

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

ANNUAL FINANCIAL REPORT

2010

HOWARD COUNTY, INDIANA



FILED
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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Ann Wells	01-01-09 to 12-31-12
Treasurer	Martha Lake	01-01-09 to 12-31-12
Clerk	Mona Myers Kimmerly Wilson	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Sheriff	Marshall Talbert Steve Rogers	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Recorder	Linda Koontz Brook Cleaver	01-01-07 to 12-31-10 01-01-11 to 12-31-14
President of the Board of County Commissioners	David Trine Tyler Moore	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the County Council	Richard Miller	01-01-10 to 12-31-11



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF HOWARD COUNTY, INDIANA

We have audited the accompanying financial statements of Howard County (County), for the year ended December 31, 2010. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements 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 statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing 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 over reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the 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 basis of accounting noted above is a different basis than that used in the prior year.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2010, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated June 8, 2011, 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 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)

Our audit was conducted for the purpose of forming an opinion on the County's financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

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

Our audit was conducted for the purpose of forming an opinion on the County's financial statements. The Combining Schedule(s) of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the financial statements. The Combining Schedule(s) of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Capital Assets, and Schedule of Long-Term Debt have not been subjected to the auditing procedures applied by us in the audit of the financial statements and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the County's management, the Board of County Commissioners, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

June 8, 2011



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF HOWARD COUNTY, INDIANA

We have audited the financial statements of Howard County (County), for the year ended December 31, 2010, and have issued our report thereon dated June 8, 2011. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, which are described in the accompanying Schedule of Findings and Questioned Costs as item 2010-1, that we consider to be significant deficiencies in internal control over financial reporting. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

The County's response to the findings identified in our audit is described in the accompanying section of the report entitled Corrective Action Plan. We did not audit the County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the County's management, the Board of County Commissioners, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

June 8, 2011

FINANCIAL STATEMENT(S)

HOWARD COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2010

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
General	\$ 8,022,634	\$ 18,424,052	\$ 18,429,482	\$ 8,017,204
Local Road And Street	445,695	892,178	1,257,146	80,727
Accident Report	3,460	8,191	8,723	2,928
Firearms Training	29,091	24,574	32,177	21,488
Health	238,516	568,513	663,884	143,145
Alcohol And Drug Services	264,771	213,974	295,165	183,580
Electronic Map Generation	5,531	552	-	6,083
Emergency Telephone System	151,538	352,737	318,563	185,712
Drug Free Community	183,583	101,934	136,579	148,938
Drainage Maintenance	1,778,536	835,092	415,064	2,198,564
Emergency Planning/Right To Know	10,806	4,529	2,525	12,810
Highway	242,589	3,003,765	3,080,309	166,045
Prosecutor Title IV-D	99,985	48,475	7,227	141,233
Recorder's Records Perpetuation	344,053	158,853	130,956	371,950
Family And Children	-	59,066	58,679	387
Health Maintenance	36,687	48,859	53,481	32,065
Pretrial Diversion	229,638	113,993	101,206	242,425
Plat Book	126,830	16,944	3,913	139,861
Misdemeanant	115,308	66,549	72,006	109,851
Clerk Title IV-D	87,926	32,221	11,614	108,533
Surveyor's Corner Perpetuation	30,804	14,335	-	45,139
Inmate Medical	11,515	2,228	5,103	8,640
Sales Disclosure	925	8,070	8,085	910
Law Enforcement	99,744	32,924	49,583	83,085
Work Crew	18,403	7,472	4,441	21,434
Project Income	416,894	496,871	478,979	434,786
Community Corrections	(3,589)	227,212	223,876	(253)
Dare	100	460	560	-
Tobacco Settlement	55,873	38,697	31,043	63,527
Child Advocacy	2,625	83,773	67,655	18,743
Identification Security Protection	70,314	48,955	35,149	84,120
Operation Pullover	1,001	11,764	13,030	(265)
Public Defender	215,990	91,069	74,140	232,919
Drunk Driving/Drug Court Program Fees	3,205	3,861	1,327	5,739
Wireless Emergency Telephone System	38,808	317,223	232,694	123,337
Drug Task Force	13,051	68,890	70,205	11,736
Stormwater District-MS4	246,872	627,642	227,437	647,077
Courts Translator Grant	1,758	2,000	2,218	1,540
2007 Letpp-Gis Server	(5,000)	5,000	-	-
Public Health Emergency Response Gr	(133)	121,384	122,545	(1,294)
Howard County Law Enforcement	49,132	699	40,606	9,225
Question and Answer Project-Health Department	20,000	-	2,000	18,000
Reassessment	1,921,171	414,122	526,020	1,809,273
Adult Probation	241,068	213,101	290,822	163,347
Juvenile Probation	9,580	25,216	16,561	18,235
Informal Probation User Fees	-	16,480	16,480	-
Juvenile Restitution	36,228	14,751	12,925	38,054
Kinsey Food Service Fund	18,276	52,341	54,354	16,263
Kinsey Inmate Medical	15	54	69	-
Concessions/County General	2,774	-	-	2,774
Indiana Aids Fund Grant	482	16,499	16,383	598
Highway Safety DUI Taskforce	5,182	21,755	24,869	2,068
Controlled Substance Excise Tax	188	-	-	188
FEMA Community Emergency Response Grant	420	-	-	420
Juvenile Drug Court Program Fee	175	-	-	175
Adult Probation Administration Fee	78,036	99,120	72,000	105,156
Juvenile Probation Administration Fee	8,320	6,614	10,000	4,934
Juvenile Informal Probation User Fees	5,780	2,104	5,000	2,884
Juvenile Drug Court Grant	471	-	-	471
Howard County Rainy Day Fund	683,928	687,080	646,019	724,989
Bioterrorism Grant	464	-	-	464
CPRT-Family and Children	-	1,278	1,278	-
Flood Mitigation Assistance Grant	26,393	-	-	26,393
Howard Haven Donation Fund	5,665	3,135	3,238	5,562
Drug Free Community Donation	298	144	442	-

