

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, 2013 to December 31, 2013



FILED
07/25/2014

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Martha Lake	01-01-13 to 12-31-16
Treasurer	Ann Wells	01-01-13 to 12-31-16
Clerk	Kimmerly Wilson	01-01-11 to 12-31-14
Sheriff	Steven 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 Paul Wyman	01-01-13 to 12-31-13 01-01-14 to 12-31-14
President of the County Council	Richard Miller	01-01-13 to 12-31-14



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF HOWARD COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Howard County (County), which comprises the financial position and results of operations for the year ended December 31, 2013, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2013.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2013, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated May 28, 2014, 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* in considering the County's internal control over financial reporting and compliance.


Accompanying Information

Supplementary Information

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 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

May 28, 2014



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INDEPENDENT AUDITOR'S 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, 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, the financial statement of Howard County (County), which comprises the financial position and results of operations for the year ended December 31, 2013, and the related notes to the financial statement, and have issued our report thereon dated May 28, 2014, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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. A significant deficiency is a deficiency, or 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.


INDEPENDENT AUDITOR'S 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*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

May 28, 2014

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

HOWARD COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2013

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Sheriff's Inmate Trust	\$ 134,534	\$ 744,178	\$ 725,933	\$ 152,779
Jail Commissary	75,192	456,539	400,158	131,573
General	13,203,343	20,550,205	20,659,272	13,094,276
Accident Report	4,028	9,160	4,623	8,565
CEDIT County Share	3,725,310	1,050,672	1,541,540	3,234,442
City and Town Court Costs	3,727	21,240	20,156	4,811
Clerk's Records Perpetuation	77,253	31,224	15,794	92,683
COIT - Special Legislation	3,817,474	8,022,033	8,078,521	3,760,986
COIT County Distributive Shares	-	4,090,743	2,850,341	1,240,402
Community Corrections	979	228,210	216,833	12,356
Community Transition Program	186,671	165,465	113,620	238,516
Congressional School Interest	-	899	899	-
Congressional School Principal	22,478	-	-	22,478
County Home Gifts	15,208	7,242	4,160	18,290
Sales Disclosure - County Share	48,033	9,920	45,248	12,705
Cumulative Bridge	543,137	918,467	997,227	464,377
Cumulative Capital Development	2,024,879	843,180	1,490,614	1,377,445
Drug Free Community	58,278	105,123	101,010	62,391
Electronic Map Generation	7,156	312	-	7,468
Emergency Planning/Right To Know	8,869	4,502	3,736	9,635
Firearms Training	15,278	33,185	38,569	9,894
General Drain Improvement	708,391	79,033	139,660	647,764
Health	229,610	558,988	675,835	112,763
Identification Security Protection	54,149	12,796	7,010	59,935
Local Health Maintenance	16,180	49,072	54,003	11,249
Local Road and Street	237,492	580,222	345,065	472,649
Medical Care for Inmates	8,640	-	8,175	465
Misdemeanant	144,516	67,198	35,915	175,799
Motor Vehicle Highway	539,027	3,223,134	3,194,492	567,669
Plat Book	100,771	20,749	221	121,299
Rainy Day	1,274,248	815,009	-	2,089,257
Reassessment - 2009	590,231	7,025	597,256	-
Reassessment - 2015	721,909	1,019,047	268,833	1,472,123
Recorder's Records Perpetuation	588,106	214,135	207,887	594,354
Riverboat	-	490,216	490,216	-
Sheriff's Pension Trust	-	61,430	61,430	-
Storm Water Management Operating	1,518,928	470,853	395,882	1,593,899
Supplemental Public Defender Services	126,910	78,340	184,455	20,795
Surplus Tax	81,742	188,146	83,062	186,826
Surveyor's Corner Perpetuation	55,764	18,735	11,343	63,156
Tax Sale Redemption	12,421	282,980	273,778	21,623
Tax Sale Surplus	757,361	1,816,332	922,654	1,651,039
Local Health Department Trust Account	66,689	18,273	59,128	25,834
Victim Impact Program	162	-	-	162
Court Appointed Special Advocate (CASA)	28,841	84,063	81,700	31,204
Auditors Ineligible Deductions	553,031	230,289	70,107	713,213
County Elected Officials Training	18,309	12,817	2,602	28,524
County Offender Transportation	1,483	1,750	-	3,233
Statewide 911	690,109	710,034	481,187	918,956
Abandoned Vehicle	26,946	75,932	10,918	91,960
Adult Probation Administrative	116,761	96,266	150,000	63,027
Juvenile Probation Administrative	13,435	2,365	10,000	5,800
Supplemental Adult Probation Services	61,428	279,314	299,246	41,496
Supplemental Juvenile Probation Services	15,724	20,723	21,693	14,754
Drainage Maintenance	2,128,260	2,015,961	1,039,317	3,104,904
Recycling	1,058	304,247	301,871	3,434
Collection Agency Fees	-	14,560	14,560	-
Payroll Clearing	-	13,484,867	13,484,867	-
Payroll Withholding - Insurance	11,521	98,152	97,674	11,999
Payroll Withholding - Other	333,918	4,408,336	4,406,827	335,427
Payroll Withholding - Child Support	-	51,704	51,704	-
Payroll Withholding - Deferred Compensation	-	45,319	45,319	-

