

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, 2019 to December 31, 2019



FILED

03/24/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Sharon L. Hartley	01-01-19 to 12-31-22
County Treasurer	Dana D. Turner	01-01-19 to 12-31-22
Clerk of the Circuit Court	Laura A. Coons Kimberly Pitts	01-01-19 to 12-31-20 01-01-21 to 12-31-22
County Sheriff	Jeffrey C. Sones	01-01-19 to 12-31-22
County Recorder	Kelli J. Schriver	01-01-19 to 12-31-22
President of the Board of County Commissioners	John A. Lancaster	01-01-19 to 12-31-22
President of the County Council	Daniel E. Borgenheimer	01-01-19 to 12-31-22



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 year ended December 31, 2019, 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 the 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 year ended December 31, 2019.

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 year ended December 31, 2019, 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 Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, 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.



Beth Kelley, CPA, CFE
Deputy State Examiner

March 7, 2022

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.

BLACKFORD COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments		Cash and Investments	
	01-01-19	Receipts	Disbursements	12-31-19
Jail Commissary	\$ 85,323	\$ 119,092	\$ 113,239	\$ 91,176
Clerk's Trust	233,739	1,018,927	981,094	271,572
General	2,685,451	5,268,750	4,327,402	3,626,799
Accident Report	6,721	1,024	-	7,745
CEDIT County Share	772,949	317,730	287,920	802,759
City and Town Court Costs	1,400	2,744	3,973	171
Clerk's Records Perpetuation	14,371	7,263	2,768	18,866
Jail Housing Grant	10,422	13,628	13,646	10,404
Community Transition Program	9,429	10,200	1,553	18,076
Sales Disclosure - County Share	5,784	1,862	4,305	3,341
Cumulative Bridge	859,510	390,766	383,826	866,450
Cumulative Capital Development	452,265	79,082	43,270	488,077
Cumulative Courthouse	223,971	59,116	64,328	218,759
Cumulative Jail	106,208	43,391	16,761	132,838
Drug Free Community	12,841	12,223	10,100	14,964
Emergency Planning/Right to Know	16,536	3,639	2,379	17,796
Emergency Telephone System	132,971	234,478	207,379	160,070
Firearms Training	12,573	2,720	4,027	11,266
General Drain Improvement	45,600	24,704	22,494	47,810
Health	73,635	178,716	172,627	79,724
Identification Security Protection	6,175	1,772	992	6,955
Levy Excess	-	-	-	-
Local Health Maintenance	92,774	33,139	39,423	86,490
Local Road and Street	303,912	187,076	473,320	17,668
LOIT Public Safety - County Share	91,893	343,717	323,877	111,733
MVH RESTRICTED	-	768,977	544,505	224,472
Medical Care for Inmates	13,013	1,012	-	14,025
Motor Vehicle Highway	2,356,987	1,069,387	1,299,438	2,126,936
Plat Book	19,720	6,102	13,630	12,192
Rainy Day	765,483	-	18,060	747,423
Reassessment - 2015	200,000	-	200,000	-
Recorder's Records Perpetuation	112,394	31,338	9,512	134,220
Riverboat	75,984	25,858	45,000	56,842
Sheriff's Pension Trust	1,107	13,133	13,346	894
Supplemental Public Defender Services	44,144	100,827	130,505	14,466
Surplus Tax	19,726	17,190	9,092	27,824
Surveyor's Corner Perpetuation	35,655	8,785	-	44,440
Tax Sale Redemption	2,223	23,486	25,448	261
Tax Sale Surplus	47,774	66,070	45,469	68,375
GAL/CASA	532	-	-	532
Auditors Ineligible Deductions	239	-	239	-
County Elected Officials Training	4,236	1,772	450	5,558
Reassessment	(21,560)	259,102	68,877	168,665
Adult Probation Administrative	104,558	38,774	43,402	99,930
Juvenile Probation Administrative	4,377	125	-	4,502
County User Fee	35,141	1,957	68	37,030
Drain Maintenance	416,426	501,672	578,703	339,395
Drug Buy Money	5,903	3,952	4,455	5,400
Sheriff Sale Administration	19,556	4,282	2,600	21,238
Court Interpreters	1,563	-	570	993
Donations	200	-	-	200
JAIL/COURTHOUSE IMP 2018	583,608	4,104	541,493	46,219
Payroll Clearing	3,661	1,366,786	1,364,939	5,508
Settlement	-	12,887,240	12,887,240	-
LOIT Public Safety	-	543,481	543,481	-
Wheel Tax	-	58,087	57,772	315
Sur Tax	-	295,320	295,320	-
CVET Agency	-	85,603	85,603	-
Financial Institution Tax	-	73,425	73,425	-
BPPE ORDINANCE FEE	11,615	13,203	24,818	-
Homestead Credit Rebate	88	-	-	88
Local Income Tax-Property Tax Relief	4,492	-	-	4,492
State Fines and Forfeitures	(1,222)	175	-	(1,047)
Infraction Judgements	-	9,049	8,784	265
Special Death Benefit	-	1,190	1,076	114

