

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

FINANCIAL STATEMENT AND  
FEDERAL SINGLE AUDIT REPORT  
OF

HOWARD COUNTY, INDIANA

January 1, 2011 to December 31, 2011



**FILED**  
07/27/2012



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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	Kimmerly Wilson	01-01-11 to 12-31-14
Sheriff	Steve Rogers	01-01-11 to 12-31-14
Recorder	Brook Cleaver	01-01-11 to 12-31-14
President of the Board of County Commissioners	Tyler Moore	01-01-11 to 12-31-12
President of the County Council	Richard Miller	01-01-11 to 12-31-12



**STATE OF INDIANA**  
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF HOWARD COUNTY, INDIANA

We have audited the accompanying financial statement of Howard County (County), for the year ended December 31, 2011. This financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free 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 statement. 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 statement 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.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2011, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated May 14, 2012, 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.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. 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 statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

Included in the financial statement is 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 statement taken as a whole.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis is presented for additional analysis and is not a required part of the financial statement. It has not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the County's management, 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

May 14, 2012



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

TO: THE OFFICIALS OF HOWARD COUNTY, INDIANA

We have audited the financial statement of Howard County (County), for the year ended December 31, 2011, and have issued our report thereon dated May 14, 2012. 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 statement, 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 statement 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.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is 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.

This report is intended solely for the information and use of the County's management, 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

May 14, 2012

## FINANCIAL STATEMENT

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

HOWARD COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
General	\$ 8,017,204	\$ 22,006,203	\$ 18,270,962	\$ 11,752,445
Highway	166,045	3,056,633	2,976,350	246,328
Local Road And Street	80,727	687,482	669,512	98,697
Aviation/Airport-Settlement	-	433,837	433,837	-
Accident Report	2,928	9,178	2,239	9,867
Firearms Training	21,488	20,554	22,468	19,574
Health	143,145	1,010,875	721,661	432,359
Alcohol And Drug Services	183,580	271,573	293,695	161,458
Electronic Map Generation	6,083	899	-	6,982
Emergency Telephone System	185,712	331,071	248,689	268,094
Drug Free Community	148,938	111,757	155,852	104,843
Drainage Maintenance	2,198,564	570,876	448,752	2,320,688
Emergency Planning/Right To Know	12,810	5,414	5,238	12,986
Prosecutor Title IV-D #1	141,233	87,125	10,400	217,958
Recorder's Records Perpetuation	371,950	189,778	89,339	472,389
Health Maintenance	32,065	48,859	59,101	21,823
Pretrial Diversion	242,425	94,434	215,346	121,513
Plat Book	139,861	16,432	47,438	108,855
Misdemeanant	109,851	66,550	79,561	96,840
Clerk Title IV-D #1	108,533	57,911	16,187	150,257
Surveyor's Corner Perpetuation	45,139	14,035	20,000	39,174
Inmate Medical	8,640	-	-	8,640
Sales Disclosure	910	7,490	7,445	955
Community Corrections	(253)	225,517	223,840	1,424
Tobacco Settlement	63,527	38,698	41,619	60,606
Child Advocacy	18,743	81,357	76,559	23,541
Identification Security Protection	84,120	29,022	40,683	72,459
Drunk Driving/Drug Court Prog Fees	5,739	3,485	4,591	4,633
Wireless Emergency Telephone System	123,337	278,347	242,836	158,848
Drug Task Force	11,736	84,000	71,045	24,691
Coit	-	9,560,219	9,560,219	-
Cumulative Capital Development	1,777,535	1,047,918	634,710	2,190,743
Cumulative Bridge	493,890	1,031,073	972,998	551,965
General Drain Improvement	653,329	165,545	273,810	545,064
Congressional School Principal	22,478	-	-	22,478
City And Town Court Costs	6,026	23,991	24,677	5,340
Coroners Training & Con'T Education	964	9,504	9,053	1,415
Surplus Tax Sale	107,214	538,969	226,341	419,842
Tax Sale Redemption	9,991	221,154	231,145	-
Infraction Judgements	10,000	146,531	145,646	10,885
Inheritance Tax	398,991	1,827,477	1,895,238	331,230
Special Death Benefit	840	10,644	10,739	745
Financial Institution Tax	-	365,854	365,854	-
Mortgage Fees-State Share	610	6,078	6,160	528
Child Restraint Violations Fines	260	4,200	4,435	25
Homestead Credit Rebate	4,954	-	-	4,954
Hea 1001 State Homestead Credit	1,804	288	1,804	288
Loit Homestead Credit	122,562	6,831,907	6,804,232	150,237
Twp Assist Fund-Settlement	-	2,042,537	2,042,537	-
Kitty Run Bond Fund	-	918,207	917,622	585
Weed Cutting-Settlement	-	110,320	65,251	45,069
Bachelor Run-Settlement	-	2,622	1,498	1,124
Cemetery Regents-Settlement	-	428,793	428,793	-
Corporation Tax-Settlement	-	34,335,423	34,335,423	-
Cumulative Fire-Settlement	-	212,022	212,022	-
Property Tax Collection Services	-	25,738	25,738	-
Debt Service-Settlement	-	13,944,205	13,944,205	-
Firefighting Tax-Settlement	-	623,991	623,991	-
Firemen's Pension-Settlement	-	91,449	91,449	-
General Fund School-Settlement	-	640,073	640,073	-
School Cap Project-Settlement	-	15,366,101	15,366,101	-
Library Tax-Settlement	-	6,541,148	6,541,148	-

