

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

FINANCIAL STATEMENT AUDIT REPORT

OF

BLACKFORD COUNTY, INDIANA

January 1, 2020 to December 31, 2020



FILED
03/25/2022

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-4
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	6-7
Notes to Financial Statement	8-13
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	16-40
Schedule of Payables and Receivables	41
Schedule of Leases and Debt	42
Schedule of Capital Assets.....	43
Other Reports.....	44

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Sharon L. Hartley	01-01-20 to 12-31-22
County Treasurer	Dana D. Turner	01-01-20 to 12-31-22
Clerk of the Circuit Court	Lara A. Coons Kimberly Pitts	01-01-20 to 12-31-20 01-01-21 to 12-31-22
County Sheriff	Jeffrey C. Sones	01-01-20 to 12-31-22
County Recorder	Kelly J. Schriver	01-01-20 to 12-31-22
President of the Board of County Commissioners	John A. Lancaster	01-01-20 to 12-31-22
President of the County Council	Daniel E. Borgenheimer	01-01-20 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, 2020, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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, 2020.

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, 2020, 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated March 7, 2022, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



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, 2020

Fund	Cash and		Cash and	
	Investments	Receipts	Disbursements	Investments
	01-01-20			12-31-20
Jail Commissary	\$ 91,176	\$ 103,017	\$ 97,351	\$ 96,842
Clerk's Trust	271,572	619,735	595,128	296,179
General	3,626,799	5,147,646	5,059,618	3,714,827
Accident Report	7,745	1,225	-	8,970
CEDIT County Share	802,759	327,301	563,713	566,347
City and Town Court Costs	171	1,904	1,932	143
Clerk's Records Perpetuation	18,866	4,230	1,330	21,766
Jail Housing Grant	10,404	13,628	24,032	-
Community Transition Program	18,076	11,450	3,812	25,714
Sales Disclosure - County Share	3,341	2,015	824	4,532
Cumulative Bridge	866,450	169,577	168,281	867,746
Cumulative Capital Development	488,077	77,213	-	565,290
Cumulative Courthouse	218,759	57,631	92,938	183,452
Cumulative Jail	132,838	42,384	48,274	126,948
Drug Free Community	14,964	10,996	10,225	15,735
Emergency Planning/Right to Know	17,796	3,676	3,400	18,072
Emergency Telephone System	160,070	242,105	216,920	185,255
Firearms Training	11,266	4,100	14,866	500
General Drain Improvement	47,810	25,923	44,142	29,591
Health	79,724	214,746	203,581	90,889
Identification Security Protection	6,955	2,037	1,014	7,978
Local Health Maintenance	86,490	33,139	66,146	53,483
Local Road and Street	17,668	179,690	156,994	40,364
LOIT Public Safety - County Share	111,733	358,319	393,782	76,270
MVH RESTRICTED	224,472	733,973	466,998	491,447
Medical Care for Inmates	14,025	926	7,793	7,158
Motor Vehicle Highway	2,126,936	1,079,242	945,508	2,260,670
Plat Book	12,192	7,880	683	19,389
Rainy Day	747,423	300,000	-	1,047,423
Recorder's Records Perpetuation	134,220	38,621	3,450	169,391
Riverboat	56,842	25,858	40,000	42,700
Sheriff's Pension Trust	894	7,181	7,374	701
Supplemental Public Defender Services	14,466	89,010	81,961	21,515
Surplus Tax	27,824	19,858	13,536	34,146
Surveyor's Corner Perpetuation	44,440	10,105	1,800	52,745
Tax Sale Redemption	261	61,933	61,933	261
Tax Sale Surplus	68,375	103,857	72,746	99,486
GAL/CASA	532	700	-	1,232
County Elected Officials Training	5,558	2,037	300	7,295
Reassessment	168,665	54,861	65,858	157,668
Adult Probation Administrative	99,930	48,300	43,007	105,223
Juvenile Probation Administrative	4,502	120	-	4,622
County User Fee	37,030	1,077	24	38,083
Drain Maintenance	339,395	527,699	675,970	191,124
Prosecutor's Law Enforcement	5,400	2,231	4,812	2,819
Sheriff Sale Administration	21,238	3,093	1,700	22,631
Court Interpreters	993	-	75	918
Donations	200	-	-	200
JAIL/COURTHOUSE IMP 2018	46,219	176	11,742	34,653
Payroll Clearing	5,508	1,395,359	1,383,775	17,092
Settlement	-	12,884,609	12,884,609	-
Wheel Tax	315	46,327	46,633	9
Sur Tax	-	357,116	357,116	-
CVET Agency	-	81,410	81,410	-
Financial Institution Tax	-	79,728	79,728	-
BPPE ORDINANCE FEE	-	888	-	888
Homestead Credit Rebate	88	-	-	88
Local Income Tax-Property Tax Relief	4,492	-	-	4,492
State Fines and Forfeitures	(1,047)	623	-	(424)
Infraction Judgements	265	4,508	4,558	215
Special Death Benefit	114	935	979	70
Sales Disclosure - State Share	168	2,005	1,993	180
Coroners Training & Con't Education	90	1,548	1,359	279
Mortgage Recording Fees - State Share	70	983	960	93
Child Restraint Violation Fines	25	50	75	-