BLACKFORD COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
Sales Disclosure - State Share	125	1,862	1,819	168
Coroners Training & Con't Education	11	1,035	956	90
Mortgage Recording Fees - State Share	-	873	803	70
Child Restraint Violation Fines	-	75	50	25
Education Plate Fees Agency	-	75	75	-
LIT CERTIFIED SHARES	-	2,173,926	2,173,926	-
City/Town Ordinance Violations Fines	8,411	-	-	8,411
93.563 Title IV-D Incentive	10,501	5,877	6,000	10,378
93.563 Prosecutor IV-D Incentive-Post Oct '99	25,853	8,846	8,533	26,166
93.563 Clerk IV-D Incentive-Post Oct '99	14,776	5,877	1,421	19,232
Community Corrections I	5,235	-	5,235	-
Community Corrections Grant	13,694	219,311	184,217	48,788
Riverboat Clearing Acct	-	75,625	75,625	-
ISSET Report	2,747	150,908	150,400	3,255
Inmate Trust	6,031	119,282	116,683	8,630
Treasurer's Cash Book	370,222	376,757	370,222	376,757
Sheriff Donation	-	750	750	-
County 2018 Debt	-	302,886	127,742	175,144
LIT EDIT	-	547,811	547,811	-
97.047 EMA Mitigation Grant	-	15,000	15,000	-
93.788 Justice Partners Grant	-	60,000	-	60,000
INDUSTRIAL PARKS GRANT	27,313	-	-	27,313
CO LAW ENFORCE CONT ED	2,503	-	-	2,503
JURY PAY	2,202	1,024	-	3,226
PRETRIAL DIVERSION	2,884	1,717	1,506	3,095
TAX CERTIFICATE SALE	1,859	-	-	1,859
ADULT ADMIN FEE	70,444	9,515	21,610	58,349
JUVENILE PROBATION SERVICE	29,471	1,440	2,329	28,582
DEFERRAL	5,491	3,679	528	8,642
DRUG ADV PROJ INC	4,554	2,278	2,867	3,965
COMM CORR PRJ INC USER FEES	151,143	101,512	119,676	132,979
MAINTENANCE DISTRICT	391,802	123,952	152,152	363,602
SOIL & WATER ED SPECIALIST	1,629	13,400	12,340	2,689
FLAGS	30	-	-	30
VETERAN'S AFFAIRS	4,072	6,476	535	10,013
TRIAD (SHERIFF)	3,547	76	318	3,305
INVESTIGATIONS (SHERIFF)	532	-	-	532
D.A.R.E PROGRAM (SHERIFF)	2,606	-	-	2,606
LAW ENFORCEMENT CAMP	101	-	-	101
INMATE EDUCATION PROGRAMS	1,200	-	-	1,200
PROJECT LIFESAVER/TRIAD	6,027	-	-	6,027
EMERGENCY MANAGEMENT	250	-	-	250
K9 DONATION	2,600	200	-	2,800
SW DISP NONREVERTING CAP	227,693	-	-	227,693
20.600 OPERATION PULLOVER	(1,501)	5,568	4,378	(311)
97.042 EMA GRANT	5,887	25,253	25,253	5,887
EHB 1387 VETERAN'S GRANT	250	-	-	250
93.074 BASE PREP 8/10/12-6/30/13	430	-	-	430
BASE GRANT 7-1-13 THRU 6-30-14	44,950	-	1,934	43,016
93.283 CANCER CONT9/30/12-9/29/13	78	-	-	78
93.074 BASE GT #1 7/17-6/18	(3,276)	23,191	21,081	(1,166)
PROJECT LIFESAVER GRANT	1,000	-	-	1,000
WELFARE REFORM GRANT	284	-	-	284
MASTER TRUST	6,867	14,095	13,635	7,327
BL CO HS TRAIL PHASE I GRANT	28,831	-	28,831	-
BL CO HS TRAIL PHASE 2 GRANT	11,867	28,831	-	40,698
DRUG PROSECUTION FUND	2,000	-	-	2,000
JAIL TREATMENT CC GT	7,787	7,700	14,071	1,416
Totals	<u>\$ 12,627,089</u>	<u>\$ 31,073,906</u>	<u>\$ 30,648,335</u>	<u>\$ 13,052,660</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.