The notes to the financial statement 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, 2011  
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Park Trustees-Settlement	-	3,372,489	3,372,489	-
Plan Commission-Settlement	-	196,695	196,695	-
City Police Pension-Settlement	-	84,949	84,949	-
Excise Tax Allocation	-	2,912,758	2,912,758	-
Recreation-Settlement	-	36,762	36,762	-
Sewage Collection-Settlement	-	1,254,698	747,054	507,644
Solid Waste-Settlement	-	1,086,530	1,086,530	-
Social Security and FICA Payroll	-	2,323,730	2,323,730	-
State Gross Withholding Tax	-	589,707	589,707	-
Town or Corp MVH-Settlement	-	1,649,522	1,649,522	-
Township Civil Tax-Settlement	-	551,426	551,426	-
Overweight Vehicles-Clerk	-	4	4	-
Congressional Interest	-	899	899	-
Excise Surtax	-	1,273,755	1,273,755	-
Wheel Tax	-	78,434	78,434	-
Informal Probation Fees	-	7,089	7,089	-
Transport Fund-Settlement	-	6,880,894	6,880,894	-
Inn Keepers Tax	-	434,963	434,963	-
Dare Sheriff Department	-	1,187	862	325
Education Plate Fees	-	1,538	1,538	-
Bus Replacement-Settlement	-	1,640,673	1,640,673	-
Cvet	-	355,320	355,320	-
Indiana Child Support Clearing	-	59,793	59,793	-
Riverboat Wagering Tax	-	531,708	531,708	-
Pension Debt-Settlement	-	1,542,153	1,542,153	-
Community Drug-Donation Fund	-	88	-	88
Shocap Tracker	-	43,631	24,011	19,620
Corp CCD	-	11,334	11,334	-
Miscellaneous Clearing Fund	-	107,390	107,390	-
State Rainy Day Loan-Delphi	-	2,064,104	2,064,104	-
Barrett Law-Settlement	-	11,572	1,927	9,645
Unsafe Building-Settlement	-	3,079	458	2,621
2008 & Prior Delinquent Tax Fund	-	8,337	8,337	-
CJIFFT Grant	-	20,000	20,000	-
Chrysler Rainy Day Loan	-	1,411,371	1,411,371	-
County Elected Officials Training	-	5,194	-	5,194
Auditor's Ineligible Deduction	-	371,129	28,504	342,625
2015 Reassessment	-	470,826	-	470,826
2010 Emergency Management Performance Grant	-	3,695	3,695	-
Health Department Donations	-	1,283	1,000	283
Superior Court I Re-entry Fee	-	1,627	214	1,413
County General Title IV-D Incentive	-	258,817	-	258,817
County Offender Transport Fund	-	608	-	608
Health Department Vaccine Purchasing	-	18,835	6,418	12,417
Perf	403,373	1,614,518	1,480,906	536,985
Kitty Run Hold Fund CD	-	104,834	-	104,834
Family And Children	387	533	-	920
Law Enforcement	83,085	47,538	75,448	55,175
Work Crew	21,434	7,073	3,809	24,698
Project Income	434,786	393,226	508,162	319,850
Operation Pullover	(265)	13,052	11,299	1,488
Public Defender	232,919	71,502	134,100	170,321
Stormwater District-MS4	647,077	887,940	379,053	1,155,964
Courts Translator Grant	1,540	3,454	2,856	2,138
Public Health Emergency Response Gr	(1,294)	51,444	50,150	-
Kok/Ho Local Law Enf Improv Grant	9,225	-	-	9,225
Q And A Project-Health Dept	18,000	-	18,000	-
Reassessment	1,809,273	57,287	733,308	1,133,252
Adult Probation	163,347	214,119	256,304	121,162
Juvenile Probation	18,235	15,832	20,461	13,606
Juvenile Restitution	38,054	7,504	8,185	37,373
Kinsey Food Service Fund	16,263	47,966	47,744	16,485

The notes to the financial statement 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, 2011  
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Concessions/County General	2,774	-	-	2,774
Indiana Aids Fund Grant	598	16,500	17,067	31
Ind Hwy Safety Dui Taskforce	2,068	18,142	16,525	3,685
Cont Substance Excise Tax	188	-	-	188
Fema Community Emerg Res Grt	420	-	-	420
Juv Drug Court Program Fee	175	-	-	175
Adult Probation Admin Fee	105,156	108,083	100,000	113,239
Juvenile Probation Admin Fee	4,934	4,163	-	9,097
Juv Informal Probation User Fees	2,884	1,220	4,000	104
Juvenile Drug Court Grant	471	-	-	471
Howard County Rainy Day Fund	724,989	58,470	-	783,459
Bioterrorism Grant	464	-	-	464
Flood Mitigation Asst Grant	26,393	-	-	26,393
Howard Haven Donation Fund	5,562	16,635	3,165	19,032
Pros. Bad Ck And Copy Fund	10,000	-	-	10,000
Rainy Day Loan Howard Co	389,946	-	137,388	252,558
Jail And Juvenile Coit Tax	3,467,919	7,736,399	6,864,356	4,339,962
Radio Rebanding	17,000	-	-	17,000
Drug Court Grant	14,390	24,275	32,456	6,209
Courthouse Security Fund	1,369	290	28	1,631
Juvenile Victim Impact	162	-	-	162
Multi Hazard Mitigation Plan	2,500	-	-	2,500
Step Ahead Discretionary Grt	1,369	-	-	1,369
Stop Domestic Violence Grt	17,653	111,656	119,253	10,056
Document Storage Fee	96,070	32,459	64,541	63,988
Shocap-921	19,161	33,935	42,779	10,317
Ctp Per Diem	188,802	152,659	132,269	209,192
Flood Mit Asst Grant	2,858	-	-	2,858
Bio Pub Health Co. Grant	(2,785)	9,520	6,552	183
Shocap-920	7,782	-	7,782	-
Sheriff Commissary Account	23,928	364,450	329,912	58,466
Kyc Commissary Account	2,314	22,175	20,960	3,529
Kinsey Fft User Fees	11,490	215,590	210,976	16,104
Childhood Immunization Grant	(2,537)	5,616	3,063	16
Stormwater District Donations	197	500	138	559
Jail Lease	152,752	2,131,958	1,648,026	636,684
Heritage Museum/Convention Ctr	361,835	69,074	430,909	-
Edit Fund	3,422,840	1,052,636	1,324,127	3,151,349
Anthem Insurance Fund	14,396	6,266,588	5,989,158	291,826
Anthem Insurance Refunds	1,000	4,040	4,317	723
Insurance Hold Fund	3,070,959	13,580	1,321,302	1,763,237
County Police Retirement Plan Fund	9,753,807	1,122,803	638,141	10,238,469
County Police Benefit Plan Fund	266,883	37,515	23,440	280,958
Payroll Withholding-Federal	409	1,798,802	1,798,802	409
Payroll Withholding-Local Tax	-	272,678	272,678	-
Insurance-Other	10,578	94,892	93,551	11,919
Donation Agency	6	-	-	6
Dnr Agency	21	147	168	-
Levy Excess Fund	46,855	6,295	51,712	1,438
Excess Tax Agency	117,719	126,772	80,344	164,147
Overpayment Tax	13,603	59,184	45,668	27,119
Fines And Forfeitures	294	4,563	4,645	212
Jury Pay Fund	7,232	8,416	3,686	11,962
County Sales Disclosure Fees	32,998	7,490	880	39,608
Cedit Clearing Fund	-	2,746,628	2,746,628	-
Leef State Excise	78	20	78	20
Leef State	12,765	5,345	10,092	8,018
Leef Kokomo	1,782	8,300	10,082	-
Leef County	5,308	2,420	1,470	6,258
Leef Greentown	125	174	197	102
Leef Russiaville	1,683	211	1,442	452
Adult Offender Interstate	75	1,958	1,945	88

The notes to the financial statement 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, 2011  
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Recycling District/Payroll	3,805	203,801	207,606	-
Sheriff Process Service Fees	-	66,988	66,988	-
Gcc Payroll	-	296,035	294,038	1,997
Bond Forfeitures	-	443	443	-
County Clerk Trust	2,849,255	9,590,054	9,739,763	2,699,546
County Clerk Child Support	16,641	1,777,474	1,770,056	24,059
Sheriff Inmate Trust	55,326	540,619	526,917	69,028
Sheriff Work Release	859	8,043	8,290	612
Sheriff Cash Book	26,111	2,128,786	2,104,708	50,189
Health Cash Account	40,250	256,439	271,881	24,808
Recorder Cash Account	60,793	428,517	440,380	48,930
Adult Probation Cash Account	840	154,016	146,703	8,153
Kyc Food Service Cash Account	171	886	503	554
Kyc Shelter Care Cash Account	7	47	-	54
Prosecutor Copy Machine	4,206	1,619	-	5,825
Prosecutor Trust Fund	2,121	4,172	4,172	2,121
Prosecutor Cash Account	12,783	1,298	110	13,971
County Treasurer Cash Account	16,571,231	187,872,673	202,807,412	1,636,492
Sheriff Equip & Technology Fund	105,992	73,724	50,261	129,455
Delphi Interest-Propert Tax	238,830	2,009,224	2,042,572	205,482
Totals	<u>\$ 62,613,555</u>	<u>\$ 392,321,875</u>	<u>\$ 400,775,913</u>	<u>\$ 54,159,517</u>

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

HOWARD COUNTY  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

*A. Reporting Entity*

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

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

*B. Basis of Accounting*

The financial statement is reported on a regulatory basis of accounting prescribed by the 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 statement. The aggregate receipts include the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Licenses and permits which include amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

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,

HOWARD COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

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

*E. Disbursements*

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

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

Supplies which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

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

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

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.

