

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

BLACKFORD COUNTY, INDIANA

January 1, 2012 to December 31, 2012



FILED
12/10/2013

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Sheila D. Meadows	01-01-11 to 12-31-14
Treasurer	Edward M. Hollander	01-01-09 to 12-31-16
Clerk	Laura A. Coons Derinda E. Shady	01-01-10 to 12-31-12 01-01-13 to 12-31-16
Sheriff	John Lancaster	01-01-11 to 12-31-14
Recorder	Derinda E. Shady Laura A. Coons	01-01-10 to 12-31-12 01-01-13 to 12-31-16
President of the Board of County Commissioners	Fred Walker C. Scott Confer	01-01-12 to 12-31-12 01-01-13 to 12-31-13
President of the County Council	Cathy Weschke Larry Hile	01-01-12 to 12-31-12 01-01-13 to 12-31-13



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF BLACKFORD COUNTY, INDIANA

We have examined the accompanying financial statement of Blackford County (County), for the year ended December 31, 2012. The financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on the financial statement based on our examination.

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

As discussed in Note 1, 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 comprehensive 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 these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

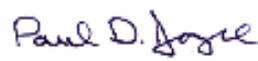
In our opinion, because of the matter discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2012.

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, 2012, on the basis of accounting described in Note 1.

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16), enhanced wireless emergency telephone fees (IC 36-8-16.5), and statewide 911 services fees (IC 36-8-16.7). In accordance with Indiana Code 36-8-16-14, Indiana Code 36-8-16.5-41, and Indiana Code 36-8-16.7-38, these fees have been subject to an annual examination performed by the Indiana State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement.

INDEPENDENT ACCOUNTANT'S REPORT
(Continued)

Our examination 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 and Schedule of Leases and Debt, 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 examination procedures applied to the financial statement and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

November 21, 2013

FINANCIAL STATEMENT

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, 2012

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
Sheriff's Inmate Trust	\$ 2,030	\$ 91,302	\$ 87,939	\$ 5,393
Jail Commissary	14,176	58,908	40,914	32,170
Clerk's Trust	106,317	1,032,450	990,874	147,893
Sheriff's Cashbook	-	240,551	240,551	-
Recorder's Cashbook	50	52,063	52,063	50
General	1,284,630	3,969,409	4,708,428	545,611
Accident Report	8,368	934	8,553	749
CAGIT County Certified Shares	-	1,505,380	1,505,380	-
CEDIT County Share	609,524	299,380	277,730	631,174
City and Town Court Costs	2,864	2,639	2,229	3,274
Clerk's Records Perpetuation	18,745	2,041	-	20,786
Community Transition Program	4,095	4,200	2,295	6,000
Sales Disclosure - County Share	1,810	1,895	-	3,705
Cumulative Bridge	630,501	146,357	214,608	562,250
Cumulative Capital Development	97,472	75,771	69,402	103,841
Cumulative Courthouse	62,692	55,432	83,901	34,223
Cumulative Jail	161,849	40,677	60,732	141,794
Drug Free Community	8,169	8,227	13,485	2,911
Emergency Planning/Right To Know	17,511	2	1,125	16,388
Firearms Training	24,563	5,280	-	29,843
General Drain Improvement	136,024	46,402	138,770	43,656
Health	12,758	181,412	157,751	36,419
Identification Security Protection	1,731	1,099	988	1,842
Landfill Closure and Post Closure	20,721	8,398	7,296	21,823
Levy Excess	9,469	48,144	-	57,613
Local Health Maintenance	86,034	32,672	35,141	83,565
Local Road and Street	103,195	111,981	162,582	52,594
Medical Care for Inmates	1,965	1,802	-	3,767
County Highway	569,621	896,605	984,060	482,166
Plat Book	17,704	4,275	460	21,519
Rainy Day	1,082,093	-	20,000	1,062,093
Reassessment - 2006	445,638	40,632	134,062	352,208
Reassessment - 2015	58,506	57,478	40,178	75,806
Recorder's Record Perpetuation	34,433	18,545	12,127	40,851
Riverboat Sharing	30,521	75,625	80,287	25,859
Sheriff's Pension Trust	377	5,382	5,759	-
Supplemental Public Defender Services	20,586	100,387	95,883	25,090
Surplus Tax	15,211	4,871	9,716	10,366
Surveyor's Corner Perpetuation	8,885	3,235	1,950	10,170
Tax Sale Redemption	424	48,178	48,601	1
Tax Sale Surplus	38,609	42,213	32,222	48,600
Victim Impact Program	-	1,559	-	1,559
Auditors Ineligible Deductions	3,743	2,536	3,200	3,079
County Elected Officials Training	458	1,099	-	1,557
Statewide 911	-	95,302	80,517	14,785
Sheriff Sale Administration	18,659	18,600	23,509	13,750
Collection Agency Fees	4,368	-	-	4,368
Court Interpreters	718	3,150	-	3,868
Donations	22,046	15,465	37,511	-
Settlement	1	9,769,221	9,769,222	-
CVET Agency	-	79,657	79,657	-
Financial Institution Tax	-	45,065	45,065	-
CEDIT Homestead Credit	7,054	221,345	186,355	42,044
HEA 1001 State Homestead Credit	2,397	-	-	2,397
Homestead Credit Rebate	88	-	-	88
State Fines and Forfeitures	559	192	750	1
Infraction Judgments	625	10,273	10,573	325
Special Death Benefit	130	890	890	130
Sales Disclosure - State Share	100	1,901	1,705	296
Coroners Training & Continuing Education	106	1,265	1,264	107
Mortgage Recording Fees - State Share	126	1,093	1,035	184
Child Restraint Violations Fines	-	225	225	-