BLACKFORD COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
Education Plate Fees Agency	-	150	113	37
LIT CERTIFIED SHARES	-	2,271,161	2,271,161	-
LIT Public Safety	-	567,790	567,790	-
City/Town Ordinance Violations Fines	8,411	-	-	8,411
93.563 Title IV-D Incentive	10,378	5,338	6,000	9,716
93.563 Prosecutor IV-D Incentive-Post Oct '99	26,166	8,469	3,981	30,654
93.563 Clerk IV-D Incentive-Post Oct '99	19,232	5,480	904	23,808
Community Corrections I	-	250,618	214,173	36,445
Community Corrections Grant	48,788	-	48,788	-
Riverboat Clearing Acct	-	75,625	75,625	-
ISET Report	3,255	100,227	100,298	3,184
Inmate Trust	8,630	104,910	101,223	12,317
Treasurer's Cash Book	376,757	446,741	376,757	446,741
County 2018 Debt	175,144	242,919	255,106	162,957
LIT EDIT	-	567,790	567,790	-
97.047 EMA Mitigation Grant	-	6,010	1,738	4,272
93.788 Justice Partners Grant	60,000	60,000	21,221	98,779
20.615 E911 GRANT	-	58,025	109,178	(51,153)
COVID Grant Towers	-	387,054	387,054	-
21.019 COVID -19 TEST GT	-	-	12,806	(12,806)
CV-CV1-115 OCRA GT	-	242,000	242,000	-
93.069 Base Gt 7/20-6/21	-	971	11,240	(10,269)
CCMG Bridge #22	-	559,837	31,266	528,571
INDUSTRIAL PARKS GRANT	27,313	-	-	27,313
CO LAW ENFORCE CONT ED	2,503	-	-	2,503
JURY PAY	3,226	559	19	3,766
PRETRIAL DIVERSION	3,095	1,909	1,350	3,654
TAX CERTIFICATE SALE	1,859	-	-	1,859
ADULT ADMIN FEE	58,349	10,338	14,637	54,050
JUVENILE PROBATION SERVICE	28,582	825	2,265	27,142
DEFERRAL	8,642	1,263	3,538	6,367
DRUG ADV PROJ INC	3,965	1,994	2,615	3,344
COMM CORR PRJ INC USER FEES	132,979	110,529	93,791	149,717
MAINTENANCE DISTRICT	363,602	117,285	118,945	361,942
SOIL & WATER ED SPECIALIST	2,689	8,000	7,210	3,479
FLAGS	30	-	-	30
VETERAN'S AFFAIRS	10,013	179	1,000	9,192
TRIAD (SHERIFF)	3,305	-	-	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	2,800	150	-	2,950
SW DISP NONREVERTING CAP	227,693	-	-	227,693
20.600 OPERATION PULLOVER	(311)	824	1,138	(625)
97.042 EMA GRANT	5,887	-	-	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	43,016	-	7,275	35,741
93.283 CANCER CONT9/30/12-9/29/13	78	-	-	78
93.074 BASE GT #1 7/17-6/18	(1,166)	7,910	9,041	(2,297)
PROJECT LIFESAVER GRANT	1,000	-	-	1,000
WELFARE REFORM GRANT	284	-	-	284
MASTER TRUST	7,327	14,095	1,026	20,396
BL CO HS TRAIL PHASE 2 GRANT	40,698	-	-	40,698
DRUG PROSECUTION FUND	2,000	-	-	2,000
JAIL TREATMENT CC GT	1,416	9,240	10,650	6
Totals	<u>\$ 13,052,660</u>	<u>\$ 31,874,729</u>	<u>\$ 30,799,480</u>	<u>\$ 14,127,909</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.

