

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, 2015 to December 31, 2015



FILED
04/04/2017

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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	01-01-15 to 12-31-18
County Sheriff	Steven Rogers	01-01-15 to 12-31-18
County Recorder	Brook Cleaver	01-01-15 to 12-31-18
President of the Board of County Commissioners	Paul Wyman	01-01-15 to 12-31-17
President of the County Council	Richard Miller	01-01-15 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, 2015, 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 (Indiana Code 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 from 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 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.

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, 2015.

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, 2015, 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 Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 16, 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 16, 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, 2015, and the related notes to the financial statement, and have issued our report thereon dated February 16, 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 County's financial statement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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


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

Compliance and Other Matters

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

Purpose of This Report

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


Paul D. Joyce, CPA
State Examiner

February 16, 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, 2015

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
General	\$ 12,232,037	\$ 17,445,269	\$ 17,770,099	\$ 11,907,207
Accident Report	12,839	11,553	3,983	20,409
CEDIT County Share	3,413,522	1,106,876	1,076,852	3,443,546
City and Town Court Costs	5,018	21,896	21,682	5,232
Clerk's Records Perpetuation	70,632	42,051	9,891	102,792
COIT - Special Legislation	3,314,192	8,156,954	8,774,647	2,696,499
COIT County Distributive Shares	1,301,664	3,140,893	2,264,929	2,177,628
Community Corrections	13,719	234,048	233,462	14,305
Community Transition Program	192,497	177,900	198,560	171,837
Congressional School Interest	-	899	899	-
Congressional School Principal	22,478	-	-	22,478
County Home Gifts	11,421	4,010	4,259	11,172
Sales Disclosure - County Share	22,935	11,295	-	34,230
Cumulative Bridge	92,849	920,048	883,835	129,062
Cumulative Capital Development	1,022,005	730,372	1,002,436	749,941
Drug Free Community	70,063	111,249	96,270	85,042
Electronic Map Generation	7,832	419	-	8,251
Emergency Planning/Right to Know	11,487	4,867	4,971	11,383
Enhanced Access	14,699	20,522	9,279	25,942
Firearms Training	2,210	16,723	9,155	9,778
General Drain Improvement	657,320	299,663	388,790	568,193
Health	142,318	883,914	741,230	285,002
Identification Security Protection	64,855	12,252	4,644	72,463
Levy Excess	67	-	-	67
Local Health Maintenance	7,151	48,859	41,324	14,686
Local Road and Street	483,382	739,718	700,273	522,827
Medical Care for Inmates	4	-	-	4
Misdemeanant	201,975	64,553	60,144	206,384
Motor Vehicle Highway	499,115	3,647,219	3,701,057	445,277
Plat Book	89,046	19,763	23,356	85,453
Rainy Day	2,089,257	-	-	2,089,257
Reassessment - 2015	1,633,427	885,579	663,479	1,855,527
Recorder's Records Perpetuation	591,527	187,284	254,068	524,743
Riverboat	-	490,216	490,216	-
Sheriff's Pension Trust	-	128,373	128,373	-
Storm Water Management Capial Projects	5,919	6,976	5,044	7,851
Storm Water Management Operating	1,885,776	481,646	214,278	2,153,144
Supplemental Public Defender Services	17,689	103,044	86,474	34,259
Surplus Tax	163,122	58,003	104,540	116,585
Surveyor's Corner Perpetuation	69,047	18,355	2,296	85,106
Tax Sale Redemption	70,612	329,046	396,476	3,182
Tax Sale Surplus	1,514,428	1,215,186	1,490,149	1,239,465
Local Health Department Trust Account	53,349	36,547	19,531	70,365
Victim Impact Program	162	-	-	162
Court Appointed Special Advocate (CASA)	44,042	138,849	99,709	83,182
Auditors Ineligible Deductions	662,973	54,998	72,292	645,679
County Elected Officials Training	37,862	11,341	1,348	47,855
County Offender Transportation Fund	5,546	688	-	6,234
Statewide 911	1,253,174	654,841	974,367	933,648
Adult Probation Administrative	46,047	80,611	40,000	86,658
Juvenile Probation Administrative	8,317	2,184	8,000	2,501
Supplemental Adult Probation Services	57,776	252,059	271,664	38,171
Supplemental Juvenile Probation Services	7,866	15,204	20,713	2,357
County User Fee	476,264	917,414	924,952	468,726
Drain Maintenance	3,372,674	1,091,224	897,345	3,566,553
Recycling	-	326,249	323,924	2,325
Collection Agency Fees	-	45,010	45,010	-
Donations	212	500	44	668
Self-Insurance	2,417,056	6,331,249	7,026,468	1,721,837
Payroll Clearing	468,674	14,635,104	14,542,990	560,788
Settlement	-	86,974,682	86,974,682	-
Wheel Tax	-	91,689	91,689	-
Sur Tax	-	1,293,533	1,293,533	-
CVET Agency	-	375,508	375,508	-
Weed Lien Collections	-	236,237	236,237	-
Sewage Collections	-	808,123	808,123	-
Financial Institution Tax	-	502,918	502,918	-
Homestead Credit Rebate	-	236	-	236
LOIT Homestead Credit	133,217	7,460,266	7,451,659	141,824
State Fines and Forfeitures	687	1,946	2,401	232
Infraction Judgements	5,919	102,692	104,011	4,600
Special Death Benefit	480	8,055	7,765	770
Sales Disclosure - State Share	1,005	11,280	10,950	1,335
Coroners Training & Con't Education	732	13,452	12,360	1,824
Interstate Compact - State Share	-	1,638	1,450	188
Mortgage Recording Fees - State Share	500	7,313	7,230	583
Sex and Violent Offender Admin - State	47	755	802	-
Child Restraint Violation Fines	100	1,135	1,025	210
Inheritance Tax	35,076	13,960	48,722	314
Education Plate Fees Agency	-	975	975	-
Innkeepers Tax Collections	-	588,642	588,642	-
CEDIT Distribution	-	3,039,163	3,039,163	-
COIT Distribution	-	10,444,372	10,444,372	-

