbursements	-	-	-	-	-	-	-	517,999	1,214	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	400	7,879	-	(13)	-
Cash and investments - ending	\$ 101	\$ 1,200	\$ 6,027	\$ 500	\$ 3,457	\$ 400	\$ 229,973	\$ -	\$ 125	\$ -

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	97.042 EMA Grant	EHB 1387 Veteran's Grant	93.074 Base Preparedness	Base Grant 7-1-13 to 6-30-14	93.283 Cancer Coalition Grant	8118 Tobacco Prevention Cessation Grant	ARRA Clerk IV-D Incentive	Project Lifesaver Grant	Welfare Reform Grant	Public Health Coordinator Grant
Cash and investments - beginning	\$ -	\$ -	\$ 430	\$ (2,709)	\$ 78	\$ 841	\$ 557	\$ 1,000	\$ 284	\$ 3,098
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	12,114	1,138	-	21,646	-	6,568	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	<u>12,114</u>	<u>1,138</u>	<u>-</u>	<u>21,646</u>	<u>-</u>	<u>6,568</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:										
Personal services	-	-	-	12,238	-	-	-	-	-	-
Supplies	-	-	-	244	-	135	-	-	-	-
Other services and charges	-	888	-	156	-	7,274	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	6,227	-	-	-	-	-	-	-	-	3,098
Total disbursements	<u>6,227</u>	<u>888</u>	<u>-</u>	<u>12,638</u>	<u>-</u>	<u>7,409</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,098</u>
Excess (deficiency) of receipts over disbursements	<u>5,887</u>	<u>250</u>	<u>-</u>	<u>9,008</u>	<u>-</u>	<u>(841)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,098)</u>
Cash and investments - ending	<u>\$ 5,887</u>	<u>\$ 250</u>	<u>\$ 430</u>	<u>\$ 6,299</u>	<u>\$ 78</u>	<u>\$ -</u>	<u>\$ 557</u>	<u>\$ 1,000</u>	<u>\$ 284</u>	<u>\$ -</u>

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Master Trust	EMPG COMP Grant	Blackford County HS Trail Phase I Grant	Blackford County HS Trail Phase 2 Grant	Jail Housing Grant	Totals
Cash and investments - beginning	\$ 6,073	\$ -	\$ 46,562	\$ 35,000	\$ -	\$ 7,535,078
Receipts:						
Taxes	-	-	-	-	-	6,034,124
Licenses and permits	-	-	-	-	-	25,546
Intergovernmental receipts	14,095	-	37,900	24,320	13,628	2,691,063
Charges for services	-	-	-	-	-	380,689
Fines and forfeits	-	-	-	-	-	192,471
Other receipts	-	-	75,000	-	-	18,337,813
Total receipts	<u>14,095</u>	<u>-</u>	<u>112,900</u>	<u>24,320</u>	<u>13,628</u>	<u>27,661,706</u>
Disbursements:						
Personal services	13,531	-	-	-	3,499	5,191,931
Supplies	-	-	-	-	-	833,526
Other services and charges	1,585	-	-	-	-	2,416,202
Capital outlay	-	-	36,430	30,400	10,129	397,963
Other disbursements	-	-	-	-	-	18,260,340
Total disbursements	<u>15,116</u>	<u>-</u>	<u>36,430</u>	<u>30,400</u>	<u>13,628</u>	<u>27,099,962</u>
Excess (deficiency) of receipts over disbursements	<u>(1,021)</u>	<u>-</u>	<u>76,470</u>	<u>(6,080)</u>	<u>-</u>	<u>561,744</u>
Cash and investments - ending	<u>\$ 5,052</u>	<u>\$ -</u>	<u>\$ 123,032</u>	<u>\$ 28,920</u>	<u>\$ -</u>	<u>\$ 8,096,822</u>

