

**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, 2014 to December 31, 2014



**FILED**  
03/20/2017



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Martha Lake	01-01-13 to 12-31-20
County Treasurer	Ann Wells Weston Reed	01-01-13 to 05-31-16 06-01-16 to 12-31-20
Clerk of the Circuit Court	Kimmerly Wilson	01-01-11 to 12-31-18
County Sheriff	Steven Rogers	01-01-11 to 12-31-18
County Recorder	Brook Cleaver	01-01-11 to 12-31-18
President of the Board of County Commissioners	Paul Wyman	01-01-14 to 12-31-17
President of the County Council	Richard Miller	01-01-14 to 12-31-17



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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, 2014, and the related notes to the financial statement as listed in the Table of Contents.

***Management's Responsibility for the Financial Statement***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of 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, 2014.

***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, 2014, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

*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.


*Other Information*

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated February 2, 2017, 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.

  
Paul D. Joyce, CPA  
State Examiner

February 2, 2017



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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, 2014, and the related notes to the financial statement, and have issued our report thereon dated February 2, 2017, 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 and, therefore, material weaknesses or significant deficiencies may exist that were not identified. 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.



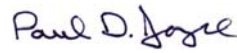
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL  
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*  
(Continued)

**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

February 2, 2017

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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, 2014

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
Sheriff's Inmate Trust	\$ 152,779	\$ 792,034	\$ 804,290	\$ 140,523
Jail Commissary	131,573	493,945	461,436	164,082
Howard County Clerk Trust Fund	3,339,463	9,799,414	9,846,657	3,292,220
General	13,094,275	19,535,263	20,397,501	12,232,037
Accident Report	8,565	8,443	4,169	12,839
Bid Deposits and Bonds Holding	-	12,520	12,520	-
CEDIT County Share	3,234,442	989,455	810,375	3,413,522
City and Town Court Costs	4,811	21,148	20,941	5,018
Clerk's Records Perpetuation	92,684	37,983	60,035	70,632
COIT - Special Legislation	3,760,987	7,883,038	8,329,833	3,314,192
COIT County Distributive Shares	1,240,402	3,061,262	3,000,000	1,301,664
Community Corrections	12,356	255,602	254,239	13,719
Community Transition Program	238,517	221,575	267,595	192,497
Congressional School Interest	-	899	899	-
Congressional School Principal	22,478	-	-	22,478
County Home Gifts	18,291	4,930	11,800	11,421
Sales Disclosure - County Share	12,705	10,230	-	22,935
Cumulative Bridge	464,378	844,111	1,215,640	92,849
Cumulative Capital Development	1,377,445	880,270	1,235,710	1,022,005
Drug Free Community	62,390	100,236	92,563	70,063
Electronic Map Generation	7,468	364	-	7,832
Emergency Planning/Right To Know	9,635	5,127	3,275	11,487
Enhanced Access	2,561	19,598	7,460	14,699
Firearms Training	9,894	14,480	22,164	2,210
General Drain Improvement	647,765	300,452	290,897	657,320
Health	112,763	728,686	699,131	142,318
Identification Security Protection	59,935	11,507	6,587	64,855
Levy Excess	-	67	-	67
Local Health Maintenance	11,249	48,859	52,957	7,151
Local Road and Street	472,649	550,168	539,435	483,382
Medical Care for Inmates	465	22	483	4
Misdemeanant	175,799	73,446	47,270	201,975
Motor Vehicle Highway	567,669	3,720,616	3,789,170	499,115
Plat Book	121,299	18,354	50,607	89,046
Rainy Day	2,089,257	-	-	2,089,257
Reassessment - 2015	1,472,123	723,491	562,187	1,633,427
Recorder's Records Perpetuation	594,354	186,697	189,524	591,527
Riverboat	-	490,216	490,216	-
Sheriff's Pension Trust	-	59,504	59,504	-
Storm Water Management Capial Projects	2,300	6,985	3,366	5,919
Storm Water Management Operating	1,593,899	495,444	203,567	1,885,776
Supplemental Public Defender Services	20,795	61,007	64,113	17,689
Surplus Tax	186,826	81,024	104,728	163,122
Surveyor's Corner Perpetuation	63,156	16,790	10,899	69,047
Tax Sale Redemption	21,623	455,342	406,353	70,612
Tax Sale Surplus	1,651,039	1,274,985	1,411,596	1,514,428
Local Health Department Trust Account	25,834	36,547	9,032	53,349
Victim Impact Program	162	-	-	162
Court Appointed Special Advocate (CASA)	31,204	98,973	86,135	44,042
Auditors Ineligible Deductions	713,213	86,217	136,457	662,973
County Elected Officials Training	28,524	11,507	2,169	37,862
County Offender Transportation Fund	3,233	2,313	-	5,546
Statewide 911	918,956	757,785	423,567	1,253,174
Adult Probation Administrative	63,027	83,020	100,000	46,047
Juvenile Probation Administrative	5,800	2,517	-	8,317
Supplemental Adult Probation Services	41,496	251,345	235,065	57,776
Supplemental Juvenile Probation Services	14,754	11,764	18,652	7,866
County User Fee	390,796	1,156,437	1,070,969	476,264
Drainage Maintenance	3,104,904	1,164,002	896,232	3,372,674
Recycling	3,434	321,302	324,736	-
Collection Agency Fees	-	27,342	27,342	-
Donations	248	-	36	212
Self-Insurance	2,341,683	6,242,185	6,166,812	2,417,056
Payroll Clearing	468,608	14,023,095	14,023,029	468,674
Settlement	-	84,923,151	84,923,151	-
Wheel Tax	-	97,513	97,513	-
Sur Tax	-	1,326,412	1,326,412	-
CVET Agency	-	334,369	334,369	-
Weed Lien Collections	-	72,839	72,839	-
Sewage Collections	678	708,975	709,653	-
Financial Institution Tax	-	474,290	474,290	-
HEA 1001 State Homestead Credit	388	-	388	-
LOIT Homestead Credit	167,975	7,288,640	7,323,398	133,217
State Fines and Forfeitures	1,670	2,216	3,199	687
Infraction Judgements	4,624	99,263	97,968	5,919
Overweight Vehicle Fines	-	4	4	-
Special Death Benefit	600	8,254	8,374	480
Sales Disclosure - State Share	960	10,230	10,185	1,005
Coroners Training & Con't Education	996	12,038	12,302	732
Interstate Compact - State Share	188	750	938	-
Mortgage Recording Fees - State Share	675	6,523	6,698	500
Sex and Violent Offender Admin - State	35	776	764	47