HOWARD COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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.

**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.

HOWARD COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

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

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

*Funding Policy and Annual Pension Cost*

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

HOWARD COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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 County's 2011 Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

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

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

HOWARD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011

	General	Highway	Local Road And Street	Aviation/Airport- Settlement	Accident Report	Firearms Training	Health
Cash and investments - beginning	\$ 8,017,204	\$ 166,045	\$ 80,727	\$ -	\$ 2,928	\$ 21,488	\$ 143,145
Receipts:							
Taxes	16,493,502	733,954	-	-	-	-	720,643
Licenses and permits	-	-	-	-	-	20,554	-
Intergovernmental	1,876,904	2,281,773	686,489	-	-	-	58,207
Charges for services	1,568,496	-	-	-	9,178	-	231,733
Fines and forfeits	713,410	-	-	-	-	-	-
Other receipts	1,353,891	40,906	993	433,837	-	-	292
Total receipts	<u>22,006,203</u>	<u>3,056,633</u>	<u>687,482</u>	<u>433,837</u>	<u>9,178</u>	<u>20,554</u>	<u>1,010,875</u>
Disbursements:							
Personal services	13,682,843	1,939,369	-	-	-	-	669,933
Supplies	465,872	759,609	326,767	-	-	-	23,270
Other services and charges	4,107,334	270,372	342,745	-	-	-	22,449
Capital outlay	14,913	7,000	-	-	-	-	6,009
Other disbursements	-	-	-	433,837	2,239	22,468	-
Total disbursements	<u>18,270,962</u>	<u>2,976,350</u>	<u>669,512</u>	<u>433,837</u>	<u>2,239</u>	<u>22,468</u>	<u>721,661</u>
Excess (deficiency) of receipts over disbursements	<u>3,735,241</u>	<u>80,283</u>	<u>17,970</u>	<u>-</u>	<u>6,939</u>	<u>(1,914)</u>	<u>289,214</u>
Cash and investments - ending	<u>\$ 11,752,445</u>	<u>\$ 246,328</u>	<u>\$ 98,697</u>	<u>\$ -</u>	<u>\$ 9,867</u>	<u>\$ 19,574</u>	<u>\$ 432,359</u>

HOWARD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Alcohol And Drug Services	Electronic Map Generation	Emergency Telephone System	Drug Free Community	Drainage Maintenance	Emergency Planning/ Right to Know	Prosecutor Title IV-D #1
Cash and investments - beginning	\$ 183,580	\$ 6,083	\$ 185,712	\$ 148,938	\$ 2,198,564	\$ 12,810	\$ 141,233
Receipts:							
Taxes	-	-	-	-	570,876	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	87,125
Charges for services	271,573	899	331,071	-	-	-	-
Fines and forfeits	-	-	-	111,757	-	-	-
Other receipts	-	-	-	-	-	5,414	-
Total receipts	<u>271,573</u>	<u>899</u>	<u>331,071</u>	<u>111,757</u>	<u>570,876</u>	<u>5,414</u>	<u>87,125</u>
Disbursements:							
Personal services	293,695	-	2,479	-	-	60	-
Supplies	-	-	-	-	-	993	-
Other services and charges	-	-	246,100	155,852	-	4,185	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	110	-	448,752	-	10,400
Total disbursements	<u>293,695</u>	<u>-</u>	<u>248,689</u>	<u>155,852</u>	<u>448,752</u>	<u>5,238</u>	<u>10,400</u>
Excess (deficiency) of receipts over disbursements	<u>(22,122)</u>	<u>899</u>	<u>82,382</u>	<u>(44,095)</u>	<u>122,124</u>	<u>176</u>	<u>76,725</u>
Cash and investments - ending	<u>\$ 161,458</u>	<u>\$ 6,982</u>	<u>\$ 268,094</u>	<u>\$ 104,843</u>	<u>\$ 2,320,688</u>	<u>\$ 12,986</u>	<u>\$ 217,958</u>

HOWARD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Recorder's Records Perpetuation	Health Maintenance	Pretrial Diversion	Plat Book	Misdemeanant	Clerk Title IV-D #1	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 371,950	\$ 32,065	\$ 242,425	\$ 139,861	\$ 109,851	\$ 108,533	\$ 45,139
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	48,859	-	-	66,550	57,911	-
Charges for services	189,778	-	94,434	16,432	-	-	14,035
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>189,778</u>	<u>48,859</u>	<u>94,434</u>	<u>16,432</u>	<u>66,550</u>	<u>57,911</u>	<u>14,035</u>
Disbursements:							
Personal services	58,628	57,604	80,106	-	24,575	-	-
Supplies	-	14	17,113	611	-	-	-
Other services and charges	-	251	8,183	46,822	-	-	20,000
Capital outlay	-	-	5,944	-	54,986	-	-
Other disbursements	<u>30,711</u>	<u>1,232</u>	<u>104,000</u>	<u>5</u>	<u>-</u>	<u>16,187</u>	<u>-</u>
Total disbursements	<u>89,339</u>	<u>59,101</u>	<u>215,346</u>	<u>47,438</u>	<u>79,561</u>	<u>16,187</u>	<u>20,000</u>
Excess (deficiency) of receipts over disbursements	<u>100,439</u>	<u>(10,242)</u>	<u>(120,912)</u>	<u>(31,006)</u>	<u>(13,011)</u>	<u>41,724</u>	<u>(5,965)</u>
Cash and investments - ending	<u>\$ 472,389</u>	<u>\$ 21,823</u>	<u>\$ 121,513</u>	<u>\$ 108,855</u>	<u>\$ 96,840</u>	<u>\$ 150,257</u>	<u>\$ 39,174</u>

HOWARD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Inmate Medical	Sales Disclosure	Community Corrections	Tobacco Settlement	Child Advocacy	Identification Security Protection	Drunk Driving/ Drug Court Prog Fees
Cash and investments - beginning	\$ 8,640	\$ 910	\$ (253)	\$ 63,527	\$ 18,743	\$ 84,120	\$ 5,739
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	225,517	38,698	-	-	-
Charges for services	-	7,490	-	-	-	29,022	-
Fines and forfeits	-	-	-	-	81,357	-	-
Other receipts	-	-	-	-	-	-	3,485
Total receipts	-	7,490	225,517	38,698	81,357	29,022	3,485
Disbursements:							
Personal services	-	-	188,788	-	74,054	-	-
Supplies	-	-	22,292	225	735	-	-
Other services and charges	-	-	12,760	32,321	1,770	29,342	-
Capital outlay	-	-	-	1,201	-	11,341	-
Other disbursements	-	7,445	-	7,872	-	-	4,591
Total disbursements	-	7,445	223,840	41,619	76,559	40,683	4,591
Excess (deficiency) of receipts over disbursements	-	45	1,677	(2,921)	4,798	(11,661)	(1,106)
Cash and investments - ending	<u>\$ 8,640</u>	<u>\$ 955</u>	<u>\$ 1,424</u>	<u>\$ 60,606</u>	<u>\$ 23,541</u>	<u>\$ 72,459</u>	<u>\$ 4,633</u>