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	After Settlement Collections	General	Accident Report	CAGIT County Certified Shares	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 6,011	\$ 29,859	\$ 110,343	\$ 507,077	\$ 432,263	\$ 3,137	\$ 296,043	\$ 536,996	\$ 1,645	\$ 14,758
Receipts:										
Taxes	-	-	-	-	2,771,528	-	820,880	-	-	-
Licenses and permits	-	-	-	-	3,215	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	228,881	-	-	-	-	-
Charges for services	-	-	-	-	67,864	1,225	-	-	-	-
Fines and forfeits	-	-	-	-	51,118	-	-	-	1,991	6,174
Other receipts	91,747	88,588	976,739	483,289	340,607	-	34,148	306,726	-	-
Total receipts	91,747	88,588	976,739	483,289	3,463,213	1,225	855,028	306,726	1,991	6,174
Disbursements:										
Personal services	-	-	-	-	2,307,310	-	72,183	-	-	-
Supplies	-	-	-	-	218,780	-	2,462	-	-	-
Other services and charges	-	-	-	-	657,719	-	491,843	153,578	-	-
Capital outlay	-	-	-	-	30,609	-	63,360	80,600	-	-
Other disbursements	90,019	62,430	932,281	507,077	2,737	-	-	-	-	10,712
Total disbursements	90,019	62,430	932,281	507,077	3,217,155	-	629,848	234,178	-	10,712
Excess (deficiency) of receipts over disbursements	1,728	26,158	44,458	(23,788)	246,058	1,225	225,180	72,548	1,991	(4,538)
Cash and investments - ending	\$ 7,739	\$ 56,017	\$ 154,801	\$ 483,289	\$ 678,321	\$ 4,362	\$ 521,223	\$ 609,544	\$ 3,636	\$ 10,220

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Community Corrections	Community Transition Program	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Cumulative Courthouse	Cumulative Jail	Drug Free Community	Emergency Planning/Right to Know	Emergency Telephone System
Cash and investments - beginning	\$ 7,557	\$ 8,817	\$ 5,073	\$ 418,436	\$ 227,830	\$ 102,389	\$ 187,991	\$ 8,753	\$ 16,415	\$ 53,894
Receipts:										
Taxes	-	-	-	140,985	72,946	53,432	39,210	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	213,931	7,950	-	12,396	6,417	4,695	3,445	-	-	-
Charges for services	-	-	1,685	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	11,349	-	-
Other receipts	-	-	-	791	-	-	-	-	33	167,577
Total receipts	<u>213,931</u>	<u>7,950</u>	<u>1,685</u>	<u>154,172</u>	<u>79,363</u>	<u>58,127</u>	<u>42,655</u>	<u>11,349</u>	<u>33</u>	<u>167,577</u>
Disbursements:										
Personal services	148,109	-	-	-	-	-	-	-	-	184,096
Supplies	2,662	-	-	-	-	-	-	-	-	500
Other services and charges	59,847	-	1,681	17,189	-	10,365	9,699	8,426	-	13,786
Capital outlay	-	-	-	-	-	3,500	50,447	-	-	-
Other disbursements	1,200	13,954	-	-	-	-	-	-	-	-
Total disbursements	<u>211,818</u>	<u>13,954</u>	<u>1,681</u>	<u>17,189</u>	<u>-</u>	<u>13,865</u>	<u>60,146</u>	<u>8,426</u>	<u>-</u>	<u>198,382</u>
Excess (deficiency) of receipts over disbursements	<u>2,113</u>	<u>(6,004)</u>	<u>4</u>	<u>136,983</u>	<u>79,363</u>	<u>44,262</u>	<u>(17,491)</u>	<u>2,923</u>	<u>33</u>	<u>(30,805)</u>
Cash and investments - ending	\$ <u>9,670</u>	\$ <u>2,813</u>	\$ <u>5,077</u>	\$ <u>555,419</u>	\$ <u>307,193</u>	\$ <u>146,651</u>	\$ <u>170,500</u>	\$ <u>11,676</u>	\$ <u>16,448</u>	\$ <u>23,089</u>