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

HOWARD COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2010
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Prosecutor Bad Check and Copy Fund	10,000	-	-	10,000
Rainy Day Loan - Howard County	389,946	-	-	389,946
Jail and Juvenile County Option Income Tax	2,411,024	7,568,059	6,511,164	3,467,919
Radio Rebanding	17,000	-	-	17,000
Drug Court Grant	16,936	17,700	20,246	14,390
Courthouse Security Fund	1,250	129	10	1,369
Juvenile Victim Impact	162	-	-	162
Multi Hazard Mitigation Plan	2,500	-	-	2,500
Step Ahead Discretionary Grant	1,369	-	-	1,369
Stop Domestic Violence Grant	18,093	118,232	118,672	17,653
Document Storage Fee	113,009	24,347	41,286	96,070
Shocap Grant 2007	-	43,631	24,470	19,161
Shocap Grant 2008	11,172	-	11,172	-
Community Corrections Per Diem	158,366	131,735	101,299	188,802
Flood Mitigation Assistance Grant	2,858	-	-	2,858
Bio - Public Health Coordinator Grant	1,772	4,217	8,774	(2,785)
Shocap Grant 2009	15,611	34,088	41,917	7,782
Sheriff Commissary Account	28,698	389,357	394,127	23,928
Kinsey Commissary Account	4,332	22,695	24,713	2,314
Criminal Justice Functional Family Therapist Grant	-	30,000	30,000	-
Court Improvement Program Family Therapist Grant	-	20,108	20,108	-
Kinsey Functional Family Therapist User Fees	-	158,693	147,203	11,490
Childhood Immunization Grant	-	3,007	5,544	(2,537)
Stormwater District Donations	-	500	303	197
Jail Lease	480,838	1,321,914	1,650,000	152,752
Heritage Museum/Convention Center	429,116	143,481	210,762	361,835
Cumulative Capital Development	1,582,609	797,572	602,646	1,777,535
Cumulative Bridge	595,934	771,011	873,055	493,890
General Drain Improvement	600,244	168,864	115,779	653,329
Edit Fund	3,009,362	1,290,042	876,564	3,422,840
Anthem Insurance Fund	458,856	5,012,817	5,457,277	14,396
Anthem Insurance Refunds	1,000	3,429	3,429	1,000
Insurance Hold Fund	3,242,966	27,993	200,000	3,070,959
County Police Retirement Plan Fund	8,981,579	1,396,771	624,543	9,753,807
County Police Benefit Plan Fund	243,364	47,109	23,590	266,883
Congressional School Principal	22,478	-	-	22,478
City And Town Court Costs	6,647	27,901	28,522	6,026
Coroners Training and Continuing Education	1,384	9,893	10,313	964
Congressional School Interest	-	899	899	-
Weed Cutting	-	40,682	40,682	-
Surplus Tax Sale	618,065	110,615	621,466	107,214
Tax Sale Redemption	-	399,788	389,797	9,991
State Fair Board	-	852	852	-
Sewage Collections	-	980,909	980,909	-
Overweight Vehicle Fines	5	-	5	-
Township Assistance Agency	-	440,138	440,138	-
Infraction Judgements	11,190	173,662	174,852	10,000
Inheritance Tax	569,946	2,256,625	2,427,580	398,991
Public Employees Retirement Fund	401,716	1,561,555	1,559,898	403,373
Payroll Withholding-Federal	409	1,624,225	1,624,225	409
Payroll Withholding-State	-	577,466	577,466	-
Payroll Withholding-Oasi	-	2,606,124	2,606,124	-
Payroll Withholding-Local Tax	-	266,949	266,949	-
Insurance	8,784	92,266	90,472	10,578
Special Death Benefit	70	10,136	9,366	840
Education Plate Fees Agency	-	1,781	1,781	-
Innkeepers Tax	-	358,699	358,699	-
Financial Institution Tax	-	337,332	337,332	-
Donation Agency	6	-	-	6
Wheel Tax	-	75,542	75,542	-
Surplus Tax	-	1,217,178	1,217,178	-
County Options Income Tax	-	12,924,587	12,924,587	-
Mortgage Fees-State Share	548	6,072	6,010	610
Child Restraint Violations Fines	-	6,308	6,048	260
County Vehicle Excise Tax	-	349,720	349,720	-

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

HOWARD COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2010
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Department of Natural Resources Agency	1	165	145	21
Riverboat Revenue Sharing	-	531,708	531,708	-
Children With Special Health Care Needs	-	2,130	2,130	-
Health Care For Indigent	-	21,087	21,087	-
Homestead Credit Rebate	98,747	-	93,793	4,954
Payroll Withholding-Garnishment	-	80,021	80,021	-
Hea 1001 State Homestead Credit	1,092	879,608	878,896	1,804
Local Options Income Tax	167,946	7,949,453	7,994,837	122,562
Levy Excess Fund	17,785	58,517	29,447	46,855
2008 And Prior Delinquent Tax	-	4,952	4,952	-
Cemetery Regents	-	291,708	291,708	-
Corporation Tax	-	23,707,886	23,707,886	-
Cumulative Fire	-	100,494	100,494	-
Property Tax Collection Services	-	18,792	18,792	-
Debt Service	-	11,276,337	11,276,337	-
Excess Tax	139,392	104,923	126,596	117,719
Overpayment Tax	30,813	76,264	93,474	13,603
Fines And Forfeitures	1,642	5,974	7,322	294
Firefighting Tax	-	280,970	280,970	-
Firemen's Pension Settlement	-	368,062	368,062	-
School Capital Projects Settlement	-	11,503,656	11,503,656	-
Library Tax Settlement	-	2,681,712	2,681,712	-
Part Trustees Settlement	-	2,040,001	2,040,001	-
Plan Commission Settlement	-	90,058	90,058	-
City Police Pension	-	309,328	309,328	-
Jury Pay Fund	22,294	9,920	24,982	7,232
Excise Tax Allocation	-	3,052,764	3,052,764	-
Park and Recreation	-	41,725	41,725	-
Solid Waste Settlement	-	445,621	445,621	-
Town of Corporation MVH Settlement	-	1,234,995	1,234,995	-
Township Civil Tax Settlement	-	568,346	568,346	-
County Sales Disclosure Fees	62,061	8,070	37,133	32,998
Transportation Fund Settlement	-	4,805,700	4,805,700	-
Aviation/Airport Settlement	-	295,624	295,624	-
Bus Replacement Settlement	-	1,038,228	1,038,228	-
County Economic Development Income Tax	-	3,462,097	3,462,097	-
Law Enforcement Education Excise	50	28	-	78
Law Enforcement Education State	12,449	6,171	5,855	12,765
Law Enforcement Education Kokomo	1,366	9,682	9,266	1,782
Law Enforcement Education County	5,351	2,861	2,904	5,308
Law Enforcement Education Greentown	654	201	730	125
Law Enforcement Education Russiaville	1,282	401	-	1,683
Pension Debt Settlement	-	993,494	993,494	-
Adult Offender Interstate	75	2,100	2,100	75
Recycling District/Payroll	207	200,270	196,672	3,805
Corporation Cumulative Capital Development	-	4,888	4,888	-
Sheriff Process Service Fees	-	75,977	75,977	-
Covering Coordinating Council Payroll	(5,095)	294,647	289,552	-
Barrett Law Agency	-	13,836	13,836	-
Unsafe Building Agency	-	3,195	3,195	-
Bond Forfeitures	-	3,599	3,599	-
County Clerk Trust	3,661,900	11,551,903	12,364,548	2,849,255
County Clerk Child Support	13,930	1,800,798	1,798,087	16,641
Sheriff Inmate Trust	33,290	702,267	680,231	55,326
Sheriff Work Release	501	8,910	8,552	859
Sheriff Cash Book	22,219	1,989,208	1,985,316	26,111
Health Cash Account	69,215	258,211	287,176	40,250
Recorder Cash Account	64,555	430,565	434,327	60,793
Adult Probation Cash Account	10,748	133,293	143,201	840
Kinsey Food Service Cash Account	160	2,880	2,869	171
Kinsey Shelter Care Cash Account	7	-	-	7
Prosecutor Copy Machine	3,328	922	44	4,206
Prosecutor Trust Fund	2,164	9,796	9,839	2,121
Prosecutor Cash Account	10,746	2,037	-	12,783

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

HOWARD COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2010
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
County Treasurer Cash Account	2,431,639	105,006,271	90,866,679	16,571,231
Sheriff Equipment and Technology Fund	83,773	96,465	74,246	105,992
Bachelor Run	-	1,261	1,261	-
State Forestry	-	1,704	1,704	-
Welfare Medical Assistance	-	1,917	1,917	-
Delphi Interest Property Tax	-	3,080,895	2,842,065	238,830
Final HEA 1001-2007 2008 Property Tax Replacement Credit	-	341,836	341,836	-
State Rainy Day Loan - Delphi LLC	-	2,129,913	2,129,913	-
Chrysler Group Rainy Day Loan	-	1,776,179	1,776,179	-
Auditors Ineligible Deduction - Agency	-	112	112	-
Emergency Management Agency Clearing	-	97,547	97,547	-
Totals	<u>\$ 48,187,884</u>	<u>\$ 283,147,915</u>	<u>\$ 268,722,244</u>	<u>\$ 62,613,555</u>

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

HOWARD COUNTY
NOTES TO FINANCIAL STATEMENT(S)

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(s) present(s) the financial information for the County (primary government), and does not include financial information for any of the County's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the County (primary government).

B. Basis of Accounting

The financial statements are reported on a regulatory basis of accounting prescribed by the 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. Receipts are recorded when received and disbursements are recorded when paid.

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

C. Cash and Investments

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

D. Receipts

Receipts are presented in the aggregate on the face of the financial statements. The aggregate receipts may include, but are not limited to, 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.

HOWARD COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(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).

Utility fees which are comprised mostly of charges for current services.

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 statements. The aggregate disbursements may include, but are not limited to, 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.