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, 2015
(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
93.563 Title IV-D Incentive	367,247	32,199	-	399,446
93.563 Prosecutor IV-D Incentive-Post Oct '99	333,003	48,438	8,033	373,408
93.563 Clerk IV-D Incentive-Post Oct '99	192,590	32,199	17,746	207,043
County Treasurer Cash Account	2,338,750	2,077,767	2,338,750	2,077,767
Kinsey Youth Center Commissary Account	6,270	28,930	29,945	5,255
Howard County Clerk Trust Fund	3,292,220	9,181,000	9,583,308	2,889,912
Howard County Clerk Child Support Account	21,116	1,454,410	1,452,991	22,535
HOWARD COUNTY PROSECUTOR COPY MACHINE ACCOUNT	10,498	1,958	-	12,456
HOWARD COUNTY PROSECUTOR TRUST ACCOUNT	2,121	2,743	2,743	2,121
HOWARD COUNTY PROSECUTOR CASH ACCOUNT	4,404	575	-	4,979
SHERIFF EQUIPMENT AND TECHNOLOGY ACCOUNT	48,981	132,128	57,401	123,708
INMATE TRUST	140,523	746,786	744,996	142,313
JAIL COMMISSARY	164,082	449,005	387,361	225,726
OVERPAYMENT - TAX	63,891	14,797	36,779	41,909
DONATIONS - COMMUNITY DRUG FREE	88	-	-	88
DONATIONS - HEALTH	283	-	-	283
DONATIONS - EMA	2,882	15,610	12,140	6,352
COMMISSIONER CERTIFICATE SALE	151	371,838	366,093	5,896
HOWARD CO SHERIFF WORK PROGRAM	40,650	16,016	15,407	41,259
DARE - SHERIFF DEPT	1,028	400	1,349	79
PROSECUTOR/BAD CK & COPY FUND	22,000	-	-	22,000
RAINY DAY FUND LOAN / HO CO	252,558	-	-	252,558
HO CO COURTHOUSE SECURITY FUND	1,523	100	136	1,487
GCC PAYROLL	16,315	252,317	279,896	(11,264)
KINSEY - FFT USER FEES	68,499	202,991	204,680	66,810
CHRYSLER RAINY DAY LOAN	-	496,230	496,230	-
KITTY RUN HOLD MONEY FUND	105,615	-	-	105,615
HEALTH DEPT VACCINE PURCHASE	2,004	16,928	19,668	(736)
KITTY RUN BOND FUND	76,080	106,346	93,095	89,331
MAHLON SNYDER DRAIN RECONSTRUCT	-	132,770	132,770	-
PARENTAL REIMBURSE CHILD SRVCS	2,751	-	-	2,751
JAIL LEASE	134,762	-	-	134,762
TMA 2012	6,112	-	5,700	412
DONATION FUND - SHERIFF	1,256	100	-	1,356
CONCESSION / COUNTY GENERAL	2,774	-	-	2,774
PRO BONO LEGAL SERVICES FEE	12,843	5,745	-	18,588
2013 TOBACCO PREVENTION GRANT	4,180	-	814	3,366
A S FISHER LOAN	-	7,051	7,051	-
HOWARD CO LAW ENFORCEMENT FUND	629,924	67,916	130,364	567,476
HOWARD CO REVOLVING LOAN FUND	78,012	-	11,022	66,990
VON DERAHE ESTATE CONSTR LOAN	5,692	17,230	15,831	7,091
JAMES EDWARD DRAIN CONSTRUCT	-	98,657	500	98,157
ABATEMENT ACCOUNTING FUND	-	256,226	256,226	-
STATE ACH CLEARING FUND	-	3,675,838	3,675,838	-
CONTRLD SUBSTANCE EXCISE TAX	188	-	-	188
KINSEY SCHOOL BREAKFAST	23,796	55,758	57,597	21,957
20.601 DUI TASK FORCE	(123)	12,595	16,687	(4,215)
EMPG - SALARIES	-	37,917	37,917	-
93.268 CHILDHOOD IMMUNIZ GRANT	16	-	-	16
20.600 IMP & DANGEROUS DRIVING	(2,137)	7,267	8,721	(3,591)
16.588 STOP VIOLENCE AGAINST WOMEN	4,972	58,221	101,579	(38,386)
93.069 BIO PUB HEDALTH COORD GRANT	33	-	-	33
FLOOD MITIGATION ASSISTANCE GRANT	24,058	-	24,058	-
16.597 DRUG TASK FORCE GRANT	21,628	50,000	67,026	4,602
16.523 JUV ACCT INCENTIVE BLOCK GRANT	-	-	1,193	(1,193)
97.029 FLOOD HUZ MITIGATION	2,500	-	-	2,500
97.029 FLOOD HAZ MITIGATION	2,858	-	-	2,858
90.401 HAVA TITLE III	3,961	-	-	3,961
97.039 HAZARD MITIGATION GRANT	1,805	-	-	1,805
97.039 HAZARD MIT UPDATE GRANT	(1,750)	1,750	-	-
93.074 PHEP GRANT - HEALTH	2,072	400	4,048	(1,576)
2014 EMPG COMPET GRANT	(6,646)	8,485	1,839	-
97.073 SHSP 2014 GENERATOR GRANT	-	20,000	20,000	-
20.703 2015 HMEP EQUIP GRANT	-	8,500	8,500	-
2015 HSF PAGER GRANT	-	-	4,000	(4,000)
16.575 - VOCA GRANT ADULT PROBATION	-	-	9,315	(9,315)
INDIANA AIDS FUND - HEALTH	597	-	-	597
DRUG COURT GRANT FUND	5,820	30,413	32,885	3,348
COURTS TRANSLATOR GRANT	4,284	1,724	1,350	4,658
SHOCAP .920	-	43,650	29,514	14,136
SHOCAP .522	14,673	33,950	48,623	-
STEP AHEAD DISCRETIONARY FUND	1,369	-	-	1,369
FEMA COMMTY 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	65,538	30,667	96,035	170
JDAI GRANT - 2015	-	79,867	32,713	47,154
HARDEST HIT FUND	-	-	328	(328)
COURT REFORM GRANT - CIRCUIT	-	4,038	4,038	-
Totals	<u>\$ 49,734,649</u>	<u>\$ 198,778,581</u>	<u>\$ 200,126,823</u>	<u>\$ 48,386,407</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, 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 non-businesses 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.