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Firearms Training	General Drain Improvement	Health	Identification Security Protection	Landfill Closure and Post Closure	Levy Excess	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share	Medical Care for Inmates
Cash and investments - beginning	\$ 27,769	\$ 136,999	\$ 41,117	\$ 4,063	\$ 23,886	\$ 697	\$ 81,699	\$ 146,674	\$ -	\$ 3,360
Receipts:										
Taxes	-	-	99,854	-	-	-	-	-	-	-
Licenses and permits	-	-	27,802	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	8,782	-	-	-	33,139	109,491	305,924	-
Charges for services	5,850	-	-	845	223	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	51,285	-	-	-	-	-	-	28,106	3,225
Total receipts	5,850	51,285	136,438	845	223	-	33,139	109,491	334,030	3,225
Disbursements:										
Personal services	-	-	130,429	-	-	-	23,164	-	273,881	-
Supplies	-	-	5,774	-	-	-	865	-	-	-
Other services and charges	-	-	19,390	375	9,095	-	3,172	-	4,942	-
Capital outlay	-	-	-	-	-	-	-	103,645	-	-
Other disbursements	10,449	132,355	-	-	-	697	-	-	-	-
Total disbursements	10,449	132,355	155,593	375	9,095	697	27,201	103,645	278,823	-
Excess (deficiency) of receipts over disbursements	(4,599)	(81,070)	(19,155)	470	(8,872)	(697)	5,938	5,846	55,207	3,225
Cash and investments - ending	\$ 23,170	\$ 55,929	\$ 21,962	\$ 4,533	\$ 15,014	\$ -	\$ 87,637	\$ 152,520	\$ 55,207	\$ 6,585

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Motor Vehicle Highway	Plat Book	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat	Sheriff's Pension Trust	Solid Waste User Fees	Supplemental Public Defender Services	Surplus Tax
Cash and investments - beginning	\$ 955,913	\$ 27,652	\$ 875,975	\$ 352,209	\$ 76,505	\$ 53,392	\$ 1,275	\$ 4,495	\$ 24,390	\$ 13,496
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,486,532	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	16,638	-	-	1,080	-	-
Fines and forfeits	-	3,588	-	-	-	-	11,152	-	64,938	-
Other receipts	1,990	-	180,757	-	-	75,622	-	-	69,095	7,412
Total receipts	<u>1,488,522</u>	<u>3,588</u>	<u>180,757</u>	<u>-</u>	<u>16,638</u>	<u>75,622</u>	<u>11,152</u>	<u>1,080</u>	<u>134,033</u>	<u>7,412</u>
Disbursements:										
Personal services	474,190	-	-	-	-	-	-	-	110,202	-
Supplies	451,121	-	-	-	-	-	-	-	-	-
Other services and charges	184,744	-	-	-	-	9,981	-	-	-	-
Capital outlay	13,818	-	82,050	-	-	-	-	-	-	-
Other disbursements	-	18,333	25,000	75,601	14,370	49,765	11,602	5,575	-	13,661
Total disbursements	<u>1,123,873</u>	<u>18,333</u>	<u>107,050</u>	<u>75,601</u>	<u>14,370</u>	<u>59,746</u>	<u>11,602</u>	<u>5,575</u>	<u>110,202</u>	<u>13,661</u>
Excess (deficiency) of receipts over disbursements	<u>364,649</u>	<u>(14,745)</u>	<u>73,707</u>	<u>(75,601)</u>	<u>2,268</u>	<u>15,876</u>	<u>(450)</u>	<u>(4,495)</u>	<u>23,831</u>	<u>(6,249)</u>
Cash and investments - ending	<u>\$ 1,320,562</u>	<u>\$ 12,907</u>	<u>\$ 949,682</u>	<u>\$ 276,608</u>	<u>\$ 78,773</u>	<u>\$ 69,268</u>	<u>\$ 825</u>	<u>\$ -</u>	<u>\$ 48,221</u>	<u>\$ 7,247</u>

