

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, 2016 to December 31, 2016



FILED
09/15/2017

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
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 <i>Government Auditing Standards</i>	6-7
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	10-12
Notes to Financial Statement	13-17
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	20-38
Schedule of Payables and Receivables	39
Schedule of Leases and Debt	40
Schedule of Capital Assets.....	41
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control over Compliance	44-45
Schedule of Expenditures of Federal Awards and Accompanying Notes:	
Schedule of Expenditures of Federal Awards.....	48-49
Notes to Schedule of Expenditures of Federal Awards	50
Schedule of Findings and Questioned Costs	51
Other Reports.....	52

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	01-01-16 to 12-31-17
President of the County Council	Richard Miller	01-01-16 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT

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, 2016, 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, 2016.

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, 2016, 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 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 August 2, 2017, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

August 2, 2017



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT ON 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, 2016, and the related notes to the financial statement, and have issued our report thereon dated August 2, 2017, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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

August 2, 2017

(This page intentionally left blank.)

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, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
General	\$ 11,907,208	\$ 17,306,882	\$ 18,519,035	\$ 10,695,055
Accident Report	20,408	13,456	22,283	11,581
CEDIT County Share	3,443,546	2,326,621	2,246,964	3,523,203
City and Town Court Costs	5,231	20,499	22,500	3,230
Clerk's Records Perpetuation	102,793	50,112	104,020	48,885
COIT - Special Legislation	2,696,500	9,034,729	8,575,406	3,155,823
COIT County Distributive Shares	2,177,628	3,521,514	2,976,184	2,722,958
Community Corrections	14,303	280,515	243,866	50,952
Community Transition Program	171,836	181,825	148,260	205,401
Congressional School Interest	-	899	899	-
Congressional School Principal	22,478	-	-	22,478
County Home Gifts	11,172	7,365	6,122	12,415
Sales Disclosure - County Share	34,230	11,940	-	46,170
Cummulative Bridge	129,063	1,205,566	1,260,712	73,917
Cummulative Capital Development	749,942	734,587	728,646	755,883
Drug Free Community	85,042	106,775	105,478	86,339
Electronic Map Generation	8,251	455	-	8,706
Emergency Planning/Right to Know	11,384	5,027	3,053	13,358
Enhanced Access	25,941	21,866	8,240	39,567
Firearms Training	9,777	35,450	26,862	18,365
General Drain Improvement	568,192	273,363	515,764	325,791
Health	285,002	954,843	759,584	480,261
Identification Security Protection	72,463	11,636	5,212	78,887
Levy Excess	67	-	67	-
Local Health Maintenance	14,686	48,859	41,350	22,195
Local Road and Street	522,826	1,102,185	1,212,380	412,631
Medical Care for Inmates	4	-	-	4
Misdemeanant	206,385	64,553	39,774	231,164
Motor Vehicle Highway	445,278	3,677,238	3,673,973	448,543
Plat Book	85,453	19,555	1,895	103,113
Rainy Day	2,089,257	1,644,501	2,281,309	1,452,449
Reassessment - 2015	1,855,526	930,563	599,189	2,186,900
Recorder's Records Perpetuation	524,742	275,761	150,304	650,199
Riverboat	-	564,350	438,880	125,470
Sex & Violent Offend Admin-She	7,850	7,488	3,487	11,851
Sheriff's Pension Trust	-	187,966	187,966	-
Storm Water Management Operating	2,153,143	456,925	318,374	2,291,694
Supplemental Public Defender Services	34,258	78,818	82,823	30,253
Surplus Tax	116,585	64,519	63,177	117,927
Surveyor's Corner Perpetuation	85,106	17,715	14,765	88,056
Tax Sale Redemption	3,182	456,172	458,191	1,163
Tax Sale Surplus	1,239,464	1,057,450	1,237,767	1,059,147
Local Health Department Trust Account	70,365	36,886	25,519	81,732
Victim Impact Program	162	-	-	162
Court Appointed Special Advocate (CASA)	83,182	138,434	115,099	106,517
Auditors Ineligible Deductions	645,679	36,929	228,500	454,108
County Elected Officials Training	47,854	11,636	2,617	56,873
County Offender Transportation Fund	6,233	1,638	-	7,871
Statewide 911	933,647	787,122	787,604	933,165
Adult Probation Administrative	86,658	74,915	150,000	11,573
Juvenile Probation Administrative	2,502	4,861	5,000	2,363
Supplemental Adult Probation Services	38,171	222,699	255,035	5,835
Supplemental Juvenile Probation Services	2,358	20,227	18,541	4,044
County User Fee	468,727	996,656	938,242	527,141
Drain Maintenance	3,566,553	904,924	1,689,712	2,781,765
Recycling	2,326	347,414	341,976	7,764
Collection Agency Fees	-	22,134	22,134	-
Self-Insurance	1,721,837	8,309,541	8,954,764	1,076,614
Payroll Clearing	560,789	12,744,862	12,900,069	405,582
Settlement	-	85,047,855	85,047,855	-
Wheel Tax	-	99,225	99,225	-
Sur Tax	-	1,402,146	1,402,146	-
CVET Agency	-	334,512	334,512	-
Weed Lien Collections	-	161,125	161,125	-
Sewage Collections	-	640,796	640,796	-
Financial Institution Tax	-	542,163	542,163	-
LOIT Homestead Credit	141,824	8,293,948	8,286,955	148,817

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, 2016
(Continued)

