

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

FINANCIAL STATEMENT AUDIT REPORT

OF

BLACKFORD COUNTY

BLACKFORD COUNTY, INDIANA

January 1, 2017 to December 31, 2018



FILED
11/27/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Sharon L. Hartley	02-19-16 to 12-31-22
County Treasurer	Dana D. Turner	01-01-17 to 12-31-20
Clerk of the Circuit Court	Laura A. Coons	01-01-17 to 12-31-20
County Sheriff	Jeffrey C. Sones	01-01-15 to 12-31-22
County Recorder	Kelli J. Schriver	01-01-17 to 12-31-20
President of the Board of County Commissioners	John A. Lancaster	01-01-17 to 12-31-19
President of the County Council	Thomas L. Armstrong Daniel E. Borgenheimer	01-01-17 to 12-31-18 01-01-19 to 12-31-19



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF BLACKFORD COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Blackford County (County), which comprises the financial position and results of operations for the period of January 1, 2017 to December 31, 2018, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the period of January 1, 2017 to December 31, 2018.


Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the period of January 1, 2017 to December 31, 2018, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

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


Paul D. Joyce, CPA
State Examiner

October 9, 2019

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

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BLACKFORD COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-17	Receipts	Disbursements	12-31-17	Receipts	Disbursements	12-31-18		
General	\$ 678,321	\$ 5,171,432	\$ 3,771,999	\$ 2,077,754	\$ 4,699,771	\$ 4,092,075	\$ 2,685,450		
Accident Report	4,362	1,284	-	5,646	1,075	-	6,721		
CAGIT County Certified Shares	521,223	-	521,223	-	-	-	-		
CEDIT County Share	609,544	306,586	234,518	681,612	307,387	216,050	772,949		
City and Town Court Costs	3,636	2,575	6,013	198	2,780	1,578	1,400		
Clerk's Records Perpetuation	10,220	7,077	3,536	13,761	8,199	7,590	14,370		
Community Corrections	9,670	253,164	260,992	1,842	93,699	90,306	5,235		
Community Transition Program	2,813	-	2,631	182	11,500	2,253	9,429		
Sales Disclosure - County Share	5,077	2,020	1,788	5,309	1,948	1,474	5,783		
Cumulative Bridge	555,419	188,691	34,867	709,243	171,935	21,668	859,510		
Cumulative Capital Development	307,193	81,612	-	388,805	82,847	19,387	452,265		
Cumulative Courthouse	146,651	60,990	35,289	172,352	61,912	10,293	223,971		
Cumulative Jail	170,500	44,755	43,024	172,231	45,432	111,456	106,207		
Drug Free Community	11,676	10,606	10,800	11,482	10,519	9,160	12,841		
Emergency Planning/Right to Know	16,448	-	-	16,448	88	-	16,536		
Emergency Telephone System	23,089	287,208	195,229	115,068	226,649	208,746	132,971		
Firearms Training	23,170	3,190	12,268	14,092	2,370	3,890	12,572		
General Drain Improvement	55,929	5,000	29,430	31,499	64,088	49,986	45,601		
Health	21,962	171,751	146,038	47,675	180,862	154,902	73,635		
Identification Security Protection	4,533	1,228	977	4,784	1,767	375	6,176		
Landfill Closure and Post Closure	15,014	-	9,476	5,538	-	5,538	-		
Local Health Maintenance	87,637	33,139	40,931	79,845	33,139	20,209	92,775		
Local Road and Street	152,520	137,740	99,538	190,722	187,461	74,271	303,912		
LOIT Public Safety - County Share	55,207	339,167	300,175	94,199	331,313	333,619	91,893		
Medical Care for Inmates	6,585	3,561	-	10,146	2,867	-	13,013		
Motor Vehicle Highway	1,320,562	1,639,292	1,233,207	1,726,647	1,981,022	1,350,680	2,356,989		
Plat Book	12,907	4,065	80	16,892	3,988	1,160	19,720		
Rainy Day	949,682	59,749	206,888	802,543	-	37,060	765,483		
Reassessment - 2015	276,608	-	-	276,608	-	76,608	200,000		
Recorder's Records Perpetuation	78,773	23,483	13,962	88,294	32,132	8,033	112,393		
Riverboat	69,268	170,751	144,893	95,126	25,858	45,000	75,984		
Sheriff's Pension Trust	825	11,110	11,017	918	12,941	12,752	1,107		
Supplemental Public Defender Services	48,221	154,633	160,282	42,572	125,786	124,213	44,145		
Surplus Tax	7,247	24,004	17,352	13,899	10,673	4,846	19,726		
Surveyor's Corner Perpetuation	21,655	5,245	-	26,900	8,755	-	35,655		
Tax Sale Redemption	3,025	23,717	24,967	1,775	27,474	27,025	2,224		
Tax Sale Surplus	33,939	20,616	19,729	34,826	71,440	58,491	47,775		
GAL/CASA	-	-	-	-	532	-	532		
Auditors Ineligible Deductions	277	-	38	239	-	-	239		
County Elected Officials Training	2,766	1,228	445	3,549	1,767	1,079	4,237		
Reassessment	59,529	17,482	49,624	27,387	95,344	144,292	(21,561)		
Adult Probation Administrative	132,139	47,214	56,731	122,622	42,649	60,712	104,559		
Juvenile Probation Administrative	4,202	50	-	4,252	125	-	4,377		
County User Fee	31,864	1,701	72	33,493	1,764	116	35,141		