HOWARD COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(Continued)

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Utility operating expenses which include all outflows for operating the utilities.

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.

HOWARD COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(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 statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks. These risks may also be mitigated by the County by recording as a disbursement and replacement items purchased.

Note 6. Pension Plan(s)

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 PERF 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.

PERF 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:

Public Employees' Retirement Fund
Harrison Building, Room 800
143 West Market Street
Indianapolis, IN 46204
Ph. (317) 233-4162

HOWARD COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(Continued)

Funding Policy and Annual Pension Cost

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

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. 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. 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.

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the Howard County's Annual Report(s) can be found on the Indiana Transparency Portal website: www.in.gov/itp/annual_reports/.

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010

	General	Local Road and Street	Accident Report	Firearms Training	Health	Alcohol And Drug Services	Electronic Map Generation
Cash and investments - beginning	\$ 8,022,634	\$ 445,695	\$ 3,460	\$ 29,091	\$ 238,516	\$ 264,771	\$ 5,531
Receipts:							
Taxes	12,955,003	-	-	-	281,950	-	-
Licenses and permits	-	-	-	24,574	-	-	-
Intergovernmental	1,420,146	539,760	-	-	30,849	-	-
Charges for services	811,403	350,545	8,191	-	255,445	-	552
Fines and forfeits	441,983	-	-	-	-	213,974	-
Other receipts	2,795,517	1,873	-	-	269	-	-
Total receipts	<u>18,424,052</u>	<u>892,178</u>	<u>8,191</u>	<u>24,574</u>	<u>568,513</u>	<u>213,974</u>	<u>552</u>
Disbursements:							
Personal services	13,385,085	-	-	-	622,349	295,165	-
Supplies	400,932	115,000	-	-	17,036	-	-
Other services and charges	3,445,262	1,142,146	-	-	24,091	-	-
Capital outlay	21,538	-	-	-	-	-	-
Other disbursements	1,176,665	-	8,723	32,177	408	-	-
Total disbursements	<u>18,429,482</u>	<u>1,257,146</u>	<u>8,723</u>	<u>32,177</u>	<u>663,884</u>	<u>295,165</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(5,430)</u>	<u>(364,968)</u>	<u>(532)</u>	<u>(7,603)</u>	<u>(95,371)</u>	<u>(81,191)</u>	<u>552</u>
Cash and investments - ending	<u>\$ 8,017,204</u>	<u>\$ 80,727</u>	<u>\$ 2,928</u>	<u>\$ 21,488</u>	<u>\$ 143,145</u>	<u>\$ 183,580</u>	<u>\$ 6,083</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Emergency Telephone System	Drug Free Community	Drainage Maintenance	Emergency Planning Right to Know	Highway	Prosecutor Title IV-D	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 151,538	\$ 183,583	\$ 1,778,536	\$ 10,806	\$ 242,589	\$ 99,985	\$ 344,053
Receipts:							
Taxes	-	-	835,092	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	2,973,537	48,475	-
Charges for services	352,737	-	-	-	-	-	158,853
Fines and forfeits	-	101,934	-	-	-	-	-
Other receipts	-	-	-	4,529	30,228	-	-
Total receipts	<u>352,737</u>	<u>101,934</u>	<u>835,092</u>	<u>4,529</u>	<u>3,003,765</u>	<u>48,475</u>	<u>158,853</u>
Disbursements:							
Personal services	80,752	-	-	60	1,979,793	-	77,061
Supplies	-	-	-	670	815,404	-	-
Other services and charges	237,811	136,579	-	1,795	284,678	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	415,064	-	434	7,227	53,895
Total disbursements	<u>318,563</u>	<u>136,579</u>	<u>415,064</u>	<u>2,525</u>	<u>3,080,309</u>	<u>7,227</u>	<u>130,956</u>
Excess (deficiency) of receipts over disbursements	<u>34,174</u>	<u>(34,645)</u>	<u>420,028</u>	<u>2,004</u>	<u>(76,544)</u>	<u>41,248</u>	<u>27,897</u>
Cash and investments - ending	<u>\$ 185,712</u>	<u>\$ 148,938</u>	<u>\$ 2,198,564</u>	<u>\$ 12,810</u>	<u>\$ 166,045</u>	<u>\$ 141,233</u>	<u>\$ 371,950</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Family And Children	Health Maintenance	Pretrial Diversion	Plat Book	Misdemeanant	Clerk Title IV-D
Cash and investments - beginning	\$ -	\$ 36,687	\$ 229,638	\$ 126,830	\$ 115,308	\$ 87,926
Receipts:						
Taxes	58,469	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	48,859	-	-	66,549	32,221
Charges for services	-	-	-	16,944	-	-
Fines and forfeits	-	-	113,993	-	-	-
Other receipts	597	-	-	-	-	-
Total receipts	<u>59,066</u>	<u>48,859</u>	<u>113,993</u>	<u>16,944</u>	<u>66,549</u>	<u>32,221</u>
Disbursements:						
Personal services	-	53,205	77,687	-	39,514	-
Supplies	-	-	8,707	218	2,994	-
Other services and charges	-	276	5,001	-	305	-
Capital outlay	-	-	9,811	3,695	28,855	1,326
Other disbursements	58,679	-	-	-	338	10,288
Total disbursements	<u>58,679</u>	<u>53,481</u>	<u>101,206</u>	<u>3,913</u>	<u>72,006</u>	<u>11,614</u>
Excess (deficiency) of receipts over disbursements	<u>387</u>	<u>(4,622)</u>	<u>12,787</u>	<u>13,031</u>	<u>(5,457)</u>	<u>20,607</u>
Cash and investments - ending	<u>\$ 387</u>	<u>\$ 32,065</u>	<u>\$ 242,425</u>	<u>\$ 139,861</u>	<u>\$ 109,851</u>	<u>\$ 108,533</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Surveyor's Corner Perpetuation	Inmate Medical Care	Sales Disclosure	Law Enforcement	Work Crew	Project Income
Cash and investments - beginning	\$ 30,804	\$ 11,515	\$ 925	\$ 99,744	\$ 18,403	\$ 416,894
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	14,335	2,228	8,070	-	7,472	496,871
Fines and forfeits	-	-	-	32,924	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>14,335</u>	<u>2,228</u>	<u>8,070</u>	<u>32,924</u>	<u>7,472</u>	<u>496,871</u>
Disbursements:						
Personal services	-	-	-	-	-	377,883
Supplies	-	-	-	1,045	1,901	9,186
Other services and charges	-	-	-	45,813	1,126	80,484
Capital outlay	-	-	-	2,725	1,414	4,546
Other disbursements	-	5,103	8,085	-	-	6,880
Total disbursements	<u>-</u>	<u>5,103</u>	<u>8,085</u>	<u>49,583</u>	<u>4,441</u>	<u>478,979</u>
Excess (deficiency) of receipts over disbursements	<u>14,335</u>	<u>(2,875)</u>	<u>(15)</u>	<u>(16,659)</u>	<u>3,031</u>	<u>17,892</u>
Cash and investments - ending	<u>\$ 45,139</u>	<u>\$ 8,640</u>	<u>\$ 910</u>	<u>\$ 83,085</u>	<u>\$ 21,434</u>	<u>\$ 434,786</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Community Corrections	Dare	Tobacco Settlement	Child Advocacy	Identification Security Protection	Operation Pullover
Cash and investments - beginning	\$ (3,589)	\$ 100	\$ 55,873	\$ 2,625	\$ 70,314	\$ 1,001
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	227,212	-	38,697	-	-	11,764
Charges for services	-	-	-	-	48,955	-
Fines and forfeits	-	-	-	83,773	-	-
Other receipts	-	460	-	-	-	-
Total receipts	<u>227,212</u>	<u>460</u>	<u>38,697</u>	<u>83,773</u>	<u>48,955</u>	<u>11,764</u>
Disbursements:						
Personal services	194,759	-	-	62,302	-	13,030
Supplies	16,419	-	28	840	-	-
Other services and charges	12,698	-	24,790	2,302	33,511	-