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
State Fines and Forfeitures	232	2,049	2,230	51
Infraction Judgements	4,600	90,293	88,782	6,111
Special Death Benefit	770	9,575	9,730	615
Sales Disclosure - State Share	1,335	11,974	12,124	1,185
Coroners Training & Con't Education	1,824	11,752	12,764	812
Interstate Compact - State Share	188	1,573	1,761	-
Mortgage Recording Fees - State Share	583	7,783	7,713	653
Sex and Violent Offender Admin - State	-	832	773	59
Child Restraint Violation Fines	210	750	810	150
Inheritance Tax	315	-	-	315
Education Plate Fees Agency	-	806	806	-
Innkeepers Tax Collections	-	607,304	607,304	-
CEDIT Distribution	-	3,323,701	3,323,701	-
COIT Distribution	-	11,604,931	11,604,931	-
93.563 Prosecutor IV-D Incentive-Post Oct '99	373,407	50,201	6,993	416,615
93.563 Clerk IV-D Incentive-Post Oct '99	207,043	33,366	24,274	216,135
County Treasurer Cash Account	2,077,767	2,296,980	2,077,767	2,296,980
Kinsey Youth Center Commissary Account	5,255	34,759	33,753	6,261
Howard County Clerk Trust Fund	2,889,913	9,818,721	9,682,620	3,026,014
Howard County Clerk Child Support Account	22,534	1,232,903	1,234,474	20,963
Howard County Prosecutor Copy Machine Account	12,456	1,466	-	13,922
Howard County Prosecutor Trust Account	2,121	941	941	2,121
Howard County Prosecutor Cash Account	4,980	83	-	5,063
Sheriff Equipment And Technology Account	123,708	94,809	152,628	65,889
Inmate Trust	142,314	996,240	967,037	171,517
Jail Commissary	225,726	587,238	465,542	347,422
OVERPAYMENT - TAX	41,909	12,340	17,542	36,707
Loit Special Distrubut County	-	742,289	742,289	-
Donations -Stormwater District	668	-	410	258
DONATIONS - COMMUNITY DRUG FREE	88	-	-	88
DONATIONS - HEALTH	283	-	-	283
DONATIONS - EMA	6,353	21,950	16,103	12,200
COMMISSIONER CERTIFICATE SALE	5,896	-	182	5,714
HOWARD CO SHERIFF WORK PROGRAM	41,259	15,301	15,309	41,251
DARE - SHERIFF DEPT	79	1,800	1,877	2
PROSECUTOR/BAD CK & COPY FUND	22,000	-	-	22,000
RAINY DAY FUND LOAN / HO CO	252,558	-	252,558	-
HO CO COURTHOUSE SECURITY FUND	1,487	100	639	948
Homestead Credit Rebate Fund	236	-	-	236
GCC PAYROLL	(11,264)	304,353	287,628	5,461
KINSEY - FFT USER FEES	66,809	35,056	44,240	57,625
KITTY RUN HOLD MONEY FUND	105,615	-	-	105,615
HEALTH DEPT VACCINE PURCHASE	(737)	61,888	43,291	17,860
KITTY RUN BOND FUND	89,331	96,837	93,036	93,132
MAHLON SNYDER DRAIN RECONSTRCT	-	128,414	128,414	-
PARENTAL REIMBURSE CHILD SRVCS	2,751	-	-	2,751
JAIL LEASE	134,762	-	-	134,762
TMA 2012	412	156,347	137,700	19,059
DONATION FUND - SHERIFF	1,356	7,500	7,220	1,636
CONCESSION / COUNTY GENERAL	2,774	-	-	2,774
PRO BONO LEGAL SERVICES FEE	18,587	5,235	-	23,822
2013 TOBACCO PREVENTION GRANT	3,366	-	101	3,265
A S FISHER LOAN	-	6,993	6,993	-
HOWARD CO LAW ENFORCEMENT FUND	567,475	128,642	164,589	531,528
HOWARD CO REVOLVING LOAN FUND	66,990	1,133,010	1,200,000	-
VON DERAHE ESTATE CONSTR LOAN	7,091	15,659	16,294	6,456
JAMES EDWARD DRAIN CONSTRUCT	98,157	20,956	119,113	-
ABATEMENT ACCOUNTING FUND	-	246,956	246,956	-
STATE ACH CLEARING FUND	-	3,307,276	3,307,276	-
Loit 2016 Special Distribution	-	2,410,455	2,410,455	-
CONTRLD SUBSTANCE EXCISE TAX	188	-	-	188
KINSEY SCHOOL BREAKFAST	21,957	60,444	58,341	24,060
20.601 DUI TASK FORCE	(4,214)	15,167	13,153	(2,200)
EMPG - SALARIES	-	44,945	-	44,945
93.268 CHILDHOOD IMMUNIZ GRANT	16	-	-	16
20.600 IMP & DANGEROUS DRIVING	(3,590)	9,090	8,213	(2,713)
16.588 STOP VIOLENCE AGAINST WOMEN	(38,385)	83,221	104,181	(59,345)

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, 2016

(Continued)