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, 2014  
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
Child Restraint Violations Fines	-	1,050	950	100
Inheritance Tax	29,619	50,837	45,380	35,076
Education Plate Fees Agency	-	919	919	-
Innkeepers Tax Collections	-	588,380	588,380	-
CEDIT Distribution	-	2,927,632	2,927,632	-
COIT Distribution	-	10,204,096	10,204,096	-
93.563 Title IV-D Incentive	332,132	35,115	-	367,247
93.563 Prosecutor IV-D Incentive-Post Oct '99	302,933	52,832	22,762	333,003
93.563 Clerk IV-D Incentive-Post Oct '99	187,953	35,115	30,478	192,590
County Treasurer Cash Account	1,681,818	2,338,750	1,681,818	2,338,750
Kinsey Youth Center Commissary Account	4,664	29,670	28,064	6,270
Howard County Clerk Child Support Account	28,191	1,437,468	1,444,543	21,116
Howard County Prosecutor Copy Machine Account	9,061	1,437	-	10,498
Howard County Prosecutor Trust Account	2,121	1,008	1,008	2,121
Howard County Prosecutor Cash Account	4,404	-	-	4,404
Sheriff Equipment and Technology Account	70,913	90,388	112,320	48,981
OVERPAYMENT - TAX	91,960	50,180	78,249	63,891
DONATIONS - COMMUNITY DRUG FREE	88	-	-	88
DONATIONS - HEALTH	283	-	-	283
DONATIONS - EMA	8,477	7,720	13,315	2,882
COMMISSIONER CERTIFICATE SALE	34,300	-	34,149	151
HOWARD CO SHERIFF WORK PROGRAM	33,879	11,573	4,802	40,650
DARE - SHERIFF DEPT	846	1,500	1,318	1,028
PROSECUTOR/BAD CK & COPY FUND	22,000	-	-	22,000
RAINY DAY FUND LOAN / HO CO	252,558	-	-	252,558
HO CO COURTHOUSE SECURITY FUND	1,802	50	329	1,523
GCC PAYROLL	51	332,767	316,503	16,315
KINSEY - FFT USER FEES	103,714	168,387	203,602	68,499
CHRYSLER RAINY DAY LOAN	-	937,793	937,793	-
KITTY RUN HOLD MONEY FUND	105,615	-	-	105,615
HEALTH DEPT VACCINE PURCHASE	3,540	25,263	26,799	2,004
KITTY RUN BOND FUND	74,843	94,234	92,997	76,080
MAHLON SNYDER DRAIN RECONSTRUCT	-	134,362	134,362	-
PARENTAL REIMBURSE CHILD SRVCS	2,751	-	-	2,751
JAIL LEASE	134,762	-	-	134,762
TMA 2012	11,524	35,112	40,524	6,112
DONATION FUND - SHERIFF	6	1,250	-	1,256
CONCESSION / COUNTY GENERAL	2,774	-	-	2,774
PRO BONO LEGAL SERVICES FEE	7,740	5,103	-	12,843
2013 TOBACCO PREVENTION GRANT	5,532	-	1,352	4,180
A S FISHER LOAN	9,711	6,893	16,604	-
HOWARD CO LAW ENFORCEMENT FUND	42,215	909,171	321,462	629,924
HOWARD CO REVOLVING LOAN FUND	172,920	-	94,908	78,012
VON DERAHE ESTATE CONSTR LOAN	-	156,082	150,390	5,692
ABATEMENT ACCOUNTING FUND	-	310,680	310,680	-
STATE ACH CLEARING FUND	-	1,888,295	1,888,295	-
CONTRLD SUBSTANCE EXCISE TAX	188	-	-	188
KINSEY SCHOOL BREAKFAST	17,286	53,044	46,534	23,796
20.601 DUI TASK FORCE	(264)	11,320	11,179	(123)
EMPG - SALARIES	-	42,275	42,275	-
93.268 CHILDHOOD IMMUNIZ GRANT	16	-	-	16
20.600 IMP & DANGEROUS DRIVING	(2,868)	10,215	9,484	(2,137)
16.588 STOP VIOLENCE AGAINST WOMEN	(912)	101,350	95,466	4,972
93.069 BIO PUB HEDALTH COORD GRANT	(404)	14,997	14,560	33
FLOOD MITIGATION ASSISTANCE GRANT	21,922	2,136	-	24,058
16.597 DRUG TASK FORCE GRANT	19,717	77,000	75,089	21,628
97.029 FLOOD HUZ MITIGATION	2,500	-	-	2,500
97.029 FLOOD HAZ MITIGATION	2,858	-	-	2,858
16.548 TITLE V JDAI	(3,333)	6,666	3,333	-
90.401 HAVA TITLE III	10,000	-	6,039	3,961
97.039 HAZARD MITIGATION GRANT	(1,571)	145,956	142,580	1,805
97.076 2005 SHSP GRANT	39,364	-	39,364	-
97.039 HAZARD MIT UPDATE GRANT	-	33,250	35,000	(1,750)
97.042 2013 EMA PER GNT - PROJ	-	5,090	5,090	-
93.074 PHEP GRANT - HEALTH	-	9,047	6,975	2,072
2014 EMPG COMPET GRANT	-	-	6,646	(6,646)
INDIANA AIDS FUND - HEALTH	597	-	-	597
DRUG COURT GRANT FUND	9,154	4,165	7,499	5,820
COURTS TRANSLATOR GRANT	5,373	-	1,089	4,284
SHOCAP .920	16,218	-	16,218	-
SHOCAP .511	14,975	33,950	48,925	-
SHOCAP .522	-	43,650	28,977	14,673
STEP AHEAD DISCRETIONARY FUND	1,369	-	-	1,369
FEMA COMMITY EMERGENCY RESPONSE	420	-	-	420
JUV DRUG COURT PROGRAM FEE	175	-	-	175
JUV RUG COURT GRANT	471	-	-	471
MILITARY FAMILY RESEARCH - VSO	500	-	-	500
JDAI GRANT - 2014	-	132,833	67,295	65,538
2014 HOME SEC FOUNDATION GRANT	-	4,000	4,000	-
Totals	\$ 49,429,180	\$ 197,540,239	\$ 197,234,770	\$ 49,734,649