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

BLACKFORD COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
Inheritance Tax	95,434	212,464	307,898	-
Education Plate Fees	56	131	187	-
CEDIT Distribution	-	503,061	503,061	-
City/Town Ordinance Violations Fines	7,948	-	-	7,948
93.563 Title IV-D Incentive	5,760	27,232	8,924	24,068
93.563 Prosecutor IV-D Incentive-Post Oct '99	8,668	62,869	35,678	35,859
93.563 Clerk IV-D Incentive-Post Oct '99	5,760	45,391	21,522	29,629
County Law Enforcement Continuing Education	3,003	-	-	3,003
Jury Pay	4,844	790	5,600	34
Pretrial Diversion	4,172	4,790	7,776	1,186
Tax Certificate Sale	1,050	16,760	14,974	2,836
Adult Probation Administration	152,594	58,264	58,261	152,597
Adult Administration Fee	45,714	10,493	5,376	50,831
Juvenile Probation Administration	4,705	133	-	4,838
Juvenile Probation Service	27,786	1,751	3,647	25,890
County User Fees	26,063	1,503	172	27,394
Transfer Station User Fee	13,787	208,843	209,941	12,689
Drug Advisory Project Income	5,368	1,720	1,260	5,828
Community Corrections Project Income	93,883	72,189	52,283	113,789
Drainage Maintenance	600,235	414,176	477,940	536,471
Drain Maintenance District	266,880	51,577	40,581	277,876
Wireless Emergency Phone System	31,346	30,823	62,169	-
Clerk Trust Investment	25,000	-	-	25,000
Industrial Park Grant	27,313	-	-	27,313
Soil and Water Education Specialist	-	1,939	-	1,939
County Treasurer	220,898	313,911	220,898	313,911
Flags	-	30	-	30
New Clerk Incentive	27,577	275	27,852	-
Veteran's Affairs	-	3,697	-	3,697
93.563 ARRA Clerk IV-D Incentive	557	-	-	557
TRIAD	-	4,324	-	4,324
Prosecutor IV-D Incentive Post Oct 99	37,020	221	37,241	-
Investigations	-	883	-	883
D.A.R.E. Program	-	2,336	-	2,336
ARRA Prosecutor IV-D Incentive	1,000	-	-	1,000
Law Enforcement Camp	-	101	-	101
County Preparedness Grant	(2,753)	14,538	11,785	-
Inmate Education Programs	-	1,200	-	1,200
Project Lifesaver/Triad	-	6,060	-	6,060
Emergency Management Donation	-	500	-	500
Adventure Based Counseling	-	3,457	-	3,457
Jail Bond/Debt Service	130,455	262,006	392,000	461
Solid Waste Disposal Non-Reverting Capital	170,931	18,895	-	189,826
Payroll Clearing	6,765	1,317,919	1,315,764	8,920
Emergency Phone Land Line	-	64,386	64,386	-
Property Tax Replacement	-	501,794	501,794	-
Energy Efficiency Grant	(730)	730	-	-
14.228 Comprehensive Plan Grant	-	20,000	20,000	-
20.600 Operation Pullover Grant	13	9,999	9,990	22
93.074 Base Preparedness	-	3,879	5,310	(1,431)
93.283 Cancer Coalition Grant	-	78	1,800	(1,722)
Project Lifesaver Grant Prosecutor ARRA	1,000	-	-	1,000
Indiana Trust Master Tobacco Settlement	17,130	14,095	13,241	17,984
Welfare Reform Grant	284	-	-	284
Public Health Coordinator Grant	3,098	-	-	3,098
Jail Housing Grant	1	14,050	13,999	52
Community Corrections Grant II	(9,972)	49,169	39,022	175
Community Corrections Grant I	2,813	62,438	68,481	(3,230)
Cancer Coalition Grant	-	7,000	7,000	-
Totals	\$ 7,874,505	\$ 24,015,941	\$ 25,137,333	\$ 6,753,113

