

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, 2017 to December 31, 2017



FILED
02/15/2019

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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	Weston Reed	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 Jennifer Jack	01-01-15 to 03-31-18 04-01-18 to 12-31-18
President of the Board of County Commissioners	Paul Wyman	01-01-17 to 12-31-18
President of the County Council	Richard M. Miller	01-01-17 to 12-31-18



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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, 2017, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free 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, 2017.

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, 2017, 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 December 20, 2018, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

December 20, 2018



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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, 2017, and the related notes to the financial statement, and have issued our report thereon dated December 20, 2018, 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

December 20, 2018

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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, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
County General	\$ 10,695,055	\$ 24,083,400	\$ 20,719,804	\$ 14,058,651
Accident Report	11,581	10,829	13,966	8,444
City And Town Court Costs	3,230	21,066	21,093	3,203
Clerk's Records Perpetuation	48,885	51,248	16,560	83,573
COIT Spec Legislation /Jail&Juv	3,155,823	12,727,133	12,087,455	3,795,501
COIT County Distributive Share	2,722,958	-	2,722,958	-
Community Corrections	50,952	289,599	282,745	57,806
Community Transition Program	205,401	152,800	102,357	255,844
Congressional School Interest	-	899	899	-
Congressional School Principal	22,478	-	-	22,478
County Home Gifts	12,415	5,873	4,617	13,671
Sales Disclosure- County Share	46,170	12,910	-	59,080
Cumulative Bridge	73,917	1,266,843	1,261,396	79,364
Cumulative Capital Development	755,883	741,831	794,049	703,665
Drug Free Community	86,339	129,656	99,910	116,085
Electric Map Generation	8,706	555	-	9,261
Emerg Planning / Right To Know	13,358	5,787	1,367	17,778
Enhanced Access - Recorder	39,567	25,317	9,803	55,081
Firearms Training	18,365	13,000	15,812	15,553
General Drain Improvement	325,791	636,259	339,523	622,527
Health	480,261	1,143,459	770,012	853,708
ID Security Protection	78,887	15,376	12,500	81,763
Local Health Maintenance	22,195	48,859	35,999	35,055
Local Road & Street	412,631	956,094	1,240,203	128,522
Medical Care For Inmates	4	-	-	4
Misdemeanant	231,164	64,553	30,015	265,702
Motor Vehicle Highway	448,543	3,931,724	3,593,901	786,366
Plat Book	103,113	20,570	7,309	116,374
Rainy Day	1,452,449	25,377	479,802	998,024
Reassessment - 2015	2,186,900	1,146,639	604,963	2,728,576
Recorder's Record Perpetuation	650,199	239,119	219,129	670,189
Riverboat	125,470	563,528	363,447	325,551
Sex & Violent Offend Admin-She	11,851	7,668	234	19,285
Sheriff Pension Trust / Clerk	-	152,367	152,367	-
Storm Water Mgmt Operation	2,291,694	315,981	468,262	2,139,413
Supplemental Publ Defender Svc	30,253	92,459	49,073	73,639
Surplus Tax	117,927	63,073	51,126	129,874
Surveyor's Corner Perpetuation	88,056	56,250	22,292	122,014
Tax Sale Redemption	1,163	346,133	341,966	5,330
Tax Sale Surplus	1,059,147	810,912	811,765	1,058,294
Local Health Dept Trust Account	81,732	36,547	45,851	72,428
Victim Impact Program	162	-	-	162
CASA	106,517	138,326	127,805	117,038
Auditor's Ineligible Deduction	454,108	53,022	86,527	420,603
County Elected Officials Train	56,873	15,413	4,084	68,202
County Offender Transportation	7,871	1,438	-	9,309
Statewide 9-1-1	933,165	778,313	887,210	824,268
Adult Probation Administration	11,573	88,073	80,000	19,646
Juvenile Probation Administration	2,363	4,357	4,500	2,220
Supplemental Adult Probation Svc	5,835	258,611	253,580	10,866
Supplemental Juvenile Probation	4,044	21,045	19,606	5,483
County User Fee	527,141	1,028,793	908,607	647,327
Drainage Maintenance	2,781,765	1,267,509	1,170,301	2,878,973
Recycling - Payroll	7,764	346,098	352,532	1,330
Collection Agency Fees	-	23,265	23,265	-
Self Insurance - Anthem	1,076,614	7,678,529	8,097,371	657,772
Payroll Clearing	413,256	5,199,428	5,203,041	409,643
Settlement	-	90,063,636	90,063,636	-
Wheel Tax	-	110,420	110,420	-