Capital outlay	-	-	6,225	2,211	1,638	-
Other disbursements	-	560	-	-	-	-
Total disbursements	<u>223,876</u>	<u>560</u>	<u>31,043</u>	<u>67,655</u>	<u>35,149</u>	<u>13,030</u>
Excess (deficiency) of receipts over disbursements	<u>3,336</u>	<u>(100)</u>	<u>7,654</u>	<u>16,118</u>	<u>13,806</u>	<u>(1,266)</u>
Cash and investments - ending	<u>\$ (253)</u>	<u>\$ -</u>	<u>\$ 63,527</u>	<u>\$ 18,743</u>	<u>\$ 84,120</u>	<u>\$ (265)</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Public Defender	Drunk Driving/ Drug Court Program Fees	Wireless Emergency Telephone System	Drug Task Force	Stormwater District-Ms4	Courts Translator Grant
Cash and investments - beginning	\$ 215,990	\$ 3,205	\$ 38,808	\$ 13,051	\$ 246,872	\$ 1,758
Receipts:						
Taxes	-	-	-	-	627,642	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	68,890	-	2,000
Charges for services	91,069	3,861	317,223	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>91,069</u>	<u>3,861</u>	<u>317,223</u>	<u>68,890</u>	<u>627,642</u>	<u>2,000</u>
Disbursements:						
Personal services	-	-	208,366	70,205	154,239	-
Supplies	-	-	2,115	-	11,362	-
Other services and charges	-	-	7,991	-	41,415	-
Capital outlay	-	-	14,222	-	19,822	-
Other disbursements	74,140	1,327	-	-	599	2,218
Total disbursements	<u>74,140</u>	<u>1,327</u>	<u>232,694</u>	<u>70,205</u>	<u>227,437</u>	<u>2,218</u>
Excess (deficiency) of receipts over disbursements	<u>16,929</u>	<u>2,534</u>	<u>84,529</u>	<u>(1,315)</u>	<u>400,205</u>	<u>(218)</u>
Cash and investments - ending	<u>\$ 232,919</u>	<u>\$ 5,739</u>	<u>\$ 123,337</u>	<u>\$ 11,736</u>	<u>\$ 647,077</u>	<u>\$ 1,540</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	2007 Letpp-Gis Server	Public Health Emergency Response Grant	Howard County Law Enforcement	Question and Answer Project-Health Department	Reassessment	Adult Probation
Cash and investments - beginning	\$ (5,000)	\$ (133)	\$ 49,132	\$ 20,000	\$ 1,921,171	\$ 241,068
Receipts:						
Taxes	-	-	-	-	365,052	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	5,000	121,384	699	-	39,943	-
Charges for services	-	-	-	-	-	213,101
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	9,127	-
Total receipts	<u>5,000</u>	<u>121,384</u>	<u>699</u>	<u>-</u>	<u>414,122</u>	<u>213,101</u>
Disbursements:						
Personal services	-	4,999	-	-	156,057	216,206
Supplies	-	4,422	-	-	5,272	9,845
Other services and charges	-	71,802	-	2,000	353,581	63,124
Capital outlay	-	40,989	-	-	9,162	1,647
Other disbursements	-	333	40,606	-	1,948	-
Total disbursements	<u>-</u>	<u>122,545</u>	<u>40,606</u>	<u>2,000</u>	<u>526,020</u>	<u>290,822</u>
Excess (deficiency) of receipts over disbursements	<u>5,000</u>	<u>(1,161)</u>	<u>(39,907)</u>	<u>(2,000)</u>	<u>(111,898)</u>	<u>(77,721)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (1,294)</u>	<u>\$ 9,225</u>	<u>\$ 18,000</u>	<u>\$ 1,809,273</u>	<u>\$ 163,347</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Juvenile Probation	Informal Probation User Fees	Juvenile Restitution	Kinsey Food Service Fund	Kinsey Inmate Medical	Concessions/ County General
Cash and investments - beginning	\$ 9,580	\$ -	\$ 36,228	\$ 18,276	\$ 15	\$ 2,774
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	52,341	-	-
Charges for services	25,216	16,480	-	-	54	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	14,751	-	-	-
Total receipts	<u>25,216</u>	<u>16,480</u>	<u>14,751</u>	<u>52,341</u>	<u>54</u>	<u>-</u>
Disbursements:						
Personal services	6,979	-	-	-	-	-
Supplies	770	-	-	-	-	-
Other services and charges	8,477	-	-	-	-	-
Capital outlay	335	-	-	-	-	-
Other disbursements	-	16,480	12,925	54,354	69	-
Total disbursements	<u>16,561</u>	<u>16,480</u>	<u>12,925</u>	<u>54,354</u>	<u>69</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>8,655</u>	<u>-</u>	<u>1,826</u>	<u>(2,013)</u>	<u>(15)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 18,235</u>	<u>\$ -</u>	<u>\$ 38,054</u>	<u>\$ 16,263</u>	<u>\$ -</u>	<u>\$ 2,774</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Indiana Aids Fund Grant	Highway Safety DUI Taskforce	Controlled Substance Excise Tax	FEMA Community Emergency Response Grant	Juvenile Drug Court Program Fee	Adult Probation Administration Fee
Cash and investments - beginning	\$ 482	\$ 5,182	\$ 188	\$ 420	\$ 175	\$ 78,036
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	16,499	21,755	-	-	-	-
Charges for services	-	-	-	-	-	99,120
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>16,499</u>	<u>21,755</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>99,120</u>
Disbursements:						
Personal services	11,626	13,852	-	-	-	-
Supplies	3,734	-	-	-	-	-
Other services and charges	1,023	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	11,017	-	-	-	72,000
Total disbursements	<u>16,383</u>	<u>24,869</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>72,000</u>
Excess (deficiency) of receipts over disbursements	<u>116</u>	<u>(3,114)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,120</u>
Cash and investments - ending	<u>\$ 598</u>	<u>\$ 2,068</u>	<u>\$ 188</u>	<u>\$ 420</u>	<u>\$ 175</u>	<u>\$ 105,156</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Juvenile Probation Administration Fee	Juvenile Informal Probation User Fees	Juvenile Drug Court Grant	Howard County Rainy Day Fund	Bioterrorism Grant	CPRT-Family And Children
Cash and investments - beginning	\$ 8,320	\$ 5,780	\$ 471	\$ 683,928	\$ 464	\$ -
Receipts:						
Taxes	-	-	-	-	-	1,278
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	687,080	-	-
Charges for services	6,614	2,104	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>6,614</u>	<u>2,104</u>	<u>-</u>	<u>687,080</u>	<u>-</u>	<u>1,278</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	10,000	5,000	-	475,000	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	171,019	-	1,278
Total disbursements	<u>10,000</u>	<u>5,000</u>	<u>-</u>	<u>646,019</u>	<u>-</u>	<u>1,278</u>
Excess (deficiency) of receipts over disbursements	<u>(3,386)</u>	<u>(2,896)</u>	<u>-</u>	<u>41,061</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 4,934</u>	<u>\$ 2,884</u>	<u>\$ 471</u>	<u>\$ 724,989</u>	<u>\$ 464</u>	<u>\$ -</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Flood Mitigation Assistance Grant	Howard Haven Donation Fund	Drug Free Community Donation	Prosecutor Bad Check and Copy Fund	Rainy Day Loan - Howard County	Jail and Juvenile County Option Income Tax
Cash and investments - beginning	\$ 26,393	\$ 5,665	\$ 298	\$ 10,000	\$ 389,946	\$ 2,411,024
Receipts:						
Taxes	-	-	-	-	-	5,651,737
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	270,506
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	3,135	144	-	-	1,645,816
Total receipts	-	3,135	144	-	-	7,568,059
Disbursements:						
Personal services	-	-	-	-	-	4,945,465
Supplies	-	-	-	-	-	385,756
Other services and charges	-	-	-	-	-	1,179,731
Capital outlay	-	-	-	-	-	-
Other disbursements	-	3,238	442	-	-	212
Total disbursements	-	3,238	442	-	-	6,511,164
Excess (deficiency) of receipts over disbursements	-	(103)	(298)	-	-	1,056,895
Cash and investments - ending	\$ 26,393	\$ 5,562	\$ -	\$ 10,000	\$ 389,946	\$ 3,467,919