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 which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers 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 which include 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: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

BLACKFORD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution 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 which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine 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 which include receipts derived 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 which include amounts received from various sources which can include, but are 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 include outflows 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 which include 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 office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest which include 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 which include all outflows 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 which include, but are 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, transfer money 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 money 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 money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

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

Note 3. Property Taxes

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

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

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

Indiana Public Retirement System
1 North Capital Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

BLACKFORD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy and Annual Pension Cost

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

Note 7. Restatement of County Offices

Certain funds that were included on the prior-year financial statement have been omitted from the current-year financial statement to more accurately reflect the financial activity of the County. These funds account for receipts and disbursements of County offices that are also eventually accounted for in the County's general ledger and financial statement.

BLACKFORD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants.

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SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's Annual Report information can be found on the Gateway 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 Annual Report of the County which is referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

The supplementary 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, 2012

	Sheriffs Inmate Trust	Jail Commissary	Clerk's Trust	Sheriff's Cashbook	Recorder's Cashbook	General	Accident Report
Cash and investments - beginning	\$ 2,030	\$ 14,176	\$ 106,317	\$ -	\$ 50	\$ 1,284,630	\$ 8,368
Receipts:							
Taxes	-	-	-	-	-	2,810,280	-
Licenses and permits	-	-	-	-	-	2,935	-
Intergovernmental	-	-	-	-	-	421,893	-
Charges for services	91,302	58,908	-	240,551	52,063	489,640	934
Fines and forfeits	-	-	1,032,450	-	-	38,832	-
Other receipts	-	-	-	-	-	205,829	-
Total receipts	<u>91,302</u>	<u>58,908</u>	<u>1,032,450</u>	<u>240,551</u>	<u>52,063</u>	<u>3,969,409</u>	<u>934</u>
Disbursements:							
Personal services	-	-	-	-	-	2,900,605	-
Supplies	-	-	-	-	-	312,691	-
Other services and charges	87,939	40,914	-	-	-	1,429,364	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	65,768	-
Other disbursements	-	-	990,874	240,551	52,063	-	8,553
Total disbursements	<u>87,939</u>	<u>40,914</u>	<u>990,874</u>	<u>240,551</u>	<u>52,063</u>	<u>4,708,428</u>	<u>8,553</u>
Excess (deficiency) of receipts over disbursements	<u>3,363</u>	<u>17,994</u>	<u>41,576</u>	<u>-</u>	<u>-</u>	<u>(739,019)</u>	<u>(7,619)</u>
Cash and investments - ending	<u>\$ 5,393</u>	<u>\$ 32,170</u>	<u>\$ 147,893</u>	<u>\$ -</u>	<u>\$ 50</u>	<u>\$ 545,611</u>	<u>\$ 749</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	CAGIT County Certified Shares	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Community Transition Program	Sales Disclosure - County Share	Cumulative Bridge
Cash and investments - beginning	\$ -	\$ 609,524	\$ 2,864	\$ 18,745	\$ 4,095	\$ 1,810	\$ 630,501
Receipts:							
Taxes	1,505,380	299,380	-	-	-	-	131,788
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	4,200	-	14,569
