

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

FINANCIAL STATEMENT AUDIT REPORT

OF

HOWARD COUNTY, INDIANA

January 1, 2023 to December 31, 2023



FILED

08/27/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Jessica Secrease	01-01-23 to 12-31-24
County Treasurer	Christie Branch	01-01-23 to 12-31-24
Clerk of the Circuit Court	Debbie Stewart	01-01-23 to 12-31-24
County Sheriff	Jerry Asher	01-01-23 to 12-31-24
County Recorder	Torie Kelley	01-01-23 to 12-31-24
President of the Board of County Commissioners	Brad Bray	01-01-23 to 12-31-24
President of the County Council	John Roberts	01-01-23 to 12-31-24



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF HOWARD COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Howard County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2023, and the related notes to the financial statement as listed in the Table of Contents.

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 and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of and for the year ended December 31, 2023, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of and for the year ended December 31, 2023, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the 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 the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises 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, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 14, 2024, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of the County's 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.



Beth Kelley, CPA, CFE
Deputy State Examiner

August 14, 2024

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES AND OTHER INFORMATION

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.

The County's Annual Financial Report information can be found on the Indiana Gateway for Government Units 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
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments		Cash and Investments	
	01-01-23	Receipts	Disbursements	12-31-23
County General	\$ 16,794,512	\$ 29,457,885	\$ 24,776,654	\$ 21,475,743
Accident Prevention	7,448	8,829	10,937	5,340
LIT - Economic Development	2,968,817	1,588,935	1,189,217	3,368,535
LIT - Special Purpose	2,472,464	10,386,728	9,351,516	3,507,676
City and Town Court Costs	4,151	19,389	19,088	4,452
Clerk's Records Perpetuation	145,658	50,446	49,779	146,325
Community Transition Program	505,900	90,850	-	596,750
Congressional School Interest	-	899	899	-
Congressional School Principal	22,478	-	-	22,478
Convention Visitor and Touris	-	1,353,478	1,329,828	23,650
County Home Gifts	41,483	12,802	10,468	43,817
Sales Disclosure (Cnty Share)	37,236	21,310	17,665	40,881
Cumulative Bridge	1,167,543	1,143,296	391,626	1,919,213
Cumulative Capital Development	290,070	1,579,149	1,361,669	507,550
Drug Free Community	38,496	343,674	240,271	141,899
Electric Map Generation	10,710	86	-	10,796
Emerg Planning / Right to Know	33,818	6,458	5,933	34,343
Recorder's Enhanced Access	156,896	40,878	15,861	181,913
Firearms Training	21,787	21,190	21,926	21,051
General Drain Improvement	632,978	227,407	10,000	850,385
Health	1,872,594	1,538,783	1,453,985	1,957,392
ID Security Protection	172,177	17,769	-	189,946
Local Health Maintenance	68,400	48,859	38,274	78,985
Local Road & Street	933,528	823,157	445,944	1,310,741
LIT - Public Safety	1,907,168	2,116,374	2,377,564	1,645,978
MVH Restricted	2,006,291	3,015,411	2,579,323	2,442,379
Medical Care For Inmates	4	-	-	4
Misdemeanant	127,372	51,077	89,487	88,962
Motor Vehicle Highway	1,670,326	2,834,377	2,155,389	2,349,314
Plat Book	170,643	39,910	9,034	201,519
Rainy Day	1,357,522	-	1,179	1,356,343
Recorder's Record Perpetuation	722,352	276,251	379,873	618,730
Riverboat	236,727	174,158	42,466	368,419
Sex & Violent Offend Admin-She	21,334	5,342	2,753	23,923
Stormwater Mgmt Operation	2,136,288	495,720	259,119	2,372,889
Supplemental Publ Defender Svc	118,507	75,124	40,460	153,171
Surplus Tax	563,527	160,848	248,699	475,676
Surveyor's Corner Perpetuation	421,696	88,845	126,899	383,642
Tax Sale Redemption	24,033	360,471	371,015	13,489
Tax Sale Surplus	2,598,057	1,382,281	2,713,931	1,266,407
Local Health Department Trust	67,294	35,644	59,511	43,427
Victim Impact Program	162	-	-	162
CASA	89,550	464,685	203,065	351,170
Auditor's Ineligible Deduction	309,366	20,383	96,786	232,963
Elected Officials Training	145,915	17,769	5,557	158,127
County Offender Transportation	15,870	1,688	-	17,558
Statewide 9-1-1	2,368,020	800,839	641,318	2,527,541
Adult Probation Administration	17,663	75,294	20,000	72,957
Juvenile Prob Administration	570	3,996	2,000	2,566
Supplemental Adult Probation	116,384	201,188	194,576	122,996
Supplemental Juvenile Prob	255	12,558	12,634	179
County User Fees (Multiple)	678,396	1,807,891	1,751,537	734,750
Drainage Maintenance	4,568,187	1,587,974	1,305,148	4,851,013
Recycling - Payroll	32,858	369,518	406,349	(3,973)
Self-Insurance	6,678,349	10,992,871	11,263,581	6,407,639
Payroll Clearing	682,214	5,942,303	5,940,593	683,924
Settlement	-	141,393,011	141,393,010	1
Wheel Tax	-	49,786	49,786	-
Surtax	-	939,632	939,632	-
Settlement - CVET	-	400,331	400,331	-
Settlement - FIT	-	784,876	784,876	-
LIT - Property Tax Relief	570,128	10,568,416	10,501,551	636,993
State Fines & Forfeitures	16	761	777	-
Infraction Judgement Fines	2,979	57,297	56,121	4,155
Overweight Vehicles Fines	-	823	823	-
Special Death Benefit Fees	585	6,480	6,560	505