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

HOWARD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

HOWARD COUNTY
NOTES TO FINANCIAL STATEMENT
(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 (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:

HOWARD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

HOWARD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 and expenditures exceeding receipts. The reimbursement for expenditures made by the County were not received by December 31, 2015.

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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, 2015

	General	Accident Report	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	COIT - Special Legislation	COIT County Distributive Shares
Cash and investments - beginning	\$ 12,232,037	\$ 12,839	\$ 3,413,522	\$ 5,018	\$ 70,632	\$ 3,314,192	\$ 1,301,664
Receipts:							
Taxes	12,198,257	-	1,106,876	-	-	5,755,349	3,140,893
Licenses and permits	55,966	-	-	-	-	-	-
Intergovernmental receipts	1,339,317	-	-	-	-	257,655	-
Charges for services	1,832,193	11,553	-	-	-	2,124,950	-
Fines and forfeits	363,323	-	-	21,896	42,051	-	-
Other receipts	1,656,213	-	-	-	-	19,000	-
Total receipts	17,445,269	11,553	1,106,876	21,896	42,051	8,156,954	3,140,893
Disbursements:							
Personal services	13,423,027	-	-	-	3,018	6,891,279	2,264,929
Supplies	490,657	-	-	-	5,000	389,324	-
Other services and charges	3,796,989	-	500,452	-	501	1,434,103	-
Capital outlay	59,415	-	-	-	1,372	59,939	-
Other disbursements	11	3,983	576,400	21,682	-	2	-
Total disbursements	17,770,099	3,983	1,076,852	21,682	9,891	8,774,647	2,264,929
Excess (deficiency) of receipts over disbursements	(324,830)	7,570	30,024	214	32,160	(617,693)	875,964
Cash and investments - ending	\$ 11,907,207	\$ 20,409	\$ 3,443,546	\$ 5,232	\$ 102,792	\$ 2,696,499	\$ 2,177,628

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Community Corrections	Community Transition Program	Congressional School Interest	Congressional School Principal	County Home Gifts	Sales Disclosure - County Share	Cumulative Bridge
Cash and investments - beginning	\$ 13,719	\$ 192,497	\$ -	\$ 22,478	\$ 11,421	\$ 22,935	\$ 92,849
Receipts:							
Taxes	-	-	-	-	-	-	697,300
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	234,048	177,900	-	-	-	-	64,831
Charges for services	-	-	-	-	-	11,295	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	899	-	4,010	-	157,917
Total receipts	<u>234,048</u>	<u>177,900</u>	<u>899</u>	<u>-</u>	<u>4,010</u>	<u>11,295</u>	<u>920,048</u>
Disbursements:							
Personal services	140,967	167,124	-	-	-	-	-
Supplies	13,561	1,000	-	-	-	-	35,134
Other services and charges	78,934	30,436	-	-	-	-	845,722
Capital outlay	-	-	-	-	-	-	2,978
Other disbursements	-	-	899	-	4,259	-	1
Total disbursements	<u>233,462</u>	<u>198,560</u>	<u>899</u>	<u>-</u>	<u>4,259</u>	<u>-</u>	<u>883,835</u>
Excess (deficiency) of receipts over disbursements	<u>586</u>	<u>(20,660)</u>	<u>-</u>	<u>-</u>	<u>(249)</u>	<u>11,295</u>	<u>36,213</u>
Cash and investments - ending	<u>\$ 14,305</u>	<u>\$ 171,837</u>	<u>\$ -</u>	<u>\$ 22,478</u>	<u>\$ 11,172</u>	<u>\$ 34,230</u>	<u>\$ 129,062</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Cumulative Capital Development	Drug Free Community	Electronic Map Generation	Emergency Planning/Right to Know	Enhanced Access	Firearms Training	General Drain Improvement
Cash and investments - beginning	\$ 1,022,005	\$ 70,063	\$ 7,832	\$ 11,487	\$ 14,699	\$ 2,210	\$ 657,320
Receipts:							
Taxes	661,387	-	-	-	-	-	299,663
Licenses and permits	-	-	-	-	-	16,723	-
Intergovernmental receipts	61,492	-	-	4,867	-	-	-
Charges for services	-	-	419	-	20,522	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	7,493	111,249	-	-	-	-	-
Total receipts	730,372	111,249	419	4,867	20,522	16,723	299,663
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	257,825	96,270	-	3,471	9,279	-	-
Capital outlay	744,610	-	-	1,500	-	-	-
Other disbursements	1	-	-	-	-	9,155	388,790
Total disbursements	1,002,436	96,270	-	4,971	9,279	9,155	388,790
Excess (deficiency) of receipts over disbursements	(272,064)	14,979	419	(104)	11,243	7,568	(89,127)
Cash and investments - ending	\$ 749,941	\$ 85,042	\$ 8,251	\$ 11,383	\$ 25,942	\$ 9,778	\$ 568,193

