

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

FINANCIAL STATEMENT AUDIT REPORT

OF

HOWARD COUNTY, INDIANA

January 1, 2019 to December 31, 2019



FILED
07/20/2020

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-4
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	6-8
Notes to Financial Statement	9-14
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	16-52
Schedule of Payables and Receivables	53
Schedule of Leases and Debt	54
Schedule of Capital Assets.....	55
Other Reports.....	56

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Martha Lake	01-01-19 to 12-31-20
County Treasurer	Weston Reed Christie Branch	01-01-19 to 12-31-19 01-01-20 to 12-31-20
Clerk of the Circuit Court	Debbie Stewart	01-01-19 to 12-31-20
County Sheriff	Jerry Asher	01-01-19 to 12-31-20
County Recorder	Jennifer Jack	01-01-19 to 12-31-20
President of the Board of County Commissioners	Paul Wyman	01-01-19 to 12-31-20
President of the County Council	James Papacek	01-01-19 to 12-31-20



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, 2019, 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, 2019.

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, 2019, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.


Other Matters

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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated June 3, 2020, 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

June 3, 2020

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, 2019

Fund	Cash and Investments		Cash and Investments	
	01-01-19	Receipts	Disbursements	12-31-19
County General	\$ 14,497,006	\$ 23,921,618	\$ 21,892,948	\$ 16,525,676
Accident Report	3,031	11,521	126	14,426
LIT - Economic Development	3,450,088	1,306,244	1,544,217	3,212,115
LIT - Special Purpose	3,706,579	10,686,647	10,725,204	3,668,022
City And Town Court Costs	1,428	22,903	19,371	4,960
Clerk's Records Perpetuation	76,015	57,221	21,121	112,115
Community Corrections	46,018	243,845	239,989	49,874
Community Transition Program	137,649	147,850	76,198	209,301
Congressional School Interest	-	899	899	-
Congressional School Principal	22,478	-	-	22,478
Convention Visitor and Touris	-	597,725	597,725	-
County Home Gifts	15,242	6,292	2,648	18,886
Sales Disclosure- County Share	71,540	11,860	52,920	30,480
Cumulative Bridge	354,819	947,894	1,203,789	98,924
Cumulative Capital Development	736,080	795,640	1,094,065	437,655
Drug Free Community	106,724	84,966	99,559	92,131
Electric Map Generation	9,874	123	-	9,997
Emerg Planning / Right To Know	21,751	5,877	5,950	21,678
Enhanced Access - Recorder	73,532	36,393	14,279	95,646
Firearms Training	1,300	10,900	9,866	2,334
General Drain Improvement	609,782	230,481	307,629	532,634
Health	1,170,970	1,182,591	941,218	1,412,343
ID Security Protection	99,791	18,678	-	118,469
Local Health Maintenance	35,424	48,859	16,795	67,488
Local Road & Street	279,453	866,928	896,235	250,146
MVH Restricted	-	2,948,603	2,948,301	302
Medical Care For Inmates	4	-	-	4
Misdemeanant	291,546	71,432	138,788	224,190
Motor Vehicle Highway	715,999	2,391,533	2,942,101	165,431
Plat Book	129,766	31,228	26,439	134,555
Rainy Day	884,009	16,537	48,745	851,801
Reassessment - 2015	2,879,187	776,984	550,943	3,105,228
Recorder's Record Perpetuation	739,737	261,329	193,584	807,482
Riverboat-Howard County	525,630	200,080	48,868	676,842
Sex & Violent Offend Admin-She	20,327	5,213	3,143	22,397
Sheriff Pension Trust / Clerk	-	146,763	146,763	-
Storm Water Mgmt Operation	2,258,369	428,836	1,053,302	1,633,903
Supplemental Publ Defender Svc	32,853	67,835	73,912	26,776
Surplus Tax	181,459	104,154	41,925	243,688
Surveyor's Corner Perpetuation	223,652	92,765	-	316,417
Tax Sale Redemption	20,634	250,028	250,955	19,707
Tax Sale Surplus	1,184,701	1,738,830	1,390,124	1,533,407
Local Health Dept Trust Acct	87,380	36,547	32,334	91,593
Victim Impact Program	162	-	-	162
CASA	156,641	173,785	179,535	150,891
Auditor's Ineligible Deduction	401,250	25,401	103,699	322,952
County Elected Officials Train	87,786	18,678	4,173	102,291
County Offender Transportation	10,933	1,250	-	12,183
Statewide 9-1-1	1,049,394	827,576	384,466	1,492,504
Adult Probation Administration	272	83,350	40,000	43,622
Juvenile Probation Administrat	310	1,912	2,000	222
Supplemental Adult Probation S	11,632	210,060	179,517	42,175
Supplemental Juvenile Probation	3,627	10,815	14,408	34
County User Fee-Alcohol & Drug	753,967	1,228,395	1,276,092	706,270
Drainage Maintenance	2,765,477	1,291,824	896,348	3,160,953
Recycling - Payroll	5,633	384,007	374,328	15,312
Collection Agency Fees	-	3,122	3,122	-
Self - Insurance - Anthem	364,289	10,360,658	9,837,514	887,433
Payroll Clearing	394,985	5,469,845	5,449,359	415,471
Settlement	-	96,233,253	96,233,253	-
Wheel Tax	-	107,504	107,504	-
Sur Tax	-	1,499,124	1,499,124	-
Settlement - Cvet Agency	-	382,964	382,964	-