BLACKFORD COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17	Receipts	Disbursements	Cash and Investments 12-31-18
Drain Maintenance	641,804	335,178	408,789	568,193	509,029	660,796	416,426
Drug Buy Money	2,289	-	-	2,289	3,614	-	5,903
Sheriff Sale Administration	11,032	9,551	4,400	16,183	6,273	2,900	19,556
Court Interpreters	2,583	-	570	2,013	-	450	1,563
Donations	-	100	-	100	100	-	200
Debt Service	59,749	-	59,749	-	-	-	-
Jail/Courthouse Imp 2018	-	-	-	-	1,954,658	1,371,050	583,608
Payroll Clearing	12,735	1,293,386	1,307,558	(1,437)	1,305,853	1,300,754	3,662
Settlement	-	12,188,164	12,187,097	1,067	12,237,071	12,238,138	-
LOIT Public Safety	-	540,409	540,409	-	524,923	524,923	-
Wheel Tax	-	57,298	57,209	89	58,839	58,928	-
Sur Tax	-	323,960	323,960	-	331,895	331,895	-
CVET Agency	-	72,498	72,498	-	70,322	70,322	-
Financial Institution Tax	-	59,501	59,501	-	56,238	56,238	-
BPPE Ordinance Fee	-	-	-	-	12,448	832	11,616
CEDIT Homestead Credit	4,492	-	4,492	-	-	-	-
Homestead Credit Rebate	88	-	-	88	-	-	88
Local Income Tax-Property Tax Relief	-	4,492	-	4,492	-	-	4,492
State Fines and Forfeitures	445	3,383	1,598	2,230	1,699	5,151	(1,222)
Infraction Judgments	331	7,197	6,848	680	8,409	9,089	-
Special Death Benefit	-	1,010	925	85	1,295	1,380	-
Sales Disclosure - State Share	185	2,020	1,960	245	1,949	2,069	125
Coroners Training & Con't Education	166	1,162	1,212	116	1,231	1,335	12
Interstate Compact - State Share	-	125	125	-	125	125	-
Mortgage Recording Fees - State Share	75	798	823	50	925	975	-
Child Restraint Violation Fines	25	75	100	-	63	63	-
Education Plate Fees Agency	-	75	75	-	56	56	-
CEDIT Distribution	-	542,000	542,000	-	531,997	531,997	-
LIT Certified Shares	-	2,161,636	2,161,636	-	2,099,694	2,099,694	-
City/Town Ordinance Violations Fines	8,386	-	-	8,386	25	-	8,411
93.563 Title IV-D ARRA	154	-	-	154	-	154	-
93.563 Title IV-D Incentive	10,532	6,163	6,000	10,695	5,805	6,000	10,500
93.563 Prosecutor IV-D Incentive-Post Oct '99	20,271	9,269	7,709	21,831	8,579	4,557	25,853
93.563 Clerk IV-D Incentive-Post Oct '99	16,770	6,163	9,988	12,945	6,208	4,377	14,776
Treasurer's Report	483,289	634,947	474,061	644,175	370,222	644,175	370,222
Clerk's Trust	150,302	733,775	734,776	149,301	702,660	618,223	233,738
Sheriff's Inmate Trust	7,739	99,215	97,684	9,270	106,611	109,850	6,031
Jail Commissary	56,017	110,047	99,804	66,260	106,227	87,165	85,322
ISETS Report	4,498	199,972	199,335	5,135	164,545	167,434	2,246
Community Corrections Grant	-	-	-	-	156,165	142,470	13,695
Riverboat Clearing Acct	-	-	-	-	75,625	75,625	-
Industrial Parks Grant	27,313	-	-	27,313	-	-	27,313
Co Law Enforce Cont Ed	2,503	-	-	2,503	-	-	2,503
Jury Pay	327	826	-	1,153	1,049	-	2,202

BLACKFORD COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17	Receipts	Disbursements	Cash and Investments 12-31-18
Pretrial Diversion	4,045	2,144	2,366	3,823	2,381	3,322	2,882
Tax Certificate Sale	1,859	-	-	1,859	-	-	1,859
Adult Admin Fee	64,751	9,456	6,354	67,853	9,029	6,437	70,445
Juvenile Probation Service	30,923	1,724	4,443	28,204	2,328	1,060	29,472
Deferral	3,900	3,061	1,586	5,375	4,504	4,388	5,491
Drug Adv Proj Inc	4,728	2,268	2,931	4,065	3,244	2,754	4,555
Comm Corr Prj Inc User Fees	96,821	158,520	118,790	136,551	96,572	81,981	151,142
Maintenance District	323,617	94,461	51,486	366,592	95,173	69,962	391,803
Soil & Water Ed Specialist	528	13,500	12,609	1,419	14,000	13,790	1,629
Flags	30	-	-	30	-	-	30
Veteran's Affairs	4,867	1,571	907	5,531	116	1,575	4,072
Triad (Sheriff)	3,692	159	150	3,701	225	379	3,547
Investigations (Sheriff)	282	250	-	532	-	-	532
D.A.R.E Program (Sheriff)	2,606	-	-	2,606	-	-	2,606
Law Enforcement Camp	101	-	-	101	-	-	101
Inmate Education Programs	1,200	-	-	1,200	-	-	1,200
Project Lifesaver/Triad	6,027	-	-	6,027	-	-	6,027
Emergency Management	500	-	-	500	-	250	250
K9 Donation	2,200	400	-	2,600	-	-	2,600
Sw Disp Nonreverting Cap	230,475	-	-	230,475	-	2,782	227,693
20.600 Operation Pullover	835	580	1,754	(339)	961	2,123	(1,501)
Base Gt 2016 - 2017	1,048	5,239	6,287	-	-	-	-
97.042 EMA Grant	5,887	-	-	5,887	-	-	5,887
EHB 1387 Veteran's Grant	250	-	-	250	-	-	250
93.074 Base Prep 8/10/12-6/30/13	430	-	-	430	-	-	430
Base Grant 7-1-13 Thru 6-30-14	9,412	25,000	3,153	31,259	25,000	11,310	44,949
93.283 Cancer Cont9/30/12-9/29/13	78	-	-	78	-	-	78
93.074 Base Gt #1 7/17-6/18	-	5,449	6,539	(1,090)	12,833	15,020	(3,277)
ARRA Clk Iv-D Incentive	557	-	-	557	-	557	-
Project Lifesaver Grant	1,000	-	-	1,000	-	-	1,000
Welfare Reform Grant	284	-	-	284	-	-	284
Master Trust	6,497	14,095	13,441	7,151	14,095	14,379	6,867
BI Co Hs Trail Phase I Grant	28,482	122,568	122,219	28,831	-	-	28,831
BI Co Hs Trail Phase 2 Grant	(5,426)	140,564	140,570	(5,432)	47,918	30,618	11,868
Drug Prosecution Fund	-	-	-	-	2,000	-	2,000
Jail Housing Grant	361	13,628	13,988	1	13,628	3,207	10,422
Jail Treatment CC Gt	-	5,500	4,813	687	8,800	1,700	7,787
Totals	<u>\$ 8,908,835</u>	<u>\$ 29,341,648</u>	<u>\$ 27,587,306</u>	<u>\$ 10,663,177</u>	<u>\$ 30,747,092</u>	<u>\$ 28,783,677</u>	<u>\$ 12,626,592</u>

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

BLACKFORD COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

BLACKFORD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

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

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

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

E. Disbursements

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

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

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

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

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 STATEMENT
(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 December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

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

Financial Report

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

BLACKFORD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

BLACKFORD COUNTY
 NOTES TO FINANCIAL STATEMENT
 (Continued)

Note 7. Cash Balance Deficits

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

Note 8. Restatements

For the year ended December 31, 2017, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2016	New Fund	Prior Period Adjustment	Balance as of January 1, 2017
Clerk's Trust	\$ 154,800	Clerk's Trust ISETS Report	\$ (4,498) 4,498	\$ 150,302 4,498

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OTHER INFORMATION - UNAUDITED