HOWARD COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
Sur Tax	-	1,501,484	1,501,484	-
Settlement - CVET Agency	-	332,537	332,537	-
Weed Lein Collections	-	134,185	134,185	-
Sewage Collection	-	609,342	609,342	-
Settlement - Financial Inst. Tax	-	487,849	487,849	-
Settlement - Loit Homestead Cred	148,817	-	-	148,817
LIT - Property Tax Relief	-	8,853,225	8,679,538	173,687
State Fines & Forfeitures	51	1,038	913	176
Infraction Judgements - State	6,111	85,369	85,180	6,300
Special Death Benefit - State	615	7,270	7,405	480
Sales Disclosure - State Share	1,185	12,980	12,945	1,220
Coroner's Training & Cont Educ	812	13,428	12,508	1,732
Interstate Compact - State Share	-	1,483	1,295	188
Mortgage Recording Fees - State	653	7,685	7,778	560
Sex & Violent Offend Admn - State	59	702	716	45
Child Restraint Violation Fine	150	700	775	75
Inheritance Tax	315	-	-	315
Education Plat Fees Agency	-	1,125	1,013	112
Innkeepers Tax Collections	-	712,195	712,195	-
LIT - Certified Shares	-	12,394,514	12,394,514	-
LIT - Economic Development	3,523,203	1,197,079	1,570,881	3,149,401
93.563 Pros IV - D Inctv Post 99	416,615	55,991	5,774	466,832
93.563 Clerk IV - D Inctv Post 99	216,135	37,212	18,787	234,560
County Treasurer Cash Account	2,296,980	3,130,381	2,296,980	3,130,381
Kinsey Youth Center Commissary Account	6,261	43,119	35,834	13,546
Howard County Clerk Trust Fund	3,026,014	9,920,060	10,286,701	2,659,373
Howard County Clerk Child Support Account	20,963	1,158,721	1,152,459	27,225
Howard County Prosecutor Copy Machine Account	13,922	3,569	-	17,491
Howard County Prosecutor Trust Account	2,121	-	-	2,121
Howard County Prosecutor Cash Account	5,063	225	-	5,288
Sheriff Equipment And Technology Account	65,889	13,351	62,560	16,680
Inmate Trust	171,517	1,056,497	1,028,448	199,566
Jail Commissary	347,546	772,820	644,302	476,064
LIT Economic Development	-	3,550,668	3,550,668	-
93.069 Bio Pub Health Coord Grant	33	-	33	-
93.074 ZIKA Preparedness	(2,538)	2,538	-	-
SHOCAP Problem Solving Ct	821	-	821	-
2017 Home Sec Foundation Grant	-	2,304	2,304	-
Overpayment - Tax	36,707	1,418	7,084	31,041
Donations- Stormwater District	258	10	263	5
Donations- Community Drug Free	88	-	-	88
Donations - Health	283	-	-	283
EMA Donation Fund	12,200	26,880	19,698	19,382
Commissioner Certificate Sale	5,714	246,809	246,111	6,412
Howard Co Sheriff Work Program	41,251	17,321	4,843	53,729
Dare - Sheriff Dept	2	950	314	638
Prosecutor/ Bad-Ck & Copy Fund	22,000	-	-	22,000
Ho Co Courthouse Security Fund	948	100	83	965
Homestead Credit Rebate Fund	236	-	-	236
GCC Payroll	5,461	279,927	285,388	-
Kinsey - Fft User Fees	57,625	-	7,613	50,012
Kitty Run Hold Money Fund	105,615	-	-	105,615
Health Dept Vaccine Purchase	17,860	72,225	90,085	-
Kitty Run Bond Fund	93,132	99,110	93,070	99,172
Mahlon Snyder Drain Reconst Ln	-	148,469	148,469	-
Parental Reimburse Child Srvc	2,751	-	-	2,751
Jail Lease	134,762	-	-	134,762
TMA 2012	19,059	-	-	19,059
Donation Fund - Sheriff	1,636	-	529	1,107

HOWARD COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
Concession /County General	2,774	-	-	2,774
ProBono Legal Services Fee	23,822	5,403	-	29,225
2013 Tobacco Prevention Grant	3,265	-	2,673	592
A S Fisher Loan	-	7,073	7,073	-
Howard Co Law Enforcement Fund	531,528	121,996	289,507	364,017
Von Derahe Estate Constr Loan	6,456	17,965	18,061	6,360
James Edward Drain Construction	-	23,832	23,832	-
Abatement Accounting Fund	-	216,166	216,166	-
State ACH Clearing Fund	-	3,419,924	3,419,924	-
Controlled Substance Excise Tax	188	-	-	188
10.533 Kinsey School Breakfast	24,060	54,794	57,852	21,002
20.601 DUI Task Force	(2,200)	13,787	19,113	(7,526)
97.042 Empg Salaries	44,945	44,148	89,093	-
93.268 Childhood Immuniz Grant	16	-	-	16
20.600 Imp & Dangerous Driving	(2,713)	7,337	7,765	(3,141)
16.588 Stop Violence Against Women	(59,345)	155,221	101,609	(5,733)
16.597 Drug Task Force Grant	(20,727)	78,000	63,232	(5,959)
16.523 Juv Acct Incentive Block	(1)	1	-	-
97.029 Flood Haz Mitigation	2,500	-	-	2,500
97.029 Flood Haz Mitigate	2,858	-	-	2,858
90.401 Hava Title Iii	3,961	-	-	3,961
97.039 Hazard Mitigation Grant	1,804	-	-	1,804
93.074 Phep Grant (Health)	(817)	22,442	23,809	(2,184)
20.703 2015 Hmep Equip Grant	-	2,266	2,266	-
16.575 Voca Grant Adult Prob	(12,045)	36,644	50,313	(25,714)
93.268 Immunization Coop Grant	(5,336)	41,996	45,164	(8,504)
93.074 Ebola Bonus Fund	19,972	-	3,289	16,683
14.228 NCIR Dev Block Grant	-	36,649	31,649	5,000
97.042 EMPG Comp Grant - Equip	-	27,031	27,031	-
14.228 New London CDBG Grant	-	11,800	11,800	-
93.563 Title IV-D Incentive	425,832	37,212	826	462,218
Indiana Aids Fund - Health	597	-	-	597
Courts Translator Grant	1,068	-	978	90
SHOCAP.511	11,899	33,950	45,849	-
SHOCAP Problem Solving Court	-	48,500	31,157	17,343
Step Ahead Discretionary Fund	1,369	-	-	1,369
Fema Commty Emergency Response	420	-	-	420
Juv Drug Court Program Fee	175	-	-	175
Juv Drug Court Grant	471	-	-	471
Military Family Research - VSO	500	-	500	-
JDAI Grant 2014	4,800	24,938	27,537	2,201
JDAI Grant 2015	757	18,069	12,072	6,754
Hardest Hit Fund	(340)	10,608	10,100	168
Court Reform Grant - Circuit	10	-	-	10
2016 Com Corr Field Offc Grant	35,259	-	-	35,259
2016 Adult Prob Case Mngr Grant	40,912	38,438	65,814	13,536
Capital Grp Foundation Grant EMA	-	14,050	11,897	2,153
Adult Prob Case Management Grant	17,135	23,025	24,546	15,614
Community Crossings Grant	15,924	548,201	564,125	-
ICJI Sheriff P-25 Radios	-	90,000	90,000	-
2017 PSC Addtl ORR Officer	-	10,000	-	10,000
Work Release HB 1006	-	380,375	24,305	356,070
Community Crossing Des.1702429	-	662,377	424,585	237,792
Totals	<u>\$ 46,508,218</u>	<u>\$ 210,567,052</u>	<u>\$ 207,574,801</u>	<u>\$ 49,500,469</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 nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

HOWARD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

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

HOWARD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) 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:

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

HOWARD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2017.