HOWARD COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments			Cash and Investments
	01-01-19	Receipts	Disbursements	
Weed Lein Collections	-	181,076	181,076	-
Sewage Collection	-	668,132	668,132	-
Settlement - Financial Inst. Tax	-	602,008	602,008	-
LIT - Property Tax Relief	770,143	9,418,444	9,728,939	459,648
State Fines & Forfeitures	-	2,526	2,526	-
Infraction Judgements - State	6,193	82,462	85,914	2,741
Special Death Benefit - State	490	8,065	8,125	430
Sales Disclosure-State Share	910	11,860	11,935	835
Coroner's Training & Cont Educ	963	13,619	13,667	915
Interstate Compact-State Share	63	1,299	1,299	63
Mortgage Recording Fees- State	562	7,088	7,035	615
Sex & Violent Offend Admn-Stat	44	581	592	33
Child Restraint Violation Fine	50	250	300	-
Inheritance Tax	315	-	-	315
Education Plat Fees Agency	-	825	825	-
Riverboat Clearing Fund	-	490,216	490,216	-
Innkeepers Tax Collections	-	208,360	208,360	-
LIT Certified Shares	-	13,185,822	13,185,822	-
Public Safety-Dispatch	426,835	1,829,683	1,481,493	775,025
LIT - Economic Development	-	3,770,509	3,770,509	-
93.563 Pros IV-D Inctv Post 99	515,968	54,999	13,167	557,800
93.563 Clerk IV-D Inctv Post99	251,730	36,548	10,405	277,873
County Treasurer Cash Account	3,221,418	3,095,273	3,221,418	3,095,273
Kinsey Youth Center Commissary Account	8,779	51,477	39,258	20,998
Howard County Clerk Trust Fund	2,755,928	6,317,690	6,013,826	3,059,792
Howard County Clerk Child Support Account	22,409	946,775	942,458	26,726
Howard County Prosecutor Copy Machine Account	19,842	1,517	-	21,359
Howard County Prosecutor Trust Account	2,121	2,258	2,257	2,122
Howard County Prosecutor Cash Account	5,448	-	1	5,447
Sheriff Equipment And Technology Account	464	104,123	17,343	87,244
Sheriff Inmate Trust	196,498	1,043,439	1,013,271	226,666
Sheriff - Jail Commissary	537,162	735,692	948,993	323,861
Howard County Clerk Quest Account	319	2,793	-	3,112
Overpayment - Tax	19,662	-	6,010	13,652
Cassville Drain Escrow Fund	-	857	-	857
Donations -Stormwater District	728	-	338	390
Donations- Community Drug Free	88	-	-	88
Donations - Health	661	-	-	661
Ema Donation Fund	16,291	25,680	24,024	17,947
Veterans Court Donation Fund	-	1,678	-	1,678
Commissioner Certificate Sale	924	294,541	289,816	5,649
Howard Co Sheriff Work Program	62,001	14,277	13,501	62,777
Dare - Sheriff Dept	1,662	800	1,714	748
Prosecutor/ Bad Ck & Copy Fund	22,000	-	-	22,000
Ho Co Courthouse Security Fund	774	-	275	499
Homestead Credit Rebate Fund	236	-	-	236
GCC Payroll	17	296,774	296,791	-
Kinsey-Fft User Fees	3,436	7,929	11,364	1
Kitty Run Hold Money Fund	105,615	-	-	105,615
Kitty Run Bond Fund	103,517	99,532	92,960	110,089
Mahlon Snyder Drain Reconst Ln	10,635	384	-	11,019
Parental Reimburse Child Srvc	2,751	-	-	2,751
Jail Lease	134,762	-	-	134,762
Tma 2012	18,360	-	-	18,360
Donation Fund - Sheriff	928	-	813	115
Concession/ County General	2,774	-	-	2,774
Pro Bono Legal Services Fee	32,849	-	-	32,849
A S Fisher Loan	949	237	-	1,186
Howard Co Law Enforcement Fund	295,681	93,075	199,375	189,381
Von Derahe Estate Constr Loan	6,200	998	6,200	998
James Edward Drain Construct	-	22,183	22,183	-
John Ratcliff 680 Reconstruct	-	28,707	28,707	-
Kinsey-Fft User Fees-4CC	3,606	7,257	7,929	2,934
Patton Bankruptcy Payments	-	2,551	-	2,551

HOWARD COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments			Cash and Investments
	01-01-19	Receipts	Disbursements	
Abatement Accounting Fund	-	202,794	202,794	-
State Ach Clearing Fund	-	3,638,272	3,638,272	-
Contrl'd Substance Excise Tax	188	-	-	188
10.533 Kinsey School Breakfast	8,602	40,584	33,387	15,799
10.579 Kinsey Equipment	-	13,917	13,917	-
20.601 Dui Task Force	(4,757)	4,607	-	(150)
97.042 Empg Salaries	-	46,632	46,632	-
93.268 Childhood Immuniz Grant	16	-	-	16
20.600 Imp & Dangerous Driving	469	6,830	8,304	(1,005)
16.588 Stop Violence Against W	(3,401)	83,221	117,169	(37,349)
16.597 Drug Task Force Grant	-	77,904	77,904	-
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)	(2,938)	10,961	16,147	(8,124)
16.575 - Voca Grant Adult Prob	(30,597)	87,102	115,794	(59,289)
93.268 Immunization Coop Grant	(36,028)	74,360	38,332	-
93.074 Ebola Bonus Fund	16,683	-	-	16,683
14.228 NCIR Dev Block Grant	(11,766)	11,766	-	-
97.042 EMPG Comp Grant - Equip	(25,850)	25,850	-	-
200.600 Non-Motor Grant - Bike	-	940	888	52
93.136 Trauma&Injury Prevention	(948)	948	-	-
97.067 Shsp EMA Grant Generat	-	28,500	28,500	-
93.136 Trauma&Injury Prev FY19	(1,611)	6,758	5,147	-
14.228 New London CDBG 2017	1,000	303,970	303,970	1,000
97.047 EMA Multi-Hazard Mitiga	-	-	6,652	(6,652)
20.600 Stop Arm Violation Enfo	-	2,018	1,945	73
93.788 Addictions Response	-	60,000	2,240	57,760
93.563 Title IV-D Incentive	498,413	36,548	13,985	520,976
Indiana Aids Fund - Health	597	-	-	597
Courts Translator Grant	91	-	-	91
SHOCAP Problem Solving Court	21,262	29,100	47,557	2,805
SHOCAP Problem Solving Crt	-	48,500	25,872	22,628
SHOCAP Problem Solving Courts	3,579	601	-	4,180
Step Ahead Discretionary Fund	1,369	-	-	1,369
Fema Commtly Emergency Response	420	-	-	420
Juv Drug Court Program Fee	175	-	-	175
Juv Drug Court Grant	471	5,000	1,251	4,220
Jdai Grant 2014	9,074	12,114	21,008	180
JDAI Grant - 2015	1,323	27,798	15,414	13,707
Hardest Hit Fund	167	-	-	167
Court Reform Grant - Circuit	10	-	-	10
2016 Com Corr Field Offc Grant	35,259	-	35,259	-
2016 Adlt Prob Case Mngr Grant	10,019	-	-	10,019
ADULT PROB CASE MNGMNT GRANT	62,884	106,144	107,228	61,800
2017 PSC Addtl ORR Officer	7,476	14,650	13,074	9,052
Work Release HB 1006	336,309	538,825	741,649	133,485
INSACCHO Billboards - Immunize	1,137	-	-	1,137
Family Recovery Court-Cir Crt	1,000	5,000	1,000	5,000
Probation Incentives & Sanctio	-	1,500	-	1,500
Drug Court-Sup1 Grants	-	25,000	17,143	7,857
ReEntry - Sup1 PSC Grant	-	10,000	3,946	6,054
Mental Health PSC-SupII	-	9,500	-	9,500
Veterans PSC-SupII	-	106,558	33,330	73,228
Totals	\$ 52,211,166	\$ 218,603,816	\$ 216,029,264	\$ 54,785,718