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

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

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

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BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	General	Accident Report	CAGIT County Certified Shares	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections
Cash and investments - beginning	\$ 678,321	\$ 4,362	\$ 521,223	\$ 609,544	\$ 3,636	\$ 10,220	\$ 9,670
Receipts:							
Taxes	3,633,603	-	-	-	-	-	-
Licenses and permits	2,485	-	-	-	-	-	-
Intergovernmental receipts	245,155	-	-	-	-	-	253,164
Charges for services	66,939	1,284	-	-	-	-	-
Fines and forfeits	56,644	-	-	-	2,575	7,077	-
Other receipts	1,166,606	-	-	306,586	-	-	-
Total receipts	5,171,432	1,284	-	306,586	2,575	7,077	253,164
Disbursements:							
Personal services	2,287,438	-	-	-	-	-	202,550
Supplies	243,654	-	-	-	-	-	408
Other services and charges	1,138,561	-	-	153,468	-	-	48,843
Capital outlay	75,139	-	-	81,050	-	-	-
Other disbursements	27,207	-	521,223	-	6,013	3,536	9,191
Total disbursements	3,771,999	-	521,223	234,518	6,013	3,536	260,992
Excess (deficiency) of receipts over disbursements	1,399,433	1,284	(521,223)	72,068	(3,438)	3,541	(7,828)
Cash and investments - ending	\$ 2,077,754	\$ 5,646	\$ -	\$ 681,612	\$ 198	\$ 13,761	\$ 1,842

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Community Transition Program	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Cumulative Courthouse	Cumulative Jail	Drug Free Community
Cash and investments - beginning	\$ 2,813	\$ 5,077	\$ 555,419	\$ 307,193	\$ 146,651	\$ 170,500	\$ 11,676
Receipts:							
Taxes	-	-	147,304	74,655	55,791	40,940	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	13,728	6,957	5,199	3,815	-
Charges for services	-	2,020	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	10,606
Other receipts	-	-	27,659	-	-	-	-
Total receipts	-	2,020	188,691	81,612	60,990	44,755	10,606
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	1,788	34,867	-	34,264	-	10,800
Capital outlay	-	-	-	-	1,025	43,024	-
Other disbursements	2,631	-	-	-	-	-	-
Total disbursements	2,631	1,788	34,867	-	35,289	43,024	10,800
Excess (deficiency) of receipts over disbursements	(2,631)	232	153,824	81,612	25,701	1,731	(194)
Cash and investments - ending	\$ 182	\$ 5,309	\$ 709,243	\$ 388,805	\$ 172,352	\$ 172,231	\$ 11,482

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Emergency Planning/Right to Know	Emergency Telephone System	Firearms Training	General Drain Improvement	Health	Identification Security Protection	Landfill Closure and Post Closure
Cash and investments - beginning	\$ 16,448	\$ 23,089	\$ 23,170	\$ 55,929	\$ 21,962	\$ 4,533	\$ 15,014
Receipts:							
Taxes	-	-	-	-	130,045	-	-
Licenses and permits	-	-	-	-	29,587	-	-
Intergovernmental receipts	-	-	-	-	12,119	-	-
Charges for services	-	-	3,190	-	-	1,228	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	287,208	-	5,000	-	-	-
Total receipts	-	287,208	3,190	5,000	171,751	1,228	-
Disbursements:							
Personal services	-	187,462	-	-	126,756	-	-
Supplies	-	338	-	-	4,754	-	-
Other services and charges	-	7,429	-	-	14,174	977	9,476
Capital outlay	-	-	-	-	354	-	-
Other disbursements	-	-	12,268	29,430	-	-	-
Total disbursements	-	195,229	12,268	29,430	146,038	977	9,476
Excess (deficiency) of receipts over disbursements	-	91,979	(9,078)	(24,430)	25,713	251	(9,476)
Cash and investments - ending	\$ 16,448	\$ 115,068	\$ 14,092	\$ 31,499	\$ 47,675	\$ 4,784	\$ 5,538

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share	Medical Care for Inmates	Motor Vehicle Highway	Plat Book	Rainy Day
Cash and investments - beginning	\$ 87,637	\$ 152,520	\$ 55,207	\$ 6,585	\$ 1,320,562	\$ 12,907	\$ 949,682
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	33,139	137,740	339,167	-	1,632,821	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	4,065	-
Other receipts	-	-	-	3,561	6,471	-	59,749
Total receipts	<u>33,139</u>	<u>137,740</u>	<u>339,167</u>	<u>3,561</u>	<u>1,639,292</u>	<u>4,065</u>	<u>59,749</u>
Disbursements:							
Personal services	20,156	-	292,322	-	482,448	-	-
Supplies	843	-	-	-	481,805	-	-
Other services and charges	1,653	-	7,853	-	154,133	-	-
Capital outlay	18,279	99,538	-	-	114,821	-	168,000
Other disbursements	-	-	-	-	-	80	38,888
Total disbursements	<u>40,931</u>	<u>99,538</u>	<u>300,175</u>	<u>-</u>	<u>1,233,207</u>	<u>80</u>	<u>206,888</u>
Excess (deficiency) of receipts over disbursements	<u>(7,792)</u>	<u>38,202</u>	<u>38,992</u>	<u>3,561</u>	<u>406,085</u>	<u>3,985</u>	<u>(147,139)</u>
Cash and investments - ending	<u>\$ 79,845</u>	<u>\$ 190,722</u>	<u>\$ 94,199</u>	<u>\$ 10,146</u>	<u>\$ 1,726,647</u>	<u>\$ 16,892</u>	<u>\$ 802,543</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 276,608	\$ 78,773	\$ 69,268	\$ 825	\$ 48,221	\$ 7,247	\$ 21,655
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	23,483	-	-	-	-	5,245
Fines and forfeits	-	-	-	11,110	68,965	-	-
Other receipts	-	-	170,751	-	85,668	24,004	-
Total receipts	-	23,483	170,751	11,110	154,633	24,004	5,245
Disbursements:							
Personal services	-	-	-	-	160,282	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	13,962	144,893	11,017	-	17,352	-
Total disbursements	-	13,962	144,893	11,017	160,282	17,352	-
Excess (deficiency) of receipts over disbursements	-	9,521	25,858	93	(5,649)	6,652	5,245
Cash and investments - ending	\$ 276,608	\$ 88,294	\$ 95,126	\$ 918	\$ 42,572	\$ 13,899	\$ 26,900