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, 2013
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Payroll Withholding - Federal	404	1,802,853	1,802,901	356
Payroll Withholding - FICA & Medicare	-	2,721,042	2,721,106	(64)
Payroll Withholding - Local Tax	-	275,188	275,188	-
Payroll Withholding - PERF	207,851	1,989,224	2,076,185	120,890
Payroll Withholding - State	-	602,571	602,571	-
Settlement-Corporation Tax	-	33,453,357	33,453,357	-
Settlement-Cumulative Fire	-	108,382	108,382	-
Settlement-School Debt Service	-	14,286,003	14,286,003	-
Wheel Tax / Surtax Combined	-	6,090,669	6,090,669	-
Wheel Tax	-	92,840	92,840	-
Sur Tax	-	1,282,215	1,282,215	-
CVET Agency	-	357,006	357,006	-
Weed Lien Collections	60,293	98,757	159,050	-
Sewage Collections	361,614	725,368	1,086,304	678
Financial Institution Tax	-	419,675	419,675	-
HEA 1001 State Homestead Credit	391	-	3	388
LOIT Homestead Credit	1,449,653	7,288,640	8,570,318	167,975
State Fines and Forfeitures	82	4,878	3,290	1,670
Infraction Judgments	7,799	98,951	102,126	4,624
Overweight Vehicle Fines	-	8	8	-
Special Death Benefit	-	8,929	8,329	600
Sales Disclosure - State Share	1,010	9,880	9,930	960
Coroner's Training & Continuing Education	911	12,737	12,652	996
Interstate Compact - State Share	63	1,750	1,625	188
Mortgage Recording Fees - State Share	728	8,495	8,548	675
Sex and Violent Offender Admin - State	-	256	221	35
Child Restraint Violations Fines	135	2,375	2,510	-
Inheritance Tax	594,139	3,388,368	3,952,888	29,619
Education Plate Fees Agency	-	1,069	1,069	-
Innkeeper's Tax Collections	-	573,789	573,789	-
CEDIT Distribution	-	2,927,632	2,927,632	-
COIT Distribution	-	9,353,754	9,353,754	-
93.563 Title IV-D Incentive	296,951	35,181	-	332,132
93.563 Prosecutor IV-D Incentive-Post Oct '99	266,677	52,926	16,670	302,933
93.563 Clerk IV-D Incentive-Post Oct '99	164,280	42,657	18,984	187,953
Kinsey School Breakfast	17,603	56,456	56,773	17,286
Flood Mitigation Assistance Grant	24,256	-	2,334	21,922
County User Fee-Alcohol & Drug	101,178	266,004	311,475	55,707
County User Fees-Inf Prob	-	5,960	5,960	-
County User Fee-Juv Infrml Adj	870	614	-	1,484
County User Fees-Juv Restitu	35,802	7,190	6,048	36,944
County User Fee-State Excise	36	8	-	44
County User Fee-State	9,755	3,614	2,216	11,153
County User Fee-Kokomo Police	592	8,001	8,082	511
County User Fee-Lawenf Cont Ed	6,849	2,033	998	7,884
County User Fee-Greentown	263	295	-	558
County User Fee-Russiaville	656	116	760	12
County User Fee-Pretrial Diversn	110,008	86,703	150,168	46,543
County User Fee-Jury Pay	7,185	7,158	9,050	5,293
County User Fee-Drug Court Fee	6,928	2,190	284	8,834
County User Fee-Sup1 Re-Entry	4,002	3,441	342	7,101
County User Fee-Proj Income	156,989	511,097	521,476	146,610
County User Fee-Community Svc	30,308	60,418	28,613	62,113
County User Fee-Conservtn DNR	5	162	162	5
Donations-Stormwater District	365	-	117	248
Donations-Community Drug Free	88	-	-	88
Donations-Health	283	-	-	283
Self-Insurance-Anthem	1,057,002	6,060,759	6,199,024	918,737
Self-Insurance Refunds	1,000	3,867	3,867	1,000
Self-Insurance Holding	1,418,845	3,101	-	1,421,946
Commissioner Certificate Sale	67,879	43,486	77,065	34,300
Howard Co Sheriff Work Program	26,814	10,756	3,691	33,879

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, 2013
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Dare-Sheriff Dept	945	450	549	846
Prosecutor/Bad Ck & Copy	22,000	-	-	22,000
Rainy Day Fund Loan/Ho. Co.	252,558	-	-	252,558
Howard Co Courthouse Security	1,801	-	-	1,801
Homestead Credit Rebate	611	-	611	-
GCC Payroll	58	306,099	306,106	51
Kinsey-FFT User Fees	23,509	298,304	218,099	103,714
Chrysler Rainy Day Loan	-	906,793	906,793	-
Kitty Run Hold Money	104,834	781	-	105,615
Health Dept Vaccine Purchase	4,425	29,874	30,759	3,540
Kitty Run Bond	73,602	94,389	93,148	74,843
Mahlon Snyder Drain Reconst LN	103,530	130,557	234,087	-
Sitzes Escrow	6,900	-	6,900	-
Parental Reimburse Child Services	1,857	894	-	2,751
Jail Lease	134,761	-	-	134,761
TMA 2012	235,865	10,533	234,874	11,524
Donation Fund-Sheriff	6	-	-	6
Concession/County General	2,774	-	-	2,774
Pro Bono Legal Services Fee	2,431	5,309	-	7,740
Howard Co Law Enforcement	31,778	83,776	73,339	42,215
EMPG-Salaries	-	52,710	52,710	-
Settlement-Township Assist	-	809,327	809,327	-
Bachelor Run	-	1,444	1,444	-
Settlement-Cemetery Regents	-	434,248	434,248	-
Settlement-TWP Fire Fighting	-	375,592	375,592	-
Settlement-CORP Fire Pension	-	45,837	45,837	-
Settlement-School CAP Projects	-	12,530,952	12,530,952	-
Settlement-Library General	-	4,795,145	4,795,145	-
Settlement-Corp Parks & Rec	-	3,008,376	3,008,376	-
Settlement- Plan Commission	-	241,249	241,249	-
Settlement-Corp Police Pension	-	45,837	45,837	-
Settlement-Excise Tax Alloc	-	2,970,465	2,970,465	-
Settlement-Twp Recreation	-	10,283	10,283	-
Settlement-Solid Waste	-	795,452	795,452	-
Settlement-Corp Street (MVH)	-	2,539,003	2,539,003	-
Settlement-Township General	-	905,717	905,717	-
Settlement-Aviation Airport	-	468,023	468,023	-
Settlement-Bus Replacement	-	1,168,313	1,168,313	-
Settlement-Pension Debt	-	1,270,849	1,270,849	-
Settlement-Corp CCD	-	7,399	7,399	-
Settlement-Barrett Law	3,967	2,970	6,937	-
Settlement-Unsafe Building	-	3,839	3,839	-
Controlled Substance Excise Tax	188	-	-	188
Indiana Aids Fund-Health	712	-	115	597
Drug Court Grant	9,143	15,784	15,773	9,154
Courts Translator Grant	3,898	2,475	1,000	5,373
SHOCAP .920	18,860	33,935	36,577	16,218
Step Ahead Discretionary	1,369	-	-	1,369
FEMA Community Emergency Response	420	-	-	420
JUV Drug Court Program Fee	175	-	-	175
JUV Drug Court Grant	471	-	-	471
93.268 Childhood Immuniz Grant	16	-	-	16
20.600 Imp & Dangerous Driving	(4,043)	12,526	11,351	(2,868)
16.575 Stop Crime Victim Asst	11,854	8,305	20,159	-
20.601 DUI Task Force	(2,170)	16,345	14,439	(264)
93.069 BIO Pub Health Coord Gr	(1,566)	30,703	29,541	(404)
16.597 Drug Task Force Grant	24,167	74,000	78,450	19,717
16.523 JUV Acct Incentive Block	999	-	999	-
97.029 Flood Haz Mitigation Plan	2,500	-	-	2,500
97.029 Flood Haz Mitigation Grant	2,858	-	-	2,858
14.228 Darrough Chapl PR Grant	-	272,096	272,096	-
90.401 HAVA Title III	10,000	-	-	10,000

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, 2013
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
97.039 Hazard Mitigation Grant	-	115,894	117,465	(1,571)
16.523 POPAI-APPA Training GRA	(9,356)	9,356	-	-
16.579 Edward Byrne Mem Loc Lw	3,105	-	3,105	-
Enhanced Access - Recorder	-	4,238	1,678	2,560
Sex & Violent Offend Admin - She	-	2,300	-	2,300
EMA Donation	-	17,815	9,338	8,477
2013 Tobacco Prevention Grant	-	6,000	468	5,532
A S Fisher Loan	-	38,500	28,789	9,711
Howard Co Revolving Loan	-	1,200,000	1,027,080	172,920
MISC Clearing	-	85,579	85,579	-
Settlement - State Loan School	-	479,385	479,385	-
10.555 Kinsey NATNL School Lunch	-	21,762	21,762	-
16.588 STOP Violence Against Women	-	80,413	81,325	(912)
97.042 EMPGC - Tablets	-	4,022	4,022	-
16.548 Title V JDAI	-	15,994	19,327	(3,333)
97.076 2005 SHSP Grant	-	39,364	-	39,364
SHOCAP .511	-	43,650	28,675	14,975
Military Family Research - VSO	-	500	-	500
County Treasurer Cash Account	1,373,051	1,681,818	1,373,051	1,681,818
Kinsey Youth Center Commissary Account	3,976	18,956	18,269	4,663
Clerk Trust Account	4,627,688	9,401,584	10,689,808	3,339,464
Clerk Child Support Account	20,559	1,724,950	1,717,318	28,191
Prosecutor Copy Machine Account	7,509	1,552	-	9,061
Prosecutor Trust Account	2,121	3,699	3,699	2,121
Prosecutor Cash Account	2,732	1,672	-	4,404
Sheriff Equipment and Technology Account	106,582	119,154	154,822	70,914
Totals	<u>\$ 49,530,470</u>	<u>\$ 214,496,880</u>	<u>\$ 214,598,176</u>	<u>\$ 49,429,174</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 Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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

C. Cash and Investments

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

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts may 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

HOWARD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

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

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

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. 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.