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

HOWARD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

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

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

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

HOWARD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

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

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute.

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

HOWARD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute.

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2019.

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, 2019

	County General	Accident Report	LIT - Economic Development	LIT - Special Purpose	City And Town Court Costs
Cash and investments - beginning	\$ 14,497,006	\$ 3,031	\$ 3,450,088	\$ 3,706,579	\$ 1,428
Receipts:					
Taxes	13,761,426	-	-	2,633,887	-
Licenses and permits	29,425	-	-	-	-
Intergovernmental receipts	5,279,506	-	1,241,188	4,970,959	-
Charges for services	1,898,451	11,521	65,056	3,081,105	22,903
Fines and forfeits	321,784	-	-	-	-
Other receipts	2,631,026	-	-	696	-
Total receipts	23,921,618	11,521	1,306,244	10,686,647	22,903
Disbursements:					
Personal services	16,807,069	-	-	8,682,363	-
Supplies	525,955	-	45,400	447,560	-
Other services and charges	4,420,205	-	335,017	1,550,031	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	136,124	-	1,163,800	45,250	-
Other disbursements	3,595	126	-	-	19,371
Total disbursements	21,892,948	126	1,544,217	10,725,204	19,371
Excess (deficiency) of receipts over disbursements	2,028,670	11,395	(237,973)	(38,557)	3,532
Cash and investments - ending	\$ 16,525,676	\$ 14,426	\$ 3,212,115	\$ 3,668,022	\$ 4,960

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Congressional School Interest	Congressional School Principal
Cash and investments - beginning	\$ 76,015	\$ 46,018	\$ 137,649	\$ -	\$ 22,478
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	57,221	243,845	147,850	899	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>57,221</u>	<u>243,845</u>	<u>147,850</u>	<u>899</u>	<u>-</u>
Disbursements:					
Personal services	3,386	122,392	76,198	-	-
Supplies	3,098	5,344	-	-	-
Other services and charges	9,378	112,253	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	5,259	-	-	-	-
Other disbursements	-	-	-	899	-
Total disbursements	<u>21,121</u>	<u>239,989</u>	<u>76,198</u>	<u>899</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>36,100</u>	<u>3,856</u>	<u>71,652</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 112,115</u>	<u>\$ 49,874</u>	<u>\$ 209,301</u>	<u>\$ -</u>	<u>\$ 22,478</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Convention Visitor and Touris	County Home Gifts	Sales Disclosure- County Share	Cumulative Bridge	Cumulative Capital Development
Cash and investments - beginning	\$ -	\$ 15,242	\$ 71,540	\$ 354,819	\$ 736,080
Receipts:					
Taxes	-	-	-	737,615	648,975
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	73,299	64,490
Charges for services	597,725	6,292	11,860	132,167	82,175
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	4,813	-
Total receipts	<u>597,725</u>	<u>6,292</u>	<u>11,860</u>	<u>947,894</u>	<u>795,640</u>
Disbursements:					
Personal services	-	-	47,920	-	-
Supplies	-	-	-	28,641	-
Other services and charges	597,725	-	5,000	557,021	268,977
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	618,127	825,088
Other disbursements	-	2,648	-	-	-
Total disbursements	<u>597,725</u>	<u>2,648</u>	<u>52,920</u>	<u>1,203,789</u>	<u>1,094,065</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>3,644</u>	<u>(41,060)</u>	<u>(255,895)</u>	<u>(298,425)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 18,886</u>	<u>\$ 30,480</u>	<u>\$ 98,924</u>	<u>\$ 437,655</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Drug Free Community	Electric Map Generation	Emerg Planning / Right To Know	Enhanced Access - Recorder	Firearms Training
Cash and investments - beginning	\$ 106,724	\$ 9,874	\$ 21,751	\$ 73,532	\$ 1,300
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	84,966	123	5,877	36,393	10,900
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	84,966	123	5,877	36,393	10,900
Disbursements:					
Personal services	-	-	1,297	-	-
Supplies	-	-	-	-	-
Other services and charges	74,559	-	4,653	14,279	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	25,000	-	-	-	-
Other disbursements	-	-	-	-	9,866
Total disbursements	99,559	-	5,950	14,279	9,866
Excess (deficiency) of receipts over disbursements	(14,593)	123	(73)	22,114	1,034
Cash and investments - ending	\$ 92,131	\$ 9,997	\$ 21,678	\$ 95,646	\$ 2,334