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Radio Rebanding	Drug Court Grant	Courthouse Security Fund	Juvenile Victim Impact	Multi Hazard Mitigation Plan	Step Ahead Discretionary Grant
Cash and investments - beginning	\$ 17,000	\$ 16,936	\$ 1,250	\$ 162	\$ 2,500	\$ 1,369
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	17,700	-	-	-	-
Charges for services	-	-	129	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>17,700</u>	<u>129</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	20,246	10	-	-	-
Total disbursements	<u>-</u>	<u>20,246</u>	<u>10</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(2,546)</u>	<u>119</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 17,000</u>	<u>\$ 14,390</u>	<u>\$ 1,369</u>	<u>\$ 162</u>	<u>\$ 2,500</u>	<u>\$ 1,369</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Stop Domestic Violence Grant	Document Storage Fee	Shocap Grant 2007	Shocap Grant 2008	Community Corrections Per Diem	Flood Mitigation Assistance Grant
Cash and investments - beginning	\$ 18,093	\$ 113,009	\$ -	\$ 11,172	\$ 158,366	\$ 2,858
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	118,232	-	43,631	-	131,735	-
Charges for services	-	24,347	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>118,232</u>	<u>24,347</u>	<u>43,631</u>	<u>-</u>	<u>131,735</u>	<u>-</u>
Disbursements:						
Personal services	118,672	-	23,429	-	76,033	-
Supplies	-	-	-	-	2,184	-
Other services and charges	-	-	1,041	-	23,082	-
Capital outlay	-	41,286	-	-	-	-
Other disbursements	-	-	-	11,172	-	-
Total disbursements	<u>118,672</u>	<u>41,286</u>	<u>24,470</u>	<u>11,172</u>	<u>101,299</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(440)</u>	<u>(16,939)</u>	<u>19,161</u>	<u>(11,172)</u>	<u>30,436</u>	<u>-</u>
Cash and investments - ending	<u>\$ 17,653</u>	<u>\$ 96,070</u>	<u>\$ 19,161</u>	<u>\$ -</u>	<u>\$ 188,802</u>	<u>\$ 2,858</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Bio - Public Health Coordinator Grant	Shocap Grant 2009	Sheriff Commissary Account	Kinsey Commissary Account	Criminal Justice Functional Family Therapist Grant	Court Improvement Program Family Therapist Grant
Cash and investments - beginning	\$ 1,772	\$ 15,611	\$ 28,698	\$ 4,332	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	4,217	34,088	-	-	30,000	20,108
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	389,357	22,695	-	-
Total receipts	<u>4,217</u>	<u>34,088</u>	<u>389,357</u>	<u>22,695</u>	<u>30,000</u>	<u>20,108</u>
Disbursements:						
Personal services	4,266	24,806	-	-	30,000	9,500
Supplies	1,983	6,154	-	-	-	-
Other services and charges	651	10,957	-	-	-	10,608
Capital outlay	1,874	-	-	-	-	-
Other disbursements	-	-	394,127	24,713	-	-
Total disbursements	<u>8,774</u>	<u>41,917</u>	<u>394,127</u>	<u>24,713</u>	<u>30,000</u>	<u>20,108</u>
Excess (deficiency) of receipts over disbursements	<u>(4,557)</u>	<u>(7,829)</u>	<u>(4,770)</u>	<u>(2,018)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u><u>\$ (2,785)</u></u>	<u><u>\$ 7,782</u></u>	<u><u>\$ 23,928</u></u>	<u><u>\$ 2,314</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Kinsey Functional Family Therapist User Fees	Childhood Immunization Grant	Stormwater District Donations	Jail Lease	Heritage Museum/ Convention Center	Cumulative Capital Development
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 480,838	\$ 429,116	\$ 1,582,609
Receipts:						
Taxes	-	-	-	1,237,750	-	706,360
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	3,007	-	83,457	-	77,831
Charges for services	158,693	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	500	707	143,481	13,381
Total receipts	<u>158,693</u>	<u>3,007</u>	<u>500</u>	<u>1,321,914</u>	<u>143,481</u>	<u>797,572</u>
Disbursements:						
Personal services	145,706	3,281	-	-	-	171,317
Supplies	-	-	-	-	-	-
Other services and charges	1,497	-	-	-	164,376	224,176
Capital outlay	-	-	-	-	-	207,153
Other disbursements	-	2,263	303	1,650,000	46,386	-
Total disbursements	<u>147,203</u>	<u>5,544</u>	<u>303</u>	<u>1,650,000</u>	<u>210,762</u>	<u>602,646</u>
Excess (deficiency) of receipts over disbursements	<u>11,490</u>	<u>(2,537)</u>	<u>197</u>	<u>(328,086)</u>	<u>(67,281)</u>	<u>194,926</u>
Cash and investments - ending	<u>\$ 11,490</u>	<u>\$ (2,537)</u>	<u>\$ 197</u>	<u>\$ 152,752</u>	<u>\$ 361,835</u>	<u>\$ 1,777,535</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Cumulative Bridge	General Drain Improvement	Edit Fund	Anthem Insurance Fund	Anthem Insurance Refunds	Insurance Hold Fund
Cash and investments - beginning	\$ 595,934	\$ 600,244	\$ 3,009,362	\$ 458,856	\$ 1,000	\$ 3,242,966
Receipts:						
Taxes	691,520	156,616	1,290,042	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	75,663	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,828	12,248	-	5,012,817	3,429	27,993
Total receipts	<u>771,011</u>	<u>168,864</u>	<u>1,290,042</u>	<u>5,012,817</u>	<u>3,429</u>	<u>27,993</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	9,130	-	-	-	-	-
Other services and charges	863,925	-	876,564	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	115,779	-	5,457,277	3,429	200,000
Total disbursements	<u>873,055</u>	<u>115,779</u>	<u>876,564</u>	<u>5,457,277</u>	<u>3,429</u>	<u>200,000</u>
Excess (deficiency) of receipts over disbursements	<u>(102,044)</u>	<u>53,085</u>	<u>413,478</u>	<u>(444,460)</u>	<u>-</u>	<u>(172,007)</u>
Cash and investments - ending	<u>\$ 493,890</u>	<u>\$ 653,329</u>	<u>\$ 3,422,840</u>	<u>\$ 14,396</u>	<u>\$ 1,000</u>	<u>\$ 3,070,959</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	County Police Retirement Plan Fund	County Police Benefit Plan Fund	Congressional School Principal	City and Town Court Costs	Coroners Training and Continuing Education	Congressional School Interest
Cash and investments - beginning	\$ 8,981,579	\$ 243,364	\$ 22,478	\$ 6,647	\$ 1,384	\$ -
Receipts:						
Taxes	356,270	23,805	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	289	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>1,040,212</u>	<u>23,304</u>	<u>-</u>	<u>27,901</u>	<u>9,893</u>	<u>899</u>
Total receipts	<u>1,396,771</u>	<u>47,109</u>	<u>-</u>	<u>27,901</u>	<u>9,893</u>	<u>899</u>
Disbursements:						
Personal services	472,884	12,480	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	45,159	8,119	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>106,500</u>	<u>2,991</u>	<u>-</u>	<u>28,522</u>	<u>10,313</u>	<u>899</u>
Total disbursements	<u>624,543</u>	<u>23,590</u>	<u>-</u>	<u>28,522</u>	<u>10,313</u>	<u>899</u>
Excess (deficiency) of receipts over disbursements	<u>772,228</u>	<u>23,519</u>	<u>-</u>	<u>(621)</u>	<u>(420)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 9,753,807</u>	<u>\$ 266,883</u>	<u>\$ 22,478</u>	<u>\$ 6,026</u>	<u>\$ 964</u>	<u>\$ -</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Weed Cutting	Surplus Tax Sale	Tax Sale Redemption	State Fair Board	Sewage Collections	Overweight Vehicle Fines
Cash and investments - beginning	\$ -	\$ 618,065	\$ -	\$ -	\$ -	\$ 5
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	40,682	110,615	399,788	852	980,909	-
Total receipts	40,682	110,615	399,788	852	980,909	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	40,682	621,466	389,797	852	980,909	5
Total disbursements	40,682	621,466	389,797	852	980,909	5
Excess (deficiency) of receipts over disbursements	-	(510,851)	9,991	-	-	(5)
Cash and investments - ending	\$ -	\$ 107,214	\$ 9,991	\$ -	\$ -	\$ -