BLACKFORD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

Debt service - principal and interest. Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

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

BLACKFORD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

BLACKFORD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

State statutes authorize the County to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

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

BLACKFORD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

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

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

BLACKFORD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

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

Note 7. Cash Balance Deficits

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

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OTHER INFORMATION - UNAUDITED

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

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

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

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Jail Commissary	Clerk's Trust	General	Accident Report	CEDIT County Share
Cash and investments - beginning	\$ 85,323	\$ 233,739	\$ 2,685,451	\$ 6,721	\$ 772,949
Receipts:					
Taxes	-	-	3,813,493	-	317,730
Licenses and permits	-	-	7,125	-	-
Intergovernmental receipts	-	-	264,354	-	-
Charges for services	-	-	230,650	1,024	-
Fines and forfeits	-	-	7,271	-	-
Other receipts	119,092	1,018,927	945,857	-	-
Total receipts	<u>119,092</u>	<u>1,018,927</u>	<u>5,268,750</u>	<u>1,024</u>	<u>317,730</u>
Disbursements:					
Personal services	-	-	2,588,831	-	-
Supplies	-	-	271,219	-	-
Other services and charges	-	-	1,321,548	-	167,131
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	64,688	-	120,789
Other disbursements	113,239	981,094	81,116	-	-
Total disbursements	<u>113,239</u>	<u>981,094</u>	<u>4,327,402</u>	<u>-</u>	<u>287,920</u>
Excess (deficiency) of receipts over disbursements	<u>5,853</u>	<u>37,833</u>	<u>941,348</u>	<u>1,024</u>	<u>29,810</u>
Cash and investments - ending	<u>\$ 91,176</u>	<u>\$ 271,572</u>	<u>\$ 3,626,799</u>	<u>\$ 7,745</u>	<u>\$ 802,759</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	City and Town Court Costs	Clerk's Records Perpetuation	Jail Housing Grant	Community Transition Program	Sales Disclosure - County Share
Cash and investments - beginning	\$ 1,400	\$ 14,371	\$ 10,422	\$ 9,429	\$ 5,784
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	13,628	10,200	-
Charges for services	-	7,263	-	-	1,862
Fines and forfeits	-	-	-	-	-
Other receipts	2,744	-	-	-	-
Total receipts	2,744	7,263	13,628	10,200	1,862
Disbursements:					
Personal services	-	-	3,157	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	10,489	-	-
Other disbursements	3,973	2,768	-	1,553	4,305
Total disbursements	3,973	2,768	13,646	1,553	4,305
Excess (deficiency) of receipts over disbursements	(1,229)	4,495	(18)	8,647	(2,443)
Cash and investments - ending	\$ 171	\$ 18,866	\$ 10,404	\$ 18,076	\$ 3,341