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Health	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street	Medical Care for Inmates	Misdemeanant
Cash and investments - beginning	\$ 142,318	\$ 64,855	\$ 67	\$ 7,151	\$ 483,382	\$ 4	\$ 201,975
Receipts:							
Taxes	583,577	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	54,258	-	-	48,859	498,785	-	64,553
Charges for services	-	12,252	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	246,079	-	-	-	240,933	-	-
Total receipts	<u>883,914</u>	<u>12,252</u>	<u>-</u>	<u>48,859</u>	<u>739,718</u>	<u>-</u>	<u>64,553</u>
Disbursements:							
Personal services	691,028	-	-	41,324	-	-	13,177
Supplies	22,697	-	-	-	360,000	-	-
Other services and charges	27,504	1,423	-	-	340,273	-	-
Capital outlay	-	3,221	-	-	-	-	46,967
Other disbursements	1	-	-	-	-	-	-
Total disbursements	<u>741,230</u>	<u>4,644</u>	<u>-</u>	<u>41,324</u>	<u>700,273</u>	<u>-</u>	<u>60,144</u>
Excess (deficiency) of receipts over disbursements	<u>142,684</u>	<u>7,608</u>	<u>-</u>	<u>7,535</u>	<u>39,445</u>	<u>-</u>	<u>4,409</u>
Cash and investments - ending	<u>\$ 285,002</u>	<u>\$ 72,463</u>	<u>\$ 67</u>	<u>\$ 14,686</u>	<u>\$ 522,827</u>	<u>\$ 4</u>	<u>\$ 206,384</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Motor Vehicle Highway	Plat Book	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat	Sheriff's Pension Trust
Cash and investments - beginning	\$ 499,115	\$ 89,046	\$ 2,089,257	\$ 1,633,427	\$ 591,527	\$ -	\$ -
Receipts:							
Taxes	692,612	-	-	808,030	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	2,943,997	-	-	75,126	-	490,216	-
Charges for services	-	19,763	-	-	187,284	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	10,610	-	-	2,423	-	-	128,373
Total receipts	<u>3,647,219</u>	<u>19,763</u>	<u>-</u>	<u>885,579</u>	<u>187,284</u>	<u>490,216</u>	<u>128,373</u>
Disbursements:							
Personal services	2,087,456	-	-	51,440	124,419	-	-
Supplies	1,202,333	704	-	5,304	-	-	-
Other services and charges	242,859	22,629	-	606,734	-	-	-
Capital outlay	168,409	-	-	-	-	-	-
Other disbursements	-	23	-	1	129,649	490,216	128,373
Total disbursements	<u>3,701,057</u>	<u>23,356</u>	<u>-</u>	<u>663,479</u>	<u>254,068</u>	<u>490,216</u>	<u>128,373</u>
Excess (deficiency) of receipts over disbursements	<u>(53,838)</u>	<u>(3,593)</u>	<u>-</u>	<u>222,100</u>	<u>(66,784)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 445,277</u>	<u>\$ 85,453</u>	<u>\$ 2,089,257</u>	<u>\$ 1,855,527</u>	<u>\$ 524,743</u>	<u>\$ -</u>	<u>\$ -</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Storm Water Management Capital Projects	Storm Water Management Operating	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 5,919	\$ 1,885,776	\$ 17,689	\$ 163,122	\$ 69,047	\$ 70,612	\$ 1,514,428
Receipts:							
Taxes	-	481,646	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	6,976	-	103,044	-	18,355	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	58,003	-	329,046	1,215,186
Total receipts	<u>6,976</u>	<u>481,646</u>	<u>103,044</u>	<u>58,003</u>	<u>18,355</u>	<u>329,046</u>	<u>1,215,186</u>
Disbursements:							
Personal services	-	98,852	-	-	-	-	-
Supplies	-	9,304	-	-	-	-	-
Other services and charges	-	102,190	-	-	2,296	-	-
Capital outlay	-	3,932	-	-	-	-	-
Other disbursements	5,044	-	86,474	104,540	-	396,476	1,490,149
Total disbursements	<u>5,044</u>	<u>214,278</u>	<u>86,474</u>	<u>104,540</u>	<u>2,296</u>	<u>396,476</u>	<u>1,490,149</u>
Excess (deficiency) of receipts over disbursements	<u>1,932</u>	<u>267,368</u>	<u>16,570</u>	<u>(46,537)</u>	<u>16,059</u>	<u>(67,430)</u>	<u>(274,963)</u>
Cash and investments - ending	<u>\$ 7,851</u>	<u>\$ 2,153,144</u>	<u>\$ 34,259</u>	<u>\$ 116,585</u>	<u>\$ 85,106</u>	<u>\$ 3,182</u>	<u>\$ 1,239,465</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Local Health Department Trust Account	Victim Impact Program	Court Appointed Special Advocate (CASA)	Auditors Ineligible Deductions	County Elected Officials Training	County Offender Transportation Fund	Statewide 911
Cash and investments - beginning	\$ 53,349	\$ 162	\$ 44,042	\$ 662,973	\$ 37,862	\$ 5,546	\$ 1,253,174
Receipts:							
Taxes	-	-	-	54,998	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	36,547	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	654,841
Fines and forfeits	-	-	138,849	-	-	-	-
Other receipts	-	-	-	-	11,341	688	-
Total receipts	<u>36,547</u>	<u>-</u>	<u>138,849</u>	<u>54,998</u>	<u>11,341</u>	<u>688</u>	<u>654,841</u>
Disbursements:							
Personal services	18,143	-	98,169	47,855	-	-	332,162
Supplies	-	-	-	83	-	-	-
Other services and charges	-	-	753	23,903	1,348	-	580,034
Capital outlay	1,388	-	787	396	-	-	62,171
Other disbursements	-	-	-	55	-	-	-
Total disbursements	<u>19,531</u>	<u>-</u>	<u>99,709</u>	<u>72,292</u>	<u>1,348</u>	<u>-</u>	<u>974,367</u>
Excess (deficiency) of receipts over disbursements	<u>17,016</u>	<u>-</u>	<u>39,140</u>	<u>(17,294)</u>	<u>9,993</u>	<u>688</u>	<u>(319,526)</u>
Cash and investments - ending	<u>\$ 70,365</u>	<u>\$ 162</u>	<u>\$ 83,182</u>	<u>\$ 645,679</u>	<u>\$ 47,855</u>	<u>\$ 6,234</u>	<u>\$ 933,648</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Adult Probation Administrative	Juvenile Probation Administrative	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	County User Fee	Drain Maintenance	Recycling
Cash and investments - beginning	\$ 46,047	\$ 8,317	\$ 57,776	\$ 7,866	\$ 476,264	\$ 3,372,674	\$ -
Receipts:							
Taxes	-	-	-	-	-	1,091,224	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	80,611	2,184	252,009	14,754	-	-	-
Fines and forfeits	-	-	-	-	917,178	-	-
Other receipts	-	-	50	450	236	-	326,249
Total receipts	<u>80,611</u>	<u>2,184</u>	<u>252,059</u>	<u>15,204</u>	<u>917,414</u>	<u>1,091,224</u>	<u>326,249</u>
Disbursements:							
Personal services	-	-	212,812	7,112	721,334	-	323,924
Supplies	-	-	10,350	295	16,651	-	-
Other services and charges	40,000	8,000	48,502	9,358	160,900	-	-
Capital outlay	-	-	-	3,948	7,197	-	-
Other disbursements	-	-	-	-	18,870	897,345	-
Total disbursements	<u>40,000</u>	<u>8,000</u>	<u>271,664</u>	<u>20,713</u>	<u>924,952</u>	<u>897,345</u>	<u>323,924</u>
Excess (deficiency) of receipts over disbursements	<u>40,611</u>	<u>(5,816)</u>	<u>(19,605)</u>	<u>(5,509)</u>	<u>(7,538)</u>	<u>193,879</u>	<u>2,325</u>
Cash and investments - ending	<u>\$ 86,658</u>	<u>\$ 2,501</u>	<u>\$ 38,171</u>	<u>\$ 2,357</u>	<u>\$ 468,726</u>	<u>\$ 3,566,553</u>	<u>\$ 2,325</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Collection Agency Fees	Donations	Self-Insurance	Payroll Clearing	Settlement	Wheel Tax	Sur Tax
Cash and investments - beginning	\$ -	\$ 212	\$ 2,417,056	\$ 468,674	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	78,784,894	91,689	1,293,533
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	8,189,788	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	45,010	500	6,331,249	14,635,104	-	-	-
Total receipts	45,010	500	6,331,249	14,635,104	86,974,682	91,689	1,293,533
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	45,010	44	7,026,468	14,542,990	86,974,682	91,689	1,293,533
Total disbursements	45,010	44	7,026,468	14,542,990	86,974,682	91,689	1,293,533
Excess (deficiency) of receipts over disbursements	-	456	(695,219)	92,114	-	-	-
Cash and investments - ending	\$ -	\$ 668	\$ 1,721,837	\$ 560,788	\$ -	\$ -	\$ -