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Tax Sale Redemption	Tax Sale Surplus	GAL/CASA	Auditors Ineligible Deductions	County Elected Officials Training	Reassessment	Adult Probation Administrative
Cash and investments - beginning	\$ 3,025	\$ 33,939	\$ -	\$ 277	\$ 2,766	\$ 59,529	\$ 132,139
Receipts:							
Taxes	-	-	-	-	-	14,048	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	1,309	-
Charges for services	-	-	-	-	1,228	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	23,717	20,616	-	-	-	2,125	47,214
Total receipts	23,717	20,616	-	-	1,228	17,482	47,214
Disbursements:							
Personal services	-	-	-	-	-	-	47,841
Supplies	-	-	-	-	-	-	1,106
Other services and charges	-	-	-	-	445	49,624	5,745
Capital outlay	-	-	-	-	-	-	2,039
Other disbursements	24,967	19,729	-	38	-	-	-
Total disbursements	24,967	19,729	-	38	445	49,624	56,731
Excess (deficiency) of receipts over disbursements	(1,250)	887	-	(38)	783	(32,142)	(9,517)
Cash and investments - ending	\$ 1,775	\$ 34,826	\$ -	\$ 239	\$ 3,549	\$ 27,387	\$ 122,622

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Juvenile Probation Administrative	County User Fee	Drain Maintenance	Drug Buy Money	Sheriff Sale Administration	Court Interpreters	Donations
Cash and investments - beginning	\$ 4,202	\$ 31,864	\$ 641,804	\$ 2,289	\$ 11,032	\$ 2,583	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	9,551	-	-
Fines and forfeits	50	1,701	-	-	-	-	-
Other receipts	-	-	335,178	-	-	-	100
Total receipts	<u>50</u>	<u>1,701</u>	<u>335,178</u>	<u>-</u>	<u>9,551</u>	<u>-</u>	<u>100</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	72	408,789	-	4,400	570	-
Total disbursements	<u>-</u>	<u>72</u>	<u>408,789</u>	<u>-</u>	<u>4,400</u>	<u>570</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>50</u>	<u>1,629</u>	<u>(73,611)</u>	<u>-</u>	<u>5,151</u>	<u>(570)</u>	<u>100</u>
Cash and investments - ending	<u>\$ 4,252</u>	<u>\$ 33,493</u>	<u>\$ 568,193</u>	<u>\$ 2,289</u>	<u>\$ 16,183</u>	<u>\$ 2,013</u>	<u>\$ 100</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Debt Service	Jail/Courthouse Imp 2018	Payroll Clearing	Settlement	LOIT Public Safety	Wheel Tax	Sur Tax
Cash and investments - beginning	\$ 59,749	\$ -	\$ 12,735	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	10,889,530	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,223,182	540,409	57,298	323,960
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	1,293,386	75,452	-	-	-
Total receipts	-	-	1,293,386	12,188,164	540,409	57,298	323,960
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	59,749	-	1,307,558	12,187,097	540,409	57,209	323,960
Total disbursements	59,749	-	1,307,558	12,187,097	540,409	57,209	323,960
Excess (deficiency) of receipts over disbursements	(59,749)	-	(14,172)	1,067	-	89	-
Cash and investments - ending	\$ -	\$ -	\$ (1,437)	\$ 1,067	\$ -	\$ 89	\$ -

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	CVET Agency	Financial Institution Tax	BPPE Ordinance Fee	CEDIT Homestead Credit	Homestead Credit Rebate	Local Income Tax-Property Tax Relief	State Fines and Forfeitures
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 4,492	\$ 88	\$ -	\$ 445
Receipts:							
Taxes	-	-	-	-	-	4,492	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	3,383
Other receipts	72,498	59,501	-	-	-	-	-
Total receipts	<u>72,498</u>	<u>59,501</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,492</u>	<u>3,383</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	72,498	59,501	-	4,492	-	-	1,598
Total disbursements	<u>72,498</u>	<u>59,501</u>	<u>-</u>	<u>4,492</u>	<u>-</u>	<u>-</u>	<u>1,598</u>
Excess (deficiency) of receipts over disbursements	-	-	-	(4,492)	-	4,492	1,785
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 88</u>	<u>\$ 4,492</u>	<u>\$ 2,230</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Infraction Judgments	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Child Restraint Violation Fines
Cash and investments - beginning	\$ 331	\$ -	\$ 185	\$ 166	\$ -	\$ 75	\$ 25
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	7,197	1,010	-	-	125	-	75
Other receipts	-	-	2,020	1,162	-	798	-
Total receipts	<u>7,197</u>	<u>1,010</u>	<u>2,020</u>	<u>1,162</u>	<u>125</u>	<u>798</u>	<u>75</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	6,848	925	1,960	1,212	125	823	100
Total disbursements	<u>6,848</u>	<u>925</u>	<u>1,960</u>	<u>1,212</u>	<u>125</u>	<u>823</u>	<u>100</u>
Excess (deficiency) of receipts over disbursements	<u>349</u>	<u>85</u>	<u>60</u>	<u>(50)</u>	<u>-</u>	<u>(25)</u>	<u>(25)</u>
Cash and investments - ending	<u>\$ 680</u>	<u>\$ 85</u>	<u>\$ 245</u>	<u>\$ 116</u>	<u>\$ -</u>	<u>\$ 50</u>	<u>\$ -</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Education Plate Fees Agency	CEDIT Distribution	LIT Certified Shares	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
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 8,386	\$ 154	\$ 10,532	\$ 20,271
Receipts:							
Taxes	-	542,000	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	2,161,636	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	75	-	-	-	-	6,163	9,269
Total receipts	75	542,000	2,161,636	-	-	6,163	9,269
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	890
Other services and charges	-	-	-	-	-	6,000	978
Capital outlay	-	-	-	-	-	-	-
Other disbursements	75	542,000	2,161,636	-	-	-	5,841
Total disbursements	75	542,000	2,161,636	-	-	6,000	7,709
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	163	1,560
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 8,386	\$ 154	\$ 10,695	\$ 21,831

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	93.563 Clerk IV-D Incentive-Post Oct '99	Treasurer's Report	Clerk's Trust	Sheriff's Inmate Trust	Jail Commissary	ISETS Report	Community Corrections Grant
Cash and investments - beginning	\$ 16,770	\$ 483,289	\$ 150,302	\$ 7,739	\$ 56,017	\$ 4,498	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	6,163	634,947	733,775	99,215	110,047	199,972	-
Total receipts	6,163	634,947	733,775	99,215	110,047	199,972	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	9,988	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	474,061	734,776	97,684	99,804	199,335	-
Total disbursements	9,988	474,061	734,776	97,684	99,804	199,335	-
Excess (deficiency) of receipts over disbursements	(3,825)	160,886	(1,001)	1,531	10,243	637	-
Cash and investments - ending	\$ 12,945	\$ 644,175	\$ 149,301	\$ 9,270	\$ 66,260	\$ 5,135	\$ -