HOWARD COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-23			12-31-23
Sales Disclosure (State Share)	1,700	21,310	21,100	1,910
Coroner's Continuing Ed Fees	1,028	17,410	17,041	1,397
Interstate Compact-State Share	-	1,688	1,563	125
Mortgage Recording Fees	665	7,003	7,140	528
Sex & Violent Offend Admn-Stat	46	594	601	39
Child Restraint Violation Fees	100	600	650	50
Inheritance Tax	315	-	-	315
Education Plat Fees Agency	56	675	675	56
Riverboat Clearing Fund	331,482	491,492	801,920	21,054
LIT Certified Shares	519,774	14,795,782	15,315,556	-
LIT Economic Development	148,507	4,227,366	4,375,873	-
Prosecutor PCA	322	606	278	650
Title IV-D Incentive - Pros	393,648	89,214	127,503	355,359
Title IV-D Incentive - Clerk	343,051	39,361	17,593	364,819
County Treasurer Cash Account	3,450,347	3,129,734	3,450,347	3,129,734
Kinsey Youth Center Commissary Account	13,594	7,894	20,809	679
Sheriff Inmate Trust	74,976	861,347	892,453	43,870
Sheriff - Jail Commissary	481,158	826,554	1,072,717	234,995
Howard County Clerk Quest Account	12,460	3,933	-	16,393
Howard County Clerk Trust Fund	3,543,562	6,871,371	6,437,884	3,977,049
Howard County Clerk Child Support Account	16,329	291,955	284,631	23,653
Kinsey Youth Center Commissary Fund	-	42,216	28,092	14,124
Reassessment	3,244,313	205,257	1,003,424	2,446,146
Opioid Restricted	703,524	176,565	703,524	176,565
Opioid Unrestricted	170,602	2,095	170,602	2,095
Meijer Opioid Settlement	-	562,500	547,900	14,600
Keaton Acres Drain Escrow	1,720	-	1,720	-
L. Mendenhall Fast Track Recon	-	20,195	20,195	-
Donations -Stormwater District	1,203	2,500	2,459	1,244
Donations- Community Drug Free	88	-	-	88
Donations - Health	1,661	-	-	1,661
EMA Donation Fund	24,504	24,875	25,269	24,110
Veterans Court Donation Fund	7,870	500	5,315	3,055
Sheriff Work Program	71,445	12,918	10,096	74,267
Dare - Sheriff Dept	434	-	-	434
Prosecutor Bad Check & Copy	22,000	27,868	-	49,868
Homestead Credit Rebate Fund	236	-	-	236
GCC Payroll	(1,146)	323,757	336,527	(13,916)
Kitty Run Hold Money Fund	105,615	-	-	105,615
Kitty Run Bond	171,941	99,044	92,997	177,988
Parental Reimburse Child Srvc	2,751	-	-	2,751
Jail Lease	134,762	-	-	134,762
TMA 2012	18,360	-	-	18,360
Donation Fund - Sheriff	20	-	-	20
Concession/County General	2,774	-	-	2,774
Pro Bono Legal Services Fee	32,849	-	-	32,849
A S Fisher Loan	1,293	-	-	1,293
Law Enforcement	147,634	78,938	102,860	123,712
Revolving Loan Fund	572,000	311,500	-	883,500
James Edward Drain Construct	3,555	-	-	3,555
John Ratcliff Reconstruction	6,338	-	6,338	-
KYC - FFT User Fees	9,076	7,260	-	16,336
Tax Sale Bankruptcy	-	11,932	-	11,932
L. McFann Reconstruction	19,284	48,358	67,642	-
Kirkendall 123 Reconstruction	26,603	68,175	94,779	(1)
A. Vonderahe Reconstruction	7,428	14,797	22,225	-
Marion Monroe Reconstruction	-	349,437	349,437	-
Martha Burge Reconstruction	-	83,000	83,000	-
Prosecutor Bad Check Trust	-	1,982	-	1,982
Bond Forfeiture Fees	-	660	-	660
KYC School Nutrition Program	16,309	51,507	21,787	46,029
DUI Taskforce Grant	(360)	11,788	12,979	(1,551)
EMPG - Salaries	-	49,406	49,406	-
Click It to Live It Grant	(221)	5,782	7,072	(1,511)
Stop Violence Against Women	(11,355)	170,598	131,083	28,160
97.029 Flood Haz Mitigation	2,500	-	-	2,500

HOWARD COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-23			12-31-23
97.029 Flood Haz Mitigate	2,858	-	-	2,858
90.401 HAVA Title III	3,961	-	-	3,961
97.039 Hazard Mitigation Grant	1,804	-	-	1,804
PHEP Grant	834	13,449	15,879	(1,596)
Probation VOCA Grant	(62,771)	79,123	80,015	(63,663)
Non-Motorist Grant	126	4,869	6,686	(1,691)
14.228 New London CDBG 2017	1,000	-	-	1,000
Overdose Prevention Grant	8,351	-	-	8,351
CASA VOCA Grant	(1,132)	58,008	35,744	21,132
Stop Arm Violation Enforcement	780	3,261	4,251	(210)
SUID & SDY Case Study Grant	-	15,000	15,000	-
Addiction Response Grant	(1,356)	86,845	80,187	5,302
COPS Hiring Program Grant	(204,272)	204,272	228,914	(228,914)
Title IV-E Reimbursements	4,771	17,693	11,000	11,464
Title IV-D Incentive	566,998	39,361	26,652	579,707
COVID Local Testing Grant	4,004	-	-	4,004
Public Health Crisis Response	319,041	413,500	161,971	570,570
Health Issues and Challenges	254	6,635	1,300	5,589
Immunizations & Vaccines Grant	-	7,234	16,860	(9,626)
ARP Grant	6,913,624	5,000	3,162,080	3,756,544
JCC PSC Grant (2021-2022)	1,954	-	3,907	(1,953)
JCC PSC Grant (2022-2023)	14,172	29,615	40,905	2,882
JCC PSC Grant (2023-2024)	2,943	44,080	32,784	14,239
Step Ahead Discretionary Fund	1,369	-	-	1,369
Juv Drug Court Program Fee	175	-	-	175
Juv Prob - Mayor's Council	3,754	-	-	3,754
JDAI Grant (2023-2024)	22,915	10,736	1,908	31,743
Hardest Hit Fund	167	-	-	167
Adlt Prob Case Mngr Grant (24)	33,162	-	-	33,162
ADULT PROB CASE MNGMNT GRANT	12,878	-	-	12,878
INSACCHO Billboards-Immunize	1,137	-	-	1,137
Family Recovery Court-Cir Crt	2,885	-	317	2,568
Comm Supervision Incentive	1,500	-	52	1,448
Drug Court Grant (Sup Ct I)	12,904	10,000	15,549	7,355
Reentry Court Grant (Sup I)	23,180	-	8,302	14,878
Pretrial Services Grant (2024)	15,000	-	15,000	-
Adlt Prob Case Mngr Grant (23)	31,973	95,399	122,025	5,347
Impact Panel Grant	825	-	675	150
Community Corrections (2023)	7,510	1,368,254	1,356,944	18,820
Community Corrections (2024)	74,948	25	49,429	25,544
JDAI Grant (2022-2023)	16,957	18,382	27,140	8,199
READI Grant	-	933,778	745,937	187,841
Mental Health PSC (Sup Ct II)	8,849	10,000	15,672	3,177
Veterans PSC Grant (Sup Ct II)	44,493	113,938	101,154	57,277
Totals	<u>\$ 81,571,007</u>	<u>\$ 274,434,216</u>	<u>\$ 271,302,154</u>	<u>\$ 84,703,069</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 include the following sources:

Taxes. Amounts received from one or more of the following: property tax, local 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, overtime 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.

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

HOWARD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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 December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

HOWARD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

State statutes authorize the County to invest in securities including, but not limited to, 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 Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

HOWARD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

INPRS 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. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

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.

HOWARD COUNTY
 NOTES TO FINANCIAL STATEMENT
 (Continued)

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 some funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2023. In addition, two payroll funds, Recycling - Payroll and GCC Payroll, had more disbursements than receipts in 2023.

Note 8. Restatements

For the year ended December 31, 2023, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2022	Prior Period Adjustments	Balance as of January 1, 2023
Howard County Prosecutor Copy Machine Account	\$ 22,468	\$ (22,468)	\$ -
Howard County Prosecutor Trust Account	1,997	(1,997)	-
Howard County Prosecutor Cash Account	5,406	(5,406)	-

Note 9. Combined Funds

The Community Corrections (2023) and Community Corrections (2024) funds were reported individually in the current financial statement, but were combined into one fund named Community Corrections OLD in the prior financial statement.

OTHER INFORMATION

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	County General	Accident Prevention	LIT - Economic Development	LIT - Special Purpose	City and Town Court Costs	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 16,794,512	\$ 7,448	\$ 2,968,817	\$ 2,472,464	\$ 4,151	\$ 145,658
Receipts:						
Taxes	21,390,727	-	-	2,553,966	-	-
Licenses and permits	8,668	-	-	-	-	-
Intergovernmental receipts	1,371,165	-	1,433,954	5,491,202	-	-
Charges for services	2,328,504	8,829	154,981	2,337,933	19,389	50,446
Fines and forfeits	243,445	-	-	-	-	-
Other receipts	4,115,376	-	-	3,627	-	-
Total receipts	29,457,885	8,829	1,588,935	10,386,728	19,389	50,446
Disbursements:						
Personal services	18,652,360	-	-	7,519,051	-	28,048
Supplies	624,035	-	50,000	487,793	-	-
Other services and charges	5,143,011	-	551,817	1,209,351	-	21,199
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	248,555	-	11,000	135,321	-	532
Other disbursements	108,693	10,937	576,400	-	19,088	-
Total disbursements	24,776,654	10,937	1,189,217	9,351,516	19,088	49,779
Excess (deficiency) of receipts over (under) disbursements	4,681,231	(2,108)	399,718	1,035,212	301	667
Cash and investments - ending	\$ 21,475,743	\$ 5,340	\$ 3,368,535	\$ 3,507,676	\$ 4,452	\$ 146,325

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Community Transition Program	Congressional School Interest	Congressional School Principal	Convention Visitor and Touris	County Home Gifts
Cash and investments - beginning	\$ 505,900	\$ -	\$ 22,478	\$ -	\$ 41,483
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	90,850	899	-	1,353,478	12,665
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	137
Total receipts	90,850	899	-	1,353,478	12,802
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	899	-	1,329,828	10,468
Total disbursements	-	899	-	1,329,828	10,468
Excess (deficiency) of receipts over (under) disbursements	90,850	-	-	23,650	2,334
Cash and investments - ending	\$ 596,750	\$ -	\$ 22,478	\$ 23,650	\$ 43,817

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Sales Disclosure (Cnty Share)	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Electric Map Generation	Emerg Planning / Right to Know
Cash and investments - beginning	\$ 37,236	\$ 1,167,543	\$ 290,070	\$ 38,496	\$ 10,710	\$ 33,818
Receipts:						
Taxes	-	880,287	1,239,202	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	71,346	100,435	-	-	-
Charges for services	21,310	138,093	238,078	230,038	86	6,364
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	53,570	1,434	113,636	-	94
Total receipts	21,310	1,143,296	1,579,149	343,674	86	6,458
Disbursements:						
Personal services	14,465	-	-	-	-	2,074
Supplies	-	-	-	-	-	-
Other services and charges	3,200	220,140	424,765	215,271	-	1,359
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	171,486	936,904	25,000	-	2,500
Other disbursements	-	-	-	-	-	-
Total disbursements	17,665	391,626	1,361,669	240,271	-	5,933
Excess (deficiency) of receipts over (under) disbursements	3,645	751,670	217,480	103,403	86	525
Cash and investments - ending	\$ 40,881	\$ 1,919,213	\$ 507,550	\$ 141,899	\$ 10,796	\$ 34,343