HOWARD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Wireless Emergency Telephone System	Drug Task Force	Coit	Cumulative Capital Development	Cumulative Bridge	General Drain Improvement	Congressional School Principal
Cash and investments - beginning	\$ 123,337	\$ 11,736	\$ -	\$ 1,777,535	\$ 493,890	\$ 653,329	\$ 22,478
Receipts:							
Taxes	-	-	-	906,967	887,913	151,587	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	84,000	-	69,266	137,619	-	-
Charges for services	278,347	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	9,560,219	71,685	5,541	13,958	-
Total receipts	<u>278,347</u>	<u>84,000</u>	<u>9,560,219</u>	<u>1,047,918</u>	<u>1,031,073</u>	<u>165,545</u>	<u>-</u>
Disbursements:							
Personal services	234,711	71,045	-	-	-	-	-
Supplies	-	-	-	-	15,468	-	-
Other services and charges	1,083	-	-	256,736	957,507	-	-
Capital outlay	7,042	-	-	377,950	-	-	-
Other disbursements	-	-	9,560,219	24	23	273,810	-
Total disbursements	<u>242,836</u>	<u>71,045</u>	<u>9,560,219</u>	<u>634,710</u>	<u>972,998</u>	<u>273,810</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>35,511</u>	<u>12,955</u>	<u>-</u>	<u>413,208</u>	<u>58,075</u>	<u>(108,265)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 158,848</u>	<u>\$ 24,691</u>	<u>\$ -</u>	<u>\$ 2,190,743</u>	<u>\$ 551,965</u>	<u>\$ 545,064</u>	<u>\$ 22,478</u>

HOWARD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	City And Town Court Costs	Coroners Training & Con'T Education	Surplus Tax Sale	Tax Sale Redemption	Infraction Judgements	Inheritance Tax	Special Death Benefit
Cash and investments - beginning	\$ 6,026	\$ 964	\$ 107,214	\$ 9,991	\$ 10,000	\$ 398,991	\$ 840
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	23,991	9,504	538,969	221,154	146,531	1,827,477	10,644
Total receipts	<u>23,991</u>	<u>9,504</u>	<u>538,969</u>	<u>221,154</u>	<u>146,531</u>	<u>1,827,477</u>	<u>10,644</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	24,677	9,053	226,341	231,145	145,646	1,895,238	10,739
Total disbursements	<u>24,677</u>	<u>9,053</u>	<u>226,341</u>	<u>231,145</u>	<u>145,646</u>	<u>1,895,238</u>	<u>10,739</u>
Excess (deficiency) of receipts over disbursements	<u>(686)</u>	<u>451</u>	<u>312,628</u>	<u>(9,991)</u>	<u>885</u>	<u>(67,761)</u>	<u>(95)</u>
Cash and investments - ending	<u>\$ 5,340</u>	<u>\$ 1,415</u>	<u>\$ 419,842</u>	<u>\$ -</u>	<u>\$ 10,885</u>	<u>\$ 331,230</u>	<u>\$ 745</u>

HOWARD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Financial Institution Tax	Mortgage Fees-State Share	Child Restraint Violations Fines	Homestead Credit Rebate	Hea 1001 State Homestead Credit	Loit Homestead Credit	Twp Assist Fund- Settlement
Cash and investments - beginning	\$ -	\$ 610	\$ 260	\$ 4,954	\$ 1,804	\$ 122,562	\$ -
Receipts:							
Taxes	-	-	-	-	-	6,831,907	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	6,078	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	365,854	-	4,200	-	288	-	2,042,537
Total receipts	365,854	6,078	4,200	-	288	6,831,907	2,042,537
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	365,854	6,160	4,435	-	1,804	6,804,232	2,042,537
Total disbursements	365,854	6,160	4,435	-	1,804	6,804,232	2,042,537
Excess (deficiency) of receipts over disbursements	-	(82)	(235)	-	(1,516)	27,675	-
Cash and investments - ending	\$ -	\$ 528	\$ 25	\$ 4,954	\$ 288	\$ 150,237	\$ -

HOWARD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Kitty Run Bond Fund	Weed Cutting- Settlement	Bachelor Run- Settlement	Cemetery Regents- Settlement	Corporation Tax-Settlement	Cumulative Fire-Settlement	Property Tax Collection Services
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	918,207	110,320	2,622	428,793	34,335,423	212,022	25,738
Total receipts	<u>918,207</u>	<u>110,320</u>	<u>2,622</u>	<u>428,793</u>	<u>34,335,423</u>	<u>212,022</u>	<u>25,738</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	897,422	-	-	-	-	-	-
Capital outlay	20,200	-	-	-	-	-	-
Other disbursements	-	65,251	1,498	428,793	34,335,423	212,022	25,738
Total disbursements	<u>917,622</u>	<u>65,251</u>	<u>1,498</u>	<u>428,793</u>	<u>34,335,423</u>	<u>212,022</u>	<u>25,738</u>
Excess (deficiency) of receipts over disbursements	<u>585</u>	<u>45,069</u>	<u>1,124</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 585</u>	<u>\$ 45,069</u>	<u>\$ 1,124</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, 2011  
 (Continued)

	Debt Service- Settlement	Firefighting Tax-Settlement	Firemen's Pension- Settlement	General Fund School- Settlement	School Cap Project- Settlement	Library Tax- Settlement	Park Trustees- Settlement
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	13,944,205	623,991	91,449	640,073	15,366,101	6,541,148	3,372,489
Total receipts	<u>13,944,205</u>	<u>623,991</u>	<u>91,449</u>	<u>640,073</u>	<u>15,366,101</u>	<u>6,541,148</u>	<u>3,372,489</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	13,944,205	623,991	91,449	640,073	15,366,101	6,541,148	3,372,489
Total disbursements	<u>13,944,205</u>	<u>623,991</u>	<u>91,449</u>	<u>640,073</u>	<u>15,366,101</u>	<u>6,541,148</u>	<u>3,372,489</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<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, 2011  
 (Continued)

	Plan Commission- Settlement	City Police Pension- Settlement	Excise Tax Allocation	Recreation- Settlement	Sewage Collection- Settlement	Solid Waste- Settlement	Social Security and FICA Payroll
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	196,695	84,949	2,912,758	36,762	1,254,698	1,086,530	2,323,730
Total receipts	<u>196,695</u>	<u>84,949</u>	<u>2,912,758</u>	<u>36,762</u>	<u>1,254,698</u>	<u>1,086,530</u>	<u>2,323,730</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	196,695	84,949	2,912,758	36,762	747,054	1,086,530	2,323,730
Total disbursements	<u>196,695</u>	<u>84,949</u>	<u>2,912,758</u>	<u>36,762</u>	<u>747,054</u>	<u>1,086,530</u>	<u>2,323,730</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>507,644</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 507,644</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, 2011  
 (Continued)