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
93.069 BIO PUB HEDALTH COORD GRANT	33	-	-	33
16.597 DRUG TASK FORCE GRANT	4,603	39,217	64,547	(20,727)
16.523 JUV ACCT INCENTIVE BLOCK GRANT	(1,193)	7,889	6,697	(1)
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	1,804	-	-	1,804
97.042 - 2015 EMA Generators	-	5,111	5,111	-
93.074 PHEP GRANT - HEALTH	(1,577)	30,393	29,633	(817)
2015 HSF PAGER GRANT	(4,000)	4,000	-	-
16.575 - VOCA GRANT ADULT PROBATION	(9,315)	44,923	47,653	(12,045)
93.268 Immunization Coop Grant	-	62,202	67,538	(5,336)
93.074 Ebola Bonus Fund	-	31,109	11,137	19,972
97.067 Hmlnd Sec Sher Radio Gr	-	34,580	34,580	-
93.074 ZIKA Preparedness	-	-	2,538	(2,538)
93.563 Title IV-D Incentive	399,446	33,366	6,980	425,832
INDIANA AIDS FUND - HEALTH	597	-	-	597
DRUG COURT GRANT FUND	3,348	30	3,378	-
COURTS TRANSLATOR GRANT	4,658	-	3,590	1,068
SHOCAP .920	14,136	33,950	47,265	821
Shocap.511	-	43,650	31,751	11,899
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	170	32,063	27,433	4,800
JDAI GRANT - 2015	47,154	28,229	74,626	757
HARDEST HIT FUND	(328)	19,569	19,581	(340)
COURT REFORM GRANT - CIRCUIT	-	11,995	11,985	10
2016 Com Corr Field Offc Grant	-	51,000	15,741	35,259
2016 Adlt Prob Case Mngr Grant	-	80,588	39,676	40,912
New London Wastewtr Cdbg Grant	-	17,700	17,700	-
Capital Grp Foundatn Grnt EMA	-	5,312	5,312	-
ADULT PROB CASE MNGMNT GRANT	-	38,375	21,240	17,135
COMMUNITY CROSSINGS GRANT	-	556,716	540,792	15,924
Totals	<u>\$ 48,386,403</u>	<u>\$ 209,048,412</u>	<u>\$ 210,934,395</u>	<u>\$ 46,500,420</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.

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 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.

(This page intentionally left blank.)

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, 2016

	General	Accident Report	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	COIT - Special Legislation	COIT County Distributive Shares	Community Corrections	Community Transition Program
Cash and investments - beginning	\$ 11,907,208	\$ 20,408	\$ 3,443,546	\$ 5,231	\$ 102,793	\$ 2,696,500	\$ 2,177,628	\$ 14,303	\$ 171,836
Receipts:									
Taxes	12,159,145	-	-	-	-	6,760,413	-	-	-
Licenses and permits	53,678	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,113,958	-	-	-	-	248,356	-	-	-
Charges for services	1,859,572	13,456	2,326,621	20,499	50,112	2,025,529	3,521,514	280,515	181,825
Fines and forfeits	342,237	-	-	-	-	-	-	-	-
Other receipts	1,778,292	-	-	-	-	431	-	-	-
Total receipts	17,306,882	13,456	2,326,621	20,499	50,112	9,034,729	3,521,514	280,515	181,825
Disbursements:									
Personal services	13,209,339	-	-	-	-	6,872,914	2,976,184	108,971	148,260
Supplies	485,632	-	45,400	-	11,474	383,027	-	4,570	-
Other services and charges	2,830,160	-	314,164	-	75,623	1,264,582	-	130,325	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	109,279	-	11,000	-	16,923	54,883	-	-	-
Other disbursements	1,884,625	22,283	1,876,400	22,500	-	-	-	-	-
Total disbursements	18,519,035	22,283	2,246,964	22,500	104,020	8,575,406	2,976,184	243,866	148,260
Excess (deficiency) of receipts over disbursements	(1,212,153)	(8,827)	79,657	(2,001)	(53,908)	459,323	545,330	36,649	33,565
Cash and investments - ending	\$ 10,695,055	\$ 11,581	\$ 3,523,203	\$ 3,230	\$ 48,885	\$ 3,155,823	\$ 2,722,958	\$ 50,952	\$ 205,401

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Congressional School Interest	Congressional School Principal	County Home Gifts	Sales Disclosure - County Share	Cummulative Bridge	Cummulative Capital Development	Drug Free Community	Electronic Map Generation	Emergency Planning/Right to Know
Cash and investments - beginning	\$ -	\$ 22,478	\$ 11,172	\$ 34,230	\$ 129,063	\$ 749,942	\$ 85,042	\$ 8,251	\$ 11,384
Receipts:									
Taxes	-	-	-	-	661,041	624,159	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	62,763	59,261	-	-	-
Charges for services	899	-	7,365	11,940	181,526	51,167	106,775	455	5,027
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	300,236	-	-	-	-
Total receipts	899	-	7,365	11,940	1,205,566	734,587	106,775	455	5,027
Disbursements:									
Personal services	-	-	-	-	-	33,500	-	-	749
Supplies	-	-	-	-	28,032	-	-	-	284
Other services and charges	-	-	-	-	481,287	161,271	57,260	-	19
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	451,393	533,875	27,158	-	2,001
Other disbursements	899	-	6,122	-	300,000	-	21,060	-	-
Total disbursements	899	-	6,122	-	1,260,712	728,646	105,478	-	3,053
Excess (deficiency) of receipts over disbursements	-	-	1,243	11,940	(55,146)	5,941	1,297	455	1,974
Cash and investments - ending	\$ -	\$ 22,478	\$ 12,415	\$ 46,170	\$ 73,917	\$ 755,883	\$ 86,339	\$ 8,706	\$ 13,358

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Enhanced Access	Firearms Training	General Drain Improvement	Health	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street	Medical Care for Inmates
Cash and investments - beginning	\$ 25,941	\$ 9,777	\$ 568,192	\$ 285,002	\$ 72,463	\$ 67	\$ 14,686	\$ 522,826	\$ 4
Receipts:									
Taxes	-	-	-	675,222	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	64,109	-	-	-	456,704	-
Charges for services	21,866	35,450	273,363	214,035	11,636	-	48,859	344,429	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	1,477	-	-	-	301,052	-
Total receipts	21,866	35,450	273,363	954,843	11,636	-	48,859	1,102,185	-
Disbursements:									
Personal services	-	-	-	701,167	-	-	41,350	-	-
Supplies	-	-	-	18,429	-	-	-	461,265	-
Other services and charges	8,240	-	-	27,001	1,461	-	-	12,443	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	3,751	-	-	426,530	-
Other disbursements	-	26,862	515,764	12,987	-	67	-	312,142	-
Total disbursements	8,240	26,862	515,764	759,584	5,212	67	41,350	1,212,380	-
Excess (deficiency) of receipts over disbursements	13,626	8,588	(242,401)	195,259	6,424	(67)	7,509	(110,195)	-
Cash and investments - ending	\$ 39,567	\$ 18,365	\$ 325,791	\$ 480,261	\$ 78,887	\$ -	\$ 22,195	\$ 412,631	\$ 4