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 include the following sources:

*Taxes.* Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

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

HOWARD COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Intergovernmental receipts.* Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

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

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

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

**E. Disbursements**

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

*Personal services.* Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, over-time compensation, and other such benefits are appropriated separately, such payments would also be included.

*Supplies.* Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

*Other services and charges.* Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

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

*Other disbursements.* Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

HOWARD COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*F. Interfund Transfers*

The County may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

*G. Fund Accounting*

Separate funds are established, maintained, and reported by the County. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and, therefore, the funds cannot be used for any expenditures of the unit itself.

**Note 2. Budgets**

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

**Note 3. Property Taxes**

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

**Note 4. Deposits and Investments**

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.



HOWARD COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is a cost-sharing 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  
One North Capitol, Suite 001  
Indianapolis, IN 46204  
Ph. (888) 526-1687

*Funding Policy and Annual Pension Cost*

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

HOWARD COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*B. County Police Retirement Plan*

*Plan Description*

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. 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 as reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2014.

**Note 8. Combined Funds**

Funds related to payroll, settlement, user fees, and self-insurance were reported individually in the prior financial statement, but were combined into one fund for each in the current financial statement.

#### OTHER INFORMATION - UNAUDITED

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

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

HOWARD COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014

	Sheriff's Inmate Trust	Jail Commissary	Howard County Clerk Trust Fund	General	Accident Report	Bid Deposits and Bonds Holding	CEDIT County Share	City and Town Court Costs
Cash and investments - beginning	\$ 152,779	\$ 131,573	\$ 3,339,463	\$ 13,094,275	\$ 8,565	\$ -	\$ 3,234,442	\$ 4,811
Receipts:								
Taxes	-	-	-	12,073,501	-	-	989,455	-
Licenses and permits	-	-	-	47,781	-	-	-	-
Intergovernmental receipts	-	-	-	4,264,587	-	-	-	-
Charges for services	-	-	-	1,901,042	8,443	-	-	-
Fines and forfeits	-	-	-	375,327	-	12,520	-	21,148
Other receipts	792,034	493,945	9,799,414	873,025	-	-	-	-
Total receipts	792,034	493,945	9,799,414	19,535,263	8,443	12,520	989,455	21,148
Disbursements:								
Personal services	-	-	-	15,383,396	-	-	-	-
Supplies	-	-	-	548,010	-	-	-	-
Other services and charges	-	-	-	4,415,014	-	-	806,285	-
Capital outlay	-	-	-	51,081	-	-	4,090	-
Other disbursements	804,290	461,436	9,846,657	-	4,169	12,520	-	20,941
Total disbursements	804,290	461,436	9,846,657	20,397,501	4,169	12,520	810,375	20,941
Excess (deficiency) of receipts over disbursements	(12,256)	32,509	(47,243)	(862,238)	4,274	-	179,080	207
Cash and investments - ending	\$ 140,523	\$ 164,082	\$ 3,292,220	\$ 12,232,037	\$ 12,839	\$ -	\$ 3,413,522	\$ 5,018

HOWARD COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Clerk's Records Perpetuation	COIT - Special Legislation	COIT County Distributive Shares	Community Corrections	Community Transition Program	Congressional School Interest	Congressional School Principal
Cash and investments - beginning	\$ 92,684	\$ 3,760,987	\$ 1,240,402	\$ 12,356	\$ 238,517	\$ -	\$ 22,478
Receipts:							
Taxes	-	5,697,439	3,061,262	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	244,359	-	255,602	221,575	-	-
Charges for services	-	1,937,021	-	-	-	-	-
Fines and forfeits	37,983	-	-	-	-	-	-
Other receipts	-	4,219	-	-	-	899	-
Total receipts	37,983	7,883,038	3,061,262	255,602	221,575	899	-
Disbursements:							
Personal services	54	6,443,805	3,000,000	220,570	86,540	-	-
Supplies	1,595	454,420	-	12,919	-	-	-
Other services and charges	41,185	1,405,800	-	6,935	924	-	-
Capital outlay	17,201	25,807	-	-	-	-	-
Other disbursements	-	1	-	13,815	180,131	899	-
Total disbursements	60,035	8,329,833	3,000,000	254,239	267,595	899	-
Excess (deficiency) of receipts over disbursements	(22,052)	(446,795)	61,262	1,363	(46,020)	-	-
Cash and investments - ending	\$ 70,632	\$ 3,314,192	\$ 1,301,664	\$ 13,719	\$ 192,497	\$ -	\$ 22,478

