

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

FINANCIAL STATEMENT AUDIT REPORT

OF

HOWARD COUNTY, INDIANA

January 1, 2020 to December 31, 2020



FILED
09/17/2021

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Martha Lake Jessica Secrease	01-01-20 to 12-31-20 01-01-21 to 12-31-21
County Treasurer	Christie Branch	01-01-20 to 12-31-21
Clerk of the Circuit Court	Debbie Stewart	01-01-20 to 12-31-21
County Sheriff	Jerry Asher	01-01-20 to 12-31-21
County Recorder	Jennifer Jack	01-01-20 to 12-31-21
President of the Board of County Commissioners	Paul Wyman	01-01-20 to 12-31-21
President of the County Council	James Papacek Jamie Bolser	01-01-20 to 12-31-20 01-01-21 to 12-31-21



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, 2020, 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 the 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, 2020.

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, 2020, 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 August 31, 2021, 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

August 31, 2021

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, 2020

Fund	Cash and Investments		Cash and Investments	
	01-01-20	Receipts	Disbursements	12-31-20
County General	\$ 16,525,675	\$ 25,247,719	\$ 23,617,279	\$ 18,156,115
Accident Report	14,426	8,768	11,915	11,279
LIT - Economic Development	3,212,114	1,376,049	1,078,957	3,509,206
LIT - Special Purpose	3,668,020	10,068,514	11,222,802	2,513,732
City And Town Court Costs	4,960	17,195	17,829	4,326
Clerk's Records Perpetuation	112,115	40,487	27,544	125,058
Community Corrections	-	951,875	945,960	5,915
Community Transition Program	209,300	92,600	-	301,900
Congressional School Interest	-	899	899	-
Congressional School Principal	22,478	-	-	22,478
Convention Visitor and Touris	-	834,742	834,742	-
County Home Gifts	18,886	8,893	4,986	22,793
Sales Disclosure- County Share	30,480	12,135	13,012	29,603
Cumulative Bridge	98,923	1,078,582	927,369	250,136
Cumulative Capital Development	437,655	789,686	860,411	366,930
Drug Free Community	92,131	67,206	97,349	61,988
Electric Map Generation	9,997	314	-	10,311
Emerg Planning / Right To Know	21,679	6,730	1,165	27,244
Enhanced Access - Recorder	95,646	34,329	13,121	116,854
Firearms Training	2,334	19,940	10,192	12,082
General Drain Improvement	532,635	174,686	-	707,321
Health	1,412,343	1,135,160	1,102,873	1,444,630
ID Security Protection	118,469	18,435	-	136,904
Local Health Maintenance	67,488	48,859	57,516	58,831
Local Road & Street	250,146	810,177	815,338	244,985
LIT Public Safety - County Sha	-	2,825,240	1,663,427	1,161,813
MVH Restricted	302	2,770,602	2,770,904	-
Medical Care For Inmates	4	-	-	4
Misdemeanant	224,190	64,553	119,513	169,230
Motor Vehicle Highway	165,431	2,503,484	2,093,418	575,497
Plat Book	134,554	41,220	43,442	132,332
Rainy Day	851,801	4,960	-	856,761
Reassessment - 2015	3,105,228	749,486	544,265	3,310,449
Recorder's Record Perpetuation	807,482	264,322	250,806	820,998
Riverboat-Howard County	676,843	214,393	890,968	268
Sex & Violent Offend Admin-She	22,397	4,206	5,251	21,352
Sheriff Pension Trust / Clerk	-	81,802	81,802	-
Storm Water Mgmt Operation	1,633,903	421,394	244,570	1,810,727
Supplemental Publ Defender Svc	26,777	61,928	60,987	27,718
Surplus Tax	243,687	138,902	86,142	296,447
Surveyor's Corner Perpetuation	316,418	91,535	36,739	371,214
Tax Sale Redemption	19,709	346,727	362,952	3,484
Tax Sale Surplus	1,533,407	1,961,031	1,878,033	1,616,405
Local Health Dept Trust Acctnt	91,592	36,547	49,090	79,049
Victim Impact Program	162	-	-	162
CASA	150,892	171,885	188,801	133,976
Auditor's Ineligible Deduction	322,951	41,544	58,403	306,092
County Elected Officials Train	102,292	18,459	2,111	118,640
County Offender Transportation	12,183	813	-	12,996
Statewide 9-1-1	1,492,504	860,000	395,336	1,957,168
Adult Probation Administration	43,623	69,145	100,000	12,768
Juvenile Probation Administrat	223	1,819	2,033	9
Supplemental Adult Probation S	42,175	193,231	155,283	80,123
Supplemental Juvenile Probatio	35	12,575	12,168	442
County User Fee-Alcohol & Drug	706,270	1,350,917	1,438,296	618,891
Drainage Maintenance	3,160,953	1,264,565	967,814	3,457,704
Recycling - Payroll	15,312	431,611	423,855	23,068
Collection Agency Fees	-	810	810	-
Self - Insurance - Anthem	887,434	11,252,441	8,228,146	3,911,729
Payroll Clearing	415,472	5,838,137	5,757,102	496,507
Settlement	-	100,132,129	100,132,130	(1)
Wheel Tax	-	49,557	49,557	-
Sur Tax	-	1,059,372	1,059,372	-