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.

HOWARD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

Indiana Public Retirement System
1 North Capitol 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.

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.

HOWARD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of funds being set up for reimbursable grants. The reimbursement for expenditures made by the County was not received by December 31, 2013.

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Annual Report of the County which is referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the 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, 2013

	Sheriff's Inmate Trust	Jail Commissary	General	Accident Report	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 134,534	\$ 75,192	\$ 13,203,343	\$ 4,028	\$ 3,725,310	\$ 3,727	\$ 77,253
Receipts:							
Taxes	-	-	12,123,595	-	-	-	-
Licenses and permits	-	-	-	9,160	-	-	-
Intergovernmental	-	-	3,265,894	-	-	-	-
Charges for services	-	-	1,132,109	-	-	-	31,224
Fines and forfeits	-	-	558,449	-	-	-	-
Other receipts	744,178	456,539	3,470,158	-	1,050,672	21,240	-
Total receipts	744,178	456,539	20,550,205	9,160	1,050,672	21,240	31,224
Disbursements:							
Personal services	-	-	14,936,085	-	-	-	5,704
Supplies	-	-	408,310	-	-	-	73
Other services and charges	-	-	3,430,677	-	1,210,131	-	1,463
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	9,663	-	-	-	8,554
Other disbursements	725,933	400,158	1,874,537	4,623	331,409	20,156	-
Total disbursements	725,933	400,158	20,659,272	4,623	1,541,540	20,156	15,794
Excess (deficiency) of receipts over disbursements	18,245	56,381	(109,067)	4,537	(490,868)	1,084	15,430
Cash and investments - ending	\$ 152,779	\$ 131,573	\$ 13,094,276	\$ 8,565	\$ 3,234,442	\$ 4,811	\$ 92,683

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	COIT - Special Legislation	COIT County Distributive Shares	Community Corrections	Community Transition Program	Congressional School Interest	Congressional School Principal	County Home Gifts
Cash and investments - beginning	\$ 3,817,474	\$ -	\$ 979	\$ 186,671	\$ -	\$ 22,478	\$ 15,208
Receipts:							
Taxes	5,777,088	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	256,778	4,090,743	228,210	165,465	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,988,167	-	-	-	899	-	7,242
Total receipts	<u>8,022,033</u>	<u>4,090,743</u>	<u>228,210</u>	<u>165,465</u>	<u>899</u>	<u>-</u>	<u>7,242</u>
Disbursements:							
Personal services	6,387,839	2,000,000	182,763	33,197	-	-	-
Supplies	376,491	-	18,999	1,274	-	-	-
Other services and charges	1,304,696	-	15,071	37,149	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	9,495	-	-	-	-	-	-
Other disbursements	-	850,341	-	42,000	899	-	4,160
Total disbursements	<u>8,078,521</u>	<u>2,850,341</u>	<u>216,833</u>	<u>113,620</u>	<u>899</u>	<u>-</u>	<u>4,160</u>
Excess (deficiency) of receipts over disbursements	<u>(56,488)</u>	<u>1,240,402</u>	<u>11,377</u>	<u>51,845</u>	<u>-</u>	<u>-</u>	<u>3,082</u>
Cash and investments - ending	<u>\$ 3,760,986</u>	<u>\$ 1,240,402</u>	<u>\$ 12,356</u>	<u>\$ 238,516</u>	<u>\$ -</u>	<u>\$ 22,478</u>	<u>\$ 18,290</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Electronic Map Generation	Emergency Planning/Right To Know	Firearms Training
Cash and investments - beginning	\$ 48,033	\$ 543,137	\$ 2,024,879	\$ 58,278	\$ 7,156	\$ 8,869	\$ 15,278
Receipts:							
Taxes	-	764,633	725,253	-	-	-	-
Licenses and permits	-	-	-	-	-	-	33,185
Intergovernmental	-	68,611	65,078	-	-	-	-
Charges for services	-	-	-	-	312	-	-
Fines and forfeits	-	-	-	105,123	-	-	-
Other receipts	9,920	85,223	52,849	-	-	4,502	-
Total receipts	9,920	918,467	843,180	105,123	312	4,502	33,185
Disbursements:							
Personal services	45,248	-	-	-	-	60	-
Supplies	-	997,227	-	-	-	-	-
Other services and charges	-	-	1,113,567	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	351,414	-	-	-	-
Other disbursements	-	-	25,633	101,010	-	3,676	38,569
Total disbursements	45,248	997,227	1,490,614	101,010	-	3,736	38,569
Excess (deficiency) of receipts over disbursements	(35,328)	(78,760)	(647,434)	4,113	312	766	(5,384)
Cash and investments - ending	\$ 12,705	\$ 464,377	\$ 1,377,445	\$ 62,391	\$ 7,468	\$ 9,635	\$ 9,894

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	General Drain Improvement	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street	Medical Care for Inmates	Misdemeanant
Cash and investments - beginning	\$ 708,391	\$ 229,610	\$ 54,149	\$ 16,180	\$ 237,492	\$ 8,640	\$ 144,516
Receipts:							
Taxes	74,312	275,662	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	24,735	-	49,072	579,592	-	67,198
Charges for services	-	258,591	12,796	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	4,721	-	-	-	630	-	-
Total receipts	<u>79,033</u>	<u>558,988</u>	<u>12,796</u>	<u>49,072</u>	<u>580,222</u>	<u>-</u>	<u>67,198</u>
Disbursements:							
Personal services	-	633,219	-	54,003	-	-	9,942
Supplies	-	2,632	-	-	345,065	-	-
Other services and charges	-	39,984	3,767	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	3,243	-	-	8,175	25,973
Other disbursements	139,660	-	-	-	-	-	-
Total disbursements	<u>139,660</u>	<u>675,835</u>	<u>7,010</u>	<u>54,003</u>	<u>345,065</u>	<u>8,175</u>	<u>35,915</u>
Excess (deficiency) of receipts over disbursements	<u>(60,627)</u>	<u>(116,847)</u>	<u>5,786</u>	<u>(4,931)</u>	<u>235,157</u>	<u>(8,175)</u>	<u>31,283</u>
Cash and investments - ending	<u>\$ 647,764</u>	<u>\$ 112,763</u>	<u>\$ 59,935</u>	<u>\$ 11,249</u>	<u>\$ 472,649</u>	<u>\$ 465</u>	<u>\$ 175,799</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Motor Vehicle Highway	Plat Book	Rainy Day	Reassessment - 2009	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat
Cash and investments - beginning	\$ 539,027	\$ 100,771	\$ 1,274,248	\$ 590,231	\$ 721,909	\$ 588,106	\$ -
Receipts:							
Taxes	719,791	-	815,009	-	400,366	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	2,464,079	-	-	-	35,925	-	-
Charges for services	-	20,749	-	-	-	214,135	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	39,264	-	-	7,025	582,756	-	490,216
Total receipts	3,223,134	20,749	815,009	7,025	1,019,047	214,135	490,216
Disbursements:							
Personal services	2,178,532	-	-	5,304	44,992	123,410	-
Supplies	850,079	221	-	-	4,515	-	-
Other services and charges	131,067	-	-	10,425	203,980	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	34,814	-	-	-	15,208	-	-
Other disbursements	-	-	-	581,527	138	84,477	490,216
Total disbursements	3,194,492	221	-	597,256	268,833	207,887	490,216
Excess (deficiency) of receipts over disbursements	28,642	20,528	815,009	(590,231)	750,214	6,248	-
Cash and investments - ending	\$ 567,669	\$ 121,299	\$ 2,089,257	\$ -	\$ 1,472,123	\$ 594,354	\$ -