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	CVET Agency	Weed Lien Collections	Sewage Collections	Financial Institution Tax	Homestead Credit Rebate	LOIT Homestead Credit	State Fines and Forfeitures
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 133,217	\$ 687
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	375,508	-	-	502,918	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	1,946
Other receipts	-	236,237	808,123	-	236	7,460,266	-
Total receipts	<u>375,508</u>	<u>236,237</u>	<u>808,123</u>	<u>502,918</u>	<u>236</u>	<u>7,460,266</u>	<u>1,946</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	375,508	236,237	808,123	502,918	-	7,451,659	2,401
Total disbursements	<u>375,508</u>	<u>236,237</u>	<u>808,123</u>	<u>502,918</u>	<u>-</u>	<u>7,451,659</u>	<u>2,401</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	236	8,607	(455)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 236</u>	<u>\$ 141,824</u>	<u>\$ 232</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State
Cash and investments - beginning	\$ 5,919	\$ 480	\$ 1,005	\$ 732	\$ -	\$ 500	\$ 47
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	11,280	-	-	7,313	755
Fines and forfeits	102,692	8,055	-	13,452	1,638	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>102,692</u>	<u>8,055</u>	<u>11,280</u>	<u>13,452</u>	<u>1,638</u>	<u>7,313</u>	<u>755</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	104,011	7,765	10,950	12,360	1,450	7,230	802
Total disbursements	<u>104,011</u>	<u>7,765</u>	<u>10,950</u>	<u>12,360</u>	<u>1,450</u>	<u>7,230</u>	<u>802</u>
Excess (deficiency) of receipts over disbursements	<u>(1,319)</u>	<u>290</u>	<u>330</u>	<u>1,092</u>	<u>188</u>	<u>83</u>	<u>(47)</u>
Cash and investments - ending	<u>\$ 4,600</u>	<u>\$ 770</u>	<u>\$ 1,335</u>	<u>\$ 1,824</u>	<u>\$ 188</u>	<u>\$ 583</u>	<u>\$ -</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Child Restraint Violation Fines	Inheritance Tax	Education Plate Fees Agency	Innkeepers Tax Collections	CEDIT Distribution	COIT Distribution	93.563 Title IV-D Incentive
Cash and investments - beginning	\$ 100	\$ 35,076	\$ -	\$ -	\$ -	\$ -	\$ 367,247
Receipts:							
Taxes	-	-	-	588,642	3,039,163	10,444,372	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	13,960	-	-	-	-	32,199
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	1,135	-	-	-	-	-	-
Other receipts	-	-	975	-	-	-	-
Total receipts	1,135	13,960	975	588,642	3,039,163	10,444,372	32,199
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	588,642	3,039,163	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,025	48,722	975	-	-	10,444,372	-
Total disbursements	1,025	48,722	975	588,642	3,039,163	10,444,372	-
Excess (deficiency) of receipts over disbursements	110	(34,762)	-	-	-	-	32,199
Cash and investments - ending	\$ 210	\$ 314	\$ -	\$ -	\$ -	\$ -	\$ 399,446