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	General Drain Improvement	Health	ID Security Protection	Local Health Maintenance	Local Road & Street
Cash and investments - beginning	\$ 609,782	\$ 1,170,970	\$ 99,791	\$ 35,424	\$ 279,453
Receipts:					
Taxes	-	775,604	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	77,074	-	-	711,996
Charges for services	230,481	223,768	18,678	48,859	149,389
Fines and forfeits	-	-	-	-	-
Other receipts	-	106,145	-	-	5,543
Total receipts	230,481	1,182,591	18,678	48,859	866,928
Disbursements:					
Personal services	-	784,238	-	16,795	-
Supplies	-	110,017	-	-	470,000
Other services and charges	-	46,963	-	-	22,739
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	403,496
Other disbursements	307,629	-	-	-	-
Total disbursements	307,629	941,218	-	16,795	896,235
Excess (deficiency) of receipts over disbursements	(77,148)	241,373	18,678	32,064	(29,307)
Cash and investments - ending	\$ 532,634	\$ 1,412,343	\$ 118,469	\$ 67,488	\$ 250,146

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	MVH Restricted	Medical Care For Inmates	Misdemeanant	Motor Vehicle Highway	Plat Book
Cash and investments - beginning	\$ -	\$ 4	\$ 291,546	\$ 715,999	\$ 129,766
Receipts:					
Taxes	-	-	-	701,078	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	2,948,603	-	-	1,633,935	-
Charges for services	-	-	71,432	48,934	31,220
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	7,586	8
Total receipts	2,948,603	-	71,432	2,391,533	31,228
Disbursements:					
Personal services	-	-	-	2,170,581	10,113
Supplies	2,948,301	-	-	527,017	2,176
Other services and charges	-	-	-	67,078	14,150
Debt service - principal and interest	-	-	-	50	-
Capital outlay	-	-	138,788	177,375	-
Other disbursements	-	-	-	-	-
Total disbursements	2,948,301	-	138,788	2,942,101	26,439
Excess (deficiency) of receipts over disbursements	302	-	(67,356)	(550,568)	4,789
Cash and investments - ending	\$ 302	\$ 4	\$ 224,190	\$ 165,431	\$ 134,555

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Rainy Day	Reassessment - 2015	Recorder's Record Perpetuation	Riverboat-Howard County	Sex & Violent Offend Admin-She
Cash and investments - beginning	\$ 884,009	\$ 2,879,187	\$ 739,737	\$ 525,630	\$ 20,327
Receipts:					
Taxes	-	661,637	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	65,749	-	-	-
Charges for services	16,537	49,598	261,329	200,080	5,213
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	16,537	776,984	261,329	200,080	5,213
Disbursements:					
Personal services	-	39,421	148,787	-	-
Supplies	-	3,875	-	-	-
Other services and charges	-	507,647	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	48,745	-	-	48,868	-
Other disbursements	-	-	44,797	-	3,143
Total disbursements	48,745	550,943	193,584	48,868	3,143
Excess (deficiency) of receipts over disbursements	(32,208)	226,041	67,745	151,212	2,070
Cash and investments - ending	\$ 851,801	\$ 3,105,228	\$ 807,482	\$ 676,842	\$ 22,397

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Sheriff Pension Trust / Clerk	Storm Water Mgmt Operation	Supplemental Publ Defender Svc	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ -	\$ 2,258,369	\$ 32,853	\$ 181,459	\$ 223,652
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	146,763	428,836	66,965	104,154	92,765
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	870	-	-
Total receipts	146,763	428,836	67,835	104,154	92,765
Disbursements:					
Personal services	-	111,632	-	-	-
Supplies	-	24,097	-	-	-
Other services and charges	-	815,596	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	101,827	-	-	-
Other disbursements	146,763	150	73,912	41,925	-
Total disbursements	146,763	1,053,302	73,912	41,925	-
Excess (deficiency) of receipts over disbursements	-	(624,466)	(6,077)	62,229	92,765
Cash and investments - ending	\$ -	\$ 1,633,903	\$ 26,776	\$ 243,688	\$ 316,417

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Tax Sale Redemption	Tax Sale Surplus	Local Health Dept Trust Accnt	Victim Impact Program	CASA
Cash and investments - beginning	\$ 20,634	\$ 1,184,701	\$ 87,380	\$ 162	\$ 156,641
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	250,028	1,714,136	36,547	-	173,785
Fines and forfeits	-	-	-	-	-
Other receipts	-	24,694	-	-	-
Total receipts	<u>250,028</u>	<u>1,738,830</u>	<u>36,547</u>	<u>-</u>	<u>173,785</u>
Disbursements:					
Personal services	-	-	31,505	-	147,935
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	31,600
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	829	-	-
Other disbursements	250,955	1,390,124	-	-	-
Total disbursements	<u>250,955</u>	<u>1,390,124</u>	<u>32,334</u>	<u>-</u>	<u>179,535</u>
Excess (deficiency) of receipts over disbursements	<u>(927)</u>	<u>348,706</u>	<u>4,213</u>	<u>-</u>	<u>(5,750)</u>
Cash and investments - ending	<u>\$ 19,707</u>	<u>\$ 1,533,407</u>	<u>\$ 91,593</u>	<u>\$ 162</u>	<u>\$ 150,891</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Auditor's Ineligible Deduction	County Elected Officials Train	County Offender Transportation	Statewide 9-1-1	Adult Probation Administration
Cash and investments - beginning	\$ 401,250	\$ 87,786	\$ 10,933	\$ 1,049,394	\$ 272
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	25,401	18,678	1,250	827,576	83,350
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	25,401	18,678	1,250	827,576	83,350
Disbursements:					
Personal services	20,781	-	-	-	-
Supplies	2,299	-	-	-	-
Other services and charges	75,840	4,173	-	161,623	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	4,754	-	-	222,843	-
Other disbursements	25	-	-	-	40,000
Total disbursements	103,699	4,173	-	384,466	40,000
Excess (deficiency) of receipts over disbursements	(78,298)	14,505	1,250	443,110	43,350
Cash and investments - ending	\$ 322,952	\$ 102,291	\$ 12,183	\$ 1,492,504	\$ 43,622