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Auditor's Ineligible Deductions	County Elected Officials Training	Reassessment	Adult Probation Administrative	Juvenile Probation Administrative	County User Fee	Drain Maintenance
Cash and investments - beginning	\$ 18,835	\$ 1	\$ 72,642	\$ 336	\$ 3,149	\$ 27,467	\$ 151,190	\$ 4,117	\$ 30,761	\$ 702,489
Receipts:										
Taxes	-	-	-	-	-	22,296	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	1,959	-	-	-	-
Charges for services	2,820	-	-	-	845	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	85	1,219	-
Other receipts	-	21,036	23,717	-	25	77,921	55,788	-	-	453,930
Total receipts	2,820	21,036	23,717	-	870	102,176	55,788	85	1,219	453,930
Disbursements:										
Personal services	-	-	-	-	-	2,077	47,971	-	-	-
Supplies	-	-	-	-	-	-	1,460	-	-	-
Other services and charges	-	-	-	-	762	67,916	23,554	-	-	-
Capital outlay	-	-	-	-	-	-	1,854	-	-	-
Other disbursements	-	18,012	62,420	59	491	121	-	-	116	514,615
Total disbursements	-	18,012	62,420	59	1,253	70,114	74,839	-	116	514,615
Excess (deficiency) of receipts over disbursements	2,820	3,024	(38,703)	(59)	(383)	32,062	(19,051)	85	1,103	(60,685)
Cash and investments - ending	\$ 21,655	\$ 3,025	\$ 33,939	\$ 277	\$ 2,766	\$ 59,529	\$ 132,139	\$ 4,202	\$ 31,864	\$ 641,804

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Sheriff Outside Funds	Sheriff Sale Administration	Court Interpreters	Debt Service	Payroll Clearing	Settlement	Wheel Tax	Sur Tax	CVET Agency	Financial Institution Tax
Cash and investments - beginning	\$ 2,751	\$ 8,253	\$ 2,940	\$ 195,846	\$ (3,980)	\$ -	\$ 4	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	-	27,095	-	10,878,109	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	2,094	-	1,162,245	50,344	299,692	-	-
Charges for services	-	5,880	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	31,214	1,289,472	38,174	-	-	74,773	66,126
Total receipts	-	5,880	-	60,403	1,289,472	12,078,528	50,344	299,692	74,773	66,126
Disbursements:										
Personal services	-	-	-	-	1,272,757	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	462	-	-	196,500	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	3,101	357	-	-	12,078,528	50,348	299,692	74,773	66,126
Total disbursements	462	3,101	357	196,500	1,272,757	12,078,528	50,348	299,692	74,773	66,126
Excess (deficiency) of receipts over disbursements	(462)	2,779	(357)	(136,097)	16,715	-	(4)	-	-	-
Cash and investments - ending	\$ 2,289	\$ 11,032	\$ 2,583	\$ 59,749	\$ 12,735	\$ -	\$ -	\$ -	\$ -	\$ -

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	CEDIT Homestead Credit	Homestead Credit Rebate	State Fines and Forfeitures	Infraction Judgments	Special Death Benefit	Sales Disclosure - State Share	Coroner's Training & Continuing Education	Mortgage Recording Fees - State Share	Child Restraint Violation Fines	Education Plate Fees Agency
Cash and investments - beginning	\$ 4,492	\$ 88	\$ 2,019	\$ 643	\$ 30	\$ 100	\$ 122	\$ 30	\$ 25	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	4,692	5,210	840	-	-	-	113	-
Other receipts	-	-	-	-	-	1,685	1,048	860	-	94
Total receipts	-	-	4,692	5,210	840	1,685	1,048	860	113	94
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	6,266	5,522	870	1,600	1,004	815	113	94
Total disbursements	-	-	6,266	5,522	870	1,600	1,004	815	113	94
Excess (deficiency) of receipts over disbursements	-	-	(1,574)	(312)	(30)	85	44	45	-	-
Cash and investments - ending	\$ 4,492	\$ 88	\$ 445	\$ 331	\$ -	\$ 185	\$ 166	\$ 75	\$ 25	\$ -