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Sheriff's Pension Trust	Storm Water Management Operating	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ -	\$ 1,518,928	\$ 126,910	\$ 81,742	\$ 55,764	\$ 12,421	\$ 757,361
Receipts:							
Taxes	-	470,853	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	61,430	-	78,340	-	18,735	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	188,146	-	282,980	1,816,332
Total receipts	<u>61,430</u>	<u>470,853</u>	<u>78,340</u>	<u>188,146</u>	<u>18,735</u>	<u>282,980</u>	<u>1,816,332</u>
Disbursements:							
Personal services	-	150,732	-	-	-	-	-
Supplies	-	11,183	-	-	-	-	-
Other services and charges	-	202,078	-	-	11,343	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	31,889	184,455	-	-	-	-
Other disbursements	61,430	-	-	83,062	-	273,778	922,654
Total disbursements	<u>61,430</u>	<u>395,882</u>	<u>184,455</u>	<u>83,062</u>	<u>11,343</u>	<u>273,778</u>	<u>922,654</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>74,971</u>	<u>(106,115)</u>	<u>105,084</u>	<u>7,392</u>	<u>9,202</u>	<u>893,678</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1,593,899</u>	<u>\$ 20,795</u>	<u>\$ 186,826</u>	<u>\$ 63,156</u>	<u>\$ 21,623</u>	<u>\$ 1,651,039</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Local Health Department Trust Account	Victim Impact Program	Court Appointed Special Advocate (CASA)	Auditors Ineligible Deductions	County Elected Officials Training	County Offender Transportation	Statewide 911
Cash and investments - beginning	\$ 66,689	\$ 162	\$ 28,841	\$ 553,031	\$ 18,309	\$ 1,483	\$ 690,109
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	18,273	-	-	-	-	-	-
Charges for services	-	-	-	-	12,817	-	710,034
Fines and forfeits	-	-	84,063	-	-	-	-
Other receipts	-	-	-	230,289	-	1,750	-
Total receipts	<u>18,273</u>	<u>-</u>	<u>84,063</u>	<u>230,289</u>	<u>12,817</u>	<u>1,750</u>	<u>710,034</u>
Disbursements:							
Personal services	-	-	80,094	37,026	-	-	247,261
Supplies	-	-	530	3,223	-	-	-
Other services and charges	-	-	1,076	12,130	2,602	-	231,346
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	9,296	-	-	2,580
Other disbursements	59,128	-	-	8,432	-	-	-
Total disbursements	<u>59,128</u>	<u>-</u>	<u>81,700</u>	<u>70,107</u>	<u>2,602</u>	<u>-</u>	<u>481,187</u>
Excess (deficiency) of receipts over disbursements	<u>(40,855)</u>	<u>-</u>	<u>2,363</u>	<u>160,182</u>	<u>10,215</u>	<u>1,750</u>	<u>228,847</u>
Cash and investments - ending	<u>\$ 25,834</u>	<u>\$ 162</u>	<u>\$ 31,204</u>	<u>\$ 713,213</u>	<u>\$ 28,524</u>	<u>\$ 3,233</u>	<u>\$ 918,956</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Abandoned Vehicle	Adult Probation Administrative	Juvenile Probation Administrative	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Drainage Maintenance	Recycling
Cash and investments - beginning	\$ 26,946	\$ 116,761	\$ 13,435	\$ 61,428	\$ 15,724	\$ 2,128,260	\$ 1,058
Receipts:							
Taxes	-	-	-	-	-	1,782,041	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	96,266	2,365	279,314	20,723	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	75,932	-	-	-	-	233,920	304,247
Total receipts	<u>75,932</u>	<u>96,266</u>	<u>2,365</u>	<u>279,314</u>	<u>20,723</u>	<u>2,015,961</u>	<u>304,247</u>
Disbursements:							
Personal services	-	-	-	257,380	6,738	-	301,871
Supplies	-	-	-	7,511	1,272	-	-
Other services and charges	-	-	10,000	29,555	13,683	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	2,000	-	-	-
Other disbursements	10,918	150,000	-	2,800	-	1,039,317	-
Total disbursements	<u>10,918</u>	<u>150,000</u>	<u>10,000</u>	<u>299,246</u>	<u>21,693</u>	<u>1,039,317</u>	<u>301,871</u>
Excess (deficiency) of receipts over disbursements	<u>65,014</u>	<u>(53,734)</u>	<u>(7,635)</u>	<u>(19,932)</u>	<u>(970)</u>	<u>976,644</u>	<u>2,376</u>
Cash and investments - ending	<u>\$ 91,960</u>	<u>\$ 63,027</u>	<u>\$ 5,800</u>	<u>\$ 41,496</u>	<u>\$ 14,754</u>	<u>\$ 3,104,904</u>	<u>\$ 3,434</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Collection Agency Fees	Payroll Clearing	Payroll Withholding - Insurance	Payroll Withholding - Other	Payroll Withholding - Child Support	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal
Cash and investments - beginning	\$ -	\$ -	\$ 11,521	\$ 333,918	\$ -	\$ -	\$ 404
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	14,560	13,484,867	98,152	4,408,336	51,704	45,319	1,802,853
Total receipts	14,560	13,484,867	98,152	4,408,336	51,704	45,319	1,802,853
Disbursements:							
Personal services	-	2,004	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	14,560	13,482,863	97,674	4,406,827	51,704	45,319	1,802,901
Total disbursements	14,560	13,484,867	97,674	4,406,827	51,704	45,319	1,802,901
Excess (deficiency) of receipts over disbursements	-	-	478	1,509	-	-	(48)
Cash and investments - ending	\$ -	\$ -	\$ 11,999	\$ 335,427	\$ -	\$ -	\$ 356