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Cumulative Bridge	Cumulative Capital Development	Cumulative Courthouse	Cumulative Jail	Drug Free Community
Cash and investments - beginning	\$ 859,510	\$ 452,265	\$ 223,971	\$ 106,208	\$ 12,841
Receipts:					
Taxes	142,360	72,182	53,960	39,607	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	13,614	6,900	5,156	3,784	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	12,157
Other receipts	234,792	-	-	-	66
Total receipts	390,766	79,082	59,116	43,391	12,223
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	383,826	-	44,998	-	10,100
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	43,270	-	16,761	-
Other disbursements	-	-	19,330	-	-
Total disbursements	383,826	43,270	64,328	16,761	10,100
Excess (deficiency) of receipts over disbursements	6,940	35,812	(5,212)	26,630	2,123
Cash and investments - ending	\$ 866,450	\$ 488,077	\$ 218,759	\$ 132,838	\$ 14,964

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Emergency Planning/Right to Know	Emergency Telephone System	Firearms Training	General Drain Improvement	Health
Cash and investments - beginning	\$ 16,536	\$ 132,971	\$ 12,573	\$ 45,600	\$ 73,635
Receipts:					
Taxes	-	-	-	-	131,973
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	12,613
Charges for services	-	-	2,720	-	33,853
Fines and forfeits	-	-	-	-	-
Other receipts	3,639	234,478	-	24,704	277
Total receipts	3,639	234,478	2,720	24,704	178,716
Disbursements:					
Personal services	-	197,186	-	-	151,169
Supplies	-	-	-	-	6,581
Other services and charges	-	10,193	-	-	14,368
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	509
Other disbursements	2,379	-	4,027	22,494	-
Total disbursements	2,379	207,379	4,027	22,494	172,627
Excess (deficiency) of receipts over disbursements	1,260	27,099	(1,307)	2,210	6,089
Cash and investments - ending	\$ 17,796	\$ 160,070	\$ 11,266	\$ 47,810	\$ 79,724

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share
Cash and investments - beginning	\$ 6,175	\$ -	\$ 92,774	\$ 303,912	\$ 91,893
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	33,139	187,076	343,717
Charges for services	1,772	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>1,772</u>	<u>-</u>	<u>33,139</u>	<u>187,076</u>	<u>343,717</u>
Disbursements:					
Personal services	-	-	25,538	-	316,534
Supplies	-	-	3,256	-	-
Other services and charges	992	-	2,497	-	7,343
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	8,132	473,320	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>992</u>	<u>-</u>	<u>39,423</u>	<u>473,320</u>	<u>323,877</u>
Excess (deficiency) of receipts over disbursements	<u>780</u>	<u>-</u>	<u>(6,284)</u>	<u>(286,244)</u>	<u>19,840</u>
Cash and investments - ending	<u>\$ 6,955</u>	<u>\$ -</u>	<u>\$ 86,490</u>	<u>\$ 17,668</u>	<u>\$ 111,733</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	MVH RESTRICTED	Medical Care for Inmates	Motor Vehicle Highway	Plat Book	Rainy Day
Cash and investments - beginning	\$ -	\$ 13,013	\$ 2,356,987	\$ 19,720	\$ 765,483
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	768,977	-	1,030,504	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	6,102	-
Other receipts	-	1,012	38,883	-	-
Total receipts	<u>768,977</u>	<u>1,012</u>	<u>1,069,387</u>	<u>6,102</u>	<u>-</u>
Disbursements:					
Personal services	-	-	538,943	-	-
Supplies	544,505	-	359,505	-	-
Other services and charges	-	-	209,931	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	191,059	-	-
Other disbursements	-	-	-	13,630	18,060
Total disbursements	<u>544,505</u>	<u>-</u>	<u>1,299,438</u>	<u>13,630</u>	<u>18,060</u>
Excess (deficiency) of receipts over disbursements	<u>224,472</u>	<u>1,012</u>	<u>(230,051)</u>	<u>(7,528)</u>	<u>(18,060)</u>
Cash and investments - ending	<u>\$ 224,472</u>	<u>\$ 14,025</u>	<u>\$ 2,126,936</u>	<u>\$ 12,192</u>	<u>\$ 747,423</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat	Sheriff's Pension Trust	Supplemental Public Defender Services
Cash and investments - beginning	\$ 200,000	\$ 112,394	\$ 75,984	\$ 1,107	\$ 44,144
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	25,858	-	-
Charges for services	-	31,338	-	-	-
Fines and forfeits	-	-	-	13,133	48,818
Other receipts	-	-	-	-	52,009
Total receipts	-	31,338	25,858	13,133	100,827
Disbursements:					
Personal services	-	-	45,000	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	130,505
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	200,000	9,512	-	13,346	-
Total disbursements	200,000	9,512	45,000	13,346	130,505
Excess (deficiency) of receipts over disbursements	(200,000)	21,826	(19,142)	(213)	(29,678)
Cash and investments - ending	\$ -	\$ 134,220	\$ 56,842	\$ 894	\$ 14,466