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	CAGIT Distribution	CEDIT Distribution	LOIT 2016 Special Distribution	City/Town Ordinance Violations Fines	93.563 Title IV-D ARRA	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive Post Oct '99	93.563 Clerk IV-D Incentive Post Oct '99	LOIT Public Safety Clearing Account	Industrial Park Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 8,386	\$ 154	\$ 13,153	\$ 20,950	\$ 30,417	\$ -	\$ 27,313
Receipts:										
Taxes	1,539,976	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	466,209	-	-	-	-	-	513,325	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	513,635	-	-	-	7,329	9,538	6,039	-	-
Total receipts	1,539,976	513,635	466,209	-	-	7,329	9,538	6,039	513,325	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	9,500	1,125	19,686	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	1,539,976	513,635	466,209	-	-	450	9,092	-	513,325	-
Total disbursements	1,539,976	513,635	466,209	-	-	9,950	10,217	19,686	513,325	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(2,621)	(679)	(13,647)	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 8,386	\$ 154	\$ 10,532	\$ 20,271	\$ 16,770	\$ -	\$ 27,313

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

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	County Law Enforcement	Jury Pay	Pretiral Diversion	Tax Certificate Sale	Adult Administration Fee	Juvenile Probation Service	Deferral	Drug Advisory Project Income	Community Corrections Project Income	Drain Maintenance District
Cash and investments - beginning	\$ 2,503	\$ 962	\$ 3,939	\$ 1,859	\$ 61,179	\$ 30,730	\$ 3,519	\$ 4,911	\$ 113,853	\$ 294,436
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	8,936	-	-	3,554	117,699	-
Fines and forfeits	-	603	4,186	-	-	2,480	1,857	-	-	-
Other receipts	-	-	-	-	-	3,457	-	-	-	88,920
Total receipts	-	603	4,186	-	8,936	5,937	1,857	3,554	117,699	88,920
Disbursements:										
Personal services	-	-	-	-	5,364	-	-	-	75,935	-
Supplies	-	-	41	-	-	-	199	-	4,210	-
Other services and charges	-	-	-	-	-	5,744	1,277	3,737	15,811	-
Capital outlay	-	-	-	-	-	-	-	-	38,775	-
Other disbursements	-	1,238	4,039	-	-	-	-	-	-	59,740
Total disbursements	-	1,238	4,080	-	5,364	5,744	1,476	3,737	134,731	59,740
Excess (deficiency) of receipts over disbursements	-	(635)	106	-	3,572	193	381	(183)	(17,032)	29,180
Cash and investments - ending	\$ 2,503	\$ 327	\$ 4,045	\$ 1,859	\$ 64,751	\$ 30,923	\$ 3,900	\$ 4,728	\$ 96,821	\$ 323,616

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Soil and Water Education Specialist	Flags	Veteran's Affairs	TRIAD (Sheriff)	Investigations (Sheriff)	D.A.R.E Program (Sheriff)	Law Enforcement Camp	Inmate Education Programs	Project Lifesaver/ TRIAD	Emergency Management
Cash and investments - beginning	\$ 1,855	\$ 30	\$ 4,316	\$ 4,093	\$ 883	\$ 2,606	\$ 101	\$ 1,200	\$ 6,027	\$ 500
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	12,000	-	576	187	-	-	-	-	-	-
Total receipts	12,000	-	576	187	-	-	-	-	-	-
Disbursements:										
Personal services	13,327	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	25	588	601	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	13,327	-	25	588	601	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(1,327)	-	551	(401)	(601)	-	-	-	-	-
Cash and investments - ending	\$ 528	\$ 30	\$ 4,867	\$ 3,692	\$ 282	\$ 2,606	\$ 101	\$ 1,200	\$ 6,027	\$ 500