HOWARD COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	County Home Gifts	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Electronic Map Generation	Emergency Planning/Right To Know
Cash and investm	\$ 18,291	\$ 12,705	\$ 464,378	\$ 1,377,445	\$ 62,390	\$ 7,468	\$ 9,635
Receipts:							
Taxes	-	-	708,417	671,932	-	-	-
Licenses and pe	-	-	-	-	-	-	-
Intergovernment	-	-	62,225	59,020	-	-	5,127
Charges for serv	-	10,230	-	-	-	364	-
Fines and forfeit	-	-	-	-	-	-	-
Other receipts	4,930	-	73,469	149,318	100,236	-	-
Total receipts	4,930	10,230	844,111	880,270	100,236	364	5,127
Disbursements:							
Personal service	-	-	-	-	-	-	-
Supplies	-	-	26,708	-	-	-	2,231
Other services a	-	-	1,187,718	277,099	92,563	-	1,044
Capital outlay	-	-	1,214	958,611	-	-	-
Other disbursemen	11,800	-	-	-	-	-	-
Total disburse	11,800	-	1,215,640	1,235,710	92,563	-	3,275
Excess (deficiency) of receipts over disbursements	(6,870)	10,230	(371,529)	(355,440)	7,673	364	1,852
Cash and investm	\$ 11,421	\$ 22,935	\$ 92,849	\$ 1,022,005	\$ 70,063	\$ 7,832	\$ 11,487

HOWARD COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Enhanced Access	Firearms Training	General Drain Improvement	Health	Identification Security Protection	Levy Excess	Local Health Maintenance
Cash and investments - beginning	\$ 2,561	\$ 9,894	\$ 647,765	\$ 112,763	\$ 59,935	\$ -	\$ 11,249
Receipts:							
Taxes	-	-	300,452	440,861	-	67	-
Licenses and permits	-	14,480	-	-	-	-	-
Intergovernmental receipts	-	-	-	38,724	-	-	48,859
Charges for services	19,598	-	-	-	11,507	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	249,101	-	-	-
Total receipts	19,598	14,480	300,452	728,686	11,507	67	48,859
Disbursements:							
Personal services	-	-	-	651,415	-	-	52,957
Supplies	-	-	-	21,248	-	-	-
Other services and charges	7,460	-	-	26,468	3,845	-	-
Capital outlay	-	-	-	-	2,742	-	-
Other disbursements	-	22,164	290,897	-	-	-	-
Total disbursements	7,460	22,164	290,897	699,131	6,587	-	52,957
Excess (deficiency) of receipts over disbursements	12,138	(7,684)	9,555	29,555	4,920	67	(4,098)
Cash and investments - ending	\$ 14,699	\$ 2,210	\$ 657,320	\$ 142,318	\$ 64,855	\$ 67	\$ 7,151

HOWARD COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Local Road and Street	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Reassessment - 2015
Cash and investments - beginning	\$ 472,649	\$ 465	\$ 175,799	\$ 567,669	\$ 121,299	\$ 2,089,257	\$ 1,472,123
Receipts:							
Taxes	-	-	-	720,043	-	-	662,811
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	492,498	-	73,446	2,962,481	-	-	58,219
Charges for services	-	-	-	-	18,354	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	57,670	22	-	38,092	-	-	2,461
Total receipts	550,168	22	73,446	3,720,616	18,354	-	723,491
Disbursements:							
Personal services	-	-	10,097	2,101,204	-	-	25,315
Supplies	250,000	-	-	1,286,781	879	-	5,699
Other services and charges	289,435	-	-	265,983	45,381	-	525,285
Capital outlay	-	-	37,173	134,722	4,347	-	5,888
Other disbursements	-	483	-	480	-	-	-
Total disbursements	539,435	483	47,270	3,789,170	50,607	-	562,187
Excess (deficiency) of receipts over disbursements	10,733	(461)	26,176	(68,554)	(32,253)	-	161,304
Cash and investments - ending	\$ 483,382	\$ 4	\$ 201,975	\$ 499,115	\$ 89,046	\$ 2,089,257	\$ 1,633,427



HOWARD COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Recorder's Records Perpetuation	Riverboat	Sheriff's Pension Trust	Storm Water Management Capital Projects	Storm Water Management Operating	Supplemental Public Defender Services	Surplus Tax
Cash and investments - beginning	\$ 594,354	\$ -	\$ -	\$ 2,300	\$ 1,593,899	\$ 20,795	\$ 186,826
Receipts:							
Taxes	-	-	-	-	495,444	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	490,216	-	-	-	-	-
Charges for services	186,697	-	-	6,985	-	61,007	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	59,504	-	-	-	81,024
Total receipts	186,697	490,216	59,504	6,985	495,444	61,007	81,024
Disbursements:							
Personal services	102,054	-	-	-	126,337	-	-
Supplies	-	-	-	-	9,517	-	-
Other services and charges	-	-	-	-	67,713	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	87,470	490,216	59,504	3,366	-	64,113	104,728
Total disbursements	189,524	490,216	59,504	3,366	203,567	64,113	104,728
Excess (deficiency) of receipts over disbursements	(2,827)	-	-	3,619	291,877	(3,106)	(23,704)
Cash and investments - ending	\$ 591,527	\$ -	\$ -	\$ 5,919	\$ 1,885,776	\$ 17,689	\$ 163,122

HOWARD COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Victim Impact Program	Court Appointed Special Advocate (CASA)	Auditors Ineligible Deductions
Cash and investments - beginning	\$ 63,156	\$ 21,623	\$ 1,651,039	\$ 25,834	\$ 162	\$ 31,204	\$ 713,213
Receipts:							
Taxes	-	-	-	-	-	-	86,217
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	36,547	-	-	-
Charges for services	16,790	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	98,973	-
Other receipts	-	455,342	1,274,985	-	-	-	-
Total receipts	16,790	455,342	1,274,985	36,547	-	98,973	86,217
Disbursements:							
Personal services	-	-	-	-	-	84,446	29,302
Supplies	-	-	-	-	-	-	-
Other services and charges	10,899	-	-	-	-	1,689	70,550
Capital outlay	-	-	-	9,032	-	-	13,610
Other disbursements	-	406,353	1,411,596	-	-	-	22,995
Total disbursements	10,899	406,353	1,411,596	9,032	-	86,135	136,457
Excess (deficiency) of receipts over disbursements	5,891	48,989	(136,611)	27,515	-	12,838	(50,240)
Cash and investments - ending	\$ 69,047	\$ 70,612	\$ 1,514,428	\$ 53,349	\$ 162	\$ 44,042	\$ 662,973