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Payroll Withholding - FICA & Medicare	Payroll Withholding - Local Tax	Payroll Withholding - PERF	Payroll Withholding - State	Settlement- Corporation Tax	Settlement- Cumulative Fire	Settlement- School Debt Service
Cash and investments - beginning	\$ -	\$ -	\$ 207,851	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>2,721,042</u>	<u>275,188</u>	<u>1,989,224</u>	<u>602,571</u>	<u>33,453,357</u>	<u>108,382</u>	<u>14,286,003</u>
Total receipts	<u>2,721,042</u>	<u>275,188</u>	<u>1,989,224</u>	<u>602,571</u>	<u>33,453,357</u>	<u>108,382</u>	<u>14,286,003</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>2,721,106</u>	<u>275,188</u>	<u>2,076,185</u>	<u>602,571</u>	<u>33,453,357</u>	<u>108,382</u>	<u>14,286,003</u>
Total disbursements	<u>2,721,106</u>	<u>275,188</u>	<u>2,076,185</u>	<u>602,571</u>	<u>33,453,357</u>	<u>108,382</u>	<u>14,286,003</u>
Excess (deficiency) of receipts over disbursements	<u>(64)</u>	<u>-</u>	<u>(86,961)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u><u>\$ (64)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 120,890</u></u>	<u><u>\$ -</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, 2013
 (Continued)

	Wheel Tax/ Surtax Combined	Wheel Tax	Sur Tax	CVET Agency	Weed Lien Collections	Sewage Collections	Financial Institution Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 60,293	\$ 361,614	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	357,006	-	-	419,675
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	6,090,669	92,840	1,282,215	-	98,757	725,368	-
Total receipts	<u>6,090,669</u>	<u>92,840</u>	<u>1,282,215</u>	<u>357,006</u>	<u>98,757</u>	<u>725,368</u>	<u>419,675</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	6,090,669	92,840	1,282,215	357,006	159,050	1,086,304	419,675
Total disbursements	<u>6,090,669</u>	<u>92,840</u>	<u>1,282,215</u>	<u>357,006</u>	<u>159,050</u>	<u>1,086,304</u>	<u>419,675</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	(60,293)	(360,936)	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 678</u>	<u>\$ -</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	HEA 1001 State Homestead Credit	LOIT Homestead Credit	State Fines and Forfeitures	Infraction Judgments	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	\$ 391	\$ 1,449,653	\$ 82	\$ 7,799	\$ -	\$ -	\$ 1,010
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	7,288,640	4,878	98,951	8	8,929	9,880
Total receipts	-	7,288,640	4,878	98,951	8	8,929	9,880
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3	8,570,318	3,290	102,126	8	8,329	9,930
Total disbursements	3	8,570,318	3,290	102,126	8	8,329	9,930
Excess (deficiency) of receipts over disbursements	(3)	(1,281,678)	1,588	(3,175)	-	600	(50)
Cash and investments - ending	<u>\$ 388</u>	<u>\$ 167,975</u>	<u>\$ 1,670</u>	<u>\$ 4,624</u>	<u>\$ -</u>	<u>\$ 600</u>	<u>\$ 960</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Coroner's Training & Continuing Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State	Child Restraint Violations Fines	Inheritance Tax	Education Plate Fees Agency
Cash and investments - beginning	\$ 911	\$ 63	\$ 728	\$ -	\$ 135	\$ 594,139	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	3,388,368	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	12,737	1,750	8,495	256	2,375	-	1,069
Total receipts	12,737	1,750	8,495	256	2,375	3,388,368	1,069
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	12,652	1,625	8,548	221	2,510	3,952,888	1,069
Total disbursements	12,652	1,625	8,548	221	2,510	3,952,888	1,069
Excess (deficiency) of receipts over disbursements	85	125	(53)	35	(135)	(564,520)	-
Cash and investments - ending	\$ 996	\$ 188	\$ 675	\$ 35	\$ -	\$ 29,619	\$ -

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Innkeeper's Tax Collections	CEDIT Distribution	COIT Distribution	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Kinsey School Breakfast
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 296,951	\$ 266,677	\$ 164,280	\$ 17,603
Receipts:							
Taxes	573,789	2,927,632	9,353,754	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	35,181	52,926	42,657	56,456
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>573,789</u>	<u>2,927,632</u>	<u>9,353,754</u>	<u>35,181</u>	<u>52,926</u>	<u>42,657</u>	<u>56,456</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>573,789</u>	<u>2,927,632</u>	<u>9,353,754</u>	<u>-</u>	<u>16,670</u>	<u>18,984</u>	<u>56,773</u>
Total disbursements	<u>573,789</u>	<u>2,927,632</u>	<u>9,353,754</u>	<u>-</u>	<u>16,670</u>	<u>18,984</u>	<u>56,773</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,181</u>	<u>36,256</u>	<u>23,673</u>	<u>(317)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 332,132</u>	<u>\$ 302,933</u>	<u>\$ 187,953</u>	<u>\$ 17,286</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Flood Mitigation Assistance Grant	County User Fee-Alcohol & Drug	County User Fees-Inf Prob	County User Fee-Juv Infrml Adj	County User Fees-Juv Restitu	County User Fee-State Excise	County User Fee-State
Cash and investments - beginning	\$ 24,256	\$ 101,178	\$ -	\$ 870	\$ 35,802	\$ 36	\$ 9,755
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	266,004	5,960	614	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	7,190	8	3,614
Total receipts	<u>-</u>	<u>266,004</u>	<u>5,960</u>	<u>614</u>	<u>7,190</u>	<u>8</u>	<u>3,614</u>
Disbursements:							
Personal services	-	311,475	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,334	-	5,960	-	6,048	-	2,216
Total disbursements	<u>2,334</u>	<u>311,475</u>	<u>5,960</u>	<u>-</u>	<u>6,048</u>	<u>-</u>	<u>2,216</u>
Excess (deficiency) of receipts over disbursements	<u>(2,334)</u>	<u>(45,471)</u>	<u>-</u>	<u>614</u>	<u>1,142</u>	<u>8</u>	<u>1,398</u>
Cash and investments - ending	<u>\$ 21,922</u>	<u>\$ 55,707</u>	<u>\$ -</u>	<u>\$ 1,484</u>	<u>\$ 36,944</u>	<u>\$ 44</u>	<u>\$ 11,153</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	County User Fee-Kokomo Police	County User Fee-Lawenf Cont Ed	County User Fee-Greentown	County User Fee-Russiaville	County User Fee-Pretrial Diversn	County User Fee-Jury Pay	County User Fee-Drug Court Fee
Cash and investments - beginning	\$ 592	\$ 6,849	\$ 263	\$ 656	\$ 110,008	\$ 7,185	\$ 6,928
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	8,001	2,033	295	116	86,703	7,158	2,190
Total receipts	<u>8,001</u>	<u>2,033</u>	<u>295</u>	<u>116</u>	<u>86,703</u>	<u>7,158</u>	<u>2,190</u>
Disbursements:							
Personal services	-	-	-	-	77,052	-	-
Supplies	-	-	-	-	3,452	-	-
Other services and charges	-	998	-	-	6,886	9,050	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	4,778	-	-
Other disbursements	8,082	-	-	760	58,000	-	284
Total disbursements	<u>8,082</u>	<u>998</u>	<u>-</u>	<u>760</u>	<u>150,168</u>	<u>9,050</u>	<u>284</u>
Excess (deficiency) of receipts over disbursements	<u>(81)</u>	<u>1,035</u>	<u>295</u>	<u>(644)</u>	<u>(63,465)</u>	<u>(1,892)</u>	<u>1,906</u>
Cash and investments - ending	<u>\$ 511</u>	<u>\$ 7,884</u>	<u>\$ 558</u>	<u>\$ 12</u>	<u>\$ 46,543</u>	<u>\$ 5,293</u>	<u>\$ 8,834</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	County User Fee-Sup1 Re-Entry	County User Fee-Proj Income	County User Fee-Community Svc	County User Fee-Conservtn DNR	Donations- Stormwater District	Donations- Community Drug Free	Donations- Health
Cash and investments - beginning	\$ 4,002	\$ 156,989	\$ 30,308	\$ 5	\$ 365	\$ 88	\$ 283
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	3,441	511,097	60,418	162	-	-	-
Total receipts	3,441	511,097	60,418	162	-	-	-
Disbursements:							
Personal services	-	398,897	28,613	-	-	-	-
Supplies	-	5,887	-	-	-	-	-
Other services and charges	-	114,617	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	2,075	-	-	-	-	-
Other disbursements	342	-	-	162	117	-	-
Total disbursements	342	521,476	28,613	162	117	-	-
Excess (deficiency) of receipts over disbursements	3,099	(10,379)	31,805	-	(117)	-	-
Cash and investments - ending	\$ 7,101	\$ 146,610	\$ 62,113	\$ 5	\$ 248	\$ 88	\$ 283