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Riverboat Clearing Acct	Industrial Parks Grant	Co Law Enforce Cont Ed	Jury Pay	Pretrial Diversion	Tax Certificate Sale	Adult Admin Fee
Cash and investments - beginning	\$ -	\$ 27,313	\$ 2,503	\$ 327	\$ 4,045	\$ 1,859	\$ 64,751
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	9,456
Fines and forfeits	-	-	-	826	2,144	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	826	2,144	-	9,456
Disbursements:							
Personal services	-	-	-	-	-	-	6,354
Supplies	-	-	-	-	2,181	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	185	-	-
Total disbursements	-	-	-	-	2,366	-	6,354
Excess (deficiency) of receipts over disbursements	-	-	-	826	(222)	-	3,102
Cash and investments - ending	\$ -	\$ 27,313	\$ 2,503	\$ 1,153	\$ 3,823	\$ 1,859	\$ 67,853

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Juvenile Probation Service	Deferral	Drug Adv Proj Inc	Comm Corr Prj Inc User Fees	Maintenance District	Soil & Water Ed Specialist	Flags
Cash and investments - beginning	\$ 30,923	\$ 3,900	\$ 4,728	\$ 96,821	\$ 323,617	\$ 528	\$ 30
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	2,268	158,520	-	-	-
Fines and forfeits	1,724	3,061	-	-	-	-	-
Other receipts	-	-	-	-	94,461	13,500	-
Total receipts	1,724	3,061	2,268	158,520	94,461	13,500	-
Disbursements:							
Personal services	-	-	-	80,673	-	12,609	-
Supplies	-	295	-	4,514	-	-	-
Other services and charges	4,443	1,291	2,931	24,768	-	-	-
Capital outlay	-	-	-	8,835	-	-	-
Other disbursements	-	-	-	-	51,486	-	-
Total disbursements	4,443	1,586	2,931	118,790	51,486	12,609	-
Excess (deficiency) of receipts over disbursements	(2,719)	1,475	(663)	39,730	42,975	891	-
Cash and investments - ending	\$ 28,204	\$ 5,375	\$ 4,065	\$ 136,551	\$ 366,592	\$ 1,419	\$ 30

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Veteran's Affairs	Triad (Sheriff)	Investigations (Sheriff)	D.A.R.E Program (Sheriff)	Law Enforcement Camp	Inmate Education Programs	Project Lifesaver/Triad
Cash and investments - beginning	\$ 4,867	\$ 3,692	\$ 282	\$ 2,606	\$ 101	\$ 1,200	\$ 6,027
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,571	159	250	-	-	-	-
Total receipts	1,571	159	250	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	907	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	150	-	-	-	-	-
Total disbursements	907	150	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	664	9	250	-	-	-	-
Cash and investments - ending	\$ 5,531	\$ 3,701	\$ 532	\$ 2,606	\$ 101	\$ 1,200	\$ 6,027

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Emergency Management	K9 Donation	Sw Disp Nonreverting Cap	20.600 Operation Pullover	Base Gt 2016 - 2017	97.042 EMA Grant	EHB 1387 Veteran's Grant
Cash and investments - beginning	\$ 500	\$ 2,200	\$ 230,475	\$ 835	\$ 1,048	\$ 5,887	\$ 250
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	580	5,239	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	400	-	-	-	-	-
Total receipts	-	400	-	580	5,239	-	-
Disbursements:							
Personal services	-	-	-	1,754	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	6,287	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	1,754	6,287	-	-
Excess (deficiency) of receipts over disbursements	-	400	-	(1,174)	(1,048)	-	-
Cash and investments - ending	\$ 500	\$ 2,600	\$ 230,475	\$ (339)	\$ -	\$ 5,887	\$ 250

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	93.074 Base Prep 8/10/12-6/30/13	Base Grant 7-1-13 Thru 6-30-14	93.283 Cancer Cont9/30/12-9/29/13	93.074 Base Gt #1 7/17-6/18	ARRA Ck Iv-D Incentive	Project Lifesaver Grant	Welfare Reform Grant
Cash and investments - beginning	\$ 430	\$ 9,412	\$ 78	\$ -	\$ 557	\$ 1,000	\$ 284
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	25,000	-	5,449	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	25,000	-	5,449	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	6,539	-	-	-
Capital outlay	-	3,153	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	3,153	-	6,539	-	-	-
Excess (deficiency) of receipts over disbursements	-	21,847	-	(1,090)	-	-	-
Cash and investments - ending	\$ 430	\$ 31,259	\$ 78	\$ (1,090)	\$ 557	\$ 1,000	\$ 284

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Master Trust	BI Co Hs Trail Phase I Grant	BI Co Hs Trail Phase 2 Grant	Drug Prosecution Fund	Jail Housing Grant	Jail Treatment CC Gt	Totals
Cash and investments - beginning	\$ 6,497	\$ 28,482	\$ (5,426)	\$ -	\$ 361	\$ -	\$ 8,908,835
Receipts:							
Taxes	-	-	-	-	-	-	15,532,408
Licenses and permits	-	-	-	-	-	-	32,072
Intergovernmental receipts	14,095	23,568	71,209	-	13,628	5,500	7,155,066
Charges for services	-	-	-	-	-	-	284,412
Fines and forfeits	-	-	-	-	-	-	182,338
Other receipts	-	99,000	69,355	-	-	-	6,155,352
Total receipts	14,095	122,568	140,564	-	13,628	5,500	29,341,648
Disbursements:							
Personal services	11,700	-	-	-	3,499	4,813	3,928,657
Supplies	-	-	-	-	-	-	740,788
Other services and charges	791	-	-	-	-	-	1,739,023
Capital outlay	950	122,219	140,570	-	10,489	-	889,485
Other disbursements	-	-	-	-	-	-	20,289,353
Total disbursements	13,441	122,219	140,570	-	13,988	4,813	27,587,306
Excess (deficiency) of receipts over disbursements	654	349	(6)	-	(360)	687	1,754,342
Cash and investments - ending	\$ 7,151	\$ 28,831	\$ (5,432)	\$ -	\$ 1	\$ 687	\$ 10,663,177