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat	Sex & Violent Offend Admin-She	Sheriff's Pension Trust
Cash and investments - beginning	\$ 206,385	\$ 445,278	\$ 85,453	\$ 2,089,257	\$ 1,855,526	\$ 524,742	\$ -	\$ 7,850	\$ -
Receipts:									
Taxes	-	749,484	-	-	845,449	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	2,894,673	-	-	80,271	-	-	-	-
Charges for services	64,553	31,783	19,555	1,644,501	4,843	275,761	564,350	7,488	187,966
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	1,298	-	-	-	-	-	-	-
Total receipts	64,553	3,677,238	19,555	1,644,501	930,563	275,761	564,350	7,488	187,966
Disbursements:									
Personal services	638	2,153,428	-	-	61,226	103,272	-	-	-
Supplies	-	1,150,641	888	-	5,133	-	-	-	-
Other services and charges	-	132,758	-	-	520,978	-	-	-	-
Debt service - principal and interest	-	100	-	-	-	-	-	-	-
Capital outlay	39,136	226,825	960	2,281,309	11,852	-	-	-	-
Other disbursements	-	10,221	47	-	-	47,032	438,880	3,487	187,966
Total disbursements	39,774	3,673,973	1,895	2,281,309	599,189	150,304	438,880	3,487	187,966
Excess (deficiency) of receipts over disbursements	24,779	3,265	17,660	(636,808)	331,374	125,457	125,470	4,001	-
Cash and investments - ending	\$ 231,164	\$ 448,543	\$ 103,113	\$ 1,452,449	\$ 2,186,900	\$ 650,199	\$ 125,470	\$ 11,851	\$ -

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Storm Water Management Operating	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Victim Impact Program	Court Appointed Special Advocate (CASA)
Cash and investments - beginning	\$ 2,153,143	\$ 34,258	\$ 116,585	\$ 85,106	\$ 3,182	\$ 1,239,464	\$ 70,365	\$ 162	\$ 83,182
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	456,475	78,318	64,459	17,715	456,172	1,057,450	36,547	-	138,434
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	450	500	60	-	-	-	339	-	-
Total receipts	456,925	78,818	64,519	17,715	456,172	1,057,450	36,886	-	138,434
Disbursements:									
Personal services	102,068	-	-	-	-	-	23,747	-	113,234
Supplies	6,626	-	-	-	-	-	-	-	1,200
Other services and charges	114,543	-	-	14,765	-	-	-	-	665
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	95,137	-	-	-	-	-	376	-	-
Other disbursements	-	82,823	63,177	-	458,191	1,237,767	1,396	-	-
Total disbursements	318,374	82,823	63,177	14,765	458,191	1,237,767	25,519	-	115,099
Excess (deficiency) of receipts over disbursements	138,551	(4,005)	1,342	2,950	(2,019)	(180,317)	11,367	-	23,335
Cash and investments - ending	\$ 2,291,694	\$ 30,253	\$ 117,927	\$ 88,056	\$ 1,163	\$ 1,059,147	\$ 81,732	\$ 162	\$ 106,517

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Auditors Ineligible Deductions	County Elected Officials Training	County Offender Transportation Fund	Statewide 911	Adult Probation Administrative	Juvenile Probation Administrative	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	County User Fee
Cash and investments - beginning	\$ 645,679	\$ 47,854	\$ 6,233	\$ 933,647	\$ 86,658	\$ 2,502	\$ 38,171	\$ 2,358	\$ 468,727
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	36,929	11,636	1,638	784,399	74,915	4,861	159,699	12,727	902,420
Fines and forfeits	-	-	-	-	-	-	-	-	6,927
Other receipts	-	-	-	2,723	-	-	63,000	7,500	87,309
Total receipts	<u>36,929</u>	<u>11,636</u>	<u>1,638</u>	<u>787,122</u>	<u>74,915</u>	<u>4,861</u>	<u>222,699</u>	<u>20,227</u>	<u>996,656</u>
Disbursements:									
Personal services	29,334	-	-	350,939	-	-	232,438	6,330	786,717
Supplies	2,573	-	-	-	-	-	193	1,716	11,196
Other services and charges	15,090	2,617	-	425,385	-	-	21,669	10,495	70,729
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	181,470	-	-	11,280	-	-	735	-	1,622
Other disbursements	33	-	-	-	150,000	5,000	-	-	67,978
Total disbursements	<u>228,500</u>	<u>2,617</u>	<u>-</u>	<u>787,604</u>	<u>150,000</u>	<u>5,000</u>	<u>255,035</u>	<u>18,541</u>	<u>938,242</u>
Excess (deficiency) of receipts over disbursements	<u>(191,571)</u>	<u>9,019</u>	<u>1,638</u>	<u>(482)</u>	<u>(75,085)</u>	<u>(139)</u>	<u>(32,336)</u>	<u>1,686</u>	<u>58,414</u>
Cash and investments - ending	<u>\$ 454,108</u>	<u>\$ 56,873</u>	<u>\$ 7,871</u>	<u>\$ 933,165</u>	<u>\$ 11,573</u>	<u>\$ 2,363</u>	<u>\$ 5,835</u>	<u>\$ 4,044</u>	<u>\$ 527,141</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Drain Maintenance	Recycling	Collection Agency Fees	Self-Insurance	Payroll Clearing	Settlement	Wheel Tax	Sur Tax	CVET Agency
Cash and investments - beginning	\$ 3,566,553	\$ 2,326	\$ -	\$ 1,721,837	\$ 560,789	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	76,664,098	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	5,307,871	-	-	167,264
Charges for services	904,924	347,414	22,134	6,381,436	-	3,075,886	99,225	1,402,146	167,248
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	1,928,105	12,744,862	-	-	-	-
Total receipts	904,924	347,414	22,134	8,309,541	12,744,862	85,047,855	99,225	1,402,146	334,512
Disbursements:									
Personal services	-	341,976	-	215,110	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	1,689,712	-	22,134	8,739,654	12,900,069	85,047,855	99,225	1,402,146	334,512
Total disbursements	1,689,712	341,976	22,134	8,954,764	12,900,069	85,047,855	99,225	1,402,146	334,512
Excess (deficiency) of receipts over disbursements	(784,788)	5,438	-	(645,223)	(155,207)	-	-	-	-
Cash and investments - ending	\$ 2,781,765	\$ 7,764	\$ -	\$ 1,076,614	\$ 405,582	\$ -	\$ -	\$ -	\$ -