BLACKFORD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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 disbursements exceeding available receipts and reimbursements made for expenditures under grant programs not being received by year end.

(This page intentionally left blank.)

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,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Jail Commissary	Clerk's Trust	General	Accident Report	CEDIT County Share
Cash and investments - beginning	\$ 91,176	\$ 271,572	\$ 3,626,799	\$ 7,745	\$ 802,759
Receipts:					
Taxes	-	-	3,885,101	-	327,301
Licenses and permits	-	-	17,850	-	-
Intergovernmental receipts	-	-	652,028	-	-
Charges for services	-	-	117,167	1,225	-
Fines and forfeits	-	-	50,452	-	-
Other receipts	103,017	619,735	425,048	-	-
Total receipts	103,017	619,735	5,147,646	1,225	327,301
Disbursements:					
Personal services	-	-	2,652,161	-	-
Supplies	-	-	228,747	-	-
Other services and charges	-	-	1,599,919	-	275,313
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	188,313	-	288,400
Other disbursements	97,351	595,128	390,478	-	-
Total disbursements	97,351	595,128	5,059,618	-	563,713
Excess (deficiency) of receipts over disbursements	5,666	24,607	88,028	1,225	(236,412)
Cash and investments - ending	\$ 96,842	\$ 296,179	\$ 3,714,827	\$ 8,970	\$ 566,347

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	City and Town Court Costs	Clerk's Records Perpetuation	Jail Housing Grant	Community Transition Program	Sales Disclosure - County Share
Cash and investments - beginning	\$ 171	\$ 18,866	\$ 10,404	\$ 18,076	\$ 3,341
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	13,628	11,450	-
Charges for services	-	4,230	-	-	2,015
Fines and forfeits	1,904	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>1,904</u>	<u>4,230</u>	<u>13,628</u>	<u>11,450</u>	<u>2,015</u>
Disbursements:					
Personal services	-	-	3,224	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	824
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	20,808	-	-
Other disbursements	1,932	1,330	-	3,812	-
Total disbursements	<u>1,932</u>	<u>1,330</u>	<u>24,032</u>	<u>3,812</u>	<u>824</u>
Excess (deficiency) of receipts over disbursements	<u>(28)</u>	<u>2,900</u>	<u>(10,404)</u>	<u>7,638</u>	<u>1,191</u>
Cash and investments - ending	<u>\$ 143</u>	<u>\$ 21,766</u>	<u>\$ -</u>	<u>\$ 25,714</u>	<u>\$ 4,532</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Cumulative Bridge	Cumulative Capital Development	Cumulative Courthouse	Cumulative Jail	Drug Free Community
Cash and investments - beginning	\$ 866,450	\$ 488,077	\$ 218,759	\$ 132,838	\$ 14,964
Receipts:					
Taxes	138,967	70,417	52,552	38,657	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	13,409	6,796	5,079	3,727	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	10,996
Other receipts	17,201	-	-	-	-
Total receipts	169,577	77,213	57,631	42,384	10,996
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	28,322	-	29,958	11,450	10,225
Debt service - principal and interest	-	-	-	-	-
Capital outlay	139,959	-	62,980	36,824	-
Other disbursements	-	-	-	-	-
Total disbursements	168,281	-	92,938	48,274	10,225
Excess (deficiency) of receipts over disbursements	1,296	77,213	(35,307)	(5,890)	771
Cash and investments - ending	\$ 867,746	\$ 565,290	\$ 183,452	\$ 126,948	\$ 15,735