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	GAL/CASA
Cash and investments - beginning	\$ 19,726	\$ 35,655	\$ 2,223	\$ 47,774	\$ 532
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	8,785	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	17,190	-	23,486	66,070	-
Total receipts	<u>17,190</u>	<u>8,785</u>	<u>23,486</u>	<u>66,070</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	9,092	-	25,448	45,469	-
Total disbursements	<u>9,092</u>	<u>-</u>	<u>25,448</u>	<u>45,469</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>8,098</u>	<u>8,785</u>	<u>(1,962)</u>	<u>20,601</u>	<u>-</u>
Cash and investments - ending	<u>\$ 27,824</u>	<u>\$ 44,440</u>	<u>\$ 261</u>	<u>\$ 68,375</u>	<u>\$ 532</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Auditors Ineligible Deductions	County Elected Officials Training	Reassessment	Adult Probation Administrative	Juvenile Probation Administrative
Cash and investments - beginning	\$ 239	\$ 4,236	\$ (21,560)	\$ 104,558	\$ 4,377
Receipts:					
Taxes	-	-	51,606	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	4,934	-	-
Charges for services	-	1,772	-	38,774	125
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	202,562	-	-
Total receipts	-	1,772	259,102	38,774	125
Disbursements:					
Personal services	-	-	-	32,204	-
Supplies	-	-	-	1,039	-
Other services and charges	-	450	68,877	8,044	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	2,115	-
Other disbursements	239	-	-	-	-
Total disbursements	239	450	68,877	43,402	-
Excess (deficiency) of receipts over disbursements	(239)	1,322	190,225	(4,628)	125
Cash and investments - ending	\$ -	\$ 5,558	\$ 168,665	\$ 99,930	\$ 4,502

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	County User Fee	Drain Maintenance	Drug Buy Money	Sheriff Sale Administration	Court Interpreters
Cash and investments - beginning	\$ 35,141	\$ 416,426	\$ 5,903	\$ 19,556	\$ 1,563
Receipts:					
Taxes	-	479,724	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	1,957	-	-	-	-
Fines and forfeits	-	-	-	4,282	-
Other receipts	-	21,948	3,952	-	-
Total receipts	<u>1,957</u>	<u>501,672</u>	<u>3,952</u>	<u>4,282</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	68	578,703	4,455	2,600	570
Total disbursements	<u>68</u>	<u>578,703</u>	<u>4,455</u>	<u>2,600</u>	<u>570</u>
Excess (deficiency) of receipts over disbursements	<u>1,889</u>	<u>(77,031)</u>	<u>(503)</u>	<u>1,682</u>	<u>(570)</u>
Cash and investments - ending	<u>\$ 37,030</u>	<u>\$ 339,395</u>	<u>\$ 5,400</u>	<u>\$ 21,238</u>	<u>\$ 993</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Donations	JAIL/COURTHOUSE IMP 2018	Payroll Clearing	Settlement	LOIT Public Safety
Cash and investments - beginning	\$ 200	\$ 583,608	\$ 3,661	\$ -	\$ -
Receipts:					
Taxes	-	-	-	11,572,415	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	685	-	1,302,442	543,481
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	3,419	1,366,786	12,383	-
Total receipts	-	4,104	1,366,786	12,887,240	543,481
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	1,200	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	540,293	1,364,939	12,887,240	543,481
Total disbursements	-	541,493	1,364,939	12,887,240	543,481
Excess (deficiency) of receipts over disbursements	-	(537,389)	1,847	-	-
Cash and investments - ending	\$ 200	\$ 46,219	\$ 5,508	\$ -	\$ -