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Recorder's Enhanced Access	Firearms Training	General Drain Improvement	Health	ID Security Protection	Local Health Maintenance
Cash and investments - beginning	\$ 156,896	\$ 21,787	\$ 632,978	\$ 1,872,594	\$ 172,177	\$ 68,400
Receipts:						
Taxes	-	-	-	895,399	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	394,808	-	-
Charges for services	40,878	21,190	227,407	-	17,769	48,859
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	248,576	-	-
Total receipts	<u>40,878</u>	<u>21,190</u>	<u>227,407</u>	<u>1,538,783</u>	<u>17,769</u>	<u>48,859</u>
Disbursements:						
Personal services	-	-	-	1,053,172	-	38,274
Supplies	-	-	-	273,828	-	-
Other services and charges	15,861	-	-	49,766	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	75,628	-	-
Other disbursements	-	21,926	10,000	1,591	-	-
Total disbursements	<u>15,861</u>	<u>21,926</u>	<u>10,000</u>	<u>1,453,985</u>	<u>-</u>	<u>38,274</u>
Excess (deficiency) of receipts over (under) disbursements	<u>25,017</u>	<u>(736)</u>	<u>217,407</u>	<u>84,798</u>	<u>17,769</u>	<u>10,585</u>
Cash and investments - ending	<u>\$ 181,913</u>	<u>\$ 21,051</u>	<u>\$ 850,385</u>	<u>\$ 1,957,392</u>	<u>\$ 189,946</u>	<u>\$ 78,985</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Local Road & Street	LIT - Public Safety	MVH Restricted	Medical Care For Inmates	Misdemeanant	Motor Vehicle Highway
Cash and investments - beginning	\$ 933,528	\$ 1,907,168	\$ 2,006,291	\$ 4	\$ 127,372	\$ 1,670,326
Receipts:						
Taxes	-	-	-	-	-	655,947
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	777,556	2,113,683	3,015,411	-	-	2,032,846
Charges for services	-	-	-	-	51,077	58,672
Fines and forfeits	-	-	-	-	-	-
Other receipts	45,601	2,691	-	-	-	86,912
Total receipts	823,157	2,116,374	3,015,411	-	51,077	2,834,377
Disbursements:						
Personal services	-	1,681,023	-	-	53,170	2,069,667
Supplies	258,186	-	2,558,892	-	-	23,111
Other services and charges	58,038	696,541	-	-	16,892	52,490
Debt service - principal and interest	-	-	-	-	-	50
Capital outlay	129,720	-	20,431	-	19,425	10,071
Other disbursements	-	-	-	-	-	-
Total disbursements	445,944	2,377,564	2,579,323	-	89,487	2,155,389
Excess (deficiency) of receipts over (under) disbursements	377,213	(261,190)	436,088	-	(38,410)	678,988
Cash and investments - ending	\$ 1,310,741	\$ 1,645,978	\$ 2,442,379	\$ 4	\$ 88,962	\$ 2,349,314

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Plat Book	Rainy Day	Recorder's Record Perpetuation	Riverboat	Sex & Violent Offend Admin-She	Stormwater Mgmt Operation
Cash and investments - beginning	\$ 170,643	\$ 1,357,522	\$ 722,352	\$ 236,727	\$ 21,334	\$ 2,136,288
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	39,910	-	276,251	174,158	5,342	495,720
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	39,910	-	276,251	174,158	5,342	495,720
Disbursements:						
Personal services	9,034	-	297,208	-	-	107,905
Supplies	-	-	-	-	-	6,793
Other services and charges	-	-	-	-	-	143,932
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	42,466	-	489
Other disbursements	-	1,179	82,665	-	2,753	-
Total disbursements	9,034	1,179	379,873	42,466	2,753	259,119
Excess (deficiency) of receipts over (under) disbursements	30,876	(1,179)	(103,622)	131,692	2,589	236,601
Cash and investments - ending	\$ 201,519	\$ 1,356,343	\$ 618,730	\$ 368,419	\$ 23,923	\$ 2,372,889

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Supplemental Publ Defender Svc	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust
Cash and investments - beginning	\$ 118,507	\$ 563,527	\$ 421,696	\$ 24,033	\$ 2,598,057	\$ 67,294
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	75,124	147,213	88,845	360,471	1,382,281	35,644
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	13,635	-	-	-	-
Total receipts	75,124	160,848	88,845	360,471	1,382,281	35,644
Disbursements:						
Personal services	-	-	-	-	-	59,511
Supplies	-	-	-	-	-	-
Other services and charges	-	-	126,899	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	40,460	248,699	-	371,015	2,713,931	-
Total disbursements	40,460	248,699	126,899	371,015	2,713,931	59,511
Excess (deficiency) of receipts over (under) disbursements	34,664	(87,851)	(38,054)	(10,544)	(1,331,650)	(23,867)
Cash and investments - ending	\$ 153,171	\$ 475,676	\$ 383,642	\$ 13,489	\$ 1,266,407	\$ 43,427

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Victim Impact Program	CASA	Auditor's Ineligible Deduction	Elected Officials Training	County Offender Transportation	Statewide 9-1-1
Cash and investments - beginning	\$ 162	\$ 89,550	\$ 309,366	\$ 145,915	\$ 15,870	\$ 2,368,020
Receipts:						
Taxes	-	-	578	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	406,192	19,805	17,769	1,688	800,839
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	58,493	-	-	-	-
Total receipts	-	464,685	20,383	17,769	1,688	800,839
Disbursements:						
Personal services	-	164,540	5,124	-	-	163,955
Supplies	-	-	7,689	-	-	-
Other services and charges	-	38,525	21,347	5,557	-	462,248
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	62,620	-	-	15,115
Other disbursements	-	-	6	-	-	-
Total disbursements	-	203,065	96,786	5,557	-	641,318
Excess (deficiency) of receipts over (under) disbursements	-	261,620	(76,403)	12,212	1,688	159,521
Cash and investments - ending	\$ 162	\$ 351,170	\$ 232,963	\$ 158,127	\$ 17,558	\$ 2,527,541