HOWARD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. Restatements

For the year ended December 31, 2017, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2016	Prior Period Adjustment	Balance as of January 1, 2017
Payroll Clearing	\$ 405,582	\$ 7,674	\$ 413,256
Jail Commissary	347,422	125	347,546

OTHER INFORMATION - UNAUDITED

The County's Annual Financial Report information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

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

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

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	County General	Accident Report	City And Town Court Costs	Clerk's Records Perpetuation	COIT Spec Legislation /Jail&Juv	COIT County Distributive Share
Cash and investments - beginning	\$ 10,695,055	\$ 11,581	\$ 3,230	\$ 48,885	\$ 3,155,823	\$ 2,722,958
Receipts:						
Taxes	12,315,297	-	-	-	2,664,223	-
Licenses and permits	43,942	-	-	-	-	-
Intergovernmental receipts	4,912,459	-	-	-	4,684,015	-
Charges for services	2,138,952	10,829	21,066	51,248	2,465,829	-
Fines and forfeits	337,888	-	-	-	-	-
Other receipts	4,334,862	-	-	-	2,913,066	-
Total receipts	24,083,400	10,829	21,066	51,248	12,727,133	-
Disbursements:						
Personal services	16,009,369	-	-	-	6,949,539	-
Supplies	481,731	-	-	4,039	443,770	-
Other services and charges	4,073,095	-	-	3,530	1,723,738	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	155,609	-	-	8,991	61,895	-
Other disbursements	-	13,966	21,093	-	2,908,513	2,722,958
Total disbursements	20,719,804	13,966	21,093	16,560	12,087,455	2,722,958
Excess (deficiency) of receipts over disbursements	3,363,596	(3,137)	(27)	34,688	639,678	(2,722,958)
Cash and investments - ending	\$ 14,058,651	\$ 8,444	\$ 3,203	\$ 83,573	\$ 3,795,501	\$ -

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Community Corrections	Community Transition Program	Congressional School Interest	Congressional School Principal	County Home Gifts	Sales Disclosure- County Share
Cash and investments - beginning	\$ 50,952	\$ 205,401	\$ -	\$ 22,478	\$ 12,415	\$ 46,170
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	289,599	152,800	899	-	5,873	12,910
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>289,599</u>	<u>152,800</u>	<u>899</u>	<u>-</u>	<u>5,873</u>	<u>12,910</u>
Disbursements:						
Personal services	141,034	102,357	-	-	-	-
Supplies	12,415	-	-	-	-	-
Other services and charges	129,296	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	899	-	4,617	-
Total disbursements	<u>282,745</u>	<u>102,357</u>	<u>899</u>	<u>-</u>	<u>4,617</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>6,854</u>	<u>50,443</u>	<u>-</u>	<u>-</u>	<u>1,256</u>	<u>12,910</u>
Cash and investments - ending	<u>\$ 57,806</u>	<u>\$ 255,844</u>	<u>\$ -</u>	<u>\$ 22,478</u>	<u>\$ 13,671</u>	<u>\$ 59,080</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Electric Map Generation	Emerg Planning / Right To Know	Enhanced Access - Recorder
Cash and investments - beginning	\$ 73,917	\$ 755,883	\$ 86,339	\$ 8,706	\$ 13,358	\$ 39,567
Receipts:						
Taxes	697,488	634,624	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	67,388	61,314	-	-	-	-
Charges for services	200,690	45,893	129,656	555	5,787	25,317
Fines and forfeits	-	-	-	-	-	-
Other receipts	301,277	-	-	-	-	-
Total receipts	1,266,843	741,831	129,656	555	5,787	25,317
Disbursements:						
Personal services	-	33,500	-	-	1,350	-
Supplies	3,904	-	-	-	-	-
Other services and charges	328,439	231,074	73,406	-	17	9,803
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	629,053	529,475	26,504	-	-	-
Other disbursements	300,000	-	-	-	-	-
Total disbursements	1,261,396	794,049	99,910	-	1,367	9,803
Excess (deficiency) of receipts over disbursements	5,447	(52,218)	29,746	555	4,420	15,514
Cash and investments - ending	\$ 79,364	\$ 703,665	\$ 116,085	\$ 9,261	\$ 17,778	\$ 55,081

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Firearms Training	General Drain Improvement	Health	ID Security Protection	Local Health Maintenance	Local Road & Street
Cash and investments - beginning	\$ 18,365	\$ 325,791	\$ 480,261	\$ 78,887	\$ 22,195	\$ 412,631
Receipts:						
Taxes	-	-	733,410	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	70,858	-	-	451,323
Charges for services	13,000	636,259	232,200	15,376	48,859	203,568
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	106,991	-	-	301,203
Total receipts	13,000	636,259	1,143,459	15,376	48,859	956,094
Disbursements:						
Personal services	-	-	703,995	-	35,999	-
Supplies	-	-	38,721	-	-	659,101
Other services and charges	-	-	27,296	5,000	-	19,542
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	7,500	-	261,560
Other disbursements	15,812	339,523	-	-	-	300,000
Total disbursements	15,812	339,523	770,012	12,500	35,999	1,240,203
Excess (deficiency) of receipts over disbursements	(2,812)	296,736	373,447	2,876	12,860	(284,109)
Cash and investments - ending	\$ 15,553	\$ 622,527	\$ 853,708	\$ 81,763	\$ 35,055	\$ 128,522