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	County Treasurer Cash Account	Kinsey Youth Center Commissary Account	Howard County Clerk Trust Fund	Howard County Clerk Child Support Account	HOWARD COUNTY PROSECUTOR COPY MACHINE ACCOUNT
Cash and investments - beginning	\$ 333,003	\$ 192,590	\$ 2,338,750	\$ 6,270	\$ 3,292,220	\$ 21,116	\$ 10,498
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	48,438	32,199	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	2,077,767	28,930	9,181,000	1,454,410	1,958
Total receipts	<u>48,438</u>	<u>32,199</u>	<u>2,077,767</u>	<u>28,930</u>	<u>9,181,000</u>	<u>1,454,410</u>	<u>1,958</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	39	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	8,033	17,707	2,338,750	29,945	9,583,308	1,452,991	-
Total disbursements	<u>8,033</u>	<u>17,746</u>	<u>2,338,750</u>	<u>29,945</u>	<u>9,583,308</u>	<u>1,452,991</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>40,405</u>	<u>14,453</u>	<u>(260,983)</u>	<u>(1,015)</u>	<u>(402,308)</u>	<u>1,419</u>	<u>1,958</u>
Cash and investments - ending	<u>\$ 373,408</u>	<u>\$ 207,043</u>	<u>\$ 2,077,767</u>	<u>\$ 5,255</u>	<u>\$ 2,889,912</u>	<u>\$ 22,535</u>	<u>\$ 12,456</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	HOWARD COUNTY PROSECUTOR TRUST ACCOUNT	HOWARD COUNTY PROSECUTOR CASH ACCOUNT	SHERIFF EQUIPMENT AND TECHNOLOGY ACCOUNT	INMATE TRUST	JAIL COMMISSARY	OVERPAYMENT - TAX	DONATIONS - COMMUNITY DRUG FREE
Cash and investments - beginning	\$ 2,121	\$ 4,404	\$ 48,981	\$ 140,523	\$ 164,082	\$ 63,891	\$ 88
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,743	575	132,128	746,786	449,005	14,797	-
Total receipts	2,743	575	132,128	746,786	449,005	14,797	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,743	-	57,401	744,996	387,361	36,779	-
Total disbursements	2,743	-	57,401	744,996	387,361	36,779	-
Excess (deficiency) of receipts over disbursements	-	575	74,727	1,790	61,644	(21,982)	-
Cash and investments - ending	\$ 2,121	\$ 4,979	\$ 123,708	\$ 142,313	\$ 225,726	\$ 41,909	\$ 88

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	DONATIONS - HEALTH	DONATIONS - EMA	COMMISSIONER CERTIFICATE SALE	HOWARD CO SHERIFF WORK PROGRAM	DARE - SHERIFF DEPT	PROSECUTOR/BAD CK & COPY FUND	RAINY DAY FUND LOAN / HO CO
Cash and investments - beginning	\$ 283	\$ 2,882	\$ 151	\$ 40,650	\$ 1,028	\$ 22,000	\$ 252,558
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	16,016	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	15,610	371,838	-	400	-	-
Total receipts	-	15,610	371,838	16,016	400	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	1,129	-	-	-
Other services and charges	-	-	-	2,568	-	-	-
Capital outlay	-	-	-	11,710	-	-	-
Other disbursements	-	12,140	366,093	-	1,349	-	-
Total disbursements	-	12,140	366,093	15,407	1,349	-	-
Excess (deficiency) of receipts over disbursements	-	3,470	5,745	609	(949)	-	-
Cash and investments - ending	<u>\$ 283</u>	<u>\$ 6,352</u>	<u>\$ 5,896</u>	<u>\$ 41,259</u>	<u>\$ 79</u>	<u>\$ 22,000</u>	<u>\$ 252,558</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	HO CO COURTHOUSE SECURITY FUND	GCC PAYROLL	KINSEY - FFT USER FEES	CHRYSLER RAINY DAY LOAN	KITTY RUN HOLD MONEY FUND	HEALTH DEPT VACCINE PURCHASE	KITTY RUN BOND FUND
Cash and investments - beginning	\$ 1,523	\$ 16,315	\$ 68,499	\$ -	\$ 105,615	\$ 2,004	\$ 76,080
Receipts:							
Taxes	-	-	-	-	-	-	106,346
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	100	-	202,991	-	-	16,928	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	252,317	-	496,230	-	-	-
Total receipts	100	252,317	202,991	496,230	-	16,928	106,346
Disbursements:							
Personal services	-	279,896	183,275	-	-	-	-
Supplies	136	-	4,749	-	-	-	-
Other services and charges	-	-	9,110	-	-	-	93,095
Capital outlay	-	-	7,546	-	-	-	-
Other disbursements	-	-	-	496,230	-	19,668	-
Total disbursements	136	279,896	204,680	496,230	-	19,668	93,095
Excess (deficiency) of receipts over disbursements	(36)	(27,579)	(1,689)	-	-	(2,740)	13,251
Cash and investments - ending	\$ 1,487	\$ (11,264)	\$ 66,810	\$ -	\$ 105,615	\$ (736)	\$ 89,331