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	General	Accident Report	CAGIT County Certified Shares	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections
Cash and investments - beginning	\$ 2,077,754	\$ 5,646	\$ -	\$ 681,612	\$ 198	\$ 13,761	\$ 1,842
Receipts:							
Taxes	3,795,095	-	-	-	-	-	-
Licenses and permits	2,870	-	-	-	-	-	-
Intergovernmental receipts	268,262	-	-	-	-	-	93,699
Charges for services	68,272	1,075	-	-	-	-	-
Fines and forfeits	43,244	-	-	-	2,780	8,199	-
Other receipts	522,028	-	-	307,387	-	-	-
Total receipts	<u>4,699,771</u>	<u>1,075</u>	<u>-</u>	<u>307,387</u>	<u>2,780</u>	<u>8,199</u>	<u>93,699</u>
Disbursements:							
Personal services	2,488,704	-	-	-	-	-	75,490
Supplies	255,463	-	-	-	-	-	533
Other services and charges	1,263,101	-	-	135,000	-	-	14,283
Capital outlay	62,737	-	-	81,050	-	-	-
Other disbursements	22,070	-	-	-	1,578	7,590	-
Total disbursements	<u>4,092,075</u>	<u>-</u>	<u>-</u>	<u>216,050</u>	<u>1,578</u>	<u>7,590</u>	<u>90,306</u>
Excess (deficiency) of receipts over disbursements	<u>607,696</u>	<u>1,075</u>	<u>-</u>	<u>91,337</u>	<u>1,202</u>	<u>609</u>	<u>3,393</u>
Cash and investments - ending	<u>\$ 2,685,450</u>	<u>\$ 6,721</u>	<u>\$ -</u>	<u>\$ 772,949</u>	<u>\$ 1,400</u>	<u>\$ 14,370</u>	<u>\$ 5,235</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Community Transition Program	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Cumulative Courthouse	Cumulative Jail	Drug Free Community
Cash and investments - beginning	\$ 182	\$ 5,309	\$ 709,243	\$ 388,805	\$ 172,352	\$ 172,231	\$ 11,482
Receipts:							
Taxes	-	-	149,213	75,623	56,514	41,471	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	11,500	-	14,253	7,224	5,398	3,961	-
Charges for services	-	1,948	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	10,519
Other receipts	-	-	8,469	-	-	-	-
Total receipts	<u>11,500</u>	<u>1,948</u>	<u>171,935</u>	<u>82,847</u>	<u>61,912</u>	<u>45,432</u>	<u>10,519</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	1,474	21,668	-	5,517	11,456	9,160
Capital outlay	-	-	-	19,387	4,776	-	-
Other disbursements	<u>2,253</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>-</u>
Total disbursements	<u>2,253</u>	<u>1,474</u>	<u>21,668</u>	<u>19,387</u>	<u>10,293</u>	<u>111,456</u>	<u>9,160</u>
Excess (deficiency) of receipts over disbursements	<u>9,247</u>	<u>474</u>	<u>150,267</u>	<u>63,460</u>	<u>51,619</u>	<u>(66,024)</u>	<u>1,359</u>
Cash and investments - ending	<u>\$ 9,429</u>	<u>\$ 5,783</u>	<u>\$ 859,510</u>	<u>\$ 452,265</u>	<u>\$ 223,971</u>	<u>\$ 106,207</u>	<u>\$ 12,841</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Emergency Planning/Right to Know	Emergency Telephone System	Firearms Training	General Drain Improvement	Health	Identification Security Protection	Landfill Closure and Post Closure
Cash and investments - beginning	\$ 16,448	\$ 115,068	\$ 14,092	\$ 31,499	\$ 47,675	\$ 4,784	\$ 5,538
Receipts:							
Taxes	-	-	-	-	130,917	-	-
Licenses and permits	-	-	-	-	37,162	-	-
Intergovernmental receipts	-	-	-	-	12,506	-	-
Charges for services	-	-	2,370	-	-	1,767	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	88	226,649	-	64,088	277	-	-
Total receipts	88	226,649	2,370	64,088	180,862	1,767	-
Disbursements:							
Personal services	-	196,826	-	-	131,869	-	-
Supplies	-	324	-	-	9,015	-	-
Other services and charges	-	11,596	-	-	14,018	375	5,538
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	3,890	49,986	-	-	-
Total disbursements	-	208,746	3,890	49,986	154,902	375	5,538
Excess (deficiency) of receipts over disbursements	88	17,903	(1,520)	14,102	25,960	1,392	(5,538)
Cash and investments - ending	\$ 16,536	\$ 132,971	\$ 12,572	\$ 45,601	\$ 73,635	\$ 6,176	\$ -

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share	Medical Care for Inmates	Motor Vehicle Highway	Plat Book	Rainy Day
Cash and investments - beginning	\$ 79,845	\$ 190,722	\$ 94,199	\$ 10,146	\$ 1,726,647	\$ 16,892	\$ 802,543
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	33,139	187,461	331,313	-	1,959,470	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	3,988	-
Other receipts	-	-	-	2,867	21,552	-	-
Total receipts	<u>33,139</u>	<u>187,461</u>	<u>331,313</u>	<u>2,867</u>	<u>1,981,022</u>	<u>3,988</u>	<u>-</u>
Disbursements:							
Personal services	18,716	-	302,710	-	499,579	-	-
Supplies	-	-	-	-	497,390	-	-
Other services and charges	1,493	-	11,909	-	192,778	-	-
Capital outlay	-	74,271	-	-	160,933	-	-
Other disbursements	-	-	19,000	-	-	1,160	37,060
Total disbursements	<u>20,209</u>	<u>74,271</u>	<u>333,619</u>	<u>-</u>	<u>1,350,680</u>	<u>1,160</u>	<u>37,060</u>
Excess (deficiency) of receipts over disbursements	<u>12,930</u>	<u>113,190</u>	<u>(2,306)</u>	<u>2,867</u>	<u>630,342</u>	<u>2,828</u>	<u>(37,060)</u>
Cash and investments - ending	<u>\$ 92,775</u>	<u>\$ 303,912</u>	<u>\$ 91,893</u>	<u>\$ 13,013</u>	<u>\$ 2,356,989</u>	<u>\$ 19,720</u>	<u>\$ 765,483</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 276,608	\$ 88,294	\$ 95,126	\$ 918	\$ 42,572	\$ 13,899	\$ 26,900
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	32,132	-	-	-	-	8,755
Fines and forfeits	-	-	-	12,941	56,220	-	-
Other receipts	-	-	25,858	-	69,566	10,673	-
Total receipts	-	32,132	25,858	12,941	125,786	10,673	8,755
Disbursements:							
Personal services	-	-	45,000	-	124,213	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	8,033	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	76,608	-	-	12,752	-	4,846	-
Total disbursements	76,608	8,033	45,000	12,752	124,213	4,846	-
Excess (deficiency) of receipts over disbursements	(76,608)	24,099	(19,142)	189	1,573	5,827	8,755
Cash and investments - ending	\$ 200,000	\$ 112,393	\$ 75,984	\$ 1,107	\$ 44,145	\$ 19,726	\$ 35,655

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Tax Sale Redemption	Tax Sale Surplus	GAL/CASA	Auditors Ineligible Deductions	County Elected Officials Training	Reassessment	Adult Probation Administrative
Cash and investments - beginning	\$ 1,775	\$ 34,826	\$ -	\$ 239	\$ 3,549	\$ 27,387	\$ 122,622
Receipts:							
Taxes	-	-	-	-	-	14,230	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	1,359	-
Charges for services	-	-	-	-	1,767	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	27,474	71,440	532	-	-	79,755	42,649
Total receipts	27,474	71,440	532	-	1,767	95,344	42,649
Disbursements:							
Personal services	-	-	-	-	-	-	50,027
Supplies	-	-	-	-	-	-	1,472
Other services and charges	-	-	-	-	1,079	131,695	7,174
Capital outlay	-	-	-	-	-	12,597	2,039
Other disbursements	27,025	58,491	-	-	-	-	-
Total disbursements	27,025	58,491	-	-	1,079	144,292	60,712
Excess (deficiency) of receipts over disbursements	449	12,949	532	-	688	(48,948)	(18,063)
Cash and investments - ending	\$ 2,224	\$ 47,775	\$ 532	\$ 239	\$ 4,237	\$ (21,561)	\$ 104,559