	State Gross Withholding Tax	Town or Corp MVH- Settlement	Township Civil Tax- Settlement	Overweight Vehicles-Clerk	Congressional Interest	Excise Surtax	Wheel Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	589,707	1,649,522	551,426	4	899	1,273,755	78,434
Total receipts	<u>589,707</u>	<u>1,649,522</u>	<u>551,426</u>	<u>4</u>	<u>899</u>	<u>1,273,755</u>	<u>78,434</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	589,707	1,649,522	551,426	4	899	1,273,755	78,434
Total disbursements	<u>589,707</u>	<u>1,649,522</u>	<u>551,426</u>	<u>4</u>	<u>899</u>	<u>1,273,755</u>	<u>78,434</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<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, 2011  
 (Continued)

	Informal Probation Fees	Transport Fund- Settlement	Inn Keepers Tax	Dare Sheriff Department	Education Plate Fees	Bus Replacement- Settlement	Cvet
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	7,089	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	6,880,894	434,963	1,187	1,538	1,640,673	355,320
Total receipts	<u>7,089</u>	<u>6,880,894</u>	<u>434,963</u>	<u>1,187</u>	<u>1,538</u>	<u>1,640,673</u>	<u>355,320</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	434,963	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	7,089	6,880,894	-	862	1,538	1,640,673	355,320
Total disbursements	<u>7,089</u>	<u>6,880,894</u>	<u>434,963</u>	<u>862</u>	<u>1,538</u>	<u>1,640,673</u>	<u>355,320</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>325</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 325</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, 2011  
 (Continued)

	Indiana Child Supprt Clearing	Riverboat Wagering Tax	Pension Debt- Settlement	Community Drug-Donation Fund	Shocap Tracker	Corp CCD	Miscellaneous Clearing Fund
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	43,631	-	77,825
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	59,793	531,708	1,542,153	88	-	11,334	29,565
Total receipts	<u>59,793</u>	<u>531,708</u>	<u>1,542,153</u>	<u>88</u>	<u>43,631</u>	<u>11,334</u>	<u>107,390</u>
Disbursements:							
Personal services	-	-	-	-	23,465	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	546	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	59,793	531,708	1,542,153	-	-	11,334	107,390
Total disbursements	<u>59,793</u>	<u>531,708</u>	<u>1,542,153</u>	<u>-</u>	<u>24,011</u>	<u>11,334</u>	<u>107,390</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>88</u>	<u>19,620</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 88</u>	<u>\$ 19,620</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, 2011  
 (Continued)

	State Rainy Day Loan- Delphi	Barrett Law- Settlement	Unsafe Building- Settlement	2008 & Prior Delinquent Tax Fund	CJIFFT Grant	Chrysler Rainy Day Loan	County Elected Officials Training
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	20,000	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,064,104	11,572	3,079	8,337	-	1,411,371	5,194
Total receipts	<u>2,064,104</u>	<u>11,572</u>	<u>3,079</u>	<u>8,337</u>	<u>20,000</u>	<u>1,411,371</u>	<u>5,194</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,064,104	1,927	458	8,337	20,000	1,411,371	-
Total disbursements	<u>2,064,104</u>	<u>1,927</u>	<u>458</u>	<u>8,337</u>	<u>20,000</u>	<u>1,411,371</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>9,645</u>	<u>2,621</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,194</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 9,645</u>	<u>\$ 2,621</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,194</u>

HOWARD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Auditor's Ineligible Deduction	2015 Reassessment	2010 Emergency Management Performance Grant	Health Department Donations	Superior Court I Re-entry Fee	County General Title IV-D Incentive	County Offender Transport Fund
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	434,545	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	36,175	3,695	-	-	258,817	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	371,129	106	-	1,283	1,627	-	608
Total receipts	<u>371,129</u>	<u>470,826</u>	<u>3,695</u>	<u>1,283</u>	<u>1,627</u>	<u>258,817</u>	<u>608</u>
Disbursements:							
Personal services	14,804	-	-	-	-	-	-
Supplies	28	-	-	-	-	-	-
Other services and charges	13,232	-	-	-	-	-	-
Capital outlay	440	-	-	-	-	-	-
Other disbursements	-	-	3,695	1,000	214	-	-
Total disbursements	<u>28,504</u>	<u>-</u>	<u>3,695</u>	<u>1,000</u>	<u>214</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>342,625</u>	<u>470,826</u>	<u>-</u>	<u>283</u>	<u>1,413</u>	<u>258,817</u>	<u>608</u>
Cash and investments - ending	<u>\$ 342,625</u>	<u>\$ 470,826</u>	<u>\$ -</u>	<u>\$ 283</u>	<u>\$ 1,413</u>	<u>\$ 258,817</u>	<u>\$ 608</u>

HOWARD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Health Department Vaccine Purchasing	Perf	Kitty Run Hold Fund CD	Family And Children	Law Enforcement	Work Crew	Project Income
Cash and investments - beginning	\$ -	\$ 403,373	\$ -	\$ 387	\$ 83,085	\$ 21,434	\$ 434,786
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	18,835	-	-	-	-	7,073	393,226
Fines and forfeits	-	-	-	-	47,538	-	-
Other receipts	-	1,614,518	104,834	533	-	-	-
Total receipts	<u>18,835</u>	<u>1,614,518</u>	<u>104,834</u>	<u>533</u>	<u>47,538</u>	<u>7,073</u>	<u>393,226</u>
Disbursements:							
Personal services	-	-	-	-	-	-	399,767
Supplies	-	-	-	-	1,449	941	3,288
Other services and charges	-	-	-	-	-	2,453	89,503
Capital outlay	-	-	-	-	1,833	415	15,604
Other disbursements	6,418	1,480,906	-	-	72,166	-	-
Total disbursements	<u>6,418</u>	<u>1,480,906</u>	<u>-</u>	<u>-</u>	<u>75,448</u>	<u>3,809</u>	<u>508,162</u>
Excess (deficiency) of receipts over disbursements	<u>12,417</u>	<u>133,612</u>	<u>104,834</u>	<u>533</u>	<u>(27,910)</u>	<u>3,264</u>	<u>(114,936)</u>
Cash and investments - ending	<u>\$ 12,417</u>	<u>\$ 536,985</u>	<u>\$ 104,834</u>	<u>\$ 920</u>	<u>\$ 55,175</u>	<u>\$ 24,698</u>	<u>\$ 319,850</u>