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Self-Insurance- Anthem	Self-Insurance Refunds	Self-Insurance Holding	Commissioner Certificate Sale	Howard Co Sheriff Work Program	Dare-Sheriff Dept	Prosecutor/Bad Ck & Copy
Cash and investments - beginning	\$ 1,057,002	\$ 1,000	\$ 1,418,845	\$ 67,879	\$ 26,814	\$ 945	\$ 22,000
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	10,756	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	6,060,759	3,867	3,101	43,486	-	450	-
Total receipts	6,060,759	3,867	3,101	43,486	10,756	450	-
Disbursements:							
Personal services	-	-	-	-	1,752	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	1,482	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	457	-	-
Other disbursements	6,199,024	3,867	-	77,065	-	549	-
Total disbursements	6,199,024	3,867	-	77,065	3,691	549	-
Excess (deficiency) of receipts over disbursements	(138,265)	-	3,101	(33,579)	7,065	(99)	-
Cash and investments - ending	\$ 918,737	\$ 1,000	\$ 1,421,946	\$ 34,300	\$ 33,879	\$ 846	\$ 22,000

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Rainy Day Fund Loan/Ho. Co.	Howard Co Courthouse Security	Homestead Credit Rebate	GCC Payroll	Kinsey-FFT User Fees	Chrysler Rainy Day Loan	Kitty Run Hold Money
Cash and investments - beginning	\$ 252,558	\$ 1,801	\$ 611	\$ 58	\$ 23,509	\$ -	\$ 104,834
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	306,099	298,304	906,793	781
Total receipts	-	-	-	306,099	298,304	906,793	781
Disbursements:							
Personal services	-	-	-	306,106	185,671	-	-
Supplies	-	-	-	-	5,000	-	-
Other services and charges	-	-	-	-	13,112	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	13,791	-	-
Other disbursements	-	-	611	-	525	906,793	-
Total disbursements	-	-	611	306,106	218,099	906,793	-
Excess (deficiency) of receipts over disbursements	-	-	(611)	(7)	80,205	-	781
Cash and investments - ending	\$ 252,558	\$ 1,801	\$ -	\$ 51	\$ 103,714	\$ -	\$ 105,615

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Health Dept Vaccine Purchase	Kitty Run Bond	Mahlon Snyder Drain Reconst LN	Sitzes Escrow	Parental Reimburse Child Services	Jail Lease	TMA 2012
Cash and investments - beginning	\$ 4,425	\$ 73,602	\$ 103,530	\$ 6,900	\$ 1,857	\$ 134,761	\$ 235,865
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	29,874	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	94,389	130,557	-	894	-	10,533
Total receipts	29,874	94,389	130,557	-	894	-	10,533
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	93,148	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	30,759	-	234,087	6,900	-	-	234,874
Total disbursements	30,759	93,148	234,087	6,900	-	-	234,874
Excess (deficiency) of receipts over disbursements	(885)	1,241	(103,530)	(6,900)	894	-	(224,341)
Cash and investments - ending	<u>\$ 3,540</u>	<u>\$ 74,843</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,751</u>	<u>\$ 134,761</u>	<u>\$ 11,524</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Donation Fund-Sheriff	Concession/ County General	Pro Bono Legal Services Fee	Howard Co Law Enforcement	EMPG-Salaries	Settlement- Township Assist	Bachelor Run
Cash and investments - beginning	\$ 6	\$ 2,774	\$ 2,431	\$ 31,778	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	52,710	-	-
Charges for services	-	-	5,309	-	-	-	-
Fines and forfeits	-	-	-	83,776	-	-	-
Other receipts	-	-	-	-	-	809,327	1,444
Total receipts	-	-	5,309	83,776	52,710	809,327	1,444
Disbursements:							
Personal services	-	-	-	6,601	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	56,411	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	10,327	52,710	809,327	1,444
Total disbursements	-	-	-	73,339	52,710	809,327	1,444
Excess (deficiency) of receipts over disbursements	-	-	5,309	10,437	-	-	-
Cash and investments - ending	<u>\$ 6</u>	<u>\$ 2,774</u>	<u>\$ 7,740</u>	<u>\$ 42,215</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, 2013
 (Continued)

	Settlement- Cemetery Regents	Settlement- TWP Fire Fighting	Settlement- CORP Fire Pension	Settlement- School CAP Projects	Settlement- Library General	Settlement- Corp Parks & Rec	Settlement- Plan Commission
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	434,248	375,592	45,837	12,530,952	4,795,145	3,008,376	241,249
Total receipts	<u>434,248</u>	<u>375,592</u>	<u>45,837</u>	<u>12,530,952</u>	<u>4,795,145</u>	<u>3,008,376</u>	<u>241,249</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	434,248	375,592	45,837	12,530,952	4,795,145	3,008,376	241,249
Total disbursements	<u>434,248</u>	<u>375,592</u>	<u>45,837</u>	<u>12,530,952</u>	<u>4,795,145</u>	<u>3,008,376</u>	<u>241,249</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, 2013
 (Continued)

	Settlement- Corp Police Pension	Settlement- Excise Tax Alloc	Settlement- Twp Recreation	Settlement- Solid Waste	Settlement- Corp Street (MVH)	Settlement- Township General	Settlement- Aviation Airport
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	45,837	2,970,465	10,283	795,452	2,539,003	905,717	468,023
Total receipts	<u>45,837</u>	<u>2,970,465</u>	<u>10,283</u>	<u>795,452</u>	<u>2,539,003</u>	<u>905,717</u>	<u>468,023</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	45,837	2,970,465	10,283	795,452	2,539,003	905,717	468,023
Total disbursements	<u>45,837</u>	<u>2,970,465</u>	<u>10,283</u>	<u>795,452</u>	<u>2,539,003</u>	<u>905,717</u>	<u>468,023</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, 2013
 (Continued)