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Juvenile Probation Administrative	County User Fee	Drain Maintenance	Drug Buy Money	Sheriff Sale Administration	Court Interpreters	Donations
Cash and investments - beginning	\$ 4,252	\$ 33,493	\$ 568,193	\$ 2,289	\$ 16,183	\$ 2,013	\$ 100
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	6,273	-	-
Fines and forfeits	125	1,764	-	-	-	-	-
Other receipts	-	-	509,029	3,614	-	-	100
Total receipts	125	1,764	509,029	3,614	6,273	-	100
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	116	660,796	-	2,900	450	-
Total disbursements	-	116	660,796	-	2,900	450	-
Excess (deficiency) of receipts over disbursements	125	1,648	(151,767)	3,614	3,373	(450)	100
Cash and investments - ending	\$ 4,377	\$ 35,141	\$ 416,426	\$ 5,903	\$ 19,556	\$ 1,563	\$ 200

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Debt Service	Jail/Courthouse Imp 2018	Payroll Clearing	Settlement	LOIT Public Safety	Wheel Tax	Sur Tax
Cash and investments - beginning	\$ -	\$ -	\$ (1,437)	\$ 1,067	\$ -	\$ 89	\$ -
Receipts:							
Taxes	-	-	-	10,899,860	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,285,146	524,923	58,839	331,895
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	1,954,658	1,305,853	52,065	-	-	-
Total receipts	-	1,954,658	1,305,853	12,237,071	524,923	58,839	331,895
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	66,000	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	1,305,050	1,300,754	12,238,138	524,923	58,928	331,895
Total disbursements	-	1,371,050	1,300,754	12,238,138	524,923	58,928	331,895
Excess (deficiency) of receipts over disbursements	-	583,608	5,099	(1,067)	-	(89)	-
Cash and investments - ending	\$ -	\$ 583,608	\$ 3,662	\$ -	\$ -	\$ -	\$ -

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	CVET Agency	Financial Institution Tax	BPPE Ordinance Fee	CEDIT Homestead Credit	Homestead Credit Rebate	Local Income Tax-Property Tax Relief	State Fines and Forfeitures
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 88	\$ 4,492	\$ 2,230
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	12,448	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	1,699
Other receipts	70,322	56,238	-	-	-	-	-
Total receipts	70,322	56,238	12,448	-	-	-	1,699
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	70,322	56,238	832	-	-	-	5,151
Total disbursements	70,322	56,238	832	-	-	-	5,151
Excess (deficiency) of receipts over disbursements	-	-	11,616	-	-	-	(3,452)
Cash and investments - ending	\$ -	\$ -	\$ 11,616	\$ -	\$ 88	\$ 4,492	\$ (1,222)

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Infraction Judgments	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Child Restraint Violation Fines
Cash and investments - beginning	\$ 680	\$ 85	\$ 245	\$ 116	\$ -	\$ 50	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	8,409	1,295	-	-	125	-	63
Other receipts	-	-	1,949	1,231	-	925	-
Total receipts	<u>8,409</u>	<u>1,295</u>	<u>1,949</u>	<u>1,231</u>	<u>125</u>	<u>925</u>	<u>63</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	9,089	1,380	2,069	1,335	125	975	63
Total disbursements	<u>9,089</u>	<u>1,380</u>	<u>2,069</u>	<u>1,335</u>	<u>125</u>	<u>975</u>	<u>63</u>
Excess (deficiency) of receipts over disbursements	<u>(680)</u>	<u>(85)</u>	<u>(120)</u>	<u>(104)</u>	<u>-</u>	<u>(50)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 125</u>	<u>\$ 12</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Education Plate Fees Agency	CEDIT Distribution	LIT Certified Shares	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
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 8,386	\$ 154	\$ 10,695	\$ 21,831
Receipts:							
Taxes	-	531,997	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	2,099,694	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	25	-	-	-
Other receipts	56	-	-	-	-	5,805	8,579
Total receipts	56	531,997	2,099,694	25	-	5,805	8,579
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	6,000	1,350
Capital outlay	-	-	-	-	-	-	-
Other disbursements	56	531,997	2,099,694	-	154	-	3,207
Total disbursements	56	531,997	2,099,694	-	154	6,000	4,557
Excess (deficiency) of receipts over disbursements	-	-	-	25	(154)	(195)	4,022
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 8,411	\$ -	\$ 10,500	\$ 25,853

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	93.563 Clerk IV-D Incentive-Post Oct '99	Treasurer's Report	Clerk's Trust	Sheriff's Inmate Trust	Jail Commissary	ISETS Report	Community Corrections Grant
Cash and investments - beginning	\$ 12,945	\$ 644,175	\$ 149,301	\$ 9,270	\$ 66,260	\$ 5,135	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	156,165
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	6,208	370,222	702,660	106,611	106,227	164,545	-
Total receipts	<u>6,208</u>	<u>370,222</u>	<u>702,660</u>	<u>106,611</u>	<u>106,227</u>	<u>164,545</u>	<u>156,165</u>
Disbursements:							
Personal services	-	-	-	-	-	-	119,376
Supplies	-	-	-	-	-	-	424
Other services and charges	4,377	-	-	-	-	-	22,670
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	644,175	618,223	109,850	87,165	167,434	-
Total disbursements	<u>4,377</u>	<u>644,175</u>	<u>618,223</u>	<u>109,850</u>	<u>87,165</u>	<u>167,434</u>	<u>142,470</u>
Excess (deficiency) of receipts over disbursements	<u>1,831</u>	<u>(273,953)</u>	<u>84,437</u>	<u>(3,239)</u>	<u>19,062</u>	<u>(2,889)</u>	<u>13,695</u>
Cash and investments - ending	<u>\$ 14,776</u>	<u>\$ 370,222</u>	<u>\$ 233,738</u>	<u>\$ 6,031</u>	<u>\$ 85,322</u>	<u>\$ 2,246</u>	<u>\$ 13,695</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Riverboat Clearing Acct	Industrial Parks Grant	Co Law Enforce Cont Ed	Jury Pay	Pretrial Diversion	Tax Certificate Sale	Adult Admin Fee
Cash and investments - beginning	\$ -	\$ 27,313	\$ 2,503	\$ 1,153	\$ 3,823	\$ 1,859	\$ 67,853
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	9,029
Fines and forfeits	-	-	-	1,000	2,381	-	-
Other receipts	75,625	-	-	49	-	-	-
Total receipts	75,625	-	-	1,049	2,381	-	9,029
Disbursements:							
Personal services	-	-	-	-	-	-	6,437
Supplies	-	-	-	-	3,322	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	75,625	-	-	-	-	-	-
Total disbursements	75,625	-	-	-	3,322	-	6,437
Excess (deficiency) of receipts over disbursements	-	-	-	1,049	(941)	-	2,592
Cash and investments - ending	\$ -	\$ 27,313	\$ 2,503	\$ 2,202	\$ 2,882	\$ 1,859	\$ 70,445