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Township Assistance Agency	Infraction Judgements	Inheritance Tax	Public Employees Retirement Fund	Payroll Withholding - Federal	Payroll Withholding - State
Cash and investments - beginning	\$ -	\$ 11,190	\$ 569,946	\$ 401,716	\$ 409	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	440,138	173,662	2,256,625	1,561,555	1,624,225	577,466
Total receipts	<u>440,138</u>	<u>173,662</u>	<u>2,256,625</u>	<u>1,561,555</u>	<u>1,624,225</u>	<u>577,466</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	440,138	174,852	2,427,580	1,559,898	1,624,225	577,466
Total disbursements	<u>440,138</u>	<u>174,852</u>	<u>2,427,580</u>	<u>1,559,898</u>	<u>1,624,225</u>	<u>577,466</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(1,190)</u>	<u>(170,955)</u>	<u>1,657</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ 398,991</u>	<u>\$ 403,373</u>	<u>\$ 409</u>	<u>\$ -</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Payroll Withholding - OASI	Payroll Withholding - Local Tax	Insurance	Special Death Benefit	Education Plate Fees Agency	Innkeepers Tax
Cash and investments - beginning	\$ -	\$ -	\$ 8,784	\$ 70	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>2,606,124</u>	<u>266,949</u>	<u>92,266</u>	<u>10,136</u>	<u>1,781</u>	<u>358,699</u>
Total receipts	<u>2,606,124</u>	<u>266,949</u>	<u>92,266</u>	<u>10,136</u>	<u>1,781</u>	<u>358,699</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>2,606,124</u>	<u>266,949</u>	<u>90,472</u>	<u>9,366</u>	<u>1,781</u>	<u>358,699</u>
Total disbursements	<u>2,606,124</u>	<u>266,949</u>	<u>90,472</u>	<u>9,366</u>	<u>1,781</u>	<u>358,699</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>1,794</u>	<u>770</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,578</u>	<u>\$ 840</u>	<u>\$ -</u>	<u>\$ -</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Financial Institution Tax	Donation Agency	Wheel Tax	Surplus Tax	County Options Income Tax	Mortgage Fees-State Share
Cash and investments - beginning	\$ -	\$ 6	\$ -	\$ -	\$ -	\$ 548
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	337,332	-	75,542	1,217,178	12,924,587	6,072
Total receipts	<u>337,332</u>	<u>-</u>	<u>75,542</u>	<u>1,217,178</u>	<u>12,924,587</u>	<u>6,072</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	337,332	-	75,542	1,217,178	12,924,587	6,010
Total disbursements	<u>337,332</u>	<u>-</u>	<u>75,542</u>	<u>1,217,178</u>	<u>12,924,587</u>	<u>6,010</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>62</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 610</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Child Restraint Violations Fines	County Vehicle Excise Tax	Department of Natural Resources Agency	Riverboat Revenue Sharing	Children With Special Health Care Needs	Health Care For Indigent
Cash and investments - beginning	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	6,308	349,720	165	531,708	2,130	21,087
Total receipts	<u>6,308</u>	<u>349,720</u>	<u>165</u>	<u>531,708</u>	<u>2,130</u>	<u>21,087</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	6,048	349,720	145	531,708	2,130	21,087
Total disbursements	<u>6,048</u>	<u>349,720</u>	<u>145</u>	<u>531,708</u>	<u>2,130</u>	<u>21,087</u>
Excess (deficiency) of receipts over disbursements	<u>260</u>	<u>-</u>	<u>20</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 260</u>	<u>\$ -</u>	<u>\$ 21</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Homestead Credit Rebate	Payroll Withholding Garnishments	HEA 1001 State Homestead Credit	Local Options Income Tax	Levy Excess Fund	2008 and Prior Delinquent Tax
Cash and investments - beginning	\$ 98,747	\$ -	\$ 1,092	\$ 167,946	\$ 17,785	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	80,021	879,608	7,949,453	58,517	4,952
Total receipts	-	80,021	879,608	7,949,453	58,517	4,952
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	93,793	80,021	878,896	7,994,837	29,447	4,952
Total disbursements	93,793	80,021	878,896	7,994,837	29,447	4,952
Excess (deficiency) of receipts over disbursements	(93,793)	-	712	(45,384)	29,070	-
Cash and investments - ending	\$ 4,954	\$ -	\$ 1,804	\$ 122,562	\$ 46,855	\$ -

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Cemetery Regents	Corporation Tax	Cumulative Fire	Property Tax Collection Services	Debt Service	Excess Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 139,392
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	291,708	23,707,886	100,494	18,792	11,276,337	104,923
Total receipts	<u>291,708</u>	<u>23,707,886</u>	<u>100,494</u>	<u>18,792</u>	<u>11,276,337</u>	<u>104,923</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	291,708	23,707,886	100,494	18,792	11,276,337	126,596
Total disbursements	<u>291,708</u>	<u>23,707,886</u>	<u>100,494</u>	<u>18,792</u>	<u>11,276,337</u>	<u>126,596</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(21,673)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 117,719</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Overpayment Tax	Fines and Forfeitures	Firefighting Tax	Firemen's Pension Settlement	School Capital Projects Settlement	Library Tax Settlement
Cash and investments - beginning	\$ 30,813	\$ 1,642	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	76,264	5,974	280,970	368,062	11,503,656	2,681,712
Total receipts	76,264	5,974	280,970	368,062	11,503,656	2,681,712
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	93,474	7,322	280,970	368,062	11,503,656	2,681,712
Total disbursements	93,474	7,322	280,970	368,062	11,503,656	2,681,712
Excess (deficiency) of receipts over disbursements	(17,210)	(1,348)	-	-	-	-
Cash and investments - ending	\$ 13,603	\$ 294	\$ -	\$ -	\$ -	\$ -