HOWARD COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	County Elected Officials Training	County Offender Transportation Fund	Statewide 911	Adult Probation Administrative	Juvenile Probation Administrative	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services
Cash and investments - beginning	\$ 28,524	\$ 3,233	\$ 918,956	\$ 63,027	\$ 5,800	\$ 41,496	\$ 14,754
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	757,785	83,020	2,517	251,345	11,764
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	11,507	2,313	-	-	-	-	-
Total receipts	11,507	2,313	757,785	83,020	2,517	251,345	11,764
Disbursements:							
Personal services	-	-	-	-	-	178,658	6,836
Supplies	-	-	-	-	-	15,122	51
Other services and charges	2,169	-	227,764	100,000	-	34,809	11,765
Capital outlay	-	-	195,803	-	-	3,557	-
Other disbursements	-	-	-	-	-	2,919	-
Total disbursements	2,169	-	423,567	100,000	-	235,065	18,652
Excess (deficiency) of receipts over disbursements	9,338	2,313	334,218	(16,980)	2,517	16,280	(6,888)
Cash and investments - ending	\$ 37,862	\$ 5,546	\$ 1,253,174	\$ 46,047	\$ 8,317	\$ 57,776	\$ 7,866

HOWARD COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	County User Fee	Drainage Maintenance	Recycling	Collection Agency Fees	Donations	Self-Insurance	Payroll Clearing
Cash and investments - beginning	\$ 390,796	\$ 3,104,904	\$ 3,434	\$ -	\$ 248	\$ 2,341,683	\$ 468,608
Receipts:							
Taxes	-	1,164,002	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	1,156,437	-	-	-	-	-	-
Other receipts	-	-	321,302	27,342	-	6,242,185	14,023,095
Total receipts	1,156,437	1,164,002	321,302	27,342	-	6,242,185	14,023,095
Disbursements:							
Personal services	783,523	-	324,731	-	-	-	-
Supplies	20,056	-	-	-	-	-	-
Other services and charges	222,798	-	-	-	-	-	-
Capital outlay	12,689	-	-	-	-	-	-
Other disbursements	31,903	896,232	5	27,342	36	6,166,812	14,023,029
Total disbursements	1,070,969	896,232	324,736	27,342	36	6,166,812	14,023,029
Excess (deficiency) of receipts over disbursements	85,468	267,770	(3,434)	-	(36)	75,373	66
Cash and investments - ending	\$ 476,264	\$ 3,372,674	\$ -	\$ -	\$ 212	\$ 2,417,056	\$ 468,674

HOWARD COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Settlement	Wheel Tax	Sur Tax	CVET Agency	Weed Lien Collections	Sewage Collections	Financial Institution Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 678	\$ -
Receipts:							
Taxes	77,198,086	97,513	1,326,412	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	7,722,990	-	-	334,369	-	-	474,290
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,075	-	-	-	72,839	708,975	-
Total receipts	84,923,151	97,513	1,326,412	334,369	72,839	708,975	474,290
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	84,923,151	97,513	1,326,412	334,369	72,839	709,653	474,290
Total disbursements	84,923,151	97,513	1,326,412	334,369	72,839	709,653	474,290
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(678)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

HOWARD COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	HEA 1001 State Homestead Credit	LOIT Homestead Credit	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	\$ 388	\$ 167,975	\$ 1,670	\$ 4,624	\$ -	\$ 600	\$ 960
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	10,230
Fines and forfeits	-	-	2,216	99,263	4	8,254	-
Other receipts	-	7,288,640	-	-	-	-	-
Total receipts	-	7,288,640	2,216	99,263	4	8,254	10,230
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	388	7,323,398	3,199	97,968	4	8,374	10,185
Total disbursements	388	7,323,398	3,199	97,968	4	8,374	10,185
Excess (deficiency) of receipts over disbursements	(388)	(34,758)	(983)	1,295	-	(120)	45
Cash and investments - ending	\$ -	\$ 133,217	\$ 687	\$ 5,919	\$ -	\$ 480	\$ 1,005

HOWARD COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Coroners Training & Con't 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	\$ 996	\$ 188	\$ 675	\$ 35	\$ -	\$ 29,619	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	50,837	-
Charges for services	-	-	6,523	776	-	-	-
Fines and forfeits	12,038	750	-	-	1,050	-	-
Other receipts	-	-	-	-	-	-	919
Total receipts	12,038	750	6,523	776	1,050	50,837	919
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	12,302	938	6,698	764	950	45,380	919
Total disbursements	12,302	938	6,698	764	950	45,380	919
Excess (deficiency) of receipts over disbursements	(264)	(188)	(175)	12	100	5,457	-
Cash and investments - ending	\$ 732	\$ -	\$ 500	\$ 47	\$ 100	\$ 35,076	\$ -