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Emergency Planning/Right to Know	Emergency Telephone System	Firearms Training	General Drain Improvement	Health
Cash and investments - beginning	\$ 17,796	\$ 160,070	\$ 11,266	\$ 47,810	\$ 79,724
Receipts:					
Taxes	-	-	-	-	158,157
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	15,273
Charges for services	-	-	4,100	-	35,316
Fines and forfeits	-	-	-	-	-
Other receipts	3,676	242,105	-	25,923	6,000
Total receipts	3,676	242,105	4,100	25,923	214,746
Disbursements:					
Personal services	-	200,918	-	-	181,595
Supplies	-	643	-	-	8,214
Other services and charges	-	15,359	-	-	12,774
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	998
Other disbursements	3,400	-	14,866	44,142	-
Total disbursements	3,400	216,920	14,866	44,142	203,581
Excess (deficiency) of receipts over disbursements	276	25,185	(10,766)	(18,219)	11,165
Cash and investments - ending	\$ 18,072	\$ 185,255	\$ 500	\$ 29,591	\$ 90,889

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Identification Security Protection	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share	MVH RESTRICTED
Cash and investments - beginning	\$ 6,955	\$ 86,490	\$ 17,668	\$ 111,733	\$ 224,472
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	33,139	179,690	358,319	733,973
Charges for services	2,037	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	2,037	33,139	179,690	358,319	733,973
Disbursements:					
Personal services	-	62,565	-	297,873	-
Supplies	-	1,213	-	-	466,998
Other services and charges	1,014	2,368	-	18,917	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	156,994	76,992	-
Other disbursements	-	-	-	-	-
Total disbursements	1,014	66,146	156,994	393,782	466,998
Excess (deficiency) of receipts over disbursements	1,023	(33,007)	22,696	(35,463)	266,975
Cash and investments - ending	\$ 7,978	\$ 53,483	\$ 40,364	\$ 76,270	\$ 491,447

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Medical Care for Inmates	Motor Vehicle Highway	Plat Book	Rainy Day	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 14,025	\$ 2,126,936	\$ 12,192	\$ 747,423	\$ 134,220
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,010,406	-	-	-
Charges for services	-	-	-	-	38,621
Fines and forfeits	-	-	7,880	-	-
Other receipts	926	68,836	-	300,000	-
Total receipts	926	1,079,242	7,880	300,000	38,621
Disbursements:					
Personal services	-	558,651	-	-	-
Supplies	-	83,250	-	-	-
Other services and charges	-	228,300	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	75,307	-	-	-
Other disbursements	7,793	-	683	-	3,450
Total disbursements	7,793	945,508	683	-	3,450
Excess (deficiency) of receipts over disbursements	(6,867)	133,734	7,197	300,000	35,171
Cash and investments - ending	\$ 7,158	\$ 2,260,670	\$ 19,389	\$ 1,047,423	\$ 169,391