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Wheel Tax	Sur Tax	CVET Agency	Financial Institution Tax	BPPE ORDINANCE FEE
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 11,615
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	58,087	295,320	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	13,203
Other receipts	-	-	85,603	73,425	-
Total receipts	<u>58,087</u>	<u>295,320</u>	<u>85,603</u>	<u>73,425</u>	<u>13,203</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	57,772	295,320	85,603	73,425	24,818
Total disbursements	<u>57,772</u>	<u>295,320</u>	<u>85,603</u>	<u>73,425</u>	<u>24,818</u>
Excess (deficiency) of receipts over disbursements	<u>315</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(11,615)</u>
Cash and investments - ending	<u>\$ 315</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Homestead Credit Rebate	Local Income Tax-Property Tax Relief	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit
Cash and investments - beginning	\$ 88	\$ 4,492	\$ (1,222)	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	175	9,049	1,190
Other receipts	-	-	-	-	-
Total receipts	-	-	175	9,049	1,190
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	8,784	1,076
Total disbursements	-	-	-	8,784	1,076
Excess (deficiency) of receipts over disbursements	-	-	175	265	114
Cash and investments - ending	\$ 88	\$ 4,492	\$ (1,047)	\$ 265	\$ 114

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Sales Disclosure - State Share	Coroners Training & Con't Education	Mortgage Recording Fees - State Share	Child Restraint Violation Fines	Education Plate Fees Agency
Cash and investments - beginning	\$ 125	\$ 11	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	1,862	-	-	-	-
Fines and forfeits	-	-	873	75	-
Other receipts	-	1,035	-	-	75
Total receipts	1,862	1,035	873	75	75
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,819	956	803	50	75
Total disbursements	1,819	956	803	50	75
Excess (deficiency) of receipts over disbursements	43	79	70	25	-
Cash and investments - ending	\$ 168	\$ 90	\$ 70	\$ 25	\$ -

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	LIT CERTIFIED SHARES	City/Town Ordinance Violations Fines	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ -	\$ 8,411	\$ 10,501	\$ 25,853	\$ 14,776
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	2,173,926	-	5,877	8,846	5,877
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>2,173,926</u>	<u>-</u>	<u>5,877</u>	<u>8,846</u>	<u>5,877</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	6,000	1,350	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,173,926	-	-	7,183	1,421
Total disbursements	<u>2,173,926</u>	<u>-</u>	<u>6,000</u>	<u>8,533</u>	<u>1,421</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(123)</u>	<u>313</u>	<u>4,456</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 8,411</u>	<u>\$ 10,378</u>	<u>\$ 26,166</u>	<u>\$ 19,232</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Community Corrections I	Community Corrections Grant	Riverboat Clearing Acct	ISET Report	Inmate Trust
Cash and investments - beginning	\$ 5,235	\$ 13,694	\$ -	\$ 2,747	\$ 6,031
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	218,631	75,625	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	680	-	150,908	119,282
Total receipts	<u>-</u>	<u>219,311</u>	<u>75,625</u>	<u>150,908</u>	<u>119,282</u>
Disbursements:					
Personal services	-	141,514	-	-	-
Supplies	-	1,349	-	-	-
Other services and charges	-	41,354	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	5,235	-	75,625	150,400	116,683
Total disbursements	<u>5,235</u>	<u>184,217</u>	<u>75,625</u>	<u>150,400</u>	<u>116,683</u>
Excess (deficiency) of receipts over disbursements	<u>(5,235)</u>	<u>35,094</u>	<u>-</u>	<u>508</u>	<u>2,599</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 48,788</u>	<u>\$ -</u>	<u>\$ 3,255</u>	<u>\$ 8,630</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Treasurer's Cash Book	Sheriff Donation	County 2018 Debt	LIT EDIT	97.047 EMA Mitigation Grant
Cash and investments - beginning	\$ 370,222	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	280,460	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	22,426	-	15,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	376,757	750	-	547,811	-
Total receipts	376,757	750	302,886	547,811	15,000
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	127,742	-	-
Capital outlay	-	-	-	-	-
Other disbursements	370,222	750	-	547,811	15,000
Total disbursements	370,222	750	127,742	547,811	15,000
Excess (deficiency) of receipts over disbursements	6,535	-	175,144	-	-
Cash and investments - ending	\$ 376,757	\$ -	\$ 175,144	\$ -	\$ -