Charges for services	-	-	2,639	2,041	-	1,895	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>1,505,380</u>	<u>299,380</u>	<u>2,639</u>	<u>2,041</u>	<u>4,200</u>	<u>1,895</u>	<u>146,357</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	195,830	-	-	418	-	66,723
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	81,900	-	-	-	-	147,885
Other disbursements	<u>1,505,380</u>	<u>-</u>	<u>2,229</u>	<u>-</u>	<u>1,877</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>1,505,380</u>	<u>277,730</u>	<u>2,229</u>	<u>-</u>	<u>2,295</u>	<u>-</u>	<u>214,608</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>21,650</u>	<u>410</u>	<u>2,041</u>	<u>1,905</u>	<u>1,895</u>	<u>(68,251)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 631,174</u>	<u>\$ 3,274</u>	<u>\$ 20,786</u>	<u>\$ 6,000</u>	<u>\$ 3,705</u>	<u>\$ 562,250</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Cumulative Capital Development	Cumulative Courthouse	Cumulative Jail	Drug Free Community	Emergency Planning/Right To Know	Firearms Training	General Drain Improvement
Cash and investments - beginning	\$ 97,472	\$ 62,692	\$ 161,849	\$ 8,169	\$ 17,511	\$ 24,563	\$ 136,024
Receipts:							
Taxes	68,228	49,914	36,628	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	7,543	5,518	4,049	-	-	-	-
Charges for services	-	-	-	8,227	-	5,280	15,760
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	2	-	30,642
Total receipts	<u>75,771</u>	<u>55,432</u>	<u>40,677</u>	<u>8,227</u>	<u>2</u>	<u>5,280</u>	<u>46,402</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	31,099	81,139	6,888	13,485	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	38,303	2,762	53,844	-	-	-	-
Other disbursements	-	-	-	-	1,125	-	138,770
Total disbursements	<u>69,402</u>	<u>83,901</u>	<u>60,732</u>	<u>13,485</u>	<u>1,125</u>	<u>-</u>	<u>138,770</u>
Excess (deficiency) of receipts over disbursements	<u>6,369</u>	<u>(28,469)</u>	<u>(20,055)</u>	<u>(5,258)</u>	<u>(1,123)</u>	<u>5,280</u>	<u>(92,368)</u>
Cash and investments - ending	<u>\$ 103,841</u>	<u>\$ 34,223</u>	<u>\$ 141,794</u>	<u>\$ 2,911</u>	<u>\$ 16,388</u>	<u>\$ 29,843</u>	<u>\$ 43,656</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Health	Identification Security Protection	Landfill Closure and Post Closure	Levy Excess	Local Health Maintenance	Local Road and Street	Medical Care for Inmates
Cash and investments - beginning	\$ 12,758	\$ 1,731	\$ 20,721	\$ 9,469	\$ 86,034	\$ 103,195	\$ 1,965
Receipts:							
Taxes	145,433	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	16,077	-	-	-	32,672	111,981	-
Charges for services	19,894	1,099	8,398	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	8	-	-	48,144	-	-	1,802
Total receipts	<u>181,412</u>	<u>1,099</u>	<u>8,398</u>	<u>48,144</u>	<u>32,672</u>	<u>111,981</u>	<u>1,802</u>
Disbursements:							
Personal services	138,352	-	-	-	20,999	-	-
Supplies	5,463	-	-	-	2,906	-	-
Other services and charges	13,936	-	7,296	-	4,236	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	7,000	162,582	-
Other disbursements	-	988	-	-	-	-	-
Total disbursements	<u>157,751</u>	<u>988</u>	<u>7,296</u>	<u>-</u>	<u>35,141</u>	<u>162,582</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>23,661</u>	<u>111</u>	<u>1,102</u>	<u>48,144</u>	<u>(2,469)</u>	<u>(50,601)</u>	<u>1,802</u>
Cash and investments - ending	<u>\$ 36,419</u>	<u>\$ 1,842</u>	<u>\$ 21,823</u>	<u>\$ 57,613</u>	<u>\$ 83,565</u>	<u>\$ 52,594</u>	<u>\$ 3,767</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	County Highway	Plat Book	Rainy Day	Reassessment - 2006	Reassessment - 2015	Recorder's Record Perpetuation	Riverboat Sharing
Cash and investments - beginning	\$ 569,621	\$ 17,704	\$ 1,082,093	\$ 445,638	\$ 58,506	\$ 34,433	\$ 30,521
Receipts:							
Taxes	-	-	-	-	52,069	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	890,988	-	-	347	5,409	-	-
Charges for services	-	-	-	-	-	17,036	-
Fines and forfeits	-	4,124	-	-	-	-	-
Other receipts	5,617	151	-	40,285	-	1,509	75,625
Total receipts	<u>896,605</u>	<u>4,275</u>	<u>-</u>	<u>40,632</u>	<u>57,478</u>	<u>18,545</u>	<u>75,625</u>
Disbursements:							
Personal services	428,986	-	-	12,020	-	-	30,520
Supplies	441,491	-	-	-	-	-	-
Other services and charges	106,385	-	-	122,042	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	7,198	-	-	-	-	-	-
Other disbursements	-	460	20,000	-	40,178	12,127	49,767
Total disbursements	<u>984,060</u>	<u>460</u>	<u>20,000</u>	<u>134,062</u>	<u>40,178</u>	<u>12,127</u>	<u>80,287</u>
Excess (deficiency) of receipts over disbursements	<u>(87,455)</u>	<u>3,815</u>	<u>(20,000)</u>	<u>(93,430)</u>	<u>17,300</u>	<u>6,418</u>	<u>(4,662)</u>