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Riverboat	Sheriffs Pension Trust	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 56,842	\$ 894	\$ 14,466	\$ 27,824	\$ 44,440
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	25,858	-	-	-	-
Charges for services	-	-	-	-	10,105
Fines and forfeits	-	7,181	38,527	-	-
Other receipts	-	-	50,483	19,858	-
Total receipts	<u>25,858</u>	<u>7,181</u>	<u>89,010</u>	<u>19,858</u>	<u>10,105</u>
Disbursements:					
Personal services	40,000	-	81,961	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	1,800
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	7,374	-	13,536	-
Total disbursements	<u>40,000</u>	<u>7,374</u>	<u>81,961</u>	<u>13,536</u>	<u>1,800</u>
Excess (deficiency) of receipts over disbursements	<u>(14,142)</u>	<u>(193)</u>	<u>7,049</u>	<u>6,322</u>	<u>8,305</u>
Cash and investments - ending	<u>\$ 42,700</u>	<u>\$ 701</u>	<u>\$ 21,515</u>	<u>\$ 34,146</u>	<u>\$ 52,745</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Tax Sale Redemption	Tax Sale Surplus	GAL/CASA	County Elected Officials Training	Reassessment
Cash and investments - beginning	\$ 261	\$ 68,375	\$ 532	\$ 5,558	\$ 168,665
Receipts:					
Taxes	-	-	-	-	50,038
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	4,823
Charges for services	-	-	-	2,037	-
Fines and forfeits	-	-	-	-	-
Other receipts	61,933	103,857	700	-	-
Total receipts	<u>61,933</u>	<u>103,857</u>	<u>700</u>	<u>2,037</u>	<u>54,861</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	300	65,858
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	61,933	72,746	-	-	-
Total disbursements	<u>61,933</u>	<u>72,746</u>	<u>-</u>	<u>300</u>	<u>65,858</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>31,111</u>	<u>700</u>	<u>1,737</u>	<u>(10,997)</u>
Cash and investments - ending	<u>\$ 261</u>	<u>\$ 99,486</u>	<u>\$ 1,232</u>	<u>\$ 7,295</u>	<u>\$ 157,668</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Adult Probation Administrative	Juvenile Probation Administrative	County User Fee	Drain Maintenance	Prosecutor's Law Enforcement
Cash and investments - beginning	\$ 99,930	\$ 4,502	\$ 37,030	\$ 339,395	\$ 5,400
Receipts:					
Taxes	-	-	-	463,741	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	120	-	-	-
Fines and forfeits	48,300	-	1,077	-	2,231
Other receipts	-	-	-	63,958	-
Total receipts	<u>48,300</u>	<u>120</u>	<u>1,077</u>	<u>527,699</u>	<u>2,231</u>
Disbursements:					
Personal services	33,365	-	-	-	-
Supplies	964	-	-	-	-
Other services and charges	5,728	-	-	-	4,812
Debt service - principal and interest	-	-	-	-	-
Capital outlay	2,950	-	-	-	-
Other disbursements	-	-	24	675,970	-
Total disbursements	<u>43,007</u>	<u>-</u>	<u>24</u>	<u>675,970</u>	<u>4,812</u>
Excess (deficiency) of receipts over disbursements	<u>5,293</u>	<u>120</u>	<u>1,053</u>	<u>(148,271)</u>	<u>(2,581)</u>
Cash and investments - ending	<u>\$ 105,223</u>	<u>\$ 4,622</u>	<u>\$ 38,083</u>	<u>\$ 191,124</u>	<u>\$ 2,819</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Sheriff Sale Administration	Court Interpreters	Donations	JAIL/COURTHOUSE IMP 2018	Payroll Clearing
Cash and investments - beginning	\$ 21,238	\$ 993	\$ 200	\$ 46,219	\$ 5,508
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	3,093	-	-	-	-
Other receipts	-	-	-	176	1,395,359
Total receipts	3,093	-	-	176	1,395,359
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	500	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,700	75	-	11,242	1,383,775
Total disbursements	1,700	75	-	11,742	1,383,775
Excess (deficiency) of receipts over disbursements	1,393	(75)	-	(11,566)	11,584
Cash and investments - ending	\$ 22,631	\$ 918	\$ 200	\$ 34,653	\$ 17,092

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Settlement	Wheel Tax	Sur Tax	CVET Agency	Financial Institution Tax
Cash and investments - beginning	\$ -	\$ 315	\$ -	\$ -	\$ -
Receipts:					
Taxes	11,507,166	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,319,122	46,327	357,116	81,410	79,728
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	58,321	-	-	-	-
Total receipts	<u>12,884,609</u>	<u>46,327</u>	<u>357,116</u>	<u>81,410</u>	<u>79,728</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	12,884,609	46,633	357,116	81,410	79,728
Total disbursements	<u>12,884,609</u>	<u>46,633</u>	<u>357,116</u>	<u>81,410</u>	<u>79,728</u>
Excess (deficiency) of receipts over disbursements	-	(306)	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 9</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, 2020