HOWARD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Operation Pullover	Public Defender	Stormwater District-MS4	Courts Translator Grant	Public Health Emergency Response Gr	Kok/Ho Local Law Enf Improv Grant	Q And A Project- Health Dept
Cash and investments - beginning	\$ (265)	\$ 232,919	\$ 647,077	\$ 1,540	\$ (1,294)	\$ 9,225	\$ 18,000
Receipts:							
Taxes	-	-	887,940	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	13,052	-	-	3,454	51,444	-	-
Charges for services	-	71,502	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>13,052</u>	<u>71,502</u>	<u>887,940</u>	<u>3,454</u>	<u>51,444</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	11,299	-	140,354	-	156	-	-
Supplies	-	-	13,982	-	-	-	18,000
Other services and charges	-	-	222,666	-	2,035	-	-
Capital outlay	-	-	2,051	-	-	-	-
Other disbursements	-	134,100	-	2,856	47,959	-	-
Total disbursements	<u>11,299</u>	<u>134,100</u>	<u>379,053</u>	<u>2,856</u>	<u>50,150</u>	<u>-</u>	<u>18,000</u>
Excess (deficiency) of receipts over disbursements	<u>1,753</u>	<u>(62,598)</u>	<u>508,887</u>	<u>598</u>	<u>1,294</u>	<u>-</u>	<u>(18,000)</u>
Cash and investments - ending	<u>\$ 1,488</u>	<u>\$ 170,321</u>	<u>\$ 1,155,964</u>	<u>\$ 2,138</u>	<u>\$ -</u>	<u>\$ 9,225</u>	<u>\$ -</u>

HOWARD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Reassessment	Adult Probation	Juvenile Probation	Juvenile Restitution	Kinsey Food Service Fund	Concessions/ County General	Indiana Aids Fund Grant
Cash and investments - beginning	\$ 1,809,273	\$ 163,347	\$ 18,235	\$ 38,054	\$ 16,263	\$ 2,774	\$ 598
Receipts:							
Taxes	48,630	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	47,966	-	16,500
Charges for services	-	214,119	15,832	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	8,657	-	-	7,504	-	-	-
Total receipts	<u>57,287</u>	<u>214,119</u>	<u>15,832</u>	<u>7,504</u>	<u>47,966</u>	<u>-</u>	<u>16,500</u>
Disbursements:							
Personal services	362,574	224,377	7,033	-	-	-	13,390
Supplies	4,972	5,947	-	-	-	-	1,416
Other services and charges	356,306	25,930	13,408	-	-	-	401
Capital outlay	9,456	-	-	-	-	-	-
Other disbursements	-	50	20	8,185	47,744	-	1,860
Total disbursements	<u>733,308</u>	<u>256,304</u>	<u>20,461</u>	<u>8,185</u>	<u>47,744</u>	<u>-</u>	<u>17,067</u>
Excess (deficiency) of receipts over disbursements	<u>(676,021)</u>	<u>(42,185)</u>	<u>(4,629)</u>	<u>(681)</u>	<u>222</u>	<u>-</u>	<u>(567)</u>
Cash and investments - ending	<u>\$ 1,133,252</u>	<u>\$ 121,162</u>	<u>\$ 13,606</u>	<u>\$ 37,373</u>	<u>\$ 16,485</u>	<u>\$ 2,774</u>	<u>\$ 31</u>

HOWARD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Ind Hwy Safety Dui Taskforce	Cont Substance Excise Tax	Fema Community Emerg Res Grt	Juv Drug Court Program Fee	Adult Probation Admin Fee	Juvenile Probation Admin Fee	Juv Informal Probation User Fees
Cash and investments - beginning	\$ 2,068	\$ 188	\$ 420	\$ 175	\$ 105,156	\$ 4,934	\$ 2,884
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	18,142	-	-	-	-	-	-
Charges for services	-	-	-	-	108,083	4,163	1,220
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>18,142</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>108,083</u>	<u>4,163</u>	<u>1,220</u>
Disbursements:							
Personal services	7,702	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	100,000	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	8,823	-	-	-	-	-	4,000
Total disbursements	<u>16,525</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>-</u>	<u>4,000</u>
Excess (deficiency) of receipts over disbursements	<u>1,617</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,083</u>	<u>4,163</u>	<u>(2,780)</u>
Cash and investments - ending	<u>\$ 3,685</u>	<u>\$ 188</u>	<u>\$ 420</u>	<u>\$ 175</u>	<u>\$ 113,239</u>	<u>\$ 9,097</u>	<u>\$ 104</u>

HOWARD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Juvenile Drug Court Grant	Howard County Rainy Day Fund	Bioterrorism Grant	Flood Mitigation Asst Grant	Howard Haven Donation Fund	Pros. Bad Ck And Copy Fund	Rainy Day Loan Howard Co
Cash and investments - beginning	\$ 471	\$ 724,989	\$ 464	\$ 26,393	\$ 5,562	\$ 10,000	\$ 389,946
Receipts:							
Taxes	-	58,470	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	16,635	-	-
Total receipts	-	58,470	-	-	16,635	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	3,165	-	137,388
Total disbursements	-	-	-	-	3,165	-	137,388
Excess (deficiency) of receipts over disbursements	-	58,470	-	-	13,470	-	(137,388)
Cash and investments - ending	\$ 471	\$ 783,459	\$ 464	\$ 26,393	\$ 19,032	\$ 10,000	\$ 252,558

HOWARD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Jail And Juvenile Coit Tax	Radio Rebanding	Drug Court Grant	Courthouse Security Fund	Juvenile Victim Impact	Multi Hazard Mitigation Plan	Step Ahead Discretionary Grt
Cash and investments - beginning	\$ 3,467,919	\$ 17,000	\$ 14,390	\$ 1,369	\$ 162	\$ 2,500	\$ 1,369
Receipts:							
Taxes	6,158,615	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	263,967	-	24,275	-	-	-	-
Charges for services	-	-	-	290	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,313,817	-	-	-	-	-	-
Total receipts	<u>7,736,399</u>	<u>-</u>	<u>24,275</u>	<u>290</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	5,407,914	-	-	-	-	-	-
Supplies	391,589	-	-	-	-	-	-
Other services and charges	1,064,278	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	575	-	32,456	28	-	-	-
Total disbursements	<u>6,864,356</u>	<u>-</u>	<u>32,456</u>	<u>28</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>872,043</u>	<u>-</u>	<u>(8,181)</u>	<u>262</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 4,339,962</u>	<u>\$ 17,000</u>	<u>\$ 6,209</u>	<u>\$ 1,631</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, 2011  
 (Continued)

	Stop Domestic Violence Grt	Document Storage Fee	Shocap 921	Ctp Per Diem	Flood Mit Asst Grant	Bio Pub Health Coo. Grant	Shocap 920
Cash and investments - beginning	\$ 17,653	\$ 96,070	\$ 19,161	\$ 188,802	\$ 2,858	\$ (2,785)	\$ 7,782
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	111,656	-	33,935	152,659	-	9,520	-
Charges for services	-	32,459	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>111,656</u>	<u>32,459</u>	<u>33,935</u>	<u>152,659</u>	<u>-</u>	<u>9,520</u>	<u>-</u>
Disbursements:							
Personal services	119,253	-	24,835	93,881	-	6,493	-
Supplies	-	10,927	8,940	500	-	59	-
Other services and charges	-	4,266	9,004	37,888	-	-	-
Capital outlay	-	49,348	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	7,782
Total disbursements	<u>119,253</u>	<u>64,541</u>	<u>42,779</u>	<u>132,269</u>	<u>-</u>	<u>6,552</u>	<u>7,782</u>
Excess (deficiency) of receipts over disbursements	<u>(7,597)</u>	<u>(32,082)</u>	<u>(8,844)</u>	<u>20,390</u>	<u>-</u>	<u>2,968</u>	<u>(7,782)</u>
Cash and investments - ending	<u>\$ 10,056</u>	<u>\$ 63,988</u>	<u>\$ 10,317</u>	<u>\$ 209,192</u>	<u>\$ 2,858</u>	<u>\$ 183</u>	<u>\$ -</u>