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Weed Lien Collections	Sewage Collections	Financial Institution Tax	LOIT Homestead Credit	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 141,824	\$ 232	\$ 4,600	\$ 770	\$ 1,335	\$ 1,824
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	161,125	640,796	542,163	8,293,948	2,049	90,293	9,575	11,974	11,752
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	161,125	640,796	542,163	8,293,948	2,049	90,293	9,575	11,974	11,752
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	161,125	640,796	542,163	8,286,955	2,230	88,782	9,730	12,124	12,764
Total disbursements	161,125	640,796	542,163	8,286,955	2,230	88,782	9,730	12,124	12,764
Excess (deficiency) of receipts over disbursements	-	-	-	6,993	(181)	1,511	(155)	(150)	(1,012)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 148,817	\$ 51	\$ 6,111	\$ 615	\$ 1,185	\$ 812

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State	Child Restraint Violation Fines	Inheritance Tax	Education Plate Fees Agency	Innkeepers Tax Collections	CEDIT Distribution	COIT Distribution
Cash and investments - beginning	\$ 188	\$ 583	\$ -	\$ 210	\$ 315	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	1,573	7,783	832	750	-	731	607,304	3,323,701	11,604,931
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	75	-	-	-
Total receipts	1,573	7,783	832	750	-	806	607,304	3,323,701	11,604,931
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	1,119,577	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	1,761	7,713	773	810	-	806	607,304	2,204,124	11,604,931
Total disbursements	1,761	7,713	773	810	-	806	607,304	3,323,701	11,604,931
Excess (deficiency) of receipts over disbursements	(188)	70	59	(60)	-	-	-	-	-
Cash and investments - ending	\$ -	\$ 653	\$ 59	\$ 150	\$ 315	\$ -	\$ -	\$ -	\$ -

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (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	Howard County Prosecutor Trust Account	Howard County Prosecutor Cash Account
Cash and investments - beginning	\$ 373,407	\$ 207,043	\$ 2,077,767	\$ 5,255	\$ 2,889,913	\$ 22,534	\$ 12,456	\$ 2,121	\$ 4,980
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	50,201	33,366	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	2,296,980	34,759	9,818,721	1,232,903	1,466	941	83
Total receipts	<u>50,201</u>	<u>33,366</u>	<u>2,296,980</u>	<u>34,759</u>	<u>9,818,721</u>	<u>1,232,903</u>	<u>1,466</u>	<u>941</u>	<u>83</u>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	121	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	6,993	24,153	2,077,767	33,753	9,682,620	1,234,474	-	941	-
Total disbursements	<u>6,993</u>	<u>24,274</u>	<u>2,077,767</u>	<u>33,753</u>	<u>9,682,620</u>	<u>1,234,474</u>	<u>-</u>	<u>941</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>43,208</u>	<u>9,092</u>	<u>219,213</u>	<u>1,006</u>	<u>136,101</u>	<u>(1,571)</u>	<u>1,466</u>	<u>-</u>	<u>83</u>
Cash and investments - ending	<u>\$ 416,615</u>	<u>\$ 216,135</u>	<u>\$ 2,296,980</u>	<u>\$ 6,261</u>	<u>\$ 3,026,014</u>	<u>\$ 20,963</u>	<u>\$ 13,922</u>	<u>\$ 2,121</u>	<u>\$ 5,063</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Sheriff Equipment And Technology Account	Inmate Trust	Jail Commissary	OVERPAYMENT - TAX	Loit Special Distribut County	Donations -Stormwater District	DONATIONS - COMMUNITY DRUG FREE	DONATIONS - HEALTH	DONATIONS - EMA
Cash and investments - beginning	\$ 123,708	\$ 142,314	\$ 225,726	\$ 41,909	\$ -	\$ 668	\$ 88	\$ 283	\$ 6,353
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	12,340	742,289	-	-	-	21,950
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	94,809	996,240	587,238	-	-	-	-	-	-
Total receipts	94,809	996,240	587,238	12,340	742,289	-	-	-	21,950
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	152,628	967,037	465,542	17,542	742,289	410	-	-	16,103
Total disbursements	152,628	967,037	465,542	17,542	742,289	410	-	-	16,103
Excess (deficiency) of receipts over disbursements	(57,819)	29,203	121,696	(5,202)	-	(410)	-	-	5,847
Cash and investments - ending	\$ 65,889	\$ 171,517	\$ 347,422	\$ 36,707	\$ -	\$ 258	\$ 88	\$ 283	\$ 12,200