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Medical Care For Inmates	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Reassessment - 2015
Cash and investments - beginning	\$ 4	\$ 231,164	\$ 448,543	\$ 103,113	\$ 1,452,449	\$ 2,186,900
Receipts:						
Taxes	-	-	750,237	-	-	1,035,754
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	2,822,283	-	-	100,069
Charges for services	-	64,553	355,101	20,570	25,377	10,816
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	4,103	-	-	-
Total receipts	-	64,553	3,931,724	20,570	25,377	1,146,639
Disbursements:						
Personal services	-	-	1,870,832	-	-	45,259
Supplies	-	-	790,854	949	-	4,418
Other services and charges	-	-	150,317	6,223	-	545,286
Debt service - principal and interest	-	-	50	-	-	-
Capital outlay	-	30,015	219,428	122	479,802	10,000
Other disbursements	-	-	562,420	15	-	-
Total disbursements	-	30,015	3,593,901	7,309	479,802	604,963
Excess (deficiency) of receipts over disbursements	-	34,538	337,823	13,261	(454,425)	541,676
Cash and investments - ending	\$ 4	\$ 265,702	\$ 786,366	\$ 116,374	\$ 998,024	\$ 2,728,576

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Recorder's Record Perpetuation	Riverboat	Sex & Violent Offend Admin-She	Sheriff Pension Trust / Clerk	Storm Water Mgmt Operation	Supplemental Publ Defender Svc
Cash and investments - beginning	\$ 650,199	\$ 125,470	\$ 11,851	\$ -	\$ 2,291,694	\$ 30,253
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	239,119	563,528	7,668	152,367	315,981	92,459
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>239,119</u>	<u>563,528</u>	<u>7,668</u>	<u>152,367</u>	<u>315,981</u>	<u>92,459</u>
Disbursements:						
Personal services	131,327	-	-	-	100,005	-
Supplies	-	-	-	-	4,306	-
Other services and charges	-	-	-	-	279,474	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	83,427	-
Other disbursements	<u>87,802</u>	<u>363,447</u>	<u>234</u>	<u>152,367</u>	<u>1,050</u>	<u>49,073</u>
Total disbursements	<u>219,129</u>	<u>363,447</u>	<u>234</u>	<u>152,367</u>	<u>468,262</u>	<u>49,073</u>
Excess (deficiency) of receipts over disbursements	<u>19,990</u>	<u>200,081</u>	<u>7,434</u>	<u>-</u>	<u>(152,281)</u>	<u>43,386</u>
Cash and investments - ending	<u>\$ 670,189</u>	<u>\$ 325,551</u>	<u>\$ 19,285</u>	<u>\$ -</u>	<u>\$ 2,139,413</u>	<u>\$ 73,639</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Dept Trust Account	Victim Impact Program
Cash and investments - beginning	\$ 117,927	\$ 88,056	\$ 1,163	\$ 1,059,147	\$ 81,732	\$ 162
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	63,073	56,250	346,133	809,750	36,547	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	1,162	-	-
Total receipts	63,073	56,250	346,133	810,912	36,547	-
Disbursements:						
Personal services	-	-	-	-	18,937	-
Supplies	-	-	-	-	-	-
Other services and charges	-	22,292	-	-	1,617	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	25,297	-
Other disbursements	51,126	-	341,966	811,765	-	-
Total disbursements	51,126	22,292	341,966	811,765	45,851	-
Excess (deficiency) of receipts over disbursements	11,947	33,958	4,167	(853)	(9,304)	-
Cash and investments - ending	\$ 129,874	\$ 122,014	\$ 5,330	\$ 1,058,294	\$ 72,428	\$ 162

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	CASA	Auditor's Ineligible Deduction	County Elected Officials Train	County Offender Transportation	Statewide 9-1-1	Adult Probation Administration
Cash and investments - beginning	\$ 106,517	\$ 454,108	\$ 56,873	\$ 7,871	\$ 933,165	\$ 11,573
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	138,326	53,022	15,413	1,438	778,256	88,073
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	57	-
Total receipts	<u>138,326</u>	<u>53,022</u>	<u>15,413</u>	<u>1,438</u>	<u>778,313</u>	<u>88,073</u>
Disbursements:						
Personal services	121,009	21,331	-	-	550,163	-
Supplies	-	3,729	-	-	-	-
Other services and charges	6,796	29,611	4,084	-	218,370	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	31,843	-	-	118,677	-
Other disbursements	-	13	-	-	-	80,000
Total disbursements	<u>127,805</u>	<u>86,527</u>	<u>4,084</u>	<u>-</u>	<u>887,210</u>	<u>80,000</u>
Excess (deficiency) of receipts over disbursements	<u>10,521</u>	<u>(33,505)</u>	<u>11,329</u>	<u>1,438</u>	<u>(108,897)</u>	<u>8,073</u>
Cash and investments - ending	<u>\$ 117,038</u>	<u>\$ 420,603</u>	<u>\$ 68,202</u>	<u>\$ 9,309</u>	<u>\$ 824,268</u>	<u>\$ 19,646</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Juvenile Probation Administration	Supplemental Adult Probation Svc	Supplemental Juvenile Probation	County User Fee	Drainage Maintenance	Recycling - Payroll
Cash and investments - beginning	\$ 2,363	\$ 5,835	\$ 4,044	\$ 527,141	\$ 2,781,765	\$ 7,764
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	4,357	193,611	16,495	754,807	1,267,509	346,098
Fines and forfeits	-	-	-	258,844	-	-
Other receipts	-	65,000	4,550	15,142	-	-
Total receipts	<u>4,357</u>	<u>258,611</u>	<u>21,045</u>	<u>1,028,793</u>	<u>1,267,509</u>	<u>346,098</u>
Disbursements:						
Personal services	-	239,564	5,954	737,256	-	352,532
Supplies	-	295	1,224	15,563	-	-
Other services and charges	-	13,721	12,428	84,469	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	2,906	-	-
Other disbursements	4,500	-	-	68,413	1,170,301	-
Total disbursements	<u>4,500</u>	<u>253,580</u>	<u>19,606</u>	<u>908,607</u>	<u>1,170,301</u>	<u>352,532</u>
Excess (deficiency) of receipts over disbursements	<u>(143)</u>	<u>5,031</u>	<u>1,439</u>	<u>120,186</u>	<u>97,208</u>	<u>(6,434)</u>
Cash and investments - ending	<u>\$ 2,220</u>	<u>\$ 10,866</u>	<u>\$ 5,483</u>	<u>\$ 647,327</u>	<u>\$ 2,878,973</u>	<u>\$ 1,330</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Collection Agency Fees	Self Insurance - Anthem	Payroll Clearing	Settlement	Wheel Tax	Sur Tax
Cash and investments - beginning	\$ -	\$ 1,076,614	\$ 413,256	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	81,325,784	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	7,228,108	-	-
Charges for services	23,265	503,704	4,123	1,509,744	110,420	1,501,484
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	7,174,825	5,195,305	-	-	-
Total receipts	23,265	7,678,529	5,199,428	90,063,636	110,420	1,501,484
Disbursements:						
Personal services	-	1,103,227	2,896,324	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	23,265	6,994,144	2,306,717	90,063,636	110,420	1,501,484
Total disbursements	23,265	8,097,371	5,203,041	90,063,636	110,420	1,501,484
Excess (deficiency) of receipts over disbursements	-	(418,842)	(3,613)	-	-	-
Cash and investments - ending	\$ -	\$ 657,772	\$ 409,643	\$ -	\$ -	\$ -