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Juvenile Probation Administrat	Supplemental Adult Probation S	Supplemental Juvenile Probation	County User Fee-Alcohol & Drug	Drainage Maintenance
Cash and investments - beginning	\$ 310	\$ 11,632	\$ 3,627	\$ 753,967	\$ 2,765,477
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	1,912	210,060	8,815	1,180,580	1,291,824
Fines and forfeits	-	-	-	7,458	-
Other receipts	-	-	2,000	40,357	-
Total receipts	1,912	210,060	10,815	1,228,395	1,291,824
Disbursements:					
Personal services	-	163,766	6,122	996,687	-
Supplies	-	2,400	1,718	69,545	-
Other services and charges	-	13,351	6,568	173,663	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	13,299	-
Other disbursements	2,000	-	-	22,898	896,348
Total disbursements	2,000	179,517	14,408	1,276,092	896,348
Excess (deficiency) of receipts over disbursements	(88)	30,543	(3,593)	(47,697)	395,476
Cash and investments - ending	\$ 222	\$ 42,175	\$ 34	\$ 706,270	\$ 3,160,953

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Recycling - Payroll	Collection Agency Fees	Self - Insurance - Anthem	Payroll Clearing	Settlement
Cash and investments - beginning	\$ 5,633	\$ -	\$ 364,289	\$ 394,985	\$ -
Receipts:					
Taxes	-	-	-	-	86,701,088
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	9,502,391
Charges for services	384,007	3,122	261,404	4,720	29,478
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	10,099,254	5,465,125	296
Total receipts	384,007	3,122	10,360,658	5,469,845	96,233,253
Disbursements:					
Personal services	374,328	-	1,284,388	3,294,901	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	3,122	8,553,126	2,154,458	96,233,253
Total disbursements	374,328	3,122	9,837,514	5,449,359	96,233,253
Excess (deficiency) of receipts over disbursements	9,679	-	523,144	20,486	-
Cash and investments - ending	\$ 15,312	\$ -	\$ 887,433	\$ 415,471	\$ -

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Wheel Tax	Sur Tax	Settlement - Cvet Agency	Weed Lein Collections	Sewage Collection
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	107,504	1,499,124	382,964	181,076	668,132
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>107,504</u>	<u>1,499,124</u>	<u>382,964</u>	<u>181,076</u>	<u>668,132</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	107,504	1,499,124	382,964	181,076	668,132
Total disbursements	<u>107,504</u>	<u>1,499,124</u>	<u>382,964</u>	<u>181,076</u>	<u>668,132</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Settlement - Financial Inst. Tax	LIT - Property Tax Relief	State Fines & Forteitures	Infraction Judgements - State	Special Death Benefit - State
Cash and investments - beginning	\$ -	\$ 770,143	\$ -	\$ 6,193	\$ 490
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	602,008	9,418,444	2,526	82,462	8,065
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	602,008	9,418,444	2,526	82,462	8,065
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	602,008	9,728,939	2,526	85,914	8,125
Total disbursements	602,008	9,728,939	2,526	85,914	8,125
Excess (deficiency) of receipts over disbursements	-	(310,495)	-	(3,452)	(60)
Cash and investments - ending	\$ -	\$ 459,648	\$ -	\$ 2,741	\$ 430

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Sales Disclosure-State Share	Coroner's Training & Cont Educ	Interstate Compact-State Share	Mortgage Recording Fees- State	Sex & Violent Offend Admn-Stat
Cash and investments - beginning	\$ 910	\$ 963	\$ 63	\$ 562	\$ 44
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	11,860	13,619	1,299	7,088	581
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	11,860	13,619	1,299	7,088	581
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	11,935	13,667	1,299	7,035	592
Total disbursements	11,935	13,667	1,299	7,035	592
Excess (deficiency) of receipts over disbursements	(75)	(48)	-	53	(11)
Cash and investments - ending	\$ 835	\$ 915	\$ 63	\$ 615	\$ 33

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Child Restraint Violation Fine	Inheritance Tax	Education Plat Fees Agency	Riverboat Clearing Fund	Innkeepers Tax Collections
Cash and investments - beginning	\$ 50	\$ 315	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	250	-	825	490,216	208,360
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	250	-	825	490,216	208,360
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	300	-	825	490,216	208,360
Total disbursements	300	-	825	490,216	208,360
Excess (deficiency) of receipts over disbursements	(50)	-	-	-	-
Cash and investments - ending	\$ -	\$ 315	\$ -	\$ -	\$ -

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	LIT Certified Shares	Public Safety-Dispatch	LIT - Economic Development	93.563 Pros IV-D Inctv Post 99	93.563 Clerk IV-D Inctv Post99
Cash and investments - beginning	\$ -	\$ 426,835	\$ -	\$ 515,968	\$ 251,730
Receipts:					
Taxes	-	1,829,683	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	13,185,822	-	3,770,509	-	-
Charges for services	-	-	-	54,986	36,548
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	13	-
Total receipts	<u>13,185,822</u>	<u>1,829,683</u>	<u>3,770,509</u>	<u>54,999</u>	<u>36,548</u>
Disbursements:					
Personal services	-	1,481,493	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	1,241,188	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	<u>13,185,822</u>	<u>-</u>	<u>2,529,321</u>	<u>13,167</u>	<u>10,405</u>
Total disbursements	<u>13,185,822</u>	<u>1,481,493</u>	<u>3,770,509</u>	<u>13,167</u>	<u>10,405</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>348,190</u>	<u>-</u>	<u>41,832</u>	<u>26,143</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 775,025</u>	<u>\$ -</u>	<u>\$ 557,800</u>	<u>\$ 277,873</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	County Treasurer Cash Account	Kinsey Youth Center Commissary Account	Howard County Clerk Trust Fund	Howard County Clerk Child Support Account	Howard County Prosecutor Copy Machine Account
Cash and investments - beginning	\$ 3,221,418	\$ 8,779	\$ 2,755,928	\$ 22,409	\$ 19,842
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,095,273	51,477	6,317,690	946,775	1,517
Total receipts	3,095,273	51,477	6,317,690	946,775	1,517
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,221,418	39,258	6,013,826	942,458	-
Total disbursements	3,221,418	39,258	6,013,826	942,458	-
Excess (deficiency) of receipts over disbursements	(126,145)	12,219	303,864	4,317	1,517
Cash and investments - ending	\$ 3,095,273	\$ 20,998	\$ 3,059,792	\$ 26,726	\$ 21,359