	BPPE ORDINANCE FEE	Homestead Credit Rebate	Local Income Tax-Property Tax Relief	State Fines and Forfeitures	Infraction Judgements
Cash and investments - beginning	\$ -	\$ 88	\$ 4,492	\$ (1,047)	\$ 265
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	888	-	-	623	4,508
Other receipts	-	-	-	-	-
Total receipts	<u>888</u>	<u>-</u>	<u>-</u>	<u>623</u>	<u>4,508</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	4,558
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,558</u>
Excess (deficiency) of receipts over disbursements	<u>888</u>	<u>-</u>	<u>-</u>	<u>623</u>	<u>(50)</u>
Cash and investments - ending	<u>\$ 888</u>	<u>\$ 88</u>	<u>\$ 4,492</u>	<u>\$ (424)</u>	<u>\$ 215</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Mortgage Recording Fees - State Share	Child Restraint Violation Fines
Cash and investments - beginning	\$ 114	\$ 168	\$ 90	\$ 70	\$ 25
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	2,005	1,548	983	-
Fines and forfeits	935	-	-	-	50
Other receipts	-	-	-	-	-
Total receipts	935	2,005	1,548	983	50
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	979	1,993	1,359	960	75
Total disbursements	979	1,993	1,359	960	75
Excess (deficiency) of receipts over disbursements	(44)	12	189	23	(25)
Cash and investments - ending	\$ 70	\$ 180	\$ 279	\$ 93	\$ -

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Education Plate Fees Agency	LIT CERTIFIED SHARES	LIT Public Safety	City/Town Ordinance Violations Fines	93.563 Title IV-D Incentive
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 8,411	\$ 10,378
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	2,271,161	567,790	-	5,338
Charges for services	-	-	-	-	-
Fines and forfeits	150	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	150	2,271,161	567,790	-	5,338
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	6,000
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	113	2,271,161	567,790	-	-
Total disbursements	113	2,271,161	567,790	-	6,000
Excess (deficiency) of receipts over disbursements	37	-	-	-	(662)
Cash and investments - ending	\$ 37	\$ -	\$ -	\$ 8,411	\$ 9,716

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	93,563 Prosecutor IV-D Incentive-Post Oct '99	93,563 Clerk IV-D Incentive-Post Oct '99	Community Corrections I	Community Corrections Grant	Riverboat Clearing Acct
Cash and investments - beginning	\$ 26,166	\$ 19,232	\$ -	\$ 48,788	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	8,035	-	250,618	-	75,625
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	434	5,480	-	-	-
Total receipts	8,469	5,480	250,618	-	75,625
Disbursements:					
Personal services	-	-	173,439	-	-
Supplies	178	-	769	-	-
Other services and charges	1,375	-	39,965	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,428	904	-	48,788	75,625
Total disbursements	3,981	904	214,173	48,788	75,625
Excess (deficiency) of receipts over disbursements	4,488	4,576	36,445	(48,788)	-
Cash and investments - ending	<u>\$ 30,654</u>	<u>\$ 23,808</u>	<u>\$ 36,445</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, 2020

	ISET Report	Inmate Trust	Treasurer's Cash Book	County 2018 Debt	LIT EDIT
Cash and investments - beginning	\$ 3,255	\$ 8,630	\$ 376,757	\$ 175,144	\$ -
Receipts:					
Taxes	-	-	-	224,504	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	18,415	567,790
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	100,227	104,910	446,741	-	-
Total receipts	100,227	104,910	446,741	242,919	567,790
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	255,106	-
Capital outlay	-	-	-	-	-
Other disbursements	100,298	101,223	376,757	-	567,790
Total disbursements	100,298	101,223	376,757	255,106	567,790
Excess (deficiency) of receipts over disbursements	(71)	3,687	69,984	(12,187)	-
Cash and investments - ending	\$ 3,184	\$ 12,317	\$ 446,741	\$ 162,957	\$ -