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Settlement - CVET Agency	Weed Lein Collections	Sewage Collection	Settlement - Financial Inst. Tax	Settlement - Loit Homestead Cred	LIT - Property Tax Relief
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 148,817	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	324,334	134,185	609,342	487,849	-	8,853,225
Fines and forfeits	-	-	-	-	-	-
Other receipts	8,203	-	-	-	-	-
Total receipts	<u>332,537</u>	<u>134,185</u>	<u>609,342</u>	<u>487,849</u>	<u>-</u>	<u>8,853,225</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	332,537	134,185	609,342	487,849	-	8,679,538
Total disbursements	<u>332,537</u>	<u>134,185</u>	<u>609,342</u>	<u>487,849</u>	<u>-</u>	<u>8,679,538</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>173,687</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 148,817</u>	<u>\$ 173,687</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	State Fines & Forfeitures	Infraction Judgements - State	Special Death Benefit - State	Sales Disclosure - State Share	Coroner's Training & Cont Educ	Interstate Compact - State Share
Cash and investments - beginning	\$ 51	\$ 6,111	\$ 615	\$ 1,185	\$ 812	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	1,038	85,369	7,270	12,980	13,428	1,483
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>1,038</u>	<u>85,369</u>	<u>7,270</u>	<u>12,980</u>	<u>13,428</u>	<u>1,483</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	913	85,180	7,405	12,945	12,508	1,295
Total disbursements	<u>913</u>	<u>85,180</u>	<u>7,405</u>	<u>12,945</u>	<u>12,508</u>	<u>1,295</u>
Excess (deficiency) of receipts over disbursements	<u>125</u>	<u>189</u>	<u>(135)</u>	<u>35</u>	<u>920</u>	<u>188</u>
Cash and investments - ending	<u>\$ 176</u>	<u>\$ 6,300</u>	<u>\$ 480</u>	<u>\$ 1,220</u>	<u>\$ 1,732</u>	<u>\$ 188</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Mortgage Recording Fees - State	Sex & Violent Offend Admn - State	Child Restraint Violation Fine	Inheritance Tax	Education Plat Fees Agency	Innkeepers Tax Collections
Cash and investments - beginning	\$ 653	\$ 59	\$ 150	\$ 315	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	7,685	702	700	-	1,069	712,195
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	56	-
Total receipts	<u>7,685</u>	<u>702</u>	<u>700</u>	<u>-</u>	<u>1,125</u>	<u>712,195</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	7,778	716	775	-	1,013	712,195
Total disbursements	<u>7,778</u>	<u>716</u>	<u>775</u>	<u>-</u>	<u>1,013</u>	<u>712,195</u>
Excess (deficiency) of receipts over disbursements	<u>(93)</u>	<u>(14)</u>	<u>(75)</u>	<u>-</u>	<u>112</u>	<u>-</u>
Cash and investments - ending	<u>\$ 560</u>	<u>\$ 45</u>	<u>\$ 75</u>	<u>\$ 315</u>	<u>\$ 112</u>	<u>\$ -</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	LIT - Certified Shares	LIT - Economic Development	93.563 Pros IV - D Inctv Post 99	93.563 Clerk IV - D Inctv Post 99	County Treasurer Cash Account	Kinsey Youth Center Commissary Account
Cash and investments - beginning	\$ -	\$ 3,523,203	\$ 416,615	\$ 216,135	\$ 2,296,980	\$ 6,261
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	12,394,514	1,178,825	-	-	-	-
Charges for services	-	18,254	55,991	37,212	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	3,130,381	43,119
Total receipts	<u>12,394,514</u>	<u>1,197,079</u>	<u>55,991</u>	<u>37,212</u>	<u>3,130,381</u>	<u>43,119</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	102	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	444,414	-	-	-	-
Other disbursements	12,394,514	1,126,467	5,774	18,685	2,296,980	35,834
Total disbursements	<u>12,394,514</u>	<u>1,570,881</u>	<u>5,774</u>	<u>18,787</u>	<u>2,296,980</u>	<u>35,834</u>
Excess (deficiency) of receipts over disbursements	-	(373,802)	50,217	18,425	833,401	7,285
Cash and investments - ending	<u>\$ -</u>	<u>\$ 3,149,401</u>	<u>\$ 466,832</u>	<u>\$ 234,560</u>	<u>\$ 3,130,381</u>	<u>\$ 13,546</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	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	Sheriff Equipment And Technology Account
Cash and investments - beginning	\$ 3,026,014	\$ 20,963	\$ 13,922	\$ 2,121	\$ 5,063	\$ 65,889
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	9,920,060	1,158,721	3,569	-	225	13,351
Total receipts	9,920,060	1,158,721	3,569	-	225	13,351
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	10,286,701	1,152,459	-	-	-	62,560
Total disbursements	10,286,701	1,152,459	-	-	-	62,560
Excess (deficiency) of receipts over disbursements	(366,641)	6,262	3,569	-	225	(49,209)
Cash and investments - ending	\$ 2,659,373	\$ 27,225	\$ 17,491	\$ 2,121	\$ 5,288	\$ 16,680