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Howard County Prosecutor Trust Account	Howard County Prosecutor Cash Account	Sheriff Equipment And Technology Account	Sheriff Inmate Trust	Sheriff - Jail Commissary
Cash and investments - beginning	\$ 2,121	\$ 5,448	\$ 464	\$ 196,498	\$ 537,162
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,258	-	104,123	1,043,439	735,692
Total receipts	2,258	-	104,123	1,043,439	735,692
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,257	1	17,343	1,013,271	948,993
Total disbursements	2,257	1	17,343	1,013,271	948,993
Excess (deficiency) of receipts over disbursements	1	(1)	86,780	30,168	(213,301)
Cash and investments - ending	\$ 2,122	\$ 5,447	\$ 87,244	\$ 226,666	\$ 323,861

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Howard County Clerk Quest Account	Overpayment - Tax	Cassville Drain Escrow Fund	Donations -Stormwater District	Donations- Community Drug Free
Cash and investments - beginning	\$ 319	\$ 19,662	\$ -	\$ 728	\$ 88
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	857	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,793	-	-	-	-
Total receipts	2,793	-	857	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	6,010	-	338	-
Total disbursements	-	6,010	-	338	-
Excess (deficiency) of receipts over disbursements	2,793	(6,010)	857	(338)	-
Cash and investments - ending	\$ 3,112	\$ 13,652	\$ 857	\$ 390	\$ 88

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Donations - Health	Ema Donation Fund	Veterans Court Donation Fund	Commissioner Certificate Sale	Howard Co Sheriff Work Program
Cash and investments - beginning	\$ 661	\$ 16,291	\$ -	\$ 924	\$ 62,001
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	25,680	1,678	294,541	14,277
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	25,680	1,678	294,541	14,277
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	2,387
Other services and charges	-	-	-	-	2,150
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	8,964
Other disbursements	-	24,024	-	289,816	-
Total disbursements	-	24,024	-	289,816	13,501
Excess (deficiency) of receipts over disbursements	-	1,656	1,678	4,725	776
Cash and investments - ending	\$ 661	\$ 17,947	\$ 1,678	\$ 5,649	\$ 62,777

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Dare - Sheriff Dept	Prosecutor/ Bad Ck & Copy Fund	Ho Co Courthouse Security Fund	Homestead Credit Rebate Fund	GCC Payroll
Cash and investments - beginning	\$ 1,662	\$ 22,000	\$ 774	\$ 236	\$ 17
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	800	-	-	-	295,425
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	1,349
Total receipts	800	-	-	-	296,774
Disbursements:					
Personal services	-	-	-	-	295,442
Supplies	-	-	275	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,714	-	-	-	1,349
Total disbursements	1,714	-	275	-	296,791
Excess (deficiency) of receipts over disbursements	(914)	-	(275)	-	(17)
Cash and investments - ending	\$ 748	\$ 22,000	\$ 499	\$ 236	\$ -

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Kinsey-Fft User Fees	Kitty Run Hold Money Fund	Kitty Run Bond Fund	Mahlon Snyder Drain Reconst Ln	Parental Reimburse Child Srvcs
Cash and investments - beginning	\$ 3,436	\$ 105,615	\$ 103,517	\$ 10,635	\$ 2,751
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	99,532	384	-
Fines and forfeits	-	-	-	-	-
Other receipts	7,929	-	-	-	-
Total receipts	7,929	-	99,532	384	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	2,496	-	-	-	-
Other services and charges	1,680	-	-	-	-
Debt service - principal and interest	-	-	92,960	-	-
Capital outlay	7,188	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	11,364	-	92,960	-	-
Excess (deficiency) of receipts over disbursements	(3,435)	-	6,572	384	-
Cash and investments - ending	\$ 1	\$ 105,615	\$ 110,089	\$ 11,019	\$ 2,751

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Jail Lease	Tma 2012	Donation Fund - Sheriff	Concession/ County General	Pro Bono Legal Services Fee
Cash and investments - beginning	\$ 134,762	\$ 18,360	\$ 928	\$ 2,774	\$ 32,849
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	813	-	-
Total disbursements	-	-	813	-	-
Excess (deficiency) of receipts over disbursements	-	-	(813)	-	-
Cash and investments - ending	\$ 134,762	\$ 18,360	\$ 115	\$ 2,774	\$ 32,849

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	A S Fisher Loan	Howard Co Law Enforcement Fund	Von Derahe Estate Constr Loan	James Edward Drain Construct	John Ratcliff 680 Reconstruct
Cash and investments - beginning	\$ 949	\$ 295,681	\$ 6,200	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	237	93,075	998	22,183	28,707
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	237	93,075	998	22,183	28,707
Disbursements:					
Personal services	-	21,001	-	-	-
Supplies	-	50	-	-	-
Other services and charges	-	149,955	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	27,691	-	-	-
Other disbursements	-	678	6,200	22,183	28,707
Total disbursements	-	199,375	6,200	22,183	28,707
Excess (deficiency) of receipts over disbursements	237	(106,300)	(5,202)	-	-
Cash and investments - ending	\$ 1,186	\$ 189,381	\$ 998	\$ -	\$ -