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	COMMISSIONER CERTIFICATE SALE	HOWARD CO SHERIFF WORK PROGRAM	DARE - SHERIFF DEPT	PROSECUTOR/BAD CK & COPY FUND	RAINY DAY FUND LOAN / HO CO	HO CO COURTHOUSE SECURITY FUND	Homestead Credit Rebate Fund	GCC PAYROLL	KINSEY - FFT USER FEES
Cash and investments - beginning	\$ 5,896	\$ 41,259	\$ 79	\$ 22,000	\$ 252,558	\$ 1,487	\$ 236	\$ (11,264)	\$ 66,809
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	15,301	1,800	-	-	100	-	304,010	35,056
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	343	-
Total receipts	-	15,301	1,800	-	-	100	-	304,353	35,056
Disbursements:									
Personal services	-	-	-	-	-	-	-	287,285	22,424
Supplies	-	2,573	-	-	-	639	-	-	3,663
Other services and charges	-	3,000	-	-	-	-	-	-	1,060
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	9,736	-	-	252,558	-	-	-	17,093
Other disbursements	182	-	1,877	-	-	-	-	343	-
Total disbursements	182	15,309	1,877	-	252,558	639	-	287,628	44,240
Excess (deficiency) of receipts over disbursements	(182)	(8)	(77)	-	(252,558)	(539)	-	16,725	(9,184)
Cash and investments - ending	\$ 5,714	\$ 41,251	\$ 2	\$ 22,000	\$ -	\$ 948	\$ 236	\$ 5,461	\$ 57,625

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	KITTY RUN HOLD MONEY FUND	HEALTH DEPT VACCINE PURCHASE	KITTY RUN BOND FUND	MAHLON SNYDER DRAIN RECONSTRUCT	PARENTAL REIMBURSE CHILD SRVCS	JAIL LEASE	TMA 2012	DONATION FUND - SHERIFF	CONCESSION / COUNTY GENERAL
Cash and investments - beginning	\$ 105,615	\$ (737)	\$ 89,331	\$ -	\$ 2,751	\$ 134,762	\$ 412	\$ 1,356	\$ 2,774
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	61,888	96,837	128,414	-	-	156,347	7,500	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	61,888	96,837	128,414	-	-	156,347	7,500	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	93,036	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	43,291	-	128,414	-	-	137,700	7,220	-
Total disbursements	-	43,291	93,036	128,414	-	-	137,700	7,220	-
Excess (deficiency) of receipts over disbursements	-	18,597	3,801	-	-	-	18,647	280	-
Cash and investments - ending	\$ 105,615	\$ 17,860	\$ 93,132	\$ -	\$ 2,751	\$ 134,762	\$ 19,059	\$ 1,636	\$ 2,774

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	PRO BONO LEGAL SERVICES FEE	2013 TOBACCO PREVENTION GRANT	A S FISHER LOAN	HOWARD CO LAW ENFORCEMENT FUND	HOWARD CO REVOLVING LOAN FUND	VON DERAHE ESTATE CONSTR LOAN	JAMES EDWARD DRAIN CONSTRUCT	ABATEMENT ACCOUNTING FUND	STATE ACH CLEARING FUND
Cash and investments - beginning	\$ 18,587	\$ 3,366	\$ -	\$ 567,475	\$ 66,990	\$ 7,091	\$ 98,157	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	5,235	-	6,993	128,642	1,133,010	15,659	20,956	246,956	3,307,276
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	5,235	-	6,993	128,642	1,133,010	15,659	20,956	246,956	3,307,276
Disbursements:									
Personal services	-	-	-	51,644	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	51	-	21,227	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	1,718	-	-	-	-	-
Other disbursements	-	50	6,993	90,000	1,200,000	16,294	119,113	246,956	3,307,276
Total disbursements	-	101	6,993	164,589	1,200,000	16,294	119,113	246,956	3,307,276
Excess (deficiency) of receipts over disbursements	5,235	(101)	-	(35,947)	(66,990)	(635)	(98,157)	-	-
Cash and investments - ending	\$ 23,822	\$ 3,265	\$ -	\$ 531,528	\$ -	\$ 6,456	\$ -	\$ -	\$ -

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Loit 2016 Special Distribution	CONTRLD SUBSTANCE EXCISE TAX	KINSEY SCHOOL BREAKFAST	20.601 DUI TASK FORCE	EMPG - SALARIES	93.268 CHILDHOOD IMMUNIZ GRANT	20.600 IMP & DANGEROUS DRIVING	16.588 STOP VIOLENCE AGAINST WOMEN	93.069 BIO PUB HEALTH COORD GRANT
Cash and investments - beginning	\$ -	\$ 188	\$ 21,957	\$ (4,214)	\$ -	\$ 16	\$ (3,590)	\$ (38,385)	\$ 33
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	2,410,455	-	60,444	15,167	44,945	-	9,090	83,221	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	2,410,455	-	60,444	15,167	44,945	-	9,090	83,221	-
Disbursements:									
Personal services	-	-	-	3,323	-	-	7,850	104,181	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	2,410,455	-	58,341	9,830	-	-	363	-	-
Total disbursements	2,410,455	-	58,341	13,153	-	-	8,213	104,181	-
Excess (deficiency) of receipts over disbursements	-	-	2,103	2,014	44,945	-	877	(20,960)	-
Cash and investments - ending	\$ -	\$ 188	\$ 24,060	\$ (2,200)	\$ 44,945	\$ 16	\$ (2,713)	\$ (59,345)	\$ 33