Cash and investments - ending	<u>\$ 482,166</u>	<u>\$ 21,519</u>	<u>\$ 1,062,093</u>	<u>\$ 352,208</u>	<u>\$ 75,806</u>	<u>\$ 40,851</u>	<u>\$ 25,859</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Sheriffs Pension Trust	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Victim Impact Program
Cash and investments - beginning	\$ 377	\$ 20,586	\$ 15,211	\$ 8,885	\$ 424	\$ 38,609	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	1,559
Charges for services	-	-	-	3,235	-	-	-
Fines and forfeits	5,382	55,381	-	-	-	-	-
Other receipts	-	45,006	4,871	-	48,178	42,213	-
Total receipts	<u>5,382</u>	<u>100,387</u>	<u>4,871</u>	<u>3,235</u>	<u>48,178</u>	<u>42,213</u>	<u>1,559</u>
Disbursements:							
Personal services	-	95,883	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	1,950	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	5,759	-	9,716	-	48,601	32,222	-
Total disbursements	<u>5,759</u>	<u>95,883</u>	<u>9,716</u>	<u>1,950</u>	<u>48,601</u>	<u>32,222</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(377)</u>	<u>4,504</u>	<u>(4,845)</u>	<u>1,285</u>	<u>(423)</u>	<u>9,991</u>	<u>1,559</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 25,090</u>	<u>\$ 10,366</u>	<u>\$ 10,170</u>	<u>\$ 1</u>	<u>\$ 48,600</u>	<u>\$ 1,559</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Auditors Ineligible Deductions	County Elected Officials Training	Statewide 911	Sheriff Sale Administration	Collection Agency Fees	Court Interpreters	Donations
Cash and investments - beginning	\$ 3,743	\$ 458	\$ -	\$ 18,659	\$ 4,368	\$ 718	\$ 22,046
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	1,099	95,302	-	-	3,150	-
Fines and forfeits	-	-	-	18,600	-	-	-
Other receipts	2,536	-	-	-	-	-	15,465
Total receipts	<u>2,536</u>	<u>1,099</u>	<u>95,302</u>	<u>18,600</u>	<u>-</u>	<u>3,150</u>	<u>15,465</u>
Disbursements:							
Personal services	-	-	78,498	-	-	-	12,015
Supplies	-	-	-	-	-	-	29
Other services and charges	-	-	2,019	-	-	-	25,467
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,200	-	-	23,509	-	-	-
Total disbursements	<u>3,200</u>	<u>-</u>	<u>80,517</u>	<u>23,509</u>	<u>-</u>	<u>-</u>	<u>37,511</u>
Excess (deficiency) of receipts over disbursements	<u>(664)</u>	<u>1,099</u>	<u>14,785</u>	<u>(4,909)</u>	<u>-</u>	<u>3,150</u>	<u>(22,046)</u>
Cash and investments - ending	<u>\$ 3,079</u>	<u>\$ 1,557</u>	<u>\$ 14,785</u>	<u>\$ 13,750</u>	<u>\$ 4,368</u>	<u>\$ 3,868</u>	<u>\$ -</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Settlement	CVET Agency	Financial Institution Tax	CEDIT Homestead Credit	HEA 1001 State Homestead Credit	Homestead Credit Rebate	State Fines and Forfeitures
Cash and investments - beginning	\$ 1	\$ -	\$ -	\$ 7,054	\$ 2,397	\$ 88	\$ 559
Receipts:							
Taxes	8,605,412	-	-	221,345	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	1,141,716	79,657	45,065	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	22,093	-	-	-	-	-	192
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>9,769,221</u>	<u>79,657</u>	<u>45,065</u>	<u>221,345</u>	<u>-</u>	<u>-</u>	<u>192</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>9,769,222</u>	<u>79,657</u>	<u>45,065</u>	<u>186,355</u>	<u>-</u>	<u>-</u>	<u>750</u>
Total disbursements	<u>9,769,222</u>	<u>79,657</u>	<u>45,065</u>	<u>186,355</u>	<u>-</u>	<u>-</u>	<u>750</u>
Excess (deficiency) of receipts over disbursements	<u>(1)</u>	<u>-</u>	<u>-</u>	<u>34,990</u>	<u>-</u>	<u>-</u>	<u>(558)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 42,044</u>	<u>\$ 2,397</u>	<u>\$ 88</u>	<u>\$ 1</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Infraction Judgments	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Continuing Education	Mortgage Recording Fees - State Share	Child Restraint Violations Fines	Inheritance Tax
Cash and investments - beginning	\$ 625	\$ 130	\$ 100	\$ 106	\$ 126	\$ -	\$ 95,434
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	212,464
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	10,273	890	1,901	1,265	1,093	225	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>10,273</u>	<u>890</u>	<u>1,901</u>	<u>1,265</u>	<u>1,093</u>	<u>225</u>	<u>212,464</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	10,573	890	1,705	1,264	1,035	225	307,898
Total disbursements	<u>10,573</u>	<u>890</u>	<u>1,705</u>	<u>1,264</u>	<u>1,035</u>	<u>225</u>	<u>307,898</u>
Excess (deficiency) of receipts over disbursements	<u>(300)</u>	<u>-</u>	<u>196</u>	<u>1</u>	<u>58</u>	<u>-</u>	<u>(95,434)</u>
Cash and investments - ending	<u>\$ 325</u>	<u>\$ 130</u>	<u>\$ 296</u>	<u>\$ 107</u>	<u>\$ 184</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, 2012
 (Continued)