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Kinsey-Fft User Fees-4CC	Patton Bankruptcy Payments	Abatement Accounting Fund	State Ach Clearing Fund	Contrl'd Substance Excise Tax
Cash and investments - beginning	\$ 3,606	\$ -	\$ -	\$ -	\$ 188
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	7,257	2,551	202,794	3,638,272	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>7,257</u>	<u>2,551</u>	<u>202,794</u>	<u>3,638,272</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	7,929	-	202,794	3,638,272	-
Total disbursements	<u>7,929</u>	<u>-</u>	<u>202,794</u>	<u>3,638,272</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(672)</u>	<u>2,551</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,934</u>	<u>\$ 2,551</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 188</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	10.533 Kinsey School Breakfast	10.579 Kinsey Equipment	20.601 Dui Task Force	97.042 Empg Salaries	93.268 Childhood Immuniz Grant
Cash and investments - beginning	\$ 8,602	\$ -	\$ (4,757)	\$ -	\$ 16
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	40,584	13,917	-	46,632	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	4,607	-	-
Total receipts	40,584	13,917	4,607	46,632	-
Disbursements:					
Personal services	10,070	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	23,317	13,917	-	46,632	-
Total disbursements	33,387	13,917	-	46,632	-
Excess (deficiency) of receipts over disbursements	7,197	-	4,607	-	-
Cash and investments - ending	\$ 15,799	\$ -	\$ (150)	\$ -	\$ 16

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	20.600 Imp & Dangerous Driving	16.588 Stop Violence Against W	16.597 Drug Task Force Grant	97.029 Flood Haz Mitigation	97.029 Flood Haz Mitigate
Cash and investments - beginning	\$ 469	\$ (3,401)	\$ -	\$ 2,500	\$ 2,858
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	6,830	83,221	77,904	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>6,830</u>	<u>83,221</u>	<u>77,904</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	8,304	117,169	77,904	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>8,304</u>	<u>117,169</u>	<u>77,904</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(1,474)</u>	<u>(33,948)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ (1,005)</u>	<u>\$ (37,349)</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, 2019

	90.401 Hava Title Iii	97.039 Hazard Mitigation Grant	93.074 Phep Grant (Health)	16.575 - Voca Grant Adult Prob	93.268 Immunization Coop Grant
Cash and investments - beginning	\$ 3,961	\$ 1,804	\$ (2,938)	\$ (30,597)	\$ (36,028)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	10,961	87,102	74,360
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	10,961	87,102	74,360
Disbursements:					
Personal services	-	-	16,147	114,826	22,967
Supplies	-	-	-	-	-
Other services and charges	-	-	-	968	15,365
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	16,147	115,794	38,332
Excess (deficiency) of receipts over disbursements	-	-	(5,186)	(28,692)	36,028
Cash and investments - ending	\$ 3,961	\$ 1,804	\$ (8,124)	\$ (59,289)	\$ -

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	93.074 Ebola Bonus Fund	14.228 NCIR Dev Block Grant	97.042 EMPG Comp Grant - Equip	200.600 Non-Motor Grant - Bike	93.136 Trauma&Injury Prevention
Cash and investments - beginning	\$ 16,683	\$ (11,766)	\$ (25,850)	\$ -	\$ (948)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	11,766	25,850	940	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	948
Total receipts	<u>-</u>	<u>11,766</u>	<u>25,850</u>	<u>940</u>	<u>948</u>
Disbursements:					
Personal services	-	-	-	888	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>888</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>11,766</u>	<u>25,850</u>	<u>52</u>	<u>948</u>
Cash and investments - ending	<u>\$ 16,683</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52</u>	<u>\$ -</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	97.067 Shsp EMA Grant Generat	93.136 Trauma&Injury Prev FY19	14.228 New London CDBG 2017	97.047 EMA Multi-Hazard Mitiga	20.600 Stop Arm Violation Enfo
Cash and investments - beginning	\$ -	\$ (1,611)	\$ 1,000	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	28,500	6,758	303,970	-	2,018
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	28,500	6,758	303,970	-	2,018
Disbursements:					
Personal services	-	1,742	-	-	1,945
Supplies	-	752	-	-	-
Other services and charges	-	2,653	26,000	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	277,970	-	-
Other disbursements	28,500	-	-	6,652	-
Total disbursements	28,500	5,147	303,970	6,652	1,945
Excess (deficiency) of receipts over disbursements	-	1,611	-	(6,652)	73
Cash and investments - ending	\$ -	\$ -	\$ 1,000	\$ (6,652)	\$ 73

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	93.788 Additions Response	93.563 Title IV-D Incentive	Indiana Aids Fund - Health	Courts Translator Grant	SHOCAP Problem Solving Court
Cash and investments - beginning	\$ -	\$ 498,413	\$ 597	\$ 91	\$ 21,262
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	60,000	36,548	-	-	29,100
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>60,000</u>	<u>36,548</u>	<u>-</u>	<u>-</u>	<u>29,100</u>
Disbursements:					
Personal services	2,240	-	-	-	33,983
Supplies	-	-	-	-	5,006
Other services and charges	-	-	-	-	8,568
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	13,985	-	-	-
Total disbursements	<u>2,240</u>	<u>13,985</u>	<u>-</u>	<u>-</u>	<u>47,557</u>
Excess (deficiency) of receipts over disbursements	<u>57,760</u>	<u>22,563</u>	<u>-</u>	<u>-</u>	<u>(18,457)</u>
Cash and investments - ending	<u>\$ 57,760</u>	<u>\$ 520,976</u>	<u>\$ 597</u>	<u>\$ 91</u>	<u>\$ 2,805</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	SHOCAP Problem Solving Crt	SHOCAP Problem Solving Courts	Step Ahead Discretionary Fund	Fema Commty Emergency Response	Juv Drug Court Program Fee
Cash and investments - beginning	\$ -	\$ 3,579	\$ 1,369	\$ 420	\$ 175
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	48,500	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	601	-	-	-
Total receipts	48,500	601	-	-	-
Disbursements:					
Personal services	25,638	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	234	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	25,872	-	-	-	-
Excess (deficiency) of receipts over disbursements	22,628	601	-	-	-
Cash and investments - ending	\$ 22,628	\$ 4,180	\$ 1,369	\$ 420	\$ 175