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	97.047 EMA Mitigation Grant	93.788 Justice Partners Grant	20.615 E911 GRANT	COVID Grant Towers	21.019 COVID -19 TEST GT
Cash and investments - beginning	\$ -	\$ 60,000	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	6,010	60,000	58,025	387,054	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>6,010</u>	<u>60,000</u>	<u>58,025</u>	<u>387,054</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	21,221	-	387,054	12,806
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	109,178	-	-
Other disbursements	1,738	-	-	-	-
Total disbursements	<u>1,738</u>	<u>21,221</u>	<u>109,178</u>	<u>387,054</u>	<u>12,806</u>
Excess (deficiency) of receipts over disbursements	<u>4,272</u>	<u>38,779</u>	<u>(51,153)</u>	<u>-</u>	<u>(12,806)</u>
Cash and investments - ending	<u>\$ 4,272</u>	<u>\$ 98,779</u>	<u>\$ (51,153)</u>	<u>\$ -</u>	<u>\$ (12,806)</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	CV-CV1-115 OCRA GT	93,069 Base Gt 7/20-6/21	CCMG Bridge #22	INDUSTRIAL PARKS GRANT	CO LAW ENFORCE CONT ED
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 27,313	\$ 2,503
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	242,000	971	559,837	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>242,000</u>	<u>971</u>	<u>559,837</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	2,320	-	-	-
Other services and charges	242,000	7,657	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	1,263	-	-	-
Other disbursements	-	-	31,266	-	-
Total disbursements	<u>242,000</u>	<u>11,240</u>	<u>31,266</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(10,269)</u>	<u>528,571</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (10,269)</u>	<u>\$ 528,571</u>	<u>\$ 27,313</u>	<u>\$ 2,503</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	JURY PAY	PRETRIAL DIVERSION	TAX CERTIFICATE SALE	ADULT ADMIN FEE	JUVENILE PROBATION SERVICE
Cash and investments - beginning	\$ 3,226	\$ 3,095	\$ 1,859	\$ 58,349	\$ 28,582
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	10,338	825
Fines and forfeits	540	1,909	-	-	-
Other receipts	19	-	-	-	-
Total receipts	<u>559</u>	<u>1,909</u>	<u>-</u>	<u>10,338</u>	<u>825</u>
Disbursements:					
Personal services	-	-	-	14,637	2,265
Supplies	-	1,350	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	19	-	-	-	-
Total disbursements	<u>19</u>	<u>1,350</u>	<u>-</u>	<u>14,637</u>	<u>2,265</u>
Excess (deficiency) of receipts over disbursements	<u>540</u>	<u>559</u>	<u>-</u>	<u>(4,299)</u>	<u>(1,440)</u>
Cash and investments - ending	<u>\$ 3,766</u>	<u>\$ 3,654</u>	<u>\$ 1,859</u>	<u>\$ 54,050</u>	<u>\$ 27,142</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	DEFERRAL	DRUG ADV PROJ INC	COMM CORR PRJ INC USER FEES	MAINTENANCE DISTRICT	SOIL & WATER ED SPECIALIST
Cash and investments - beginning	\$ 8,642	\$ 3,965	\$ 132,979	\$ 363,602	\$ 2,689
Receipts:					
Taxes	-	-	-	95,898	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	1,263	1,994	110,529	-	-
Other receipts	-	-	-	21,387	8,000
Total receipts	<u>1,263</u>	<u>1,994</u>	<u>110,529</u>	<u>117,285</u>	<u>8,000</u>
Disbursements:					
Personal services	-	-	78,031	-	7,210
Supplies	68	-	1,074	-	-
Other services and charges	-	2,615	14,686	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,470	-	-	118,945	-
Total disbursements	<u>3,538</u>	<u>2,615</u>	<u>93,791</u>	<u>118,945</u>	<u>7,210</u>
Excess (deficiency) of receipts over disbursements	<u>(2,275)</u>	<u>(621)</u>	<u>16,738</u>	<u>(1,660)</u>	<u>790</u>
Cash and investments - ending	<u>\$ 6,367</u>	<u>\$ 3,344</u>	<u>\$ 149,717</u>	<u>\$ 361,942</u>	<u>\$ 3,479</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	FLAGS	VETERAN'S AFFAIRS	TRIAD (SHERIFF)	INVESTIGATIONS (SHERIFF)	D.A.R.E PROGRAM (SHERIFF)
Cash and investments - beginning	\$ 30	\$ 10,013	\$ 3,305	\$ 532	\$ 2,606
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	179	-	-	-
Total receipts	-	179	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	1,000	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	1,000	-	-	-
Excess (deficiency) of receipts over disbursements	-	(821)	-	-	-
Cash and investments - ending	\$ 30	\$ 9,192	\$ 3,305	\$ 532	\$ 2,606