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	16.597 DRUG TASK FORCE GRANT	16.523 JUV ACCT INCENTIVE BLOCK GRANT	97.029 FLOOD HUZ MITIGATION	97.029 FLOOD HAZ MITIGATION	90.401 HAVA TITLE III	97.039 HAZARD MITIGATION GRANT	97.042 - 2015 EMA Generators	93.074 PHEP GRANT - HEALTH	2015 HSF PAGER GRANT
Cash and investments - beginning	\$ 4,603	\$ (1,193)	\$ 2,500	\$ 2,858	\$ 3,961	\$ 1,804	\$ -	\$ (1,577)	\$ (4,000)
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	39,217	7,889	-	-	-	-	5,111	30,393	4,000
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	39,217	7,889	-	-	-	-	5,111	30,393	4,000
Disbursements:									
Personal services	64,547	-	-	-	-	-	-	24,353	-
Supplies	-	-	-	-	-	-	-	5,280	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	6,697	-	-	-	-	5,111	-	-
Total disbursements	64,547	6,697	-	-	-	-	5,111	29,633	-
Excess (deficiency) of receipts over disbursements	(25,330)	1,192	-	-	-	-	-	760	4,000
Cash and investments - ending	\$ (20,727)	\$ (1)	\$ 2,500	\$ 2,858	\$ 3,961	\$ 1,804	\$ -	\$ (817)	\$ -

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	16.575 - VOCA GRANT ADULT PROBATION	93.268 Immunization Coop Grant	93.074 Ebola Bonus Fund	97.067 Hmlnd Sec Sher Radio Gr	93.074 ZIKA Preparedness	93.563 Title IV-D Incentive	INDIANA AIDS FUND - HEALTH	DRUG COURT GRANT FUND	COURTS TRANSLATOR GRANT
Cash and investments - beginning	\$ (9,315)	\$ -	\$ -	\$ -	\$ -	\$ 399,446	\$ 597	\$ 3,348	\$ 4,658
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	44,923	62,202	31,109	34,580	-	33,366	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	30	-
Total receipts	<u>44,923</u>	<u>62,202</u>	<u>31,109</u>	<u>34,580</u>	<u>-</u>	<u>33,366</u>	<u>-</u>	<u>30</u>	<u>-</u>
Disbursements:									
Personal services	47,653	23,765	-	-	-	6,980	-	-	-
Supplies	-	3,144	-	-	1,439	-	-	-	-
Other services and charges	-	26,000	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	14,629	-	-	1,099	-	-	-	-
Other disbursements	-	-	11,137	34,580	-	-	-	3,378	3,590
Total disbursements	<u>47,653</u>	<u>67,538</u>	<u>11,137</u>	<u>34,580</u>	<u>2,538</u>	<u>6,980</u>	<u>-</u>	<u>3,378</u>	<u>3,590</u>
Excess (deficiency) of receipts over disbursements	<u>(2,730)</u>	<u>(5,336)</u>	<u>19,972</u>	<u>-</u>	<u>(2,538)</u>	<u>26,386</u>	<u>-</u>	<u>(3,348)</u>	<u>(3,590)</u>
Cash and investments - ending	<u>\$ (12,045)</u>	<u>\$ (5,336)</u>	<u>\$ 19,972</u>	<u>\$ -</u>	<u>\$ (2,538)</u>	<u>\$ 425,832</u>	<u>\$ 597</u>	<u>\$ -</u>	<u>\$ 1,068</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	SHOCAP .920	Shocap.511	STEP AHEAD DISCRETIONARY FUND	FEMA COMMTY EMERGENCY RESPONSE	JUV DRUG COURT PROGRAM FEE	JUV RUG COURT GRANT	MILITARY FAMILY RESEARCH - VSO	JDAI GRANT - 2014	JDAI GRANT - 2015
Cash and investments - beginning	\$ 14,136	\$ -	\$ 1,369	\$ 420	\$ 175	\$ 471	\$ 500	\$ 170	\$ 47,154
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	33,950	43,650	-	-	-	-	-	32,063	28,229
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	<u>33,950</u>	<u>43,650</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,063</u>	<u>28,229</u>
Disbursements:									
Personal services	31,579	31,455	-	-	-	-	-	25,668	27,811
Supplies	1,986	-	-	-	-	-	-	147	58
Other services and charges	7,546	296	-	-	-	-	-	1,618	26,176
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	5,354	-	-	-	-	-	-	-	20,581
Other disbursements	800	-	-	-	-	-	-	-	-
Total disbursements	<u>47,265</u>	<u>31,751</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,433</u>	<u>74,626</u>
Excess (deficiency) of receipts over disbursements	<u>(13,315)</u>	<u>11,899</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,630</u>	<u>(46,397)</u>
Cash and investments - ending	<u>\$ 821</u>	<u>\$ 11,899</u>	<u>\$ 1,369</u>	<u>\$ 420</u>	<u>\$ 175</u>	<u>\$ 471</u>	<u>\$ 500</u>	<u>\$ 4,800</u>	<u>\$ 757</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	HARDEST HIT FUND	COURT REFORM GRANT - CIRCUIT	2016 Com Corr Field Offc Grant	2016 Adlt Prob Case Mngr Grant	New London Wastewtr Cdbg Grant	Capital Grp Foundatn Grnt EMA	ADULT PROB CASE MNGMNT GRANT	COMMUNITY CROSSINGS GRANT	Totals
Cash and investments - beginning	\$ (328)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,386,403
Receipts:									
Taxes	-	-	-	-	-	-	-	-	99,139,011
Licenses and permits	-	-	-	-	-	-	-	-	53,678
Intergovernmental receipts	-	-	-	-	-	-	-	-	10,455,230
Charges for services	19,569	11,995	51,000	80,588	17,700	5,312	38,375	556,716	66,769,107
Fines and forfeits	-	-	-	-	-	-	-	-	349,164
Other receipts	-	-	-	-	-	-	-	-	32,282,222
Total receipts	19,569	11,995	51,000	80,588	17,700	5,312	38,375	556,716	209,048,412
Disbursements:									
Personal services	-	-	15,741	19,361	-	-	21,240	-	29,429,751
Supplies	-	-	-	-	-	-	-	540,792	3,178,121
Other services and charges	-	-	-	127	-	-	-	-	7,900,208
Debt service - principal and interest	-	-	-	-	-	-	-	-	93,136
Capital outlay	-	-	-	1,000	-	-	-	-	4,811,263
Other disbursements	19,581	11,985	-	19,188	17,700	5,312	-	-	165,521,916
Total disbursements	19,581	11,985	15,741	39,676	17,700	5,312	21,240	540,792	210,934,395
Excess (deficiency) of receipts over disbursements	(12)	10	35,259	40,912	-	-	17,135	15,924	(1,885,983)
Cash and investments - ending	\$ (340)	\$ 10	\$ 35,259	\$ 40,912	\$ -	\$ -	\$ 17,135	\$ 15,924	\$ 46,500,420