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Adult Probation Administration	Juvenile Prob Administration	Supplemental Adult Probation	Supplemental Juvenile Prob	County User Fees (Multiple)
Cash and investments - beginning	\$ 17,663	\$ 570	\$ 116,384	\$ 255	\$ 678,396
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	75,294	3,996	200,993	10,558	1,769,666
Fines and forfeits	-	-	-	-	17,472
Other receipts	-	-	195	2,000	20,753
Total receipts	<u>75,294</u>	<u>3,996</u>	<u>201,188</u>	<u>12,558</u>	<u>1,807,891</u>
Disbursements:					
Personal services	-	-	160,687	4,013	1,150,225
Supplies	-	-	113	1,804	45,480
Other services and charges	-	-	32,889	6,817	485,781
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	887	-	27,430
Other disbursements	20,000	2,000	-	-	42,621
Total disbursements	<u>20,000</u>	<u>2,000</u>	<u>194,576</u>	<u>12,634</u>	<u>1,751,537</u>
Excess (deficiency) of receipts over (under) disbursements	<u>55,294</u>	<u>1,996</u>	<u>6,612</u>	<u>(76)</u>	<u>56,354</u>
Cash and investments - ending	<u>\$ 72,957</u>	<u>\$ 2,566</u>	<u>\$ 122,996</u>	<u>\$ 179</u>	<u>\$ 734,750</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Drainage Maintenance	Recycling - Payroll	Self-Insurance	Payroll Clearing	Settlement	Wheel Tax
Cash and investments - beginning	\$ 4,568,187	\$ 32,858	\$ 6,678,349	\$ 682,214	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	22,395,722	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	1,202,916	369,518	939,729	640	118,996,155	49,786
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>385,058</u>	<u>-</u>	<u>10,053,142</u>	<u>5,941,663</u>	<u>1,134</u>	<u>-</u>
Total receipts	<u>1,587,974</u>	<u>369,518</u>	<u>10,992,871</u>	<u>5,942,303</u>	<u>141,393,011</u>	<u>49,786</u>
Disbursements:						
Personal services	-	406,349	1,305,266	3,763,584	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>1,305,148</u>	<u>-</u>	<u>9,958,315</u>	<u>2,177,009</u>	<u>141,393,010</u>	<u>49,786</u>
Total disbursements	<u>1,305,148</u>	<u>406,349</u>	<u>11,263,581</u>	<u>5,940,593</u>	<u>141,393,010</u>	<u>49,786</u>
Excess (deficiency) of receipts over (under) disbursements	<u>282,826</u>	<u>(36,831)</u>	<u>(270,710)</u>	<u>1,710</u>	<u>1</u>	<u>-</u>
Cash and investments - ending	<u>\$ 4,851,013</u>	<u>\$ (3,973)</u>	<u>\$ 6,407,639</u>	<u>\$ 683,924</u>	<u>\$ 1</u>	<u>\$ -</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Surtax	Settlement - CVET	Settlement - FIT	LIT - Property Tax Relief	State Fines & Forfeitures	Infraction Judgement Fines
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 570,128	\$ 16	\$ 2,979
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	939,632	400,331	784,876	10,568,416	761	57,297
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>939,632</u>	<u>400,331</u>	<u>784,876</u>	<u>10,568,416</u>	<u>761</u>	<u>57,297</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	939,632	400,331	784,876	10,501,551	777	56,121
Total disbursements	<u>939,632</u>	<u>400,331</u>	<u>784,876</u>	<u>10,501,551</u>	<u>777</u>	<u>56,121</u>
Excess (deficiency) of receipts over (under) disbursements	-	-	-	66,865	(16)	1,176
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 636,993</u>	<u>\$ -</u>	<u>\$ 4,155</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Overweight Vehicles Fines	Special Death Benefit Fees	Sales Disclosure (State Share)	Coroner's Continuing Ed Fees	Interstate Compact-State Share	Mortgage Recording Fees
Cash and investments - beginning	\$ -	\$ 585	\$ 1,700	\$ 1,028	\$ -	\$ 665
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	823	6,480	21,310	17,410	1,688	7,003
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	823	6,480	21,310	17,410	1,688	7,003
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	823	6,560	21,100	17,041	1,563	7,140
Total disbursements	823	6,560	21,100	17,041	1,563	7,140
Excess (deficiency) of receipts over (under) disbursements	-	(80)	210	369	125	(137)
Cash and investments - ending	\$ -	\$ 505	\$ 1,910	\$ 1,397	\$ 125	\$ 528

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Sex & Violent Offend Admn-Stat	Child Restraint Violation Fees	Inheritance Tax	Education Plat Fees Agency	Riverboat Clearing Fund	LIT Certified Shares
Cash and investments - beginning	\$ 46	\$ 100	\$ 315	\$ 56	\$ 331,482	\$ 519,774
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	14,795,782
Charges for services	594	600	-	675	491,492	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	594	600	-	675	491,492	14,795,782
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	601	650	-	675	801,920	15,315,556
Total disbursements	601	650	-	675	801,920	15,315,556
Excess (deficiency) of receipts over (under) disbursements	(7)	(50)	-	-	(310,428)	(519,774)
Cash and investments - ending	\$ 39	\$ 50	\$ 315	\$ 56	\$ 21,054	\$ -

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	LIT Economic Development	Prosecutor PCA	Title IV-D Incentive - Pros	Title IV-D Incentive - Clerk	County Treasurer Cash Account	Kinsey Youth Center Commissary Account
Cash and investments - beginning	\$ 148,507	\$ 322	\$ 393,648	\$ 343,051	\$ 3,450,347	\$ 13,594
Receipts:						
Taxes	-	-	-	-	3,129,734	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	4,227,366	-	-	-	-	-
Charges for services	-	606	59,214	39,361	-	-
Fines and forfeits	-	-	30,000	-	-	-
Other receipts	-	-	-	-	-	7,894
Total receipts	4,227,366	606	89,214	39,361	3,129,734	7,894
Disbursements:						
Personal services	-	-	102,213	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,433,954	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,941,919	278	25,290	17,593	3,450,347	20,809
Total disbursements	4,375,873	278	127,503	17,593	3,450,347	20,809
Excess (deficiency) of receipts over (under) disbursements	(148,507)	328	(38,289)	21,768	(320,613)	(12,915)
Cash and investments - ending	\$ -	\$ 650	\$ 355,359	\$ 364,819	\$ 3,129,734	\$ 679