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Inmate Trust	Jail Commissary	LIT Economic Development	93.069 Bio Pub Health Coord Grant	93.074 ZIKA Preparedness	SHOCAP Problem Solving Ct
Cash and investments - beginning	\$ 171,517	\$ 347,546	\$ -	\$ 33	\$ (2,538)	\$ 821
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	3,550,668	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,056,497	772,820	-	-	2,538	-
Total receipts	1,056,497	772,820	3,550,668	-	2,538	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,028,448	644,302	3,550,668	33	-	821
Total disbursements	1,028,448	644,302	3,550,668	33	-	821
Excess (deficiency) of receipts over disbursements	28,049	128,518	-	(33)	2,538	(821)
Cash and investments - ending	\$ 199,566	\$ 476,064	\$ -	\$ -	\$ -	\$ -

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	2017 Home Sec Foundation Grant	Overpayment - Tax	Donations- Stormwater District	Donations- Community Drug Free	Donations - Health	EMA Donation Fund
Cash and investments - beginning	\$ -	\$ 36,707	\$ 258	\$ 88	\$ 283	\$ 12,200
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	2,304	1,309	10	-	-	26,880
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	109	-	-	-	-
Total receipts	2,304	1,418	10	-	-	26,880
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,304	7,084	263	-	-	19,698
Total disbursements	2,304	7,084	263	-	-	19,698
Excess (deficiency) of receipts over disbursements	-	(5,666)	(253)	-	-	7,182
Cash and investments - ending	\$ -	\$ 31,041	\$ 5	\$ 88	\$ 283	\$ 19,382

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Commissioner Certificate Sale	Howard Co Sheriff Work Program	Dare - Sheriff Dept	Prosecutor/ Bad-Ck & Copy Fund	Ho Co Courthouse Security Fund	Homestead Credit Rebate Fund
Cash and investments - beginning	\$ 5,714	\$ 41,251	\$ 2	\$ 22,000	\$ 948	\$ 236
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	246,809	17,321	950	-	100	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	246,809	17,321	950	-	100	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	2,067	-	-	83	-
Other services and charges	-	1,882	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	894	-	-	-	-
Other disbursements	246,111	-	314	-	-	-
Total disbursements	246,111	4,843	314	-	83	-
Excess (deficiency) of receipts over disbursements	698	12,478	636	-	17	-
Cash and investments - ending	\$ 6,412	\$ 53,729	\$ 638	\$ 22,000	\$ 965	\$ 236

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	GCC Payroll	Kinsey - Ft User Fees	Kitty Run Hold Money Fund	Health Dept Vaccine Purchase	Kitty Run Bond Fund	Mahlon Snyder Drain Reconst Ln
Cash and investments - beginning	\$ 5,461	\$ 57,625	\$ 105,615	\$ 17,860	\$ 93,132	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	278,460	-	-	72,225	99,110	148,469
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,467	-	-	-	-	-
Total receipts	279,927	-	-	72,225	99,110	148,469
Disbursements:						
Personal services	283,921	-	-	-	-	-
Supplies	-	4,913	-	-	-	-
Other services and charges	-	1,000	-	-	-	-
Debt service - principal and interest	-	-	-	-	93,070	-
Capital outlay	-	1,700	-	-	-	-
Other disbursements	1,467	-	-	90,085	-	148,469
Total disbursements	285,388	7,613	-	90,085	93,070	148,469
Excess (deficiency) of receipts over disbursements	(5,461)	(7,613)	-	(17,860)	6,040	-
Cash and investments - ending	\$ -	\$ 50,012	\$ 105,615	\$ -	\$ 99,172	\$ -

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Parental Reimburse Child Svcs	Jail Lease	TMA 2012	Donation Fund - Sheriff	Concession /County General	ProBono Legal Services Fee
Cash and investments - beginning	\$ 2,751	\$ 134,762	\$ 19,059	\$ 1,636	\$ 2,774	\$ 23,822
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	5,403
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	-	5,403
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	529	-	-
Total disbursements	-	-	-	529	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	(529)	-	5,403
Cash and investments - ending	\$ 2,751	\$ 134,762	\$ 19,059	\$ 1,107	\$ 2,774	\$ 29,225

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	2013 Tobacco Prevention Grant	A S Fisher Loan	Howard Co Law Enforcement Fund	Von Derahe Estate Constr Loan	James Edward Drain Construction	Abatement Accounting Fund
Cash and investments - beginning	\$ 3,265	\$ -	\$ 531,528	\$ 6,456	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	7,073	121,996	17,965	23,832	216,166
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	7,073	121,996	17,965	23,832	216,166
Disbursements:						
Personal services	-	-	54,484	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	2,019	-	217,811	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	17,212	-	-	-
Other disbursements	654	7,073	-	18,061	23,832	216,166
Total disbursements	2,673	7,073	289,507	18,061	23,832	216,166
Excess (deficiency) of receipts over disbursements	(2,673)	-	(167,511)	(96)	-	-
Cash and investments - ending	\$ 592	\$ -	\$ 364,017	\$ 6,360	\$ -	\$ -