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	93.788 Justice Partners Grant	INDUSTRIAL PARKS GRANT	CO LAW ENFORCE CONT ED	JURY PAY	PRETRIAL DIVERSION
Cash and investments - beginning	\$ -	\$ 27,313	\$ 2,503	\$ 2,202	\$ 2,884
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	60,000	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	1,024	1,717
Other receipts	-	-	-	-	-
Total receipts	<u>60,000</u>	<u>-</u>	<u>-</u>	<u>1,024</u>	<u>1,717</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	1,506
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,506</u>
Excess (deficiency) of receipts over disbursements	<u>60,000</u>	<u>-</u>	<u>-</u>	<u>1,024</u>	<u>211</u>
Cash and investments - ending	<u>\$ 60,000</u>	<u>\$ 27,313</u>	<u>\$ 2,503</u>	<u>\$ 3,226</u>	<u>\$ 3,095</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	TAX CERTIFICATE SALE	ADULT ADMIN FEE	JUVENILE PROBATION SERVICE	DEFERRAL	DRUG ADV PROJ INC
Cash and investments - beginning	\$ 1,859	\$ 70,444	\$ 29,471	\$ 5,491	\$ 4,554
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	9,515	1,440	-	-
Fines and forfeits	-	-	-	3,679	2,278
Other receipts	-	-	-	-	-
Total receipts	-	9,515	1,440	3,679	2,278
Disbursements:					
Personal services	-	21,610	1,639	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	690	-	2,867
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	528	-
Total disbursements	-	21,610	2,329	528	2,867
Excess (deficiency) of receipts over disbursements	-	(12,095)	(889)	3,151	(589)
Cash and investments - ending	\$ 1,859	\$ 58,349	\$ 28,582	\$ 8,642	\$ 3,965

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	COMM CORR PRJ INC USER FEES	MAINTENANCE DISTRICT	SOIL & WATER ED SPECIALIST	FLAGS	VETERAN'S AFFAIRS
Cash and investments - beginning	\$ 151,143	\$ 391,802	\$ 1,629	\$ 30	\$ 4,072
Receipts:					
Taxes	-	91,316	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	101,512	-	-	-	-
Other receipts	-	32,636	13,400	-	6,476
Total receipts	101,512	123,952	13,400	-	6,476
Disbursements:					
Personal services	106,765	-	12,340	-	-
Supplies	1,502	-	-	-	-
Other services and charges	11,409	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	152,152	-	-	535
Total disbursements	119,676	152,152	12,340	-	535
Excess (deficiency) of receipts over disbursements	(18,164)	(28,200)	1,060	-	5,941
Cash and investments - ending	\$ 132,979	\$ 363,602	\$ 2,689	\$ 30	\$ 10,013