HOWARD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Sheriff Commissary Account	Kyc Commissary Account	Kinsey Fft User Fees	Childhood Immunization Grant	Stormwater District Donations	Jail Lease	Heritage Museum/ Convention Ctr
Cash and investments - beginning	\$ 23,928	\$ 2,314	\$ 11,490	\$ (2,537)	\$ 197	\$ 152,752	\$ 361,835
Receipts:							
Taxes	-	-	-	-	-	1,969,843	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	5,616	-	159,195	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	364,450	22,175	215,590	-	500	2,920	69,074
Total receipts	<u>364,450</u>	<u>22,175</u>	<u>215,590</u>	<u>5,616</u>	<u>500</u>	<u>2,131,958</u>	<u>69,074</u>
Disbursements:							
Personal services	-	-	207,976	179	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	3,000	-	-	-	364,630
Capital outlay	-	-	-	-	-	-	-
Other disbursements	329,912	20,960	-	2,884	138	1,648,026	66,279
Total disbursements	<u>329,912</u>	<u>20,960</u>	<u>210,976</u>	<u>3,063</u>	<u>138</u>	<u>1,648,026</u>	<u>430,909</u>
Excess (deficiency) of receipts over disbursements	<u>34,538</u>	<u>1,215</u>	<u>4,614</u>	<u>2,553</u>	<u>362</u>	<u>483,932</u>	<u>(361,835)</u>
Cash and investments - ending	<u>\$ 58,466</u>	<u>\$ 3,529</u>	<u>\$ 16,104</u>	<u>\$ 16</u>	<u>\$ 559</u>	<u>\$ 636,684</u>	<u>\$ -</u>

HOWARD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Edit Fund	Anthem Insurance Fund	Anthem Insurance Refunds	Insurance Hold Fund	County Police Retirement Plan Fund	County Police Benefit Plan Fund	Payroll Withholding- Federal
Cash and investments - beginning	\$ 3,422,840	\$ 14,396	\$ 1,000	\$ 3,070,959	\$ 9,753,807	\$ 266,883	\$ 409
Receipts:							
Taxes	1,052,636	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	6,266,588	4,040	13,580	1,122,803	37,515	1,798,802
Total receipts	<u>1,052,636</u>	<u>6,266,588</u>	<u>4,040</u>	<u>13,580</u>	<u>1,122,803</u>	<u>37,515</u>	<u>1,798,802</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	1,324,127	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	5,989,158	4,317	1,321,302	638,141	23,440	1,798,802
Total disbursements	<u>1,324,127</u>	<u>5,989,158</u>	<u>4,317</u>	<u>1,321,302</u>	<u>638,141</u>	<u>23,440</u>	<u>1,798,802</u>
Excess (deficiency) of receipts over disbursements	<u>(271,491)</u>	<u>277,430</u>	<u>(277)</u>	<u>(1,307,722)</u>	<u>484,662</u>	<u>14,075</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3,151,349</u>	<u>\$ 291,826</u>	<u>\$ 723</u>	<u>\$ 1,763,237</u>	<u>\$ 10,238,469</u>	<u>\$ 280,958</u>	<u>\$ 409</u>

HOWARD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Payroll Withholding- Local Tax	Insurance- Other	Donation Agency	Dnr Agency	Levy Excess Fund	Excess Tax Agency	Overpayment Tax
Cash and investments - beginning	\$ -	\$ 10,578	\$ 6	\$ 21	\$ 46,855	\$ 117,719	\$ 13,603
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>272,678</u>	<u>94,892</u>	<u>-</u>	<u>147</u>	<u>6,295</u>	<u>126,772</u>	<u>59,184</u>
Total receipts	<u>272,678</u>	<u>94,892</u>	<u>-</u>	<u>147</u>	<u>6,295</u>	<u>126,772</u>	<u>59,184</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>272,678</u>	<u>93,551</u>	<u>-</u>	<u>168</u>	<u>51,712</u>	<u>80,344</u>	<u>45,668</u>
Total disbursements	<u>272,678</u>	<u>93,551</u>	<u>-</u>	<u>168</u>	<u>51,712</u>	<u>80,344</u>	<u>45,668</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>1,341</u>	<u>-</u>	<u>(21)</u>	<u>(45,417)</u>	<u>46,428</u>	<u>13,516</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 11,919</u>	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ 1,438</u>	<u>\$ 164,147</u>	<u>\$ 27,119</u>

HOWARD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Fines And Forfeitures	Jury Pay Fund	County Sales Disclosure Fees	Cedit Clearing Fund	Leef State Excise	Leef State	Leef Kokomo
Cash and investments - beginning	\$ 294	\$ 7,232	\$ 32,998	\$ -	\$ 78	\$ 12,765	\$ 1,782
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	4,563	8,416	7,490	2,746,628	20	5,345	8,300
Total receipts	4,563	8,416	7,490	2,746,628	20	5,345	8,300
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	3,225	-	-	-	-	-
Capital outlay	-	461	-	-	-	-	-
Other disbursements	4,645	-	880	2,746,628	78	10,092	10,082
Total disbursements	4,645	3,686	880	2,746,628	78	10,092	10,082
Excess (deficiency) of receipts over disbursements	(82)	4,730	6,610	-	(58)	(4,747)	(1,782)
Cash and investments - ending	\$ 212	\$ 11,962	\$ 39,608	\$ -	\$ 20	\$ 8,018	\$ -

HOWARD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Leef County	Leef Greentown	Leef Russiaville	Adult Offender Interstate	Recycling District/Payroll	Sheriff Process Service Fees	Gcc Payroll
Cash and investments - beginning	\$ 5,308	\$ 125	\$ 1,683	\$ 75	\$ 3,805	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	1,958	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,420	174	211	-	203,801	66,988	296,035
Total receipts	<u>2,420</u>	<u>174</u>	<u>211</u>	<u>1,958</u>	<u>203,801</u>	<u>66,988</u>	<u>296,035</u>
Disbursements:							
Personal services	-	-	-	-	207,606	-	293,414
Supplies	-	-	-	-	-	-	-
Other services and charges	1,470	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	197	1,442	1,945	-	66,988	624
Total disbursements	<u>1,470</u>	<u>197</u>	<u>1,442</u>	<u>1,945</u>	<u>207,606</u>	<u>66,988</u>	<u>294,038</u>
Excess (deficiency) of receipts over disbursements	<u>950</u>	<u>(23)</u>	<u>(1,231)</u>	<u>13</u>	<u>(3,805)</u>	<u>-</u>	<u>1,997</u>
Cash and investments - ending	<u>\$ 6,258</u>	<u>\$ 102</u>	<u>\$ 452</u>	<u>\$ 88</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,997</u>

HOWARD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Bond Forfeitures	County Clerk Trust	County Clerk Child Support	Sheriff Inmate Trust	Sheriff Work Release	Sheriff Cash Book
Cash and investments - beginning	\$ -	\$ 2,849,255	\$ 16,641	\$ 55,326	\$ 859	\$ 26,111
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	443	9,590,054	1,777,474	540,619	8,043	2,128,786
Total receipts	443	9,590,054	1,777,474	540,619	8,043	2,128,786
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	443	9,739,763	1,770,056	526,917	8,290	2,104,708
Total disbursements	443	9,739,763	1,770,056	526,917	8,290	2,104,708
Excess (deficiency) of receipts over disbursements	-	(149,709)	7,418	13,702	(247)	24,078
Cash and investments - ending	\$ -	\$ 2,699,546	\$ 24,059	\$ 69,028	\$ 612	\$ 50,189