HOWARD COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Innkeepers 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	County Treasurer Cash Account
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 332,132	\$ 302,933	\$ 187,953	\$ 1,681,818
Receipts:							
Taxes	588,380	2,927,632	10,204,096	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	35,115	52,832	35,115	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	2,338,750
Total receipts	<u>588,380</u>	<u>2,927,632</u>	<u>10,204,096</u>	<u>35,115</u>	<u>52,832</u>	<u>35,115</u>	<u>2,338,750</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	551,528	2,927,632	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>36,852</u>	<u>-</u>	<u>10,204,096</u>	<u>-</u>	<u>22,762</u>	<u>30,478</u>	<u>1,681,818</u>
Total disbursements	<u>588,380</u>	<u>2,927,632</u>	<u>10,204,096</u>	<u>-</u>	<u>22,762</u>	<u>30,478</u>	<u>1,681,818</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,115</u>	<u>30,070</u>	<u>4,637</u>	<u>656,932</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 367,247</u>	<u>\$ 333,003</u>	<u>\$ 192,590</u>	<u>\$ 2,338,750</u>



HOWARD COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Kinsey Youth Center Commissary Account	Howard County Clerk Child Support Account	Howard County Prosecutor Copy Machine Account	Howard County Prosecutor Trust Account	Howard County Prosecutor Cash Account	Sheriff Equipment and Technology Account	OVERPAYMENT - TAX
Cash and investments - beginning	\$ 4,664	\$ 28,191	\$ 9,061	\$ 2,121	\$ 4,404	\$ 70,913	\$ 91,960
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	29,670	1,437,468	1,437	1,008	-	90,388	50,180
Total receipts	29,670	1,437,468	1,437	1,008	-	90,388	50,180
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	28,064	1,444,543	-	1,008	-	112,320	78,249
Total disbursements	28,064	1,444,543	-	1,008	-	112,320	78,249
Excess (deficiency) of receipts over disbursements	1,606	(7,075)	1,437	-	-	(21,932)	(28,069)
Cash and investments - ending	\$ 6,270	\$ 21,116	\$ 10,498	\$ 2,121	\$ 4,404	\$ 48,981	\$ 63,891

HOWARD COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	DONATIONS - COMMUNITY DRUG FREE	DONATIONS - HEALTH	DONATIONS - EMA	COMMISSIONER CERTIFICATE SALE	HOWARD CO SHERIFF WORK PROGRAM	DARE - SHERIFF DEPT	PROSECUTOR/BAD CK & COPY FUND
Cash and investments - beginning	\$ 88	\$ 283	\$ 8,477	\$ 34,300	\$ 33,879	\$ 846	\$ 22,000
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	7,720	-	11,573	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	1,500	-
Total receipts	-	-	7,720	-	11,573	1,500	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	2,131	-	-
Other services and charges	-	-	-	-	1,244	-	-
Capital outlay	-	-	-	-	1,427	-	-
Other disbursements	-	-	13,315	34,149	-	1,318	-
Total disbursements	-	-	13,315	34,149	4,802	1,318	-
Excess (deficiency) of receipts over disbursements	-	-	(5,595)	(34,149)	6,771	182	-
Cash and investments - ending	\$ 88	\$ 283	\$ 2,882	\$ 151	\$ 40,650	\$ 1,028	\$ 22,000

HOWARD COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	RAINY DAY FUND LOAN / HO CO	HO CO COURTHOUSE SECURITY FUND	GCC PAYROLL	KINSEY - FFT USER FEES	CHRYSLER RAINY DAY LOAN	KITTY RUN HOLD MONEY FUND	HEALTH DEPT VACCINE PURCHASE
Cash and investments - beginning	\$ 252,558	\$ 1,802	\$ 51	\$ 103,714	\$ -	\$ 105,615	\$ 3,540
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	50	-	168,387	-	-	25,263
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	332,767	-	937,793	-	-
Total receipts	-	50	332,767	168,387	937,793	-	25,263
Disbursements:							
Personal services	-	-	316,503	171,114	-	-	-
Supplies	-	329	-	-	-	-	-
Other services and charges	-	-	-	2,044	-	-	-
Capital outlay	-	-	-	30,444	-	-	-
Other disbursements	-	-	-	-	937,793	-	26,799
Total disbursements	-	329	316,503	203,602	937,793	-	26,799
Excess (deficiency) of receipts over disbursements	-	(279)	16,264	(35,215)	-	-	(1,536)
Cash and investments - ending	\$ 252,558	\$ 1,523	\$ 16,315	\$ 68,499	\$ -	\$ 105,615	\$ 2,004

HOWARD COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	KITTY RUN BOND FUND	MAHLON SNYDER DRAIN RECONSTRUCT	PARENTAL REIMBURSE CHILD SRVCS	JAIL LEASE	TMA 2012	DONATION FUND - SHERIFF	CONCESSION / COUNTY GENERAL
Cash and investments - beginning	\$ 74,843	\$ -	\$ 2,751	\$ 134,762	\$ 11,524	\$ 6	\$ 2,774
Receipts:							
Taxes	94,234	134,362	-	-	35,112	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	1,250	-
Total receipts	94,234	134,362	-	-	35,112	1,250	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	92,997	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	134,362	-	-	40,524	-	-
Total disbursements	92,997	134,362	-	-	40,524	-	-
Excess (deficiency) of receipts over disbursements	1,237	-	-	-	(5,412)	1,250	-
Cash and investments - ending	\$ 76,080	\$ -	\$ 2,751	\$ 134,762	\$ 6,112	\$ 1,256	\$ 2,774

HOWARD COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	PRO BONO LEGAL SERVICES FEE	2013 TOBACCO PREVENTION GRANT	A S FISHER LOAN	HOWARD CO LAW ENFORCEMENT FUND	HOWARD CO REVOLVING LOAN FUND	VON DERAHE ESTATE CONSTR LOAN	ABATEMENT ACCOUNTING FUND
Cash and investments - beginning	\$ 7,740	\$ 5,532	\$ 9,711	\$ 42,215	\$ 172,920	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	5,103	-	-	909,171	-	-	-
Other receipts	-	-	6,893	-	-	156,082	310,680
Total receipts	5,103	-	6,893	909,171	-	156,082	310,680
Disbursements:							
Personal services	-	-	-	7,335	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	1,352	-	131,164	-	-	-
Capital outlay	-	-	-	181,963	-	-	-
Other disbursements	-	-	16,604	1,000	94,908	150,390	310,680
Total disbursements	-	1,352	16,604	321,462	94,908	150,390	310,680
Excess (deficiency) of receipts over disbursements	5,103	(1,352)	(9,711)	587,709	(94,908)	5,692	-
Cash and investments - ending	\$ 12,843	\$ 4,180	\$ -	\$ 629,924	\$ 78,012	\$ 5,692	\$ -