	Education Plate Fees	CEDIT Distribution	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	County Law Enforcement Continuing Education
Cash and investments - beginning	\$ 56	\$ -	\$ 7,948	\$ 5,760	\$ 8,668	\$ 5,760	\$ 3,003
Receipts:							
Taxes	-	503,061	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	9,834	14,112	9,834	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	131	-	-	-	-	-	-
Other receipts	-	-	-	17,398	48,757	35,557	-
Total receipts	131	503,061	-	27,232	62,869	45,391	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	187	503,061	-	8,924	35,678	21,522	-
Total disbursements	187	503,061	-	8,924	35,678	21,522	-
Excess (deficiency) of receipts over disbursements	(56)	-	-	18,308	27,191	23,869	-
Cash and investments - ending	\$ -	\$ -	\$ 7,948	\$ 24,068	\$ 35,859	\$ 29,629	\$ 3,003

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Jury Pay	Pretrial Diversion	Tax Certificate Sale	Adult Probation Administration	Adult Administration Fee	Juvenile Probation Administration	Juvenile Probation Service
Cash and investments - beginning	\$ 4,844	\$ 4,172	\$ 1,050	\$ 152,594	\$ 45,714	\$ 4,705	\$ 27,786
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	790	-	-	-	-	-	-
Fines and forfeits	-	4,790	-	58,264	10,493	133	1,751
Other receipts	-	-	16,760	-	-	-	-
Total receipts	<u>790</u>	<u>4,790</u>	<u>16,760</u>	<u>58,264</u>	<u>10,493</u>	<u>133</u>	<u>1,751</u>
Disbursements:							
Personal services	5,600	-	-	48,815	5,376	-	-
Supplies	-	3,662	-	1,253	-	-	-
Other services and charges	-	542	-	6,298	-	-	3,647
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	1,895	-	-	-
Other disbursements	-	3,572	14,974	-	-	-	-
Total disbursements	<u>5,600</u>	<u>7,776</u>	<u>14,974</u>	<u>58,261</u>	<u>5,376</u>	<u>-</u>	<u>3,647</u>
Excess (deficiency) of receipts over disbursements	<u>(4,810)</u>	<u>(2,986)</u>	<u>1,786</u>	<u>3</u>	<u>5,117</u>	<u>133</u>	<u>(1,896)</u>
Cash and investments - ending	<u>\$ 34</u>	<u>\$ 1,186</u>	<u>\$ 2,836</u>	<u>\$ 152,597</u>	<u>\$ 50,831</u>	<u>\$ 4,838</u>	<u>\$ 25,890</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	County User Fees	Transfer Station User Fee	Drug Advisory Project Income	Community Corrections Project Income	Drainage Maintenance	Drain Maintenance District	Wireless Emergency Phone System
Cash and investments - beginning	\$ 26,063	\$ 13,787	\$ 5,368	\$ 93,883	\$ 600,235	\$ 266,880	\$ 31,346
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	208,843	-	-	197,315	-	-
Fines and forfeits	1,503	-	1,720	72,186	-	49,419	30,823
Other receipts	-	-	-	3	216,861	2,158	-
Total receipts	<u>1,503</u>	<u>208,843</u>	<u>1,720</u>	<u>72,189</u>	<u>414,176</u>	<u>51,577</u>	<u>30,823</u>
Disbursements:							
Personal services	-	-	-	34,109	-	-	38,214
Supplies	-	-	-	1,571	-	-	-
Other services and charges	-	-	1,260	16,603	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	172	209,941	-	-	477,940	40,581	23,955
Total disbursements	<u>172</u>	<u>209,941</u>	<u>1,260</u>	<u>52,283</u>	<u>477,940</u>	<u>40,581</u>	<u>62,169</u>
Excess (deficiency) of receipts over disbursements	<u>1,331</u>	<u>(1,098)</u>	<u>460</u>	<u>19,906</u>	<u>(63,764)</u>	<u>10,996</u>	<u>(31,346)</u>
Cash and investments - ending	<u>\$ 27,394</u>	<u>\$ 12,689</u>	<u>\$ 5,828</u>	<u>\$ 113,789</u>	<u>\$ 536,471</u>	<u>\$ 277,876</u>	<u>\$ -</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Clerk Trust Investment	Industrial Park Grant	Soil and Water Education Specialist	County Treasurer	Flags	New Clerk Incentive	Veteran's Affairs
Cash and investments - beginning	\$ 25,000	\$ 27,313	\$ -	\$ 220,898	\$ -	\$ 27,577	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	1,939	313,911	30	275	3,697
Total receipts	-	-	1,939	313,911	30	275	3,697
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	220,898	-	27,852	-
Total disbursements	-	-	-	220,898	-	27,852	-
Excess (deficiency) of receipts over disbursements	-	-	1,939	93,013	30	(27,577)	3,697
Cash and investments - ending	\$ 25,000	\$ 27,313	\$ 1,939	\$ 313,911	\$ 30	\$ -	\$ 3,697