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	LAW ENFORCEMENT CAMP	INMATE EDUCATION PROGRAMS	PROJECT LIFESAVER/TRIAD	EMERGENCY MANAGEMENT	K9 DONATION
Cash and investments - beginning	\$ 101	\$ 1,200	\$ 6,027	\$ 250	\$ 2,800
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	150
Total receipts	-	-	-	-	150
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	150
Cash and investments - ending	<u>\$ 101</u>	<u>\$ 1,200</u>	<u>\$ 6,027</u>	<u>\$ 250</u>	<u>\$ 2,950</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	SW DISP NONREVERTING CAP	20.600 OPERATION PULLOVER	97.042 EMA GRANT	EHB 1387 VETERAN'S GRANT	93.074 BASE PREP 8/10/12-6/30/13
Cash and investments - beginning	\$ 227,693	\$ (311)	\$ 5,887	\$ 250	\$ 430
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	824	-	-	-
Total receipts	-	824	-	-	-
Disbursements:					
Personal services	-	1,138	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	1,138	-	-	-
Excess (deficiency) of receipts over disbursements	-	(314)	-	-	-
Cash and investments - ending	\$ 227,693	\$ (625)	\$ 5,887	\$ 250	\$ 430

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	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	PROJECT LIFESAVER GRANT	WELFARE REFORM GRANT
Cash and investments - beginning	\$ 43,016	\$ 78	\$ (1,166)	\$ 1,000	\$ 284
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	7,910	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	7,910	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	9,041	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	1,450	-	-	-	-
Other disbursements	5,825	-	-	-	-
Total disbursements	7,275	-	9,041	-	-
Excess (deficiency) of receipts over disbursements	(7,275)	-	(1,131)	-	-
Cash and investments - ending	\$ 35,741	\$ 78	\$ (2,297)	\$ 1,000	\$ 284

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	MASTER TRUST	BL CO HS TRAIL PHASE 2 GRANT	DRUG PROSECUTION FUND	JAIL TREATMENT CC GT	Totals
Cash and investments - beginning	\$ 7,327	\$ 40,698	\$ 2,000	\$ 1,416	\$ 13,052,660
Receipts:					
Taxes	-	-	-	-	17,012,499
Licenses and permits	-	-	-	-	17,850
Intergovernmental receipts	14,095	-	-	9,240	10,061,215
Charges for services	-	-	-	-	232,672
Fines and forfeits	-	-	-	-	295,030
Other receipts	-	-	-	-	4,255,463
Total receipts	14,095	-	-	9,240	31,874,729
Disbursements:					
Personal services	-	-	-	9,234	4,398,267
Supplies	200	-	-	-	795,988
Other services and charges	-	-	-	-	3,059,161
Debt service - principal and interest	-	-	-	-	255,106
Capital outlay	826	-	-	-	1,163,242
Other disbursements	-	-	-	1,416	21,127,716
Total disbursements	1,026	-	-	10,650	30,799,480
Excess (deficiency) of receipts over disbursements	13,069	-	-	(1,410)	1,075,249
Cash and investments - ending	\$ 20,396	\$ 40,698	\$ 2,000	\$ 6	\$ 14,127,909

BLACKFORD COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2020

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 258,168</u>	<u>\$ -</u>

BLACKFORD COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2020

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
Negotiable Improvement Notes, Series 2018	Jail/Courthouse Improvements	\$ 1,685,000	\$ 253,628

BLACKFORD COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2020

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/>.