HOWARD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Health Cash Account	Recorder Cash Account	Adult Probation Cash Account	Kyc Food Service Cash Account	Kyc Shelter Care Cash Account	Prosecutor Copy Machine
Cash and investments - beginning	\$ 40,250	\$ 60,793	\$ 840	\$ 171	\$ 7	\$ 4,206
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	256,439	428,517	154,016	886	47	1,619
Total receipts	256,439	428,517	154,016	886	47	1,619
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	271,881	440,380	146,703	503	-	-
Total disbursements	271,881	440,380	146,703	503	-	-
Excess (deficiency) of receipts over disbursements	(15,442)	(11,863)	7,313	383	47	1,619
Cash and investments - ending	\$ 24,808	\$ 48,930	\$ 8,153	\$ 554	\$ 54	\$ 5,825

HOWARD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Prosecutor Trust Fund	Prosecutor Cash Account	County Treasurer Cash Account	Sheriff Equip & Technology Fund	Delphi Interest- Propert Tax	Totals
Cash and investments - beginning	\$ 2,121	\$ 12,783	\$ 16,571,231	\$ 105,992	\$ 238,830	\$ 62,613,555
Receipts:						
Taxes	-	-	-	-	-	37,908,028
Licenses and permits	-	-	-	-	-	20,554
Intergovernmental	-	-	-	-	-	7,070,442
Charges for services	-	-	-	-	-	3,924,415
Fines and forfeits	-	-	-	-	-	954,062
Other receipts	4,172	1,298	187,872,673	73,724	2,009,224	342,444,374
Total receipts	4,172	1,298	187,872,673	73,724	2,009,224	392,321,875
Disbursements:						
Personal services	-	-	-	-	-	24,944,362
Supplies	-	-	-	-	-	2,095,007
Other services and charges	-	-	-	-	-	11,486,565
Capital outlay	-	-	-	-	-	586,194
Other disbursements	4,172	110	202,807,412	50,261	2,042,572	361,663,785
Total disbursements	4,172	110	202,807,412	50,261	2,042,572	400,775,913
Excess (deficiency) of receipts over disbursements	-	1,188	(14,934,739)	23,463	(33,348)	(8,454,038)
Cash and investments - ending	\$ 2,121	\$ 13,971	\$ 1,636,492	\$ 129,455	\$ 205,482	\$ 54,159,517

HOWARD COUNTY  
OTHER REPORTS

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

Clerk of the Circuit Court  
County Prosecuting Attorney  
County Adult Probation

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT  
COULD HAVE A DIRECT AND MATERIAL EFFECT ON 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 the 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, 2011. 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 noncompliance 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, 2011. 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 item 2011-1.

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 THAT  
COULD HAVE A DIRECT AND MATERIAL EFFECT ON 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 item 2011-1. 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, 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

May 14, 2012

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#### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the County. The schedule and notes are presented as intended by the County.

HOWARD COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2011

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	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	FY2011	\$ 19,067
National School Lunch Program	10.555	FY2011	<u>28,899</u>
Total for federal grantor agency			<u>47,966</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute			
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	2010-JF-FX-0043	<u>20,000</u>
Crime Victim Assistance	16.575	10VAPR137	<u>24,866</u>
Violence Against Women Formula Grants	16.588	10STPR019	<u>26,791</u>
Total for federal grantor agency			<u>71,657</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation			
Highway Planning and Construction Cluster			
Highway Planning and Construction	20.205	7120023	168,822
		1006045	12,179
		1005622	<u>69,809</u>
Total for cluster			<u>250,810</u>
Pass-Through Indiana Criminal Justice Institute			
Highway Safety Cluster			
State and Community Highway Safety	20.600	PT-11-04-04-09	9,485
		PT-12-11-04-09	<u>1,762</u>
Total for program			<u>11,247</u>
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	K8-2001-03-03-12	15,943
		K8-2012-03-03-13	<u>565</u>
Total for program			<u>16,508</u>
Total for cluster			<u>27,755</u>
Total for federal grantor agency			<u>278,565</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

HOWARD COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2011  
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana State Department of Health Immunization Cluster Immunization Grants	93.268	A70-1-073055	3,063
Total for cluster			<u>3,063</u>
Public Health Emergency Preparedness	93.069	KU9OPT517-24-10 5U9OTPS17-24-10	50,151 <u>6,552</u>
Total for program			<u>56,703</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563	FY2011	<u>826,357</u>
Total for federal grantor agency			<u>886,123</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Emergency Management Performance Grants	97.042	2010-EP-00-0005 C44P-1-323A	3,695 <u>77,825</u>
Total for federal grantor agency			<u>81,520</u>
Total federal awards expended			<u>\$ 1,365,831</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

HOWARD COUNTY  
NOTES 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 statement. 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, 2011:

Program Title	Federal CFDA Number	2011
Alcohol Impaired Driving Countermeasures Incentives Grants I	20.601	\$ 8,823
Emergency Management Performance Grants	97.042	42,804

HOWARD COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**Section I – Summary of Auditor's Results**

Financial Statement:

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

Identification of Major Programs:

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**

No matters are reportable.

HOWARD COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

**Section III – Federal Award Findings and Questioned Costs**

**FINDING 2011-01 – SPECIAL TESTS AND PROVISIONS**

Federal Agency: U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES  
Federal Program: Child Support Enforcement  
CFDA Number: 93.563  
Federal Award Year: FY 2011  
Pass-Through Entity: Indiana Department of Child Services

Howard County, in conjunction with the Indiana Family and Social Services Administration, accounted for child support collections and payments through the Indiana Support Enforcement Tracking System (ISETS) during 2011. 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, Enforcement of support obligations, states in part:

"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**  
**62<sup>ND</sup> JUDICIAL CIRCUIT**

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May 3, 2012

Summary Schedule Of Prior Audit Findings

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  
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  
62<sup>nd</sup> Judicial Circuit

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**ENFORCEMENT DIVISION**  
Howard County Courthouse  
104 N. Buckeye St., Rm 208  
Kokomo, IN 46901  
765-456-2230 Office  
765-456-2505 Fax

**IV-D/CHILD SUPPORT**  
Howard County Courthouse  
104 N. Buckeye St., Rm 204  
Kokomo, IN 46901  
765-456-2231 Office  
765-456-2235 Fax



**MARK A. McCANN**  
**PROSECUTING ATTORNEY**  
**HOWARD COUNTY, INDIANA**  
**62<sup>ND</sup> JUDICIAL CIRCUIT**

May 3, 2012

Corrective Action Plan

Finding 2011-1, 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

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Sincerely,

Mark A. McCann  
Prosecutor, Howard County  
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HOWARD COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on May 14, 2012, with Ann Wells, Auditor; Tyler Moore, President of the Board of County Commissioners; and Richard Miller, President of the County Council. Our audit disclosed no material items that warrant comment at this time.