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Juv Drug Court Grant	Jdai Grant 2014	JDAI Grant - 2015	Hardest Hit Fund	Court Reform Grant - Circuit
Cash and investments - beginning	\$ 471	\$ 9,074	\$ 1,323	\$ 167	\$ 10
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	5,000	12,114	27,798	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	5,000	12,114	27,798	-	-
Disbursements:					
Personal services	-	15,501	12,164	-	-
Supplies	-	1,237	657	-	-
Other services and charges	780	4,270	220	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	471	-	2,373	-	-
Total disbursements	1,251	21,008	15,414	-	-
Excess (deficiency) of receipts over disbursements	3,749	(8,894)	12,384	-	-
Cash and investments - ending	\$ 4,220	\$ 180	\$ 13,707	\$ 167	\$ 10

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	2016 Com Corr Field Offc Grant	2016 Adlt Prob Case Mngr Grant	ADULT PROB CASE MNGMNT GRANT	2017 PSC Addtl ORR Officer	Work Release HB 1006
Cash and investments - beginning	\$ 35,259	\$ 10,019	\$ 62,884	\$ 7,476	\$ 336,309
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	106,144	13,500	538,825
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	1,150	-
Total receipts	-	-	106,144	14,650	538,825
Disbursements:					
Personal services	-	-	107,228	-	427,676
Supplies	-	-	-	940	22,803
Other services and charges	-	-	-	11,847	52,084
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	287	239,086
Other disbursements	35,259	-	-	-	-
Total disbursements	35,259	-	107,228	13,074	741,649
Excess (deficiency) of receipts over disbursements	(35,259)	-	(1,084)	1,576	(202,824)
Cash and investments - ending	\$ -	\$ 10,019	\$ 61,800	\$ 9,052	\$ 133,485

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	INSACCHO Billboards - Immunize	Family Recovery Court-Cir Crt	Probation Incentives & Sanctio	Drug Court-Sup1 Grants	ReEntry - Sup1 PSC Grant
Cash and investments - beginning	\$ 1,137	\$ 1,000	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	5,000	1,500	25,000	10,000
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	5,000	1,500	25,000	10,000
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	17,143	3,946
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	1,000	-	-	-
Total disbursements	-	1,000	-	17,143	3,946
Excess (deficiency) of receipts over disbursements	-	4,000	1,500	7,857	6,054
Cash and investments - ending	\$ 1,137	\$ 5,000	\$ 1,500	\$ 7,857	\$ 6,054

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Mental Health PSC-Suppl	Veterans PSC-Suppl	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 52,211,166
Receipts:			
Taxes	-	-	108,450,993
Licenses and permits	-	-	29,425
Intergovernmental receipts	-	-	43,525,521
Charges for services	9,500	95,456	35,551,486
Fines and forfeits	-	-	329,242
Other receipts	-	11,102	30,717,149
Total receipts	<u>9,500</u>	<u>106,558</u>	<u>218,603,816</u>
Disbursements:			
Personal services	-	29,075	38,166,008
Supplies	-	2,311	5,256,357
Other services and charges	-	1,944	11,431,084
Debt service - principal and interest	-	-	93,010
Capital outlay	-	-	4,540,658
Other disbursements	-	-	156,542,147
Total disbursements	<u>-</u>	<u>33,330</u>	<u>216,029,264</u>
Excess (deficiency) of receipts over disbursements	<u>9,500</u>	<u>73,228</u>	<u>2,574,552</u>
Cash and investments - ending	<u>\$ 9,500</u>	<u>\$ 73,228</u>	<u>\$ 54,785,718</u>

HOWARD COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2019

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 2,295,309</u>	<u>\$ 1,272,458</u>

HOWARD COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2019

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
Enterprise Fleet Management	June 2018 Vehicle Leases	20,428	6/1/2018	5/31/2023
Enterprise Fleet Management	October 2018 Vehicle Leases	23,970	10/1/2018	9/30/2023
Enterprise Fleet Management	October #2 2019 Vehicle Leases	6,066	10/1/2019	10/1/2024
Enterprise Fleet Management	November 2019 Vehicle Leases	5,359	11/1/2019	11/1/2024
Enterprise Fleet Management	March 2018 Vehicle Leases	7,440	3/1/2018	2/28/2023
Enterprise Fleet Management	April 2018 Vehicle Leases	4,247	4/1/2018	3/31/2023
Enterprise Fleet Management	July 2018 Vehicle Leases	26,105	7/1/2018	6/30/2023
Enterprise Fleet Management	September 2018 Vehicle Leases	20,509	9/1/2018	8/31/2023
Enterprise Fleet Management	September 2019 Vehicle Leases	22,892	9/1/2019	9/1/2024
Enterprise Fleet Management	October 2019 Vehicle Leases	19,798	10/1/2019	10/1/2024
Pitney Bowes	Postage Meter	636	8/16/2017	8/16/2022
Satellite Tracking Of People LLC	Juvenile Detention Alternatives	3,417	1/1/2018	12/31/2020
Total Court Services	In Home Detention Ankle Bracelets	<u>213,899</u>	6/22/2019	6/22/2022
Total governmental activities		<u>376,386</u>		
Total of annual lease payments		<u>\$ 376,386</u>		

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
General obligation bonds	Kitty Run Drain	\$ 891,000	\$ 93,012
Notes and loans payable	James Edward Drain Construction	19,865	21,285
Notes and loans payable	John Ratcliff Drain Reconstruction	<u>76,492</u>	<u>23,600</u>
Total governmental activities		<u>987,357</u>	<u>137,897</u>
Totals		<u>\$ 987,357</u>	<u>\$ 137,897</u>

HOWARD COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2019

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	\$ 2,716,100
Infrastructure	41,176,585
Buildings	25,718,700
Machinery, equipment, and vehicles	<u>12,121,897</u>
Total governmental activities	<u>81,733,282</u>
Total capital assets	<u><u>\$ 81,733,282</u></u>

OTHER REPORTS

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