HOWARD COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2016

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 2,295,820</u>	<u>\$ 637,329</u>

HOWARD COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2016

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Cardinal Leasing Inc	Color Copier	\$ 1,620	1/1/2016	12/31/2016
Pitney Bowes	Postage Meter	576	1/1/2016	12/31/2017
Satellite Tracking Of People LLC	In Home Detention Ankle Bracelets	<u>132,188</u>	1/1/2016	12/31/2016
Total governmental activities		<u>134,384</u>		
Total of annual lease payments		<u>\$ 134,384</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Kitty Run Drain	\$ 1,075,200	\$ 93,070
General obligation bonds	Mahlon Snyder Drain	194,013	228,520
General obligation bonds	A S Fisher Drain	12,312	7,000
General obligation bonds	Von Derahe Estates Drain	40,469	15,000
General obligation bonds	James Edward Drain Construction	<u>81,974</u>	<u>18,600</u>
Total governmental activities		<u>1,403,968</u>	<u>362,190</u>
Totals		<u>\$ 1,403,968</u>	<u>\$ 362,190</u>

HOWARD COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2016

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	47,150,316
Buildings	30,608,565
Improvements other than buildings	1,100
Machinery, equipment, and vehicles	12,690,205
Total governmental activities	90,822,176
Total capital assets	\$ 90,822,176

(This page intentionally left blank.)

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

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

TO: THE OFFICIALS OF HOWARD COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Howard County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2016. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with 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 each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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 each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2016.

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


Report on Internal Control over Compliance

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

August 2, 2017

(This page intentionally left blank.)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

HOWARD COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2016

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 2016	\$ -	\$ 22,606
Kinsey School Breakfast					
National School Lunch Program	Indiana Department of Education	10.555	FY 2016	-	37,835
Kinsey National School Lunch					
Total - Department of Agriculture				-	60,441
<u>Department of Housing and Urban Development</u>					
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii CDBG Grant	Indiana Office of Community and Rural Affairs	14.228	A192-17-PL-15-027	-	17,700
Total - Department of Housing and Urban Development				-	17,700
<u>Department of Justice</u>					
Juvenile Accountability Block Grants	Indiana Criminal Justice Institute	16.523			
Juvenile Acct Incentive Block Grant			D3-16-10283	-	7,889
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575	4403	-	44,923
16.575 - Voca Grant Adult Prob					
Violence Against Women Formula Grants	Indiana Criminal Justice Institute	16.588	2014-WF-AX-005	-	33,221
Stop Violence Against Women					
Total - Department of Justice				-	86,033
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation	20.205			
Local Road and Street			710021	-	57,741
Local Road and Street			710025	-	122,457
Local Road and Street			710026	-	138,492
Cumulative Bridge			900163	-	5,533
Cumulative Bridge			1383550	-	22,252
Cumulative Bridge			1400994	-	114,908
Cumulative Bridge			1401816	-	16,316
Cumulative Bridge			1401817	-	15,998
Total - Highway Planning and Construction				-	493,697
Total - Highway Planning and Construction Cluster				-	493,697

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

HOWARD COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2016
(Continued)

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through To Subrecipient	Total Federal Awards Expended
<u>Department of Transportation (continued)</u>					
Highway Safety Cluster					
State and Community Highway Safety Impaired and Dangerous Driving	Indiana Criminal Justice Institute	20.600	3105 / 4490	363	9,090
Alcohol Impaired Driving Countermeasure Incentive Grants I DUI Taskforce	Indiana Criminal Justice Institute	20.601	3111 / 4496	9,830	15,167
Total - Highway Safety Cluster				10,193	24,257
Total - Department of Transportation				10,193	517,954
<u>Department of Health and Human Services</u>					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements PHEP BASE 93.074 Ebola Bonus Fund	Indiana Department of Health	93.074	A70-5-0532420 U9OTP000521	-	25,011 23,505
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				-	48,516
Immunization Cooperative Agreements 93.268 Immunization Co-op Grant	Indiana Department of Health	93.268	14957	-	62,202
Total - Immunization Cooperative Agreements				-	62,202
Child Support Enforcement Title IV-D Child Enforcement	Indiana Department of Child Services	93.563	FY 2016	-	559,144
Total - Department of Health and Human Services				-	669,862
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants EMPG-Salaries EMA Generators	Indiana Department of Homeland Security	97.042	C44P-5-722B EMW-2015-EP-00037	-	44,945 5,111
Total - Emergency Management Performance Grants				-	50,056
Homeland Security Grant Program 97.067 HmInd Sec Sher Radio Gr	Indiana Department of Homeland Security	97.067	14842	-	34,580
Total - Department of Homeland Security				-	84,636
Total federal awards expended				\$ 10,193	\$ 1,436,626

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, 2016. 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 programs:	
Material weakness identified?	no
Significant deficiency identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	no

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

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

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

Auditee qualified as low-risk auditee?	no
--	----

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/>.