HOWARD COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	STATE ACH CLEARING FUND	CONTRLD SUBSTANCE EXCISE TAX	KINSEY SCHOOL BREAKFAST	20.601 DUI TASK FORCE	EMPG - SALARIES	93.268 CHILDHOOD IMMUNIZ GRANT	20.600 IMP & DANGEROUS DRIVING
Cash and investments - beginning	\$ -	\$ 188	\$ 17,286	\$ (264)	\$ -	\$ 16	\$ (2,868)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	53,044	11,320	42,275	-	10,215
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,888,295	-	-	-	-	-	-
Total receipts	1,888,295	-	53,044	11,320	42,275	-	10,215
Disbursements:							
Personal services	-	-	-	2,024	-	-	9,484
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,888,295	-	46,534	9,155	42,275	-	-
Total disbursements	1,888,295	-	46,534	11,179	42,275	-	9,484
Excess (deficiency) of receipts over disbursements	-	-	6,510	141	-	-	731
Cash and investments - ending	\$ -	\$ 188	\$ 23,796	\$ (123)	\$ -	\$ 16	\$ (2,137)

HOWARD COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	16.588 STOP VIOLENCE AGAINST WOMEN	93.069 BIO PUB HEALTH COORD GRANT	FLOOD MITIGATION ASSISTANCE GRANT	16.597 DRUG TASK FORCE GRANT	97.029 FLOOD HUZ MITIGATION	97.029 FLOOD HAZ MITIGATION	16.548 TITLE V JDAI
Cash and investments - beginning	\$ (912)	\$ (404)	\$ 21,922	\$ 19,717	\$ 2,500	\$ 2,858	\$ (3,333)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	101,350	14,997	2,136	77,000	-	-	6,666
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	101,350	14,997	2,136	77,000	-	-	6,666
Disbursements:							
Personal services	95,466	-	-	75,089	-	-	-
Supplies	-	121	-	-	-	-	-
Other services and charges	-	2,880	-	-	-	-	-
Capital outlay	-	10,934	-	-	-	-	-
Other disbursements	-	625	-	-	-	-	3,333
Total disbursements	95,466	14,560	-	75,089	-	-	3,333
Excess (deficiency) of receipts over disbursements	5,884	437	2,136	1,911	-	-	3,333
Cash and investments - ending	\$ 4,972	\$ 33	\$ 24,058	\$ 21,628	\$ 2,500	\$ 2,858	\$ -

HOWARD COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	90.401 HAVA TITLE III	97.039 HAZARD MITIGATION GRANT	97.076 2005 SHSP GRANT	97.039 HAZARD MIT UPDATE GRANT	97.042 2013 EMA PER GNT - PROJ	93.074 PHEP GRANT - HEALTH	2014 EMPG COMPET GRANT
Cash and investments - beginning	\$ 10,000	\$ (1,571)	\$ 39,364	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	145,956	-	33,250	5,090	9,047	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	145,956	-	33,250	5,090	9,047	-
Disbursements:							
Personal services	-	-	-	-	-	807	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	435	-
Capital outlay	-	-	-	-	-	5,733	-
Other disbursements	6,039	142,580	39,364	35,000	5,090	-	6,646
Total disbursements	6,039	142,580	39,364	35,000	5,090	6,975	6,646
Excess (deficiency) of receipts over disbursements	(6,039)	3,376	(39,364)	(1,750)	-	2,072	(6,646)
Cash and investments - ending	\$ 3,961	\$ 1,805	\$ -	\$ (1,750)	\$ -	\$ 2,072	\$ (6,646)



HOWARD COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	INDIANA AIDS FUND - HEALTH	DRUG COURT GRANT FUND	COURTS TRANSLATOR GRANT	SHOCAP .920	SHOCAP .511	SHOCAP .522	STEP AHEAD DISCRETIONARY FUND
Cash and investments - beginning	\$ 597	\$ 9,154	\$ 5,373	\$ 16,218	\$ 14,975	\$ -	\$ 1,369
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	4,165	-	-	33,950	43,650	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	4,165	-	-	33,950	43,650	-
Disbursements:							
Personal services	-	-	-	-	30,369	27,810	-
Supplies	-	-	-	-	-	1,040	-
Other services and charges	-	-	-	-	7,614	127	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	7,499	1,089	16,218	10,942	-	-
Total disbursements	-	7,499	1,089	16,218	48,925	28,977	-
Excess (deficiency) of receipts over disbursements	-	(3,334)	(1,089)	(16,218)	(14,975)	14,673	-
Cash and investments - ending	\$ 597	\$ 5,820	\$ 4,284	\$ -	\$ -	\$ 14,673	\$ 1,369