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Sheriff Inmate Trust	Sheriff - Jail Commissary	Howard County Clerk Quest Account	Howard County Clerk Trust Fund	Howard County Clerk Child Support Account
Cash and investments - beginning	\$ 74,976	\$ 481,158	\$ 12,460	\$ 3,543,562	\$ 16,329
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	<u>861,347</u>	<u>826,554</u>	<u>3,933</u>	<u>6,871,371</u>	<u>291,955</u>
Total receipts	<u>861,347</u>	<u>826,554</u>	<u>3,933</u>	<u>6,871,371</u>	<u>291,955</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	<u>892,453</u>	<u>1,072,717</u>	<u>-</u>	<u>6,437,884</u>	<u>284,631</u>
Total disbursements	<u>892,453</u>	<u>1,072,717</u>	<u>-</u>	<u>6,437,884</u>	<u>284,631</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(31,106)</u>	<u>(246,163)</u>	<u>3,933</u>	<u>433,487</u>	<u>7,324</u>
Cash and investments - ending	<u>\$ 43,870</u>	<u>\$ 234,995</u>	<u>\$ 16,393</u>	<u>\$ 3,977,049</u>	<u>\$ 23,653</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Kinsey Youth Center Commissary Fund	Reassessment	Opioid Restricted	Opioid Unrestricted	Meijer Opioid Settlement	Keaton Acres Drain Escrow
Cash and investments - beginning	\$ -	\$ 3,244,313	\$ 703,524	\$ 170,602	\$ -	\$ 1,720
Receipts:						
Taxes	-	83,117	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	6,737	-	-	-	-
Charges for services	-	115,326	176,565	2,095	562,500	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	42,216	77	-	-	-	-
Total receipts	42,216	205,257	176,565	2,095	562,500	-
Disbursements:						
Personal services	-	531,008	-	-	-	-
Supplies	-	5,322	-	-	-	-
Other services and charges	-	467,094	612,066	148,424	547,900	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	28,092	-	91,458	22,178	-	1,720
Total disbursements	28,092	1,003,424	703,524	170,602	547,900	1,720
Excess (deficiency) of receipts over (under) disbursements	14,124	(798,167)	(526,959)	(168,507)	14,600	(1,720)
Cash and investments - ending	\$ 14,124	\$ 2,446,146	\$ 176,565	\$ 2,095	\$ 14,600	\$ -

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	L. Mendenhall Fast Track Recon	Donations -Stormwater District	Donations- Community Drug Free	Donations - Health	EMA Donation Fund	Veterans Court Donation Fund
Cash and investments - beginning	\$ -	\$ 1,203	\$ 88	\$ 1,661	\$ 24,504	\$ 7,870
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	20,195	2,500	-	-	24,875	500
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	20,195	2,500	-	-	24,875	500
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	20,195	2,459	-	-	25,269	5,315
Total disbursements	20,195	2,459	-	-	25,269	5,315
Excess (deficiency) of receipts over (under) disbursements	-	41	-	-	(394)	(4,815)
Cash and investments - ending	\$ -	\$ 1,244	\$ 88	\$ 1,661	\$ 24,110	\$ 3,055

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Sheriff Work Program	Dare - Sheriff Dept	Prosecutor Bad Check & Copy	Homestead Credit Rebate Fund	GCC Payroll	Kitty Run Hold Money Fund
Cash and investments - beginning	\$ 71,445	\$ 434	\$ 22,000	\$ 236	\$ (1,146)	\$ 105,615
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	12,918	-	27,868	-	319,579	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	4,178	-
Total receipts	12,918	-	27,868	-	323,757	-
Disbursements:						
Personal services	-	-	-	-	332,349	-
Supplies	1,610	-	-	-	-	-
Other services and charges	4,186	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	4,300	-	-	-	-	-
Other disbursements	-	-	-	-	4,178	-
Total disbursements	10,096	-	-	-	336,527	-
Excess (deficiency) of receipts over (under) disbursements	2,822	-	27,868	-	(12,770)	-
Cash and investments - ending	\$ 74,267	\$ 434	\$ 49,868	\$ 236	\$ (13,916)	\$ 105,615

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Kitty Run Bond	Parental Reimburse Child Srvcs	Jail Lease	TMA 2012	Donation Fund - Sheriff
Cash and investments - beginning	\$ 171,941	\$ 2,751	\$ 134,762	\$ 18,360	\$ 20
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	99,044	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	99,044	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	92,997	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	92,997	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	6,047	-	-	-	-
Cash and investments - ending	\$ 177,988	\$ 2,751	\$ 134,762	\$ 18,360	\$ 20

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Concession/County General	Pro Bono Legal Services Fee	A S Fisher Loan	Law Enforcement	Revolving Loan Fund
Cash and investments - beginning	\$ 2,774	\$ 32,849	\$ 1,293	\$ 147,634	\$ 572,000
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	78,938	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	311,500
Total receipts	-	-	-	78,938	311,500
Disbursements:					
Personal services	-	-	-	1,532	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	40,903	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	60,425	-
Total disbursements	-	-	-	102,860	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	(23,922)	311,500
Cash and investments - ending	\$ 2,774	\$ 32,849	\$ 1,293	\$ 123,712	\$ 883,500

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	James Edward Drain Construct	John Ratcliff Reconstruction	KYC - FFT User Fees	Tax Sale Bankruptcy	L. McFann Reconstruction
Cash and investments - beginning	\$ 3,555	\$ 6,338	\$ 9,076	\$ -	\$ 19,284
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	7,260	-	48,358
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	11,932	-
Total receipts	-	-	7,260	11,932	48,358
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	6,338	-	-	67,642
Total disbursements	-	6,338	-	-	67,642
Excess (deficiency) of receipts over (under) disbursements	-	(6,338)	7,260	11,932	(19,284)
Cash and investments - ending	\$ 3,555	\$ -	\$ 16,336	\$ 11,932	\$ -

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Kirkendall 123 <u>Reconstruction</u>	A. Vonderahe <u>Reconstruction</u>	Marion Monroe <u>Reconstruction</u>	Martha Burge <u>Reconstruction</u>	Prosecutor Bad Check Trust
Cash and investments - beginning	\$ 26,603	\$ 7,428	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	68,175	14,797	349,437	83,000	1,982
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>68,175</u>	<u>14,797</u>	<u>349,437</u>	<u>83,000</u>	<u>1,982</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	94,779	22,225	349,437	83,000	-
Total disbursements	<u>94,779</u>	<u>22,225</u>	<u>349,437</u>	<u>83,000</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(26,604)</u>	<u>(7,428)</u>	<u>-</u>	<u>-</u>	<u>1,982</u>
Cash and investments - ending	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,982</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Bond Forfeiture Fees	KYC School Nutrition Program	DUI Taskforce Grant	EMPG - Salaries	Click It to Live It Grant	Stop Violence Against Women
Cash and investments - beginning	\$ -	\$ 16,309	\$ (360)	\$ -	\$ (221)	\$ (11,355)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	660	51,507	11,788	49,406	5,782	45,598
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	125,000
Total receipts	660	51,507	11,788	49,406	5,782	170,598
Disbursements:						
Personal services	-	1,339	12,979	-	7,072	131,083
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	20,448	-	49,406	-	-
Total disbursements	-	21,787	12,979	49,406	7,072	131,083
Excess (deficiency) of receipts over (under) disbursements	660	29,720	(1,191)	-	(1,290)	39,515
Cash and investments - ending	\$ 660	\$ 46,029	\$ (1,551)	\$ -	\$ (1,511)	\$ 28,160