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	State ACH Clearing Fund	Controlled Substance Excise Tax	10.533 Kinsey School Breakfast	20.601 DUI Task Force	97.042 Empg Salaries	93.268 Childhood Immuniz Grant
Cash and investments - beginning	\$ -	\$ 188	\$ 24,060	\$ (2,200)	\$ 44,945	\$ 16
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	3,419,924	-	54,794	13,787	44,148	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>3,419,924</u>	<u>-</u>	<u>54,794</u>	<u>13,787</u>	<u>44,148</u>	<u>-</u>
Disbursements:						
Personal services	-	-	10,529	5,613	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>3,419,924</u>	<u>-</u>	<u>47,323</u>	<u>13,500</u>	<u>89,093</u>	<u>-</u>
Total disbursements	<u>3,419,924</u>	<u>-</u>	<u>57,852</u>	<u>19,113</u>	<u>89,093</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(3,058)</u>	<u>(5,326)</u>	<u>(44,945)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 188</u>	<u>\$ 21,002</u>	<u>\$ (7,526)</u>	<u>\$ -</u>	<u>\$ 16</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	20.600 Imp & Dangerous Driving	16.588 Stop Violence Against Women	16.597 Drug Task Force Grant	16.523 Juv Acct Incentive Block	97.029 Flood Haz Mitigation	97.029 Flood Haz Mitigate
Cash and investments - beginning	\$ (2,713)	\$ (59,345)	\$ (20,727)	\$ (1)	\$ 2,500	\$ 2,858
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	7,337	155,221	78,000	1	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>7,337</u>	<u>155,221</u>	<u>78,000</u>	<u>1</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	7,579	101,609	63,232	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	186	-	-	-	-	-
Total disbursements	<u>7,765</u>	<u>101,609</u>	<u>63,232</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(428)</u>	<u>53,612</u>	<u>14,768</u>	<u>1</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ (3,141)</u>	<u>\$ (5,733)</u>	<u>\$ (5,959)</u>	<u>\$ -</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, 2017

	90.401 Hava Title Iii	97.039 Hazard Mitigation Grant	93.074 Phep Grant (Health)	20.703 2015 Hmep Equip Grant	16.575 Voca Grant Adult Prob	93.268 Immunization Coop Grant
Cash and investments - beginning	\$ 3,961	\$ 1,804	\$ (817)	\$ -	\$ (12,045)	\$ (5,336)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	22,442	2,266	36,644	41,996
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	22,442	2,266	36,644	41,996
Disbursements:						
Personal services	-	-	15,156	-	48,496	13,456
Supplies	-	-	2,318	-	-	557
Other services and charges	-	-	3,596	-	1,817	23,950
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	2,739	-	-	7,201
Other disbursements	-	-	-	2,266	-	-
Total disbursements	-	-	23,809	2,266	50,313	45,164
Excess (deficiency) of receipts over disbursements	-	-	(1,367)	-	(13,669)	(3,168)
Cash and investments - ending	\$ 3,961	\$ 1,804	\$ (2,184)	\$ -	\$ (25,714)	\$ (8,504)

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	93.074 Ebola Bonus Fund	14.228 NCIR Dev Block Grant	97.042 EMPG Comp Grant - Equip	14.228 New London CDBG Grant	93.563 Title IV-D Incentive	Indiana Aids Fund - Health
Cash and investments - beginning	\$ 19,972	\$ -	\$ -	\$ -	\$ 425,832	\$ 597
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	36,649	27,031	11,800	37,212	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	36,649	27,031	11,800	37,212	-
Disbursements:						
Personal services	-	-	-	-	826	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,289	31,649	27,031	11,800	-	-
Total disbursements	3,289	31,649	27,031	11,800	826	-
Excess (deficiency) of receipts over disbursements	(3,289)	5,000	-	-	36,386	-
Cash and investments - ending	\$ 16,683	\$ 5,000	\$ -	\$ -	\$ 462,218	\$ 597

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Courts Translator Grant	SHOCAP.511	SHOCAP Problem Solving Court	Step Ahead Discretionary Fund	Fema Commty Emergency Response	Juv Drug Court Program Fee
Cash and investments - beginning	\$ 1,068	\$ 11,899	\$ -	\$ 1,369	\$ 420	\$ 175
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	48,500	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	33,950	-	-	-	-
Total receipts	-	33,950	48,500	-	-	-
Disbursements:						
Personal services	-	27,893	27,765	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	16,311	3,392	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	978	1,645	-	-	-	-
Total disbursements	978	45,849	31,157	-	-	-
Excess (deficiency) of receipts over disbursements	(978)	(11,899)	17,343	-	-	-
Cash and investments - ending	\$ 90	\$ -	\$ 17,343	\$ 1,369	\$ 420	\$ 175

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Juv Drug Court Grant	Military Family Research - VSO	JDAI Grant 2014	JDAI Grant 2015	Hardest Hit Fund	Court Reform Grant - Circuit
Cash and investments - beginning	\$ 471	\$ 500	\$ 4,800	\$ 757	\$ (340)	\$ 10
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	24,938	18,069	10,608	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	24,938	18,069	10,608	-
Disbursements:						
Personal services	-	-	25,689	11,222	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	1,848	93	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	500	-	757	10,100	-
Total disbursements	-	500	27,537	12,072	10,100	-
Excess (deficiency) of receipts over disbursements	-	(500)	(2,599)	5,997	508	-
Cash and investments - ending	\$ 471	\$ -	\$ 2,201	\$ 6,754	\$ 168	\$ 10

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	2016 Com Corr Field Offc Grant	2016 Adult Prob Case Mngr Grant	Capital Grp Foundation Grant EMA	Adult Prob Case Management Grant	Community Crossings Grant
Cash and investments - beginning	\$ 35,259	\$ 40,912	\$ -	\$ 17,135	\$ 15,924
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	38,438	14,050	-	548,201
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	23,025	-
Total receipts	-	38,438	14,050	23,025	548,201
Disbursements:					
Personal services	-	24,902	-	24,546	-
Supplies	-	-	-	-	564,125
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	40,912	11,897	-	-
Total disbursements	-	65,814	11,897	24,546	564,125
Excess (deficiency) of receipts over disbursements	-	(27,376)	2,153	(1,521)	(15,924)
Cash and investments - ending	\$ 35,259	\$ 13,536	\$ 2,153	\$ 15,614	\$ -