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	93.563 ARRA Clerk IV-D Incentive	TRIAD	Prosecutor IV-D Incentive Post Oct 99	Investigations	D.A.R.E. Program	ARRA Prosecutor IV-D Incentive	Law Enforcement Camp
Cash and investments - beginning	\$ 557	\$ -	\$ 37,020	\$ -	\$ -	\$ 1,000	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	4,324	221	883	2,336	-	101
Total receipts	-	4,324	221	883	2,336	-	101
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	37,241	-	-	-	-
Total disbursements	-	-	37,241	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	4,324	(37,020)	883	2,336	-	101
Cash and investments - ending	\$ 557	\$ 4,324	\$ -	\$ 883	\$ 2,336	\$ 1,000	\$ 101

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	County Preparedness Grant	Inmate Education Programs	Project Lifesaver/Triad	Emergency Management Donation	Adventure Based Counseling	Jail Bond/Debt Service
Cash and investments - beginning	\$ (2,753)	\$ -	\$ -	\$ -	\$ -	\$ 130,455
Receipts:						
Taxes	-	-	-	-	-	235,925
Licenses and permits	-	-	-	-	-	-
Intergovernmental	10,753	-	-	-	-	26,081
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,785	1,200	6,060	500	3,457	-
Total receipts	<u>14,538</u>	<u>1,200</u>	<u>6,060</u>	<u>500</u>	<u>3,457</u>	<u>262,006</u>
Disbursements:						
Personal services	9,585	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	392,000
Capital outlay	-	-	-	-	-	-
Other disbursements	2,200	-	-	-	-	-
Total disbursements	<u>11,785</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>392,000</u>
Excess (deficiency) of receipts over disbursements	<u>2,753</u>	<u>1,200</u>	<u>6,060</u>	<u>500</u>	<u>3,457</u>	<u>(129,994)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1,200</u>	<u>\$ 6,060</u>	<u>\$ 500</u>	<u>\$ 3,457</u>	<u>\$ 461</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Solid Waste Disposal Non-Reverting Capital	Payroll Clearing	Emergency Phone Land Line	Property Tax Replacement	Energy Efficiency Grant	14.228 Comprehensive Plan Grant
Cash and investments - beginning	\$ 170,931	\$ 6,765	\$ -	\$ -	\$ (730)	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	501,794	-	20,000
Charges for services	18,895	-	64,386	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,317,919	-	-	730	-
Total receipts	<u>18,895</u>	<u>1,317,919</u>	<u>64,386</u>	<u>501,794</u>	<u>730</u>	<u>20,000</u>
Disbursements:						
Personal services	-	1,315,764	56,012	-	-	-
Supplies	-	-	201	-	-	-
Other services and charges	-	-	6,050	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	2,123	501,794	-	20,000
Total disbursements	<u>-</u>	<u>1,315,764</u>	<u>64,386</u>	<u>501,794</u>	<u>-</u>	<u>20,000</u>
Excess (deficiency) of receipts over disbursements	<u>18,895</u>	<u>2,155</u>	<u>-</u>	<u>-</u>	<u>730</u>	<u>-</u>
Cash and investments - ending	<u>\$ 189,826</u>	<u>\$ 8,920</u>	<u>\$ -</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, 2012
 (Continued)