	Settlement- Bus Replacement	Settlement- Pension Debt	Settlement- Corp CCD	Settlement- Barrett Law	Settlement- Unsafe Building	Controlled Substance Excise Tax	Indiana Aids Fund-Health
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 3,967	\$ -	\$ 188	\$ 712
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,168,313	1,270,849	7,399	2,970	3,839	-	-
Total receipts	1,168,313	1,270,849	7,399	2,970	3,839	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	115
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,168,313	1,270,849	7,399	6,937	3,839	-	-
Total disbursements	1,168,313	1,270,849	7,399	6,937	3,839	-	115
Excess (deficiency) of receipts over disbursements	-	-	-	(3,967)	-	-	(115)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 188	\$ 597

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Drug Court Grant	Courts Translator Grant	SHOCAP .920	Step Ahead Discretionary	FEMA Community Emergency Response	JUV Drug Court Program Fee	JUV Drug Court Grant
Cash and investments - beginning	\$ 9,143	\$ 3,898	\$ 18,860	\$ 1,369	\$ 420	\$ 175	\$ 471
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	15,784	2,475	33,935	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>15,784</u>	<u>2,475</u>	<u>33,935</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	9,734	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	10,031	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	15,773	1,000	16,812	-	-	-	-
Total disbursements	<u>15,773</u>	<u>1,000</u>	<u>36,577</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>11</u>	<u>1,475</u>	<u>(2,642)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 9,154</u>	<u>\$ 5,373</u>	<u>\$ 16,218</u>	<u>\$ 1,369</u>	<u>\$ 420</u>	<u>\$ 175</u>	<u>\$ 471</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	93.268 Childhood Immuniz Grant	20.600 Imp & Dangerous Driving	16.575 Stop Crime Victim Asst	20.601 DUI Task Force	93.069 BIO Pub Health Coord Gr	16.597 Drug Task Force Grant	16.523 JUV Acct Incentive Block
Cash and investments - beginning	\$ 16	\$ (4,043)	\$ 11,854	\$ (2,170)	\$ (1,566)	\$ 24,167	\$ 999
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	12,526	8,305	16,345	30,703	74,000	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>12,526</u>	<u>8,305</u>	<u>16,345</u>	<u>30,703</u>	<u>74,000</u>	<u>-</u>
Disbursements:							
Personal services	-	11,351	-	6,287	7,453	78,450	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	20,159	8,152	22,088	-	999
Total disbursements	<u>-</u>	<u>11,351</u>	<u>20,159</u>	<u>14,439</u>	<u>29,541</u>	<u>78,450</u>	<u>999</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>1,175</u>	<u>(11,854)</u>	<u>1,906</u>	<u>1,162</u>	<u>(4,450)</u>	<u>(999)</u>
Cash and investments - ending	<u>\$ 16</u>	<u>\$ (2,868)</u>	<u>\$ -</u>	<u>\$ (264)</u>	<u>\$ (404)</u>	<u>\$ 19,717</u>	<u>\$ -</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	97.029 Flood Haz Mitigation Plan	97.029 Flood Haz Mitigation Grant	14.228 Darrough Chapl PR Grant	90.401 HAVA Title III	97.039 Hazard Mitigation Grant	16.523 POPAl-APPA Training GRA	16.579 Edward Byrne Mem Loc Lw
Cash and investments - beginning	\$ 2,500	\$ 2,858	\$ -	\$ 10,000	\$ -	\$ (9,356)	\$ 3,105
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	272,096	-	115,894	9,356	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	272,096	-	115,894	9,356	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	272,096	-	117,465	-	3,105
Total disbursements	-	-	272,096	-	117,465	-	3,105
Excess (deficiency) of receipts over disbursements	-	-	-	-	(1,571)	9,356	(3,105)
Cash and investments - ending	<u>\$ 2,500</u>	<u>\$ 2,858</u>	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ (1,571)</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, 2013
 (Continued)

	Enhanced Access - Recorder	Sex & Violent Offend Admin - She	EMA Donation	2013 Tobacco Prevention Grant	A S Fisher Loan	Howard Co Revolving Loan
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	6,000	-	-
Charges for services	4,238	2,300	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	17,815	-	38,500	1,200,000
Total receipts	<u>4,238</u>	<u>2,300</u>	<u>17,815</u>	<u>6,000</u>	<u>38,500</u>	<u>1,200,000</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,678	-	-	468	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	9,338	-	28,789	1,027,080
Total disbursements	<u>1,678</u>	<u>-</u>	<u>9,338</u>	<u>468</u>	<u>28,789</u>	<u>1,027,080</u>
Excess (deficiency) of receipts over disbursements	<u>2,560</u>	<u>2,300</u>	<u>8,477</u>	<u>5,532</u>	<u>9,711</u>	<u>172,920</u>
Cash and investments - ending	<u>\$ 2,560</u>	<u>\$ 2,300</u>	<u>\$ 8,477</u>	<u>\$ 5,532</u>	<u>\$ 9,711</u>	<u>\$ 172,920</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	MISC Clearing	Settlement - State Loan School	10.555 Kinsey NATNL School Lunch	16.588 STOP Violence Against Women	97.042 EMPGC - Tablets	16.548 Title V JDAI
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	21,762	80,413	4,022	15,994
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	85,579	479,385	-	-	-	-
Total receipts	<u>85,579</u>	<u>479,385</u>	<u>21,762</u>	<u>80,413</u>	<u>4,022</u>	<u>15,994</u>
Disbursements:						
Personal services	-	-	-	66,968	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	85,579	479,385	21,762	14,357	4,022	19,327
Total disbursements	<u>85,579</u>	<u>479,385</u>	<u>21,762</u>	<u>81,325</u>	<u>4,022</u>	<u>19,327</u>
Excess (deficiency) of receipts over disbursements	-	-	-	(912)	-	(3,333)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (912)</u>	<u>\$ -</u>	<u>\$ (3,333)</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	97.076 2005 SHSP Grant	SHOCAP .511	Military Family Research - VSO	County Treasurer Cash Account	Kinsey Youth Center Commissary Account	Clerk Trust Account
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 1,373,051	\$ 3,976	\$ 4,627,688
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	39,364	43,650	500	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	1,681,818	18,956	9,401,584
Total receipts	<u>39,364</u>	<u>43,650</u>	<u>500</u>	<u>1,681,818</u>	<u>18,956</u>	<u>9,401,584</u>
Disbursements:						
Personal services	-	27,796	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	879	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	1,373,051	18,269	10,689,808
Total disbursements	<u>-</u>	<u>28,675</u>	<u>-</u>	<u>1,373,051</u>	<u>18,269</u>	<u>10,689,808</u>
Excess (deficiency) of receipts over disbursements	<u>39,364</u>	<u>14,975</u>	<u>500</u>	<u>308,767</u>	<u>687</u>	<u>(1,288,224)</u>
Cash and investments - ending	<u>\$ 39,364</u>	<u>\$ 14,975</u>	<u>\$ 500</u>	<u>\$ 1,681,818</u>	<u>\$ 4,663</u>	<u>\$ 3,339,464</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Clerk Child Support Account	Prosecutor Copy Machine Account	Prosecutor Trust Account	Prosecutor Cash Account	Sheriff Equipment and Technology Account	Totals
Cash and investments - beginning	\$ 20,559	\$ 7,509	\$ 2,121	\$ 2,732	\$ 106,582	\$ 49,530,470
Receipts:						
Taxes	-	-	-	-	-	36,783,778
Licenses and permits	-	-	-	-	-	42,345
Intergovernmental	-	-	-	-	-	16,587,756
Charges for services	-	-	-	-	-	3,274,995
Fines and forfeits	-	-	-	-	-	831,411
Other receipts	<u>1,724,950</u>	<u>1,552</u>	<u>3,699</u>	<u>1,672</u>	<u>119,154</u>	<u>156,976,595</u>
Total receipts	<u>1,724,950</u>	<u>1,552</u>	<u>3,699</u>	<u>1,672</u>	<u>119,154</u>	<u>214,496,880</u>
Disbursements:						
Personal services	-	-	-	-	-	29,247,725
Supplies	-	-	-	-	-	3,042,944
Other services and charges	-	-	-	-	-	8,231,402
Debt service - principal and interest	-	-	-	-	-	93,148
Capital outlay	-	-	-	-	-	717,860
Other disbursements	<u>1,717,318</u>	<u>-</u>	<u>3,699</u>	<u>-</u>	<u>154,822</u>	<u>173,265,097</u>
Total disbursements	<u>1,717,318</u>	<u>-</u>	<u>3,699</u>	<u>-</u>	<u>154,822</u>	<u>214,598,176</u>
Excess (deficiency) of receipts over disbursements	<u>7,632</u>	<u>1,552</u>	<u>-</u>	<u>1,672</u>	<u>(35,668)</u>	<u>(101,296)</u>
Cash and investments - ending	<u>\$ 28,191</u>	<u>\$ 9,061</u>	<u>\$ 2,121</u>	<u>\$ 4,404</u>	<u>\$ 70,914</u>	<u>\$ 49,429,174</u>