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	97.029 Flood Haz Mitigation	97.029 Flood Haz Mitigate	90.401 HAVA Title III	97.039 Hazard Mitigation Grant	PHEP Grant	Probation VOCA Grant
Cash and investments - beginning	\$ 2,500	\$ 2,858	\$ 3,961	\$ 1,804	\$ 834	\$ (62,771)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	13,449	79,123
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	13,449	79,123
Disbursements:						
Personal services	-	-	-	-	12,617	80,015
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	3,262	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	15,879	80,015
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	(2,430)	(892)
Cash and investments - ending	\$ 2,500	\$ 2,858	\$ 3,961	\$ 1,804	\$ (1,596)	\$ (63,663)

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Non-Motorist Grant	14,228 New London CDBG 2017	Overdose Prevention Grant	CASA VOCA Grant	Stop Arm Violation Enforcement	SUID & SDY Case Study Grant
Cash and investments - beginning	\$ 126	\$ 1,000	\$ 8,351	\$ (1,132)	\$ 780	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	4,869	-	-	58,008	3,261	15,000
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>4,869</u>	<u>-</u>	<u>-</u>	<u>58,008</u>	<u>3,261</u>	<u>15,000</u>
Disbursements:						
Personal services	6,686	-	-	35,744	4,251	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	15,000
Total disbursements	<u>6,686</u>	<u>-</u>	<u>-</u>	<u>35,744</u>	<u>4,251</u>	<u>15,000</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(1,817)</u>	<u>-</u>	<u>-</u>	<u>22,264</u>	<u>(990)</u>	<u>-</u>
Cash and investments - ending	<u>\$ (1,691)</u>	<u>\$ 1,000</u>	<u>\$ 8,351</u>	<u>\$ 21,132</u>	<u>\$ (210)</u>	<u>\$ -</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Addiction Response Grant	COPS Hiring Program Grant	Title IV-E Reimbursements	Title IV-D Incentive	COVID Local Testing Grant
Cash and investments - beginning	\$ (1,356)	\$ (204,272)	\$ 4,771	\$ 566,998	\$ 4,004
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	86,845	204,272	17,693	39,361	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>86,845</u>	<u>204,272</u>	<u>17,693</u>	<u>39,361</u>	<u>-</u>
Disbursements:					
Personal services	78,419	228,914	-	10,902	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,768	-	11,000	15,750	-
Total disbursements	<u>80,187</u>	<u>228,914</u>	<u>11,000</u>	<u>26,652</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>6,658</u>	<u>(24,642)</u>	<u>6,693</u>	<u>12,709</u>	<u>-</u>
Cash and investments - ending	<u>\$ 5,302</u>	<u>\$ (228,914)</u>	<u>\$ 11,464</u>	<u>\$ 579,707</u>	<u>\$ 4,004</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Public Health Crisis Response	Health Issues and Challenges	Immunizations & Vaccines Grant	ARP Grant	JCC PSC Grant (2021-2022)	JCC PSC Grant (2022-2023)
Cash and investments - beginning	\$ 319,041	\$ 254	\$ -	\$ 6,913,624	\$ 1,954	\$ 14,172
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	413,500	6,635	7,234	-	-	29,100
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	5,000	-	515
Total receipts	413,500	6,635	7,234	5,000	-	29,615
Disbursements:						
Personal services	54,276	-	16,860	67,023	-	26,830
Supplies	22,099	-	-	-	-	5,509
Other services and charges	70,030	1,300	-	2,628,720	-	8,566
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	15,566	-	-	466,337	-	-
Other disbursements	-	-	-	-	3,907	-
Total disbursements	161,971	1,300	16,860	3,162,080	3,907	40,905
Excess (deficiency) of receipts over (under) disbursements	251,529	5,335	(9,626)	(3,157,080)	(3,907)	(11,290)
Cash and investments - ending	\$ 570,570	\$ 5,589	\$ (9,626)	\$ 3,756,544	\$ (1,953)	\$ 2,882

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	JCC PSC Grant (2023-2024)	Step Ahead Discretionary Fund	Juv Drug Court Program Fee	Juv Prob - Mayor's Council	JDAI Grant (2023-2024)	Hardest Hit Fund
Cash and investments - beginning	\$ 2,943	\$ 1,369	\$ 175	\$ 3,754	\$ 22,915	\$ 167
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	43,650	-	-	-	10,736	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	430	-	-	-	-	-
Total receipts	44,080	-	-	-	10,736	-
Disbursements:						
Personal services	30,242	-	-	-	-	-
Supplies	2,266	-	-	-	536	-
Other services and charges	276	-	-	-	1,372	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	32,784	-	-	-	1,908	-
Excess (deficiency) of receipts over (under) disbursements	11,296	-	-	-	8,828	-
Cash and investments - ending	\$ 14,239	\$ 1,369	\$ 175	\$ 3,754	\$ 31,743	\$ 167

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Adlt Prob Case Mngr Grant (24)	ADULT PROB CASE MNGMNT GRANT	INSACCHO Billboards-Immunize	Family Recovery Court-Cir Crt	Comm Supervision Incentive
Cash and investments - beginning	\$ 33,162	\$ 12,878	\$ 1,137	\$ 2,885	\$ 1,500
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	52
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	317	-
Total disbursements	-	-	-	317	52
Excess (deficiency) of receipts over (under) disbursements	-	-	-	(317)	(52)
Cash and investments - ending	\$ 33,162	\$ 12,878	\$ 1,137	\$ 2,568	\$ 1,448