HOWARD COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	FEMA COMMTY EMERGENCY RESPONSE	JUV DRUG COURT PROGRAM FEE	JUV RUG COURT GRANT	MILITARY FAMILY RESEARCH - VSO	JDAI GRANT - 2014	2014 HOME SEC FOUNDATION GRANT	Totals
Cash and investments - beginning	\$ 420	\$ 175	\$ 471	\$ 500	\$ -	\$ -	\$ 49,429,180
Receipts:							
Taxes	-	-	-	-	-	-	119,677,730
Licenses and permits	-	-	-	-	-	-	62,261
Intergovernmental receipts	-	-	-	-	132,833	4,000	18,749,977
Charges for services	-	-	-	-	-	-	5,514,991
Fines and forfeits	-	-	-	-	-	-	2,740,237
Other receipts	-	-	-	-	-	-	50,795,043
Total receipts	-	-	-	-	132,833	4,000	197,540,239
Disbursements:							
Personal services	-	-	-	-	60,783	-	30,408,024
Supplies	-	-	-	-	1,515	-	2,660,372
Other services and charges	-	-	-	-	4,997	-	13,872,594
Capital outlay	-	-	-	-	-	-	1,708,068
Other disbursements	-	-	-	-	-	4,000	148,585,712
Total disbursements	-	-	-	-	67,295	4,000	197,234,770
Excess (deficiency) of receipts over disbursements	-	-	-	-	65,538	-	305,469
Cash and investments - ending	\$ 420	\$ 175	\$ 471	\$ 500	\$ 65,538	\$ -	\$ 49,734,649

HOWARD COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2014

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 3,603,230</u>	<u>\$ 1,337,356</u>

HOWARD COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2014

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
General obligation bonds	Kitty Run Drain	\$ 1,188,800	\$ 93,045
General obligation bonds	Mahlon Snyder Drain	380,814	114,000
General obligation bonds	A S Fisher Drain	24,669	7,000
General obligation bonds	Von Derahe Estates Drain	67,564	15,000
Total governmental activities		1,661,847	229,045
Totals		<u>\$ 1,661,847</u>	<u>\$ 229,045</u>

HOWARD COUNTY  
SCHEDULE OF CAPITAL ASSETS  
December 31, 2014

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	\$ 528,280
Infrastructure	47,152,644
Buildings	30,608,565
Improvements other than buildings	23,609
Machinery, equipment, and vehicles	<u>14,790,496</u>
Total governmental activities	<u>93,103,594</u>
Total capital assets	<u>\$ 93,103,594</u>

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF HOWARD COUNTY, INDIANA

**Report on Compliance for the 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 its major federal program for the year ended December 31, 2014. The County's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

***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 the County's major federal program 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 the major federal program. However, our audit does not provide a legal determination of the County's compliance.

***Opinion on the 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 its major federal program for the year ended December 31, 2014.



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE 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 the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the 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

February 2, 2017

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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 prepared 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, 2014

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	Pass-Through To Subrecipient	Total Federal Awards Expended
<u>Department of Agriculture</u>					
Child Nutrition Cluster					
School Breakfast Program	Indiana Department of Education				
Kinsey School Breakfast		10.553	FY 2014	\$ -	\$ 32,932
National School Lunch Program	Indiana Department of Education				
Kinsey School Lunch		10.555	FY 2014	-	20,112
Total - Child Nutrition Cluster				-	53,044
Total - Department of Agriculture				-	53,044
<u>Department of Justice</u>					
Title V_Delinquency Prevention Program	Indiana Criminal Justice Institute				
Title V JDAI		16.548	03210JPF0004303	3,333	6,667
Violence Against Women Formula Grants	Indiana Criminal Justice Institute				
Stop Violence Against Women		16.588	2012-WF-AX-0047	-	30,350
Total - Department of Justice				3,333	37,017
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation				
Local Road and Street		20.205	710025	-	21,135
Local Road and Street		20.205	710026	-	31,056
Cumulative Bridge		20.205	900163	-	71,442
Cumulative Bridge		20.205	1005622	-	1,112
Total - Highway Planning and Construction Cluster				-	124,745
Highway Safety Cluster					
State and Community Highway Safety	Indiana Criminal Justice Institute				
Impaired and Dangerous Driving		20.600	2337	-	10,215
Alcohol Impaired Driving Countermeasure Incentive Grants I	Indiana Criminal Justice Institute				
DUI Taskforce		20.601	2486	9,155	11,320
Total - Highway Safety Cluster				9,155	21,535
Total - Department of Transportation				9,155	146,280
<u>Department of Election Assistance Commission</u>					
Help America Vote Act Requirements Payments	Direct Grant				
HAVA Title III		90.401	FY 2014	-	6,039
Total - Department of Election Assistance Commission				-	6,039
<u>Department of Health and Human Services</u>					
Hospital Preparedness Program (HPP) and					
Public Health Emergency Preparedness (PHEP)					
Aligned Cooperative Agreements	Indiana Department of Health				
Bio Pub Health Coordinator Grant		93.074	5U90TP000521-02	-	14,997
Bio Pub Health Coordinator Grant		93.074	A70-5-0532420	-	9,047
Total - Hospital Preparedness Program (HPP)				-	24,044
and Public Health Emergency Preparedness (PHEP)					
Aligned Cooperative Agreements	Indiana Department of Child Services				
Child Support Enforcement					
Title IV-D Child Enforcement		93.563	FY 2013	-	684,855
Total - Department of Health and Human Services				-	708,899
<u>Department of Homeland Security</u>					
Hazard Mitigation Grant	Indiana Department of Homeland Security				
Hazard Mitigation Grant		97.039	C44P-1-269A	-	105,858
Hazard Mitigation Grant		97.039	C44P-3-228B	-	33,250
Total - Hazard Mitigation Grant				-	139,108
Emergency Management Performance Grants	Indiana Department of Homeland Security				
EMPGC-Tablets		97.042	EMW-2011-EP-00036	-	5,090
EMPG-Salaries		97.042	EMW-2012-EP-00017	-	42,275
Total - Emergency Management Performance Grants				-	47,365
Total - Department of Homeland Security				-	186,473
Total federal awards expended				\$ 12,488	\$ 1,137,752

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 (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2014. The information in the SEFA is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

**Note 2. Summary of Significant Accounting Policies**

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received.

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 program:	
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 Program:

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

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

Auditee qualified as low-risk auditee?	no
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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 REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.