	20.600 Operation Pullover Grant	93.074 Base Preparedness	93.283 Cancer Coalition Grant	Project Lifesaver Grant Prosecutor ARRA	Indiana Trust Master Tobacco Settlement	Welfare Reform Grant
Cash and investments - beginning	\$ 13	\$ -	\$ -	\$ 1,000	\$ 17,130	\$ 284
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	9,999	3,879	78	-	14,095	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>9,999</u>	<u>3,879</u>	<u>78</u>	<u>-</u>	<u>14,095</u>	<u>-</u>
Disbursements:						
Personal services	3,691	4,299	-	-	10,987	-
Supplies	-	916	-	-	309	-
Other services and charges	-	95	1,800	-	1,945	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	6,299	-	-	-	-	-
Total disbursements	<u>9,990</u>	<u>5,310</u>	<u>1,800</u>	<u>-</u>	<u>13,241</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>9</u>	<u>(1,431)</u>	<u>(1,722)</u>	<u>-</u>	<u>854</u>	<u>-</u>
Cash and investments - ending	<u>\$ 22</u>	<u>\$ (1,431)</u>	<u>\$ (1,722)</u>	<u>\$ 1,000</u>	<u>\$ 17,984</u>	<u>\$ 284</u>

BLACKFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Public Health Coordinator Grant	Jail Housing Grant	Community Corrections Grant II	Community Corrections Grant I	Cancer Coalition Grant	Totals
Cash and investments - beginning	\$ 3,098	\$ 1	\$ (9,972)	\$ 2,813	\$ -	\$ 7,874,505
Receipts:						
Taxes	-	-	-	-	-	14,664,843
Licenses and permits	-	-	-	-	-	2,935
Intergovernmental	-	14,050	48,563	62,438	5,750	3,746,967
Charges for services	-	-	-	-	-	1,608,682
Fines and forfeits	-	-	-	-	-	1,423,914
Other receipts	-	-	606	-	1,250	2,568,600
Total receipts	-	14,050	49,169	62,438	7,000	24,015,941
Disbursements:						
Personal services	-	3,499	25,007	55,783	68	5,334,687
Supplies	-	-	1,299	1,210	-	773,001
Other services and charges	-	-	9,790	11,297	4,500	2,300,957
Debt service - principal and interest	-	-	-	-	-	392,000
Capital outlay	-	10,500	-	-	-	579,637
Other disbursements	-	-	2,926	191	2,432	15,757,051
Total disbursements	-	13,999	39,022	68,481	7,000	25,137,333
Excess (deficiency) of receipts over disbursements	-	51	10,147	(6,043)	-	(1,121,392)
Cash and investments - ending	\$ 3,098	\$ 52	\$ 175	\$ (3,230)	\$ -	\$ 6,753,113

BLACKFORD COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2012

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Convert school building into jail	\$ 1,245,000	\$ 194,500
Notes and loans payable	Courthouse restoration	<u>72,027</u>	<u>32,841</u>
Totals		<u>\$ 1,317,027</u>	<u>\$ 227,341</u>

BLACKFORD COUNTY
OTHER REPORTS

The report presented herein was prepared in addition to the other official reports prepared for the individual County offices listed below:

County Auditor
Probation Department

BLACKFORD COUNTY
EXIT CONFERENCE

The contents of this report were discussed on November 21, 2013, with Sheila D. Meadows, Auditor; C. Scott Confer, President of the Board of County Commissioners; and Larry Hile, President of the County Council. Our report disclosed no material items that warrant comment at this time.