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Adventure Based Counseling	K9 Donation	Solid Waste Disposal Non-Reverting Capital	Property Tax Replacement	20.600 Operation Pullover	Base Grant 2016 - 2017	97.042 EMA Grant	EHB 1387 Veteran's Grant	93,074 Base Preparedness	Base Grant 7-1-13 to 6-30-14
Cash and investments - beginning	\$ 3,457	\$ 400	\$ 229,973	\$ -	\$ 125	\$ -	\$ 5,887	\$ 250	\$ 430	\$ 6,299
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	5,601	7,335	-	-	-	19,104
Charges for services	-	-	502	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	1,800	-	513,326	-	-	-	-	-	-
Total receipts	-	1,800	502	513,326	5,601	7,335	-	-	-	19,104
Disbursements:										
Personal services	-	-	-	-	1,594	-	-	-	-	5,658
Supplies	-	-	-	-	-	-	-	-	-	2,998
Other services and charges	3,457	-	-	-	-	6,287	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	7,335
Other disbursements	-	-	-	513,326	3,297	-	-	-	-	-
Total disbursements	3,457	-	-	513,326	4,891	6,287	-	-	-	15,991
Excess (deficiency) of receipts over disbursements	(3,457)	1,800	502	-	710	1,048	-	-	-	3,113
Cash and investments - ending	\$ -	\$ 2,200	\$ 230,475	\$ -	\$ 835	\$ 1,048	\$ 5,887	\$ 250	\$ 430	\$ 9,412

BLACKFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	93.283 Cancer Coalition Grant	ARRA Clerk IV-D Incentive	Project Lifesaver Grant	Welfare Reform Grant	Master Trust	Blackford County HS Trail Phase I Grant	Blackford County HS Trail Phase 2 Grant	Jail Housing Grant	Totals
Cash and investments - beginning	\$ 78	\$ 557	\$ 1,000	\$ 284	\$ 5,052	\$ 123,032	\$ 28,920	\$ -	\$ 8,096,822
Receipts:									
Taxes	-	-	-	-	-	-	-	-	16,466,311
Licenses and permits	-	-	-	-	-	-	-	-	31,017
Intergovernmental receipts	-	-	-	-	14,095	32,696	45,924	13,628	5,055,834
Charges for services	-	-	-	-	-	-	-	-	235,646
Fines and forfeits	-	-	-	-	-	-	-	-	171,595
Other receipts	-	-	-	-	-	29,330	-	-	6,229,737
Total receipts	-	-	-	-	14,095	62,026	45,924	13,628	28,190,140
Disbursements:									
Personal services	-	-	-	-	11,465	-	-	3,499	5,163,211
Supplies	-	-	-	-	-	-	-	-	691,072
Other services and charges	-	-	-	-	1,185	-	-	-	2,014,049
Capital outlay	-	-	-	-	-	47,286	69,270	9,768	602,317
Other disbursements	-	-	-	-	-	109,290	11,000	-	18,907,478
Total disbursements	-	-	-	-	12,650	156,576	80,270	13,267	27,378,127
Excess (deficiency) of receipts over disbursements	-	-	-	-	1,445	(94,550)	(34,346)	361	812,013
Cash and investments - ending	\$ 78	\$ 557	\$ 1,000	\$ 284	\$ 6,497	\$ 28,482	\$ (5,426)	\$ 361	\$ 8,908,835

BLACKFORD COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2016

<u>Government</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 114,986</u>	<u>\$ -</u>

BLACKFORD COUNTY  
SCHEDULE OF CAPITAL ASSETS  
December 31, 2016

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	\$ 691,964
Infrastructure	60,266,046
Buildings	6,987,984
Improvements other than buildings	378,189
Machinery, equipment, and vehicles	<u>2,953,716</u>
Total capital assets	<u>\$ 71,277,899</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/>.