HOWARD COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2013

<u>Government</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 968,566</u>	<u>\$ 645,376</u>

HOWARD COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2013

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
General obligation bonds	Kitty Run Drain	\$ 1,216,100	\$ 92,997
General obligation bonds	Mahlon Snyder Drain	494,726	114,000
General obligation bonds	A S Fisher Drain	<u>38,500</u>	<u>7,000</u>
Total governmental activities		<u>1,749,326</u>	<u>213,997</u>
Totals		<u><u>\$ 1,749,326</u></u>	<u><u>\$ 213,997</u></u>

HOWARD COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2013

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.

	Ending Balance
Governmental activities:	
Land	\$ 1,313
Infrastructure	48,251,816
Buildings	120,911
Improvements other than buildings	1,100
Machinery, equipment, and vehicles	4,938,871
Construction in progress	2,903
Total governmental activities	53,316,914
Total capital assets	\$ 53,316,914

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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 FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF HOWARD COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Howard County's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
(Continued)


Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program 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.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance 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. 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.

Our consideration of 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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

May 28, 2014

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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, 2013

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Agriculture</u>				
Child Nutrition Cluster				
School Breakfast Program	Indiana Department of Education	10.553	FY 2013	\$ 21,452
Kinsey School Breakfast				
National School Lunch Program				
Kinsey National School Lunch		10.555	FY 2013	<u>35,004</u>
Total - Child Nutrition Cluster				<u>56,456</u>
Total - Department of Agriculture				<u>56,456</u>
<u>Department of Housing and Urban Development</u>				
CDBG - State-Administered CDBG Cluster				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii				
Darrough Chapel Project Grant	Indiana Office of Community and Rural Affairs	14.228	A192-12-CF-11-208	<u>272,096</u>
Total - CDBG - State-Administered CDBG Cluster				<u>272,096</u>
Total - Department of Housing and Urban Development				<u>272,096</u>
<u>Department of Justice</u>				
JAG Program Cluster				
Edward Byrne Memorial Justice Assistance Grant Program	Indiana Criminal Justice Institute	16.738	2009-DJ-BX-0049	<u>4,235</u>
Cumulative Capital Development				
Total - JAG Program Cluster				<u>4,235</u>
Juvenile Accountability Block Grants	Indiana Criminal Justice Institute	16.523	10-JB-FX-0086	<u>8,420</u>
POPAI-APPA Training Grant				
Title V - Delinquency Prevention Program	Indiana Criminal Justice Institute	16.548	03210JPF004303	<u>15,994</u>
Title V JDAI				
ARRA - Violence Against Women Formula Grants, Recovery Act	Indiana Criminal Justice Institute	16.588	2012-WF-AX-0035	<u>24,916</u>
Stop Violence Against Women				
Total - Department of Justice				<u>53,565</u>
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster				
Highway Planning and Construction				
Local Road and Street	Indiana Department of Transportation	20.205	710025	15,608
Local Road and Street		20.205	710026	58,456
Cumulative Bridge		20.205	900163	34,375
Cumulative Bridge		20.205	1005622	<u>50,008</u>
Total - Highway Planning and Construction Cluster				<u>158,447</u>
Total - Highway Planning and Construction Cluster				<u>158,447</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, 2013
(Continued)

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Transportation (continued)</u>				
Highway Safety Cluster				
State and Community Highway Safety Impaired and Dangerous Driving	Indiana Criminal Justice Institute	20.600	1394	<u>12,526</u>
Alcohol Impaired Driving Countermeasures Incentive Grants I DUI Taskforce	Indiana Criminal Justice Institute	20.601	1209	<u>16,345</u>
Total - Highway Safety Cluster				<u>28,871</u>
Total - Department of Transportation				<u>187,318</u>
<u>Department of Health and Human Services</u>				
Public Health Emergency Preparedness Bio Pub Health Coordinator Grant	Indiana Department of Health	93.069	2U90TP517024-11	<u>17,734</u>
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Bio Pub Health Coordinator Grant	Indiana Department of Health	93.074	1U90TP000521-1	<u>12,969</u>
Child Support Enforcement Title IV-D Child Enforcement	Indiana Department of Child Services	93.563	FY 2013	<u>560,555</u>
Total - Department of Health and Human Services				<u>591,258</u>
<u>Department of Homeland Security</u>				
Hazard Mitigation Grant Hazard Mitigation Grant	Indiana Department of Homeland Security	97.039	C44P-1-269A	<u>84,147</u>
Emergency Management Performance Grants EMPGC-Tablets EMPG-Salaries	Indiana Department of Homeland Security	97.042	EMW-2011-EP-00036 EMW-2012-EP-00017	4,022 <u>52,710</u>
Total Emergency Management Performance Grants				<u>56,732</u>
Total - Department of Homeland Security				<u>140,879</u>
Total federal awards expended				<u>\$ 1,301,572</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 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, 2013:

Program Title	Federal CFDA Number	2013
Alcohol Impaired Driving Countermeasure Incentive Grants	20.601	\$ 8,877
Emergency Management Performance Grants	97.042	28,990

HOWARD COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	no

Identification of Major Programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
93.563	Highway Planning and Construction Cluster Child Support Enforcement

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

Auditee qualified as low-risk auditee?	no
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Section II - Financial Statement Findings

No matters are reportable.

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

OTHER REPORT

In addition to this report, a Supplemental Compliance Report has been issued for the County. That report can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.