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Juvenile Probation Service	Deferral	Drug Adv Proj Inc	Comm Corr Prj Inc User Fees	Maintenance District	Soil & Water Ed Specialist	Flags
Cash and investments - beginning	\$ 28,204	\$ 5,375	\$ 4,065	\$ 136,551	\$ 366,592	\$ 1,419	\$ 30
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	3,244	96,334	-	-	-
Fines and forfeits	2,328	4,434	-	-	-	-	-
Other receipts	-	70	-	238	95,173	14,000	-
Total receipts	<u>2,328</u>	<u>4,504</u>	<u>3,244</u>	<u>96,572</u>	<u>95,173</u>	<u>14,000</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	62,903	-	13,790	-
Supplies	-	-	-	1,503	-	-	-
Other services and charges	1,060	4,388	2,754	17,575	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	69,962	-	-
Total disbursements	<u>1,060</u>	<u>4,388</u>	<u>2,754</u>	<u>81,981</u>	<u>69,962</u>	<u>13,790</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,268</u>	<u>116</u>	<u>490</u>	<u>14,591</u>	<u>25,211</u>	<u>210</u>	<u>-</u>
Cash and investments - ending	<u>\$ 29,472</u>	<u>\$ 5,491</u>	<u>\$ 4,555</u>	<u>\$ 151,142</u>	<u>\$ 391,803</u>	<u>\$ 1,629</u>	<u>\$ 30</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Veteran's Affairs	Triad (Sheriff)	Investigations (Sheriff)	D.A.R.E Program (Sheriff)	Law Enforcement Camp	Inmate Education Programs	Project Lifesaver/Triad
Cash and investments - beginning	\$ 5,531	\$ 3,701	\$ 532	\$ 2,606	\$ 101	\$ 1,200	\$ 6,027
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	116	225	-	-	-	-	-
Total receipts	116	225	-	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	1,575	81	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	298	-	-	-	-	-
Total disbursements	1,575	379	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(1,459)	(154)	-	-	-	-	-
Cash and investments - ending	\$ 4,072	\$ 3,547	\$ 532	\$ 2,606	\$ 101	\$ 1,200	\$ 6,027

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Emergency Management	K9 Donation	Sw Disp Nonreverting Cap	20.600 Operation Pullover	Base Gt 2016 - 2017	97.042 EMA Grant	EHB 1387 Veteran's Grant
Cash and investments - beginning	\$ 500	\$ 2,600	\$ 230,475	\$ (339)	\$ -	\$ 5,887	\$ 250
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	961	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	961	-	-	-
Disbursements:							
Personal services	-	-	-	2,123	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	250	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	2,782	-	-	-	-
Total disbursements	250	-	2,782	2,123	-	-	-
Excess (deficiency) of receipts over disbursements	(250)	-	(2,782)	(1,162)	-	-	-
Cash and investments - ending	\$ 250	\$ 2,600	\$ 227,693	\$ (1,501)	\$ -	\$ 5,887	\$ 250

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	93.074 Base Prep 8/10/12-6/30/13	Base Grant 7-1-13 Thru 6-30-14	93.283 Cancer Cont9/30/12-9/29/13	93.074 Base Gt #1 7/17-6/18	ARRA Cik Iv-D Incentive	Project Lifesaver Grant	Welfare Reform Grant
Cash and investments - beginning	\$ 430	\$ 31,259	\$ 78	\$ (1,090)	\$ 557	\$ 1,000	\$ 284
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	25,000	-	12,833	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	25,000	-	12,833	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	827	-	-	-
Other services and charges	-	-	-	14,193	-	-	-
Capital outlay	-	102	-	-	-	-	-
Other disbursements	-	11,208	-	-	557	-	-
Total disbursements	-	11,310	-	15,020	557	-	-
Excess (deficiency) of receipts over disbursements	-	13,690	-	(2,187)	(557)	-	-
Cash and investments - ending	\$ 430	\$ 44,949	\$ 78	\$ (3,277)	\$ -	\$ 1,000	\$ 284

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Master Trust	BI Co Hs Trail Phase I Grant	BI Co Hs Trail Phase 2 Grant	Drug Prosecution Fund	Jail Housing Grant	Jail Treatment CC Gt	Totals
Cash and investments - beginning	\$ 7,151	\$ 28,831	\$ (5,432)	\$ -	\$ 1	\$ 687	\$ 10,663,177
Receipts:							
Taxes	-	-	-	-	-	-	15,694,920
Licenses and permits	-	-	-	-	-	-	40,032
Intergovernmental receipts	14,095	-	47,918	2,000	13,628	8,800	7,511,442
Charges for services	-	-	-	-	-	-	245,414
Fines and forfeits	-	-	-	-	-	-	161,539
Other receipts	-	-	-	-	-	-	7,093,745
Total receipts	14,095	-	47,918	2,000	13,628	8,800	30,747,092
Disbursements:							
Personal services	13,442	-	-	-	3,207	1,700	4,156,112
Supplies	-	-	-	-	-	-	770,273
Other services and charges	937	-	-	-	-	-	1,990,557
Capital outlay	-	-	30,381	-	-	-	448,273
Other disbursements	-	-	237	-	-	-	21,418,462
Total disbursements	14,379	-	30,618	-	3,207	1,700	28,783,677
Excess (deficiency) of receipts over disbursements	(284)	-	17,300	2,000	10,421	7,100	1,963,415
Cash and investments - ending	\$ 6,867	\$ 28,831	\$ 11,868	\$ 2,000	\$ 10,422	\$ 7,787	\$ 12,626,592

BLACKFORD COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2018

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 259,715</u>	<u>\$ 6,000</u>

BLACKFORD COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2018

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
Notes and loans payable	Jail/Courthouse Improvements	<u>\$ 1,950,000</u>	<u>\$ 127,742</u>

BLACKFORD COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2018

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	\$ 691,960
Infrastructure	61,471,367
Buildings	7,127,744
Improvements other than buildings	385,753
Machinery, equipment, and vehicles	<u>546,276</u>
 Total capital assets	 <u><u>\$ 70,223,100</u></u>

OTHER REPORTS

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