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	MAHLON SNYDER DRAIN RECONSTRCT	PARENTAL REIMBURSE CHILD SRVCS	JAIL LEASE	TMA 2012	DONATION FUND - SHERIFF	CONCESSION / COUNTY GENERAL	PRO BONO LEGAL SERVICES FEE
Cash and investments - beginning	\$ -	\$ 2,751	\$ 134,762	\$ 6,112	\$ 1,256	\$ 2,774	\$ 12,843
Receipts:							
Taxes	132,770	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	5,745
Other receipts	-	-	-	-	100	-	-
Total receipts	<u>132,770</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100</u>	<u>-</u>	<u>5,745</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	132,770	-	-	5,700	-	-	-
Total disbursements	<u>132,770</u>	<u>-</u>	<u>-</u>	<u>5,700</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,700)</u>	<u>100</u>	<u>-</u>	<u>5,745</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 2,751</u>	<u>\$ 134,762</u>	<u>\$ 412</u>	<u>\$ 1,356</u>	<u>\$ 2,774</u>	<u>\$ 18,588</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	2013 TOBACCO PREVENTION GRANT	A S FISHER LOAN	HOWARD CO LAW ENFORCEMENT FUND	HOWARD CO REVOLVING LOAN FUND	VON DERAHE ESTATE CONSTR LOAN	JAMES EDWARD DRAIN CONSTRUCT	ABATEMENT ACCOUNTING FUND
Cash and investments - beginning	\$ 4,180	\$ -	\$ 629,924	\$ 78,012	\$ 5,692	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	67,916	-	-	-	-
Other receipts	-	7,051	-	-	17,230	98,657	256,226
Total receipts	-	7,051	67,916	-	17,230	98,657	256,226
Disbursements:							
Personal services	-	-	20,675	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	765	-	47,428	-	-	-	-
Capital outlay	-	-	12,261	-	-	-	-
Other disbursements	49	7,051	50,000	11,022	15,831	500	256,226
Total disbursements	814	7,051	130,364	11,022	15,831	500	256,226
Excess (deficiency) of receipts over disbursements	(814)	-	(62,448)	(11,022)	1,399	98,157	-
Cash and investments - ending	<u>\$ 3,366</u>	<u>\$ -</u>	<u>\$ 567,476</u>	<u>\$ 66,990</u>	<u>\$ 7,091</u>	<u>\$ 98,157</u>	<u>\$ -</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (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	\$ 23,796	\$ (123)	\$ -	\$ 16	\$ (2,137)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	55,758	12,595	37,917	-	7,267
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	3,675,838	-	-	-	-	-	-
Total receipts	3,675,838	-	55,758	12,595	37,917	-	7,267
Disbursements:							
Personal services	-	-	-	5,341	-	-	8,630
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,675,838	-	57,597	11,346	37,917	-	91
Total disbursements	3,675,838	-	57,597	16,687	37,917	-	8,721
Excess (deficiency) of receipts over disbursements	-	-	(1,839)	(4,092)	-	-	(1,454)
Cash and investments - ending	\$ -	\$ 188	\$ 21,957	\$ (4,215)	\$ -	\$ 16	\$ (3,591)

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	16,588 STOP VIOLENCE AGAINST WOMEN	93,069 BIO PUB HEDALTH COORD GRANT	FLOOD MITIGATION ASSISTANCE GRANT	16,597 DRUG TASK FORCE GRANT	16,523 JUV ACCT INCENTIVE BLOCK GRANT	97,029 FLOOD HUZ MITIGATION	97,029 FLOOD HAZ MITIGATION
Cash and investments - beginning	\$ 4,972	\$ 33	\$ 24,058	\$ 21,628	\$ -	\$ 2,500	\$ 2,858
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	58,221	-	-	50,000	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>58,221</u>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	101,579	-	-	67,026	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	24,058	-	1,193	-	-
Total disbursements	<u>101,579</u>	<u>-</u>	<u>24,058</u>	<u>67,026</u>	<u>1,193</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(43,358)</u>	<u>-</u>	<u>(24,058)</u>	<u>(17,026)</u>	<u>(1,193)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ (38,386)</u>	<u>\$ 33</u>	<u>\$ -</u>	<u>\$ 4,602</u>	<u>\$ (1,193)</u>	<u>\$ 2,500</u>	<u>\$ 2,858</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	90.401 HAVA TITLE III	97.039 HAZARD MITIGATION GRANT	97.039 HAZARD MIT UPDATE GRANT	93.074 PHEP GRANT - HEALTH	2014 EMPG COMPET GRANT	97.073 SHSP 2014 GENERATOR GRANT
Cash and investments - beginning	\$ 3,961	\$ 1,805	\$ (1,750)	\$ 2,072	\$ (6,646)	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,750	400	8,485	20,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>-</u>	<u>1,750</u>	<u>400</u>	<u>8,485</u>	<u>20,000</u>
Disbursements:						
Personal services	-	-	-	538	-	-
Supplies	-	-	-	400	-	-
Other services and charges	-	-	-	230	-	-
Capital outlay	-	-	-	2,880	-	-
Other disbursements	-	-	-	-	1,839	20,000
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,048</u>	<u>1,839</u>	<u>20,000</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>1,750</u>	<u>(3,648)</u>	<u>6,646</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3,961</u>	<u>\$ 1,805</u>	<u>\$ -</u>	<u>\$ (1,576)</u>	<u>\$ -</u>	<u>\$ -</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	20.703 2015 HMEP EQUIP GRANT	2015 HSF PAGER GRANT	16.575 - VOCA GRANT ADULT PROBATION	INDIANA AIDS FUND - HEALTH	DRUG COURT GRANT FUND	COURTS TRANSLATOR GRANT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 597	\$ 5,820	\$ 4,284
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	8,500	-	-	-	30,413	1,724
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>8,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,413</u>	<u>1,724</u>
Disbursements:						
Personal services	-	-	9,315	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	8,500	4,000	-	-	32,885	1,350
Total disbursements	<u>8,500</u>	<u>4,000</u>	<u>9,315</u>	<u>-</u>	<u>32,885</u>	<u>1,350</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(4,000)</u>	<u>(9,315)</u>	<u>-</u>	<u>(2,472)</u>	<u>374</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (4,000)</u>	<u>\$ (9,315)</u>	<u>\$ 597</u>	<u>\$ 3,348</u>	<u>\$ 4,658</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	SHOCAP .920	SHOCAP .522	STEP AHEAD DISCRETIONARY FUND	FEMA COMMTY EMERGENCY RESPONSE	JUV DRUG COURT PROGRAM FEE	JUV RUG COURT GRANT
Cash and investments - beginning	\$ -	\$ 14,673	\$ 1,369	\$ 420	\$ 175	\$ 471
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	43,650	33,950	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>43,650</u>	<u>33,950</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	28,955	30,972	-	-	-	-
Supplies	-	4,546	-	-	-	-
Other services and charges	559	8,855	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	4,250	-	-	-	-
Total disbursements	<u>29,514</u>	<u>48,623</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>14,136</u>	<u>(14,673)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 14,136</u>	<u>\$ -</u>	<u>\$ 1,369</u>	<u>\$ 420</u>	<u>\$ 175</u>	<u>\$ 471</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	MILITARY FAMILY RESEARCH - VSO	JDAI GRANT - 2014	JDAI GRANT - 2015	HARDEST HIT FUND	COURT REFORM GRANT - CIRCUIT	Totals
Cash and investments - beginning	\$ 500	\$ 65,538	\$ -	\$ -	\$ -	\$ 49,734,649
Receipts:						
Taxes	-	-	-	-	-	122,053,221
Licenses and permits	-	-	-	-	-	72,689
Intergovernmental receipts	-	30,667	79,867	-	4,038	16,032,663
Charges for services	-	-	-	-	-	5,608,388
Fines and forfeits	-	-	-	-	-	1,685,876
Other receipts	-	-	-	-	-	53,325,744
Total receipts	-	30,667	79,867	-	4,038	198,778,581
Disbursements:						
Personal services	-	38,338	30,092	-	-	28,564,183
Supplies	-	2,000	-	-	-	2,575,396
Other services and charges	-	38,927	2,621	-	4,038	13,108,689
Capital outlay	-	2,770	-	-	-	1,205,397
Other disbursements	-	14,000	-	328	-	154,673,158
Total disbursements	-	96,035	32,713	328	4,038	200,126,823
Excess (deficiency) of receipts over disbursements	-	(65,368)	47,154	(328)	-	(1,348,242)
Cash and investments - ending	\$ 500	\$ 170	\$ 47,154	\$ (328)	\$ -	\$ 48,386,407