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Drug Court Grant (Sup Ct I)	Reentry Court Grant (Sup I)	Pretrial Services Grant (2024)	Adlt Prob Case Mngr Grant (23)	Impact Panel Grant	Community Corrections (2023)
Cash and investments - beginning	\$ 12,904	\$ 23,180	\$ 15,000	\$ 31,973	\$ 825	\$ 7,510
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	10,000	-	-	95,399	-	1,368,254
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	10,000	-	-	95,399	-	1,368,254
Disbursements:						
Personal services	-	-	-	122,025	-	1,068,985
Supplies	-	-	-	-	-	51,099
Other services and charges	15,549	8,302	-	-	675	236,059
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	801
Other disbursements	-	-	15,000	-	-	-
Total disbursements	15,549	8,302	15,000	122,025	675	1,356,944
Excess (deficiency) of receipts over (under) disbursements	(5,549)	(8,302)	(15,000)	(26,626)	(675)	11,310
Cash and investments - ending	\$ 7,355	\$ 14,878	\$ -	\$ 5,347	\$ 150	\$ 18,820

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Community Corrections (2024)	JDAI Grant (2022-2023)	READI Grant	Mental Health PSC (Sup Ct II)	Veterans PSC Grant (Sup Ct II)	Totals
Cash and investments - beginning	\$ 74,948	\$ 16,957	\$ -	\$ 8,849	\$ 44,493	\$ 81,571,007
Receipts:						
Taxes	-	-	-	-	-	53,224,679
Licenses and permits	-	-	-	-	-	8,668
Intergovernmental receipts	-	-	-	-	-	35,832,291
Charges for services	-	18,382	933,778	10,000	113,438	154,565,507
Fines and forfeits	-	-	-	-	-	290,917
Other receipts	25	-	-	-	500	30,512,154
Total receipts	25	18,382	933,778	10,000	113,938	274,434,216
Disbursements:						
Personal services	46,970	11,384	-	-	64,009	41,794,432
Supplies	2,459	6,203	-	2,611	11,901	4,449,391
Other services and charges	-	3,804	-	8,324	25,244	16,269,706
Debt service - principal and interest	-	-	-	-	-	93,047
Capital outlay	-	-	-	-	-	2,422,584
Other disbursements	-	5,749	745,937	4,737	-	206,272,994
Total disbursements	49,429	27,140	745,937	15,672	101,154	271,302,154
Excess (deficiency) of receipts over (under) disbursements	(49,404)	(8,758)	187,841	(5,672)	12,784	3,132,062
Cash and investments - ending	\$ 25,544	\$ 8,199	\$ 187,841	\$ 3,177	\$ 57,277	\$ 84,703,069

HOWARD COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 686,076</u>	<u>\$ 1,706,617</u>

HOWARD COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Cardinal Leasing	Copier for Soil & Water Conservation	\$ 1,513	11/01/21	10/01/26
Culligan	Water Cooler for Superior Court I	299	02/15/24	08/15/24
De Lage Landen Financial Services	Copier for County Extension	1,644	06/01/22	05/31/27
De Lage Landen Financial Services	Copier for Community Supervision	2,004	03/01/22	02/28/27
Dell Financial Services	Servers for Information Systems	88,779	09/16/20	09/15/25
Enterprise Fleet Management	2023-02 Vehicle Leases	26,519	03/01/23	02/28/28
Enterprise Fleet Management	2023-05 Vehicle Leases #2	31,314	06/01/23	05/31/28
Enterprise Fleet Management	2023-03 Vehicle Leases	18,892	04/01/23	03/31/28
Enterprise Fleet Management	2021-01 Vehicle Leases	13,997	02/01/21	01/31/26
Enterprise Fleet Management	2019-10 #2 Vehicle Leases	5,018	11/01/19	10/31/24
Enterprise Fleet Management	2019-11 Vehicle Leases	5,485	12/01/19	11/30/24
Enterprise Fleet Management	2020-11 Vehicle Leases	6,147	12/01/20	11/30/25
Enterprise Fleet Management	2021-02 Vehicle Leases	12,051	03/01/21	02/28/26
Enterprise Fleet Management	2021-04 Vehicle Leases	34,484	05/01/21	04/30/26
Enterprise Fleet Management	2023-04 Vehicle Leases	31,425	05/01/23	04/30/28
Enterprise Fleet Management	2023-01 Vehicle Leases	8,896	02/01/23	01/31/28
Enterprise Fleet Management	2020-12 Vehicle Leases	14,029	01/01/21	12/31/25
Enterprise Fleet Management	2023-05 Vehicle Leases #1	18,203	06/01/23	05/31/28
Enterprise Fleet Management	2020-02 Vehicle Leases	36,619	03/01/20	02/28/25
Enterprise Fleet Management	2020-03 Vehicle Leases	35,410	04/01/20	03/31/25
Enterprise Fleet Management	2019-09 Vehicle Leases	18,127	10/01/19	09/30/24
Enterprise Fleet Management	2019-10 #1 Vehicle Leases	17,035	11/01/19	10/31/24
Enterprise Fleet Management	2022-02 Vehicle Leases	31,337	03/01/22	02/28/27
Enterprise Fleet Management	2022-04 Vehicle Leases	13,804	05/01/22	04/30/27
Pitney Bowes	Postage Meter for Kinsey Youth Center	659	06/30/22	06/29/27
Pitney Bowes	Postage Meter for Community Supervision	447	10/01/21	09/30/24
Shearer Printing & Office Solutions	Copier for Circuit Court	1,500	01/22/24	01/21/25
Total Court Services	Tracking Devices for Community Supervision	<u>477,179</u>	07/01/22	07/01/25
Total governmental activities		<u>952,816</u>		
Total of annual lease payments		<u>\$ 952,816</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
General obligation bonds	Kitty Run Drain	\$ 580,000	\$ 75,200
Notes and Loans Payable	A. Vonderahe Drain Reconstruction	41,322	10,270
Notes and Loans Payable	Kirkendall 123 Drain Reconstruction	153,070	48,745
Notes and Loans Payable	L. McFann Drain Reconstruction	95,740	35,089
Notes and Loans Payable	Marion Monroe Drain Reconstruction	238,271	41,509
Notes and Loans Payable	Martha Burge Drain Reconstruction	<u>83,000</u>	<u>2,330</u>
Total governmental activities		<u>1,191,403</u>	<u>213,143</u>
Totals		<u>\$ 1,191,403</u>	<u>\$ 213,143</u>

HOWARD COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2023

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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 2,716,100
Infrastructure	41,176,585
Buildings	26,079,276
Machinery, equipment, and vehicles	<u>13,806,106</u>
Total governmental activities	<u>83,778,067</u>
Total capital assets	<u><u>\$ 83,778,067</u></u>

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/>.