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Park Trustees Settlement	Plan Commission Settlement	City Police Pension	Jury Pay Fund	Excise Tax Allocation	Park and Recreation
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 22,294	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,040,001	90,058	309,328	9,920	3,052,764	41,725
Total receipts	<u>2,040,001</u>	<u>90,058</u>	<u>309,328</u>	<u>9,920</u>	<u>3,052,764</u>	<u>41,725</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,040,001	90,058	309,328	24,982	3,052,764	41,725
Total disbursements	<u>2,040,001</u>	<u>90,058</u>	<u>309,328</u>	<u>24,982</u>	<u>3,052,764</u>	<u>41,725</u>
Excess (deficiency) of receipts over disbursements	-	-	-	(15,062)	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,232</u>	<u>\$ -</u>	<u>\$ -</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Solid Waste Settlement	Town or Corporation MVH Settlement	Township Civil Tax Settlement	County Sales Disclosure Fees	Transportation Fund Settlement	Aviation/Airport Settlement
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 62,061	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	445,621	1,234,995	568,346	8,070	4,805,700	295,624
Total receipts	<u>445,621</u>	<u>1,234,995</u>	<u>568,346</u>	<u>8,070</u>	<u>4,805,700</u>	<u>295,624</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	445,621	1,234,995	568,346	37,133	4,805,700	295,624
Total disbursements	<u>445,621</u>	<u>1,234,995</u>	<u>568,346</u>	<u>37,133</u>	<u>4,805,700</u>	<u>295,624</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>(29,063)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,998</u>	<u>\$ -</u>	<u>\$ -</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Bus Replacement Settlement	County Economic Development Income Tax	Law Enforcement Education Excise	Law Enforcement Education State	Law Enforcement Education Kokomo	Law Enforcement Education County
Cash and investments - beginning	\$ -	\$ -	\$ 50	\$ 12,449	\$ 1,366	\$ 5,351
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,038,228	3,462,097	28	6,171	9,682	2,861
Total receipts	<u>1,038,228</u>	<u>3,462,097</u>	<u>28</u>	<u>6,171</u>	<u>9,682</u>	<u>2,861</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,038,228	3,462,097	-	5,855	9,266	2,904
Total disbursements	<u>1,038,228</u>	<u>3,462,097</u>	<u>-</u>	<u>5,855</u>	<u>9,266</u>	<u>2,904</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>28</u>	<u>316</u>	<u>416</u>	<u>(43)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 78</u>	<u>\$ 12,765</u>	<u>\$ 1,782</u>	<u>\$ 5,308</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Law Enforcement Education Greentown	Law Enforcement Education Russiaville	Pension Debt Settlement	Adult Offender Interstate	Recycling District/Payroll	Corporation Cumulative Capital Development
Cash and investments - beginning	\$ 654	\$ 1,282	\$ -	\$ 75	\$ 207	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	201	401	993,494	2,100	200,270	4,888
Total receipts	201	401	993,494	2,100	200,270	4,888
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	730	-	993,494	2,100	196,672	4,888
Total disbursements	730	-	993,494	2,100	196,672	4,888
Excess (deficiency) of receipts over disbursements	(529)	401	-	-	3,598	-
Cash and investments - ending	\$ 125	\$ 1,683	\$ -	\$ 75	\$ 3,805	\$ -

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Sheriff Process Service Fees	Governing Coordinating Council Payroll	Barrett Law Agency	Unsafe Building Agency	Bond Forfeitures	County Clerk Trust
Cash and investments - beginning	\$ -	\$ (5,095)	\$ -	\$ -	\$ -	\$ 3,661,900
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	75,977	294,647	13,836	3,195	3,599	11,551,903
Total receipts	<u>75,977</u>	<u>294,647</u>	<u>13,836</u>	<u>3,195</u>	<u>3,599</u>	<u>11,551,903</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	75,977	289,552	13,836	3,195	3,599	12,364,548
Total disbursements	<u>75,977</u>	<u>289,552</u>	<u>13,836</u>	<u>3,195</u>	<u>3,599</u>	<u>12,364,548</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>5,095</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(812,645)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,849,255</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	County Clerk Child Support	Sheriff Inmate Trust	Sheriff Work Release	Sheriff Cash Book	Health Cash Account	Recorder Cash Account
Cash and investments - beginning	\$ 13,930	\$ 33,290	\$ 501	\$ 22,219	\$ 69,215	\$ 64,555
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>1,800,798</u>	<u>702,267</u>	<u>8,910</u>	<u>1,989,208</u>	<u>258,211</u>	<u>430,565</u>
Total receipts	<u>1,800,798</u>	<u>702,267</u>	<u>8,910</u>	<u>1,989,208</u>	<u>258,211</u>	<u>430,565</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>1,798,087</u>	<u>680,231</u>	<u>8,552</u>	<u>1,985,316</u>	<u>287,176</u>	<u>434,327</u>
Total disbursements	<u>1,798,087</u>	<u>680,231</u>	<u>8,552</u>	<u>1,985,316</u>	<u>287,176</u>	<u>434,327</u>
Excess (deficiency) of receipts over disbursements	<u>2,711</u>	<u>22,036</u>	<u>358</u>	<u>3,892</u>	<u>(28,965)</u>	<u>(3,762)</u>
Cash and investments - ending	<u>\$ 16,641</u>	<u>\$ 55,326</u>	<u>\$ 859</u>	<u>\$ 26,111</u>	<u>\$ 40,250</u>	<u>\$ 60,793</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Adult Probation Cash Account	Kinsey Food Service Cash Account	Kinsdy Shelter Care Cash Account	Prosecutor Copy Machine	Prosecutor Trust Fund	Prosecutor Cash Account
Cash and investments - beginning	\$ 10,748	\$ 160	\$ 7	\$ 3,328	\$ 2,164	\$ 10,746
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	133,293	2,880	-	922	9,796	2,037
Total receipts	133,293	2,880	-	922	9,796	2,037
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	143,201	2,869	-	44	9,839	-
Total disbursements	143,201	2,869	-	44	9,839	-
Excess (deficiency) of receipts over disbursements	(9,908)	11	-	878	(43)	2,037
Cash and investments - ending	\$ 840	\$ 171	\$ 7	\$ 4,206	\$ 2,121	\$ 12,783

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	County Treasurer Cash Account	Sheriff Equipment and Technology Fund	Bachelor Run	State Forestry	Welfare Medical Assistance	Delphi Interest Property Tax
Cash and investments - beginning	\$ 2,431,639	\$ 83,773	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>105,006,271</u>	<u>96,465</u>	<u>1,261</u>	<u>1,704</u>	<u>1,917</u>	<u>3,080,895</u>
Total receipts	<u>105,006,271</u>	<u>96,465</u>	<u>1,261</u>	<u>1,704</u>	<u>1,917</u>	<u>3,080,895</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>90,866,679</u>	<u>74,246</u>	<u>1,261</u>	<u>1,704</u>	<u>1,917</u>	<u>2,842,065</u>
Total disbursements	<u>90,866,679</u>	<u>74,246</u>	<u>1,261</u>	<u>1,704</u>	<u>1,917</u>	<u>2,842,065</u>
Excess (deficiency) of receipts over disbursements	<u>14,139,592</u>	<u>22,219</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>238,830</u>
Cash and investments - ending	<u>\$ 16,571,231</u>	<u>\$ 105,992</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 238,830</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Final HEA 1001-2007 2008 Property Tax Replacement Credit	State Rainy Day Loan - Delphi LLC	Chrysler Group Rainy Day Loan	Auditors Ineligible Deduction - Agency	Emergency Management Agency Clearing	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,187,884
Receipts:						
Taxes	-	-	-	-	-	25,238,586
Licenses and permits	-	-	-	-	-	24,574
Intergovernmental	-	-	-	-	-	7,364,124
Charges for services	-	-	-	-	-	3,490,612
Fines and forfeits	-	-	-	-	-	988,581
Other receipts	341,836	2,129,913	1,776,179	112	97,547	246,041,438
Total receipts	341,836	2,129,913	1,776,179	112	97,547	283,147,915
Disbursements:						
Personal services	-	-	-	-	-	24,139,013
Supplies	-	-	-	-	-	1,833,107
Other services and charges	-	-	-	-	-	9,927,967
Capital outlay	-	-	-	-	-	420,474
Other disbursements	341,836	2,129,913	1,776,179	112	97,547	232,401,683
Total disbursements	341,836	2,129,913	1,776,179	112	97,547	268,722,244
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	14,425,671
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,613,555

HOWARD COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2010

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.

General infrastructure assets (those reported by governmental activities) are included regardless of their acquisition date or amount. The government was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are reported at historical cost.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Infrastructure	\$ 48,251,816
Buildings	150,155
Improvements other than buildings	1,100
Machinery and equipment	4,048,433
Construction in progress	<u>2,903</u>
Total governmental activities, capital assets not being depreciated	<u>\$ 52,454,407</u>

HOWARD COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2010

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
Civic Center	\$ 355,494	\$ 161,625
Jail and Juvenile Detention Center	1,585,000	819,625
Notes and loans payable:		
Delphi Loan	<u>2,857,645</u>	<u>-</u>
Total governmental activities debt	<u>\$ 4,798,139</u>	<u>\$ 981,250</u>

HOWARD COUNTY
OTHER REPORT(S)

The annual report presented herein was prepared in addition to other official report(s) prepared for the individual County office(s) listed below:

County Auditor
Clerk of the Circuit Court
County Prosecuting Attorney

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF HOWARD COUNTY, INDIANA

Compliance

We have audited the compliance of Howard County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to its major federal program for the year ended December 31, 2010. The County's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2010. The results of our auditing procedures also disclosed other instances of noncompliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2010-2 and 2010-3.

Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(Continued)

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying Schedule of Findings and Questioned Costs as items 2010-2 and 2010-3. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. We did not audit the County's response and, accordingly, we express no opinion on the response.

This report is intended solely for the information and use of the County's management, the Board of County Commissioners, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

June 8, 2011

HOWARD COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2010

Federal Grantor Agency/Pass-Through Entity <u>Cluster Title/Program Title/Project Title</u>	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Pass-Through Indiana Department of Education Child Nutrition Cluster			
School Breakfast Program	10.553	FY 2010	\$ 20,657
National School Lunch Program	10.555	FY 2010	<u>31,684</u>
Total for federal grantor agency			<u>52,341</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute Crime Victim Assistance	16.575	10VAPR137	<u>8,288</u>
Pass-Through City of Kokomo ARRA - Edward Byrne Memorial Formula Grant Program	16.579	2009-SB-B9-2231	40,606
Edward Byrne Memorial Formula Grant Program	16.579	FY 2010	<u>9,891</u>
Total for program			<u>50,497</u>
Pass-Through Indiana Criminal Justice Institute ARRA - Violence Against Women Formula Grants	16.588	10STPR019	<u>8,930</u>
Total for federal grantor agency			<u>67,715</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation Highway Planning and Construction Cluster			
ARRA - Highway Planning and Construction	20.205	710023	120,981
Highway Planning and Construction	20.205	710023	<u>117,473</u>
Total for cluster			<u>238,454</u>
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster			
State and Community Highway Safety	20.600	PT-10-04-04-10	<u>13,016</u>
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	K8-2010-03-03-14 K8-2011-03-03-12	20,654 <u>2,434</u>
Total for program			<u>23,088</u>
Total for cluster			<u>36,104</u>
Total for federal grantor agency			<u>274,558</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Health Immunization Cluster			
Immunization Grants	93.268	A70-1-073055	<u>5,544</u>
Pass-Through Indiana Department of Health Public Health Emergency Preparedness	93.069		
FY 09/10		A70-0531429	93,861
FY 10/11		KU9OPT517024-10 KU9OPT517024-10	10,000 <u>8,984</u>
Total for program			<u>112,845</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563	FY 2010	<u>809,487</u>
Total for federal grantor agency			<u>927,876</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Emergency Management Performance Grants	97.042	2009-EP-E9-0012	<u>61,188</u>
Total federal awards expended			<u>\$ 1,383,678</u>

The accompanying note(s) are an integral part of the Schedule of Expenditures of Federal Awards.

HOWARD COUNTY
NOTE(S) TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Howard County (County) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statements. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

Note 2. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2010:

Program Title	Federal CFDA Number	2010
Alcohol Impaired Driving Countermeasures Incentives Grants I	20.601	\$ 11,017
Emergency Management Performance Grants	97.042	48,028

HOWARD COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement(s):

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiency identified?	yes
Noncompliance material to financial statements noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiency identified?	yes
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	yes

Identification of Major Program:

CFDA Number	Name of Federal Program or Cluster
93.563	Child Support Enforcement

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? no

Section II - Financial Statement Findings

FINDING 2010-1 - REPORTABLE CONDITION – CHILD SUPPORT ENFORCEMENT CASE BALANCES

Howard County, in conjunction with the Indiana Department of Child Services, accounted for child support collections and payments through the Indiana Support Enforcement Tracking System (ISETS) during 2010. The following deficiency was identified:

Balances of child support cases included errors resulting from data conversion, information not recorded during the time period from data conversion to system implementation, computer application processing errors and user errors. The errors are currently being corrected on a case by case basis as they are identified.

HOWARD COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 2)

We recommended that action should be expedited to ensure that all subaccount balances are researched and corrected in a timely manner.

Section III – Federal Award Findings and Questioned Costs

FINDING 2010-2 - REPORTABLE CONDITION - CHILD SUPPORT ENFORCEMENT CASE BALANCES

Federal Agency: U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number: N/A
Pass-through entity: Indiana Department of Child Services

Howard County, in conjunction with the Indiana Department of Child Services, accounted for child support collections and payments through the Indiana Support Enforcement Tracking System (ISETS) during 2010. The following deficiency was identified:

Balances of child support cases included errors resulting from data conversion, information not recorded during the time period from data conversion to system implementation, computer application processing errors and user errors. The errors are currently being corrected on a case by case basis as they are identified.

45 CFR section 303.6 states in part:

"Enforcement of support obligations. For all cases referred to the IV-D agency or applying for services under § 302.33 in which the obligation to support and the amount of the obligation have been established, the IV-D agency must maintain and use an effective system for: (a) monitoring compliance with the support obligation . . ."

45 CFR section 303.11 Case closure criteria:

"(a) The IV-D agency shall establish a system for case closure. (b) In order to be eligible for closure, the case must meet at least one of the following criteria: (1) There is no longer a current support order and arrearages are under \$500 or unenforceable under State law; (2) The noncustodial parent or putative father is deceased and no further action, including a levy against the estate, can be taken; (3) Paternity cannot be established because (i) The child is at least 18 years old and action to establish paternity is barred by a statute of limitations which meets the requirements of § 302.70 (a)(5) of this chapter. . . ."

As a result of the inaccurate balances enforcement actions may be initiated improperly or may not be initiated when required.

We recommended that action should be expedited to ensure that all subaccount balances are researched and corrected in a timely manner.



MARK A. McCANN
PROSECUTING ATTORNEY
HOWARD COUNTY, INDIANA
62ND JUDICIAL CIRCUIT

April 27, 2011

Summary Schedule Of Prior Audit Findings

Finding 2009-2, Special Tests and Provisions

Federal Agency: U.S. Department of Health and Human Services
Federal Program: Child Support Program
CFDA Number: 93.563
Federal Award No: N/A
Pass-Through Entity: Indiana Department of Child Services
Auditee Contact Person: Mark A. McCann
Contact Person Title: Prosecutor, Howard County
Contact Phone Number: (765) 456-2230

The purpose of this communication is to provide an update regarding the ongoing corrective action plan for Howard County's Title IV-D Child Support Program.

To the extent that the balance finding of the audit does not match up with the State Board of Accounts is due to the individual case balances and information that was input into the computer originally by an outside agency provided by the State was incorrect.

Howard County Title IV-D Child Support Program continues to strive to make every effort to comply with the federally mandated standards for data reliability. The IV-D Child Support office is required to maintain accurate and updated case activity and court order information with the ISETS database in order to meet the federal standard for 95% accuracy.

Our plan for corrective action is on an individual case by case basis. We will review each case, input information as far as court orders and participant data, correct account balances and make sure they are current.

Sincerely,

Mark A. McCann
Prosecutor, Howard County
62nd Judicial Circuit

ENFORCEMENT DIVISION
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104 N. Buckeye St., Rm 208
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765-456-2230 Office
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IV-D/CHILD SUPPORT
Howard County Courthouse
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www.howardcountyprosecutor.com



MARK A. McCANN
PROSECUTING ATTORNEY
HOWARD COUNTY, INDIANA
62ND JUDICIAL CIRCUIT

April 27, 2011

Corrective Action Plan

Finding 2010-2. Special Tests and Provisions

Federal Agency: U.S. Department of Health and Human Services
Federal Program: Child Support Program
CFDA Number: 93.563
Federal Award No: N/A
Pass-Through Entity: Indiana Department of Child Services
Auditee Contact Person: Mark A. McCann
Contact Person Title: Prosecutor, Howard County
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HOWARD COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 8, 2011, with Ann Wells, Auditor; Tyler Moore, President of the Board of County Commissioners; and Richard Miller, President of the County Council. Our report disclosed no material items that warrant comment at this time.