HOWARD COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2015

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,797,449</u>	<u>\$ 728,731</u>

HOWARD COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2015

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Cardinal Leasing Inc	Color Copier	\$ 1,620	10/1/2011	10/1/2016
Pitney Bowes	Postage Meter	576	1/1/2016	12/31/2017
Satellite Tracking Of People LLC	In Home Detention Ankle Bracelets	<u>142,000</u>	1/1/2016	12/31/2016
Total governmental activities		<u>144,196</u>		
Total of annual lease payments		<u>\$ 144,196</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Kitty Run Drain	\$ 1,132,900	\$ 93,036
General obligation bonds	Mahlon Snyder Drain	263,435	75,140
General obligation bonds	A S Fisher Drain	18,570	6,993
General obligation bonds	Von Derahe Estates Drain	54,545	16,294
General obligation bonds	James Edward Drain Construction	<u>98,657</u>	<u>20,956</u>
Total governmental activities		<u>1,568,107</u>	<u>212,419</u>
Totals		<u>\$ 1,568,107</u>	<u>\$ 212,419</u>

HOWARD COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2015

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	\$ 371,990
Infrastructure	47,197,716
Buildings	30,608,565
Improvements other than buildings	1,100
Machinery, equipment, and vehicles	11,866,456
Total governmental activities	90,045,827
Total capital assets	\$ 90,045,827

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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Web Site: www.in.gov/sboa

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 *OMB Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2015. 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 federal statutes, regulations, and the terms and conditions of its federal awards 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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, 2015.

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 the Uniform Guidance, 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 a 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 a 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

February 16, 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, 2015

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	10.553	FY 2015	\$ -	\$ 20,781
Kinsey School Breakfast					
National School Lunch Program	Indiana Department of Education	10.555	FY 2015	-	34,977
Kinsey National School Lunch					
Total - Child Nutrition Cluster				-	55,758
Total - Department of Agriculture				-	55,758
<u>Department of Justice</u>					
Violence Against Women Formula Grants	Indiana Criminal Justice Institute	16.588	2014-WF-AX-0005	-	33,221
Stop Violence Against Women					
Total - Department of Justice				-	33,221
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation				
Cumulative Bridge		20.205	DES #1383550	-	68,460
Local Road and Street		20.205	DES #0300592	-	338
Local Road and Street		20.205	DES #0710025	-	49,581
Local Road and Street		20.205	DES #0710026	-	182,506
Cumulative Bridge		20.205	DES #0900163	-	56,211
Cumulative Bridge		20.205	DES #1400994	-	33,024
Local Road and Street		20.205	DES #8700435	-	364
Total - Highway Planning and Construction Cluster				-	390,484
Highway Safety Cluster					
State and Community Highway Safety	Indiana Criminal Justice Institute	20.600	3105 / 4490	91	7,267
Impaired and Dangerous Driving					
Alcohol Impaired Driving Countermeasures Incentive Grants I	Indiana Criminal Justice Institute	20.601	3111 / 4496	11,346	12,595
DUI Taskforce					
Total - Highway Safety Cluster				11,437	19,862
Interagency Hazardous Materials Public Sector Training and Planning Grants	Indiana Department of Homeland Security	20.703	C44P-5-785B	-	8,500
2015 HMEP EQUIP GRANT					
Total - Department of Transportation				11,437	418,846
<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	93.074	A70-5-0532420	-	400
PHEP BASE					
Child Support Enforcement	Indiana Department of Child Services	93.563	FY 2015	-	659,462
Title IV-D Child Enforcement					
Total - Department of Health and Human Services				-	659,862
<u>Department of Homeland Security</u>					
Hazard Mitigation Grant	Indiana Department of Homeland Security	97.039	C44P-3-228B	-	1,750
Hazard Mitigation Grant					
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042	C44P-5-491B	-	8,485
EMPGC-Radio					
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042	C44P-5-722B	-	37,917
EMPG-Salaries					
Homeland Security Grant Program	Indiana Department of Homeland Security	97.067	C44P-5-592B	-	20,000
SHSP 2014 Grant Generator					
Total - Department of Homeland Security				-	68,152
Total federal awards expended				\$ 11,437	\$ 1,235,839

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, 2015. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). 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 the Uniform Guidance 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. The County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

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 weakness identified?	no
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major program:	
Material weakness identified?	no
Significant deficiency identified?	none reported
Any audit finding disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	no

Identification of Major Program and type of auditor's report issued on compliance for each:

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

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

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/>.