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	TRIAD (SHERIFF)	INVESTIGATIONS (SHERIFF)	D.A.R.E PROGRAM (SHERIFF)	LAW ENFORCEMENT CAMP	INMATE EDUCATION PROGRAMS
Cash and investments - beginning	\$ 3,547	\$ 532	\$ 2,606	\$ 101	\$ 1,200
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	76	-	-	-	-
Total receipts	<u>76</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	318	-	-	-	-
Total disbursements	<u>318</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(242)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3,305</u>	<u>\$ 532</u>	<u>\$ 2,606</u>	<u>\$ 101</u>	<u>\$ 1,200</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	PROJECT LIFESAVER/TRIAD	EMERGENCY MANAGEMENT	K9 DONATION	SW DISP NONREVERTING CAP	20.600 OPERATION PULLOVER
Cash and investments - beginning	\$ 6,027	\$ 250	\$ 2,600	\$ 227,693	\$ (1,501)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	5,568
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	200	-	-
Total receipts	-	-	200	-	5,568
Disbursements:					
Personal services	-	-	-	-	4,378
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	4,378
Excess (deficiency) of receipts over disbursements	-	-	200	-	1,190
Cash and investments - ending	\$ 6,027	\$ 250	\$ 2,800	\$ 227,693	\$ (311)

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	97.042 EMA GRANT	EHB 1387 VETERAN'S GRANT	93.074 BASE PREP 8/10/12-6/30/13	BASE GRANT 7-1-13 THRU 6-30-14	93.283 CANCER CONT9/30/12-9/29/13
Cash and investments - beginning	\$ 5,887	\$ 250	\$ 430	\$ 44,950	\$ 78
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	25,253	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>25,253</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	25,253	-	-	1,934	-
Total disbursements	<u>25,253</u>	<u>-</u>	<u>-</u>	<u>1,934</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,934)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 5,887</u>	<u>\$ 250</u>	<u>\$ 430</u>	<u>\$ 43,016</u>	<u>\$ 78</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	93.074 BASE GT #1 7/17-6/18	PROJECT LIFESAVER GRANT	WELFARE REFORM GRANT	MASTER TRUST	BL CO HS TRAIL PHASE I GRANT
Cash and investments - beginning	\$ (3,276)	\$ 1,000	\$ 284	\$ 6,867	\$ 28,831
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	23,191	-	-	14,095	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	23,191	-	-	14,095	-
Disbursements:					
Personal services	-	-	-	13,635	-
Supplies	30	-	-	-	-
Other services and charges	13,630	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	7,421	-	-	-	-
Other disbursements	-	-	-	-	28,831
Total disbursements	21,081	-	-	13,635	28,831
Excess (deficiency) of receipts over disbursements	2,110	-	-	460	(28,831)
Cash and investments - ending	\$ (1,166)	\$ 1,000	\$ 284	\$ 7,327	\$ -

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	BL CO HS TRAIL PHASE 2 GRANT	DRUG PROSECUTION FUND	JAIL TREATMENT CC GT	Totals
Cash and investments - beginning	\$ 11,867	\$ 2,000	\$ 7,787	\$ 12,627,089
Receipts:				
Taxes	-	-	-	17,046,826
Licenses and permits	-	-	-	7,125
Intergovernmental receipts	-	-	7,700	7,586,484
Charges for services	-	-	-	374,712
Fines and forfeits	-	-	-	226,538
Other receipts	28,831	-	-	5,832,221
Total receipts	28,831	-	7,700	31,073,906
Disbursements:				
Personal services	-	-	11,784	4,212,227
Supplies	-	-	-	1,190,492
Other services and charges	-	-	-	2,459,303
Debt service - principal and interest	-	-	-	127,742
Capital outlay	-	-	-	938,553
Other disbursements	-	-	2,287	21,720,018
Total disbursements	-	-	14,071	30,648,335
Excess (deficiency) of receipts over disbursements	28,831	-	(6,371)	425,571
Cash and investments - ending	\$ 40,698	\$ 2,000	\$ 1,416	\$ 13,052,660

BLACKFORD COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2019

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 375,350</u>	<u>\$ -</u>

BLACKFORD COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2019

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
Negotiable Improvement Notes, Series 2018	Jail/Courthouse Improvements	<u>\$ 1,880,000</u>	<u>\$ 255,106</u>

BLACKFORD COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2019

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>710,883</u>
Total capital assets	<u>\$ 70,387,707</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/>.