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	ICJI Sheriff P-25 Radios	2017 PSC Addtl ORR Officer	Work Release HB 1006	Community Crossing Des.1702429	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 46,508,218
Receipts:					
Taxes	-	-	-	-	100,156,817
Licenses and permits	-	-	-	-	43,942
Intergovernmental receipts	-	-	-	-	33,971,156
Charges for services	90,000	10,000	380,375	99,957	38,650,351
Fines and forfeits	-	-	-	-	596,732
Other receipts	-	-	-	562,420	37,148,054
Total receipts	90,000	10,000	380,375	662,377	210,567,052
Disbursements:					
Personal services	-	-	24,305	-	32,942,086
Supplies	-	-	-	424,585	3,463,769
Other services and charges	-	-	-	-	8,272,643
Debt service - principal and interest	-	-	-	-	93,120
Capital outlay	90,000	-	-	-	3,246,264
Other disbursements	-	-	-	-	159,556,919
Total disbursements	90,000	-	24,305	424,585	207,574,801
Excess (deficiency) of receipts over disbursements	-	10,000	356,070	237,792	2,992,251
Cash and investments - ending	\$ -	\$ 10,000	\$ 356,070	\$ 237,792	\$ 49,500,469

HOWARD COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2017

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 2,590,955</u>	<u>\$ 681,142</u>

HOWARD COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2017

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Cardinal Leasing Inc	Color Copier	\$ 1,620	10/1/2016	10/1/2021
Pitney Bowes	Postage Meter	636	1/1/2017	12/31/2022
Satellite Tracking Of People LLC	In Home Detention Ankle Bracelets	<u>135,997</u>	1/1/2017	12/31/2017
Total governmental activities		<u>138,253</u>		
Total of annual lease payments		<u>\$ 138,253</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	A S Fisher Drain	\$ 5,687	\$ 17,706
General obligation bonds	James Edward Drain Construction	61,454	18,600
General obligation bonds	Kitty Run Drain	1,015,700	92,944
General obligation bonds	Von Derahe Estates Drain	<u>24,028</u>	<u>15,000</u>
Total governmental activities		<u>1,106,869</u>	<u>144,250</u>
Totals		<u>\$ 1,106,869</u>	<u>\$ 144,250</u>

HOWARD COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2017

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 371,990
Infrastructure	47,150,316
Buildings	30,608,565
Improvements other than buildings	1,100
Machinery, equipment, and vehicles	<u>13,174,419</u>
Total capital assets	<u>\$ 91,306,390</u>

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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, 2017. 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, 2017.

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

December 20, 2018

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

HOWARD COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2017

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	Passed Through to Subrecipient	Total Federal Awards Expended
<u>Department of Agriculture</u>					
Child Nutrition Cluster					
School Breakfast Program	Indiana Department of Education	10.553			
Kinsey School Breakfast			FY 2017	\$ -	\$ 20,790
National School Lunch Program	Indiana Department of Education	10.555			
Kinsey National School Lunch			FY 2017	-	34,005
Total - Child Nutrition Cluster				-	54,795
Total - Department of Agriculture				-	54,795
<u>Department of Housing and Urban Development</u>					
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	Indiana Office of Community & Rural Affairs (OCRA)	14.228			
NCIR DEV BLOCK GRANT			A192-16-WFD-15-103	-	30,049
New London Wastewater Treatment Plant and Collection System			A192-17-PL-15-027	-	11,800
Total - Department of Housing and Urban Development				-	41,849
<u>Department of Justice</u>					
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575			
16.575 - Voca Grant Adult Prob			4403	-	5,381
16.575 - Voca Grant Adult Prob			5495	-	31,263
Total - Crime Victim Assistance				-	36,644
Violence Against Women Formula Grants	Indiana Criminal Justice Institute	16.588			
Stop Violence Against Women			D3-18-12223	-	33,221
Edward Byrne Memorial Justice Assistance Grant Program	Indiana Criminal Justice Institute	16.738			
ICJI Sheriff P-25 Radios			D3-17-11636	-	90,000
Total - Department of Justice				-	159,865
<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	-	48,256
Local Road and Street			710025	-	48,355
Local Road and Street			710026	-	44,838
Cumulative Bridge			1383550	-	66,104
Cumulative Bridge			1400994	-	45,392
Cumulative Bridge			1401816	-	61,848
Cumulative Bridge			1401817	-	27,346
Total - Highway Planning and Construction Cluster				-	342,139

HOWARD COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2017

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	Passed Through to Subrecipient	Total Federal Awards Expended
Highway Safety Cluster					
State and Community Highway Safety Impaired and Dangerous Driving	Indiana Criminal Justice Institute	20.600	D3-17-11084	-	7,337
Alcohol Impaired Driving Countermeasures Incentive Grants I DUI Taskforce	Indiana Criminal Justice Institute	20.601	5882	12,129	13,787
Total - Highway Safety Cluster				12,129	21,124
Interagency Hazardous Materials Public Sector Training and Planning Grants HMEP - EQUIP GRANT	Indiana Department of Homeland Security	20.703	HM-HMP-0548-16-01-00	-	2,266
Total - Department of Transportation				12,129	365,529
<u>Department of Health and Human Services</u>					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements PHEP BASE PHEP BASE	Indiana Department of Health	93.074	16094 20384	- -	3,974 18,469
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				-	22,443
Immunization Cooperative Agreements 93.268 Immunization Co-op Grant	Indiana Department of Health	93.268	17904	-	41,996
Child Support Enforcement Title IV-D Child Enforcement	Indiana Department of Child Services	93.563	FY 2017	-	640,589
Total - Department of Health and Human Services				-	705,028
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants EMPG-Salaries EMPG Comp Grant - Equipment	Indiana Department of Homeland Security	97.042	EMC-2016-ER-00006 EMC-201-EP-00006-S01	- -	44,148 27,031
Total - Department of Homeland Security				-	71,179
Total federal awards expended				\$ 12,129	\$ 1,398,245

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, 2017. 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 findings 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 it:

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/>.