HOWARD COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
Settlement - Cvet Agency	-	364,206	364,206	-
Weed Lein Collections	-	149,783	37,533	112,250
Sewage Collection	-	609,677	241,855	367,822
Settlement-Financial Inst. Tax	-	653,685	653,685	-
LIT - Property Tax Relief	459,649	10,251,148	9,835,854	874,943
State Fines & Forfeitures	-	17	17	-
Infraction Judgements-State	2,741	70,091	72,831	1
Special Death Benefit - State	430	6,450	6,880	-
Sales Disclosure-State Share	835	12,135	12,545	425
Coroner's Training & Cont Educ	916	16,333	17,249	-
Interstate Compact-State Share	63	829	891	1
Mortgage Recording Fees- State	615	10,025	10,640	-
Sex & Violent Offend Admn-Stat	33	467	439	61
Child Restraint Violation Fine	-	450	450	-
Inheritance Tax	315	-	-	315
Education Plat Fees Agency	-	919	919	-
Riverboat Clearing Fund	-	490,216	490,216	-
LIT Certified Shares	-	14,351,511	14,351,511	-
Public Safety-Dispatch	775,024	-	775,024	-
LIT Economic Development (EDIT	-	4,100,432	4,100,432	-
93.563 Pros IV-D Inctv Post 99	557,800	55,043	144,836	468,007
93.563 Clerk IV-D Inctv Post99	277,872	36,054	14,949	298,977
County Treasurer Cash Account	3,095,273	3,596,319	3,095,273	3,596,319
Kinsey Youth Center Commissary Account	20,998	36,908	37,125	20,781
Howard County Clerk Trust Fund	3,059,792	5,027,543	4,963,169	3,124,166
Howard county Clerk Child Support Account	26,727	692,453	700,632	18,548
Howard County Prosecutor Copy Machine Account	21,360	527	-	21,887
Howard County Prosecutor Trust Account	2,122	-	-	2,122
Howard County Prosecutor Cash Account	5,447	107	33	5,521
Sheriff Equipment and Technology Account	87,244	94,137	50,714	130,667
Sheriff Inmate Trust	226,494	1,341,285	1,395,225	172,554
Sheriff - Jail Commissary	324,656	894,891	779,520	440,027
Howard County Clerk Quest Account	3,112	2,140	-	5,252
Overpayment-Tax	13,652	-	9,863	3,789
Cassville Drain Escrow Fund	857	6,931	857	6,931
Donations -Stormwater District	389	-	-	389
Donations- Community Drug Free	88	-	-	88
Donations - Health	661	-	-	661
Ema Donation Fund	17,947	24,395	22,138	20,204
Veterans Court Donation Fund	1,678	5,001	2,099	4,580
Commissioner Certificate Sale	5,648	-	923	4,725
Howard Co Sheriff Work Program	62,777	10,805	6,898	66,684
Dare - Sheriff Dept	748	200	514	434
Prosecutor/ Bad Ck & Copy Fund	22,000	-	-	22,000
Ho Co Courthouse Security Fund	499	-	499	-
Homestead Credit Rebate Fund	236	-	-	236
GCC Payroll	-	330,143	330,122	21
Kitty Run Hold Money Fund	105,615	-	-	105,615
Kitty Run Bond Fund	110,089	99,484	93,012	116,561
Mahlon Snyder Drain Reconst Ln	11,019	-	-	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	116	1,125	261	980
Concession/County General	2,774	-	-	2,774
Pro Bono Legal Services Fee	32,849	-	-	32,849
A S Fisher Loan	1,186	107	-	1,293
Howard Co Law Enforcement Fund	189,381	85,036	209,131	65,286
Von Derahe Estate Constr Loan	998	199	-	1,197
James Edward Drain Construct	-	21,717	20,481	1,236
John Ratcliff 680 Reconstruct	-	28,377	28,377	-
Kinsey-Fft User Fees-4CC	2,934	1,942	-	4,876
Patton Bankruptcy Payments	2,551	314	2,865	-

HOWARD COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

Fund	Cash and Investments	Receipts	Disbursements	Cash and Investments
	01-01-20			12-31-20
Abatement Accounting Fund	-	131,737	131,737	-
State Ach Clearing Fund	-	1,602,205	1,602,205	-
Contrld Substance Excise Tax	188	-	188	-
10.533 Kinsey School Breakfast	15,799	42,326	40,297	17,828
20.601 Dui Task Force	(150)	5,543	5,188	205
93.268 Childhood Immuniz Grant	16	-	16	-
20.600 Imp & Dangerous Driving	(1,004)	5,473	4,042	427
16.588 Stop Violence Against W	(37,349)	110,497	78,192	(5,044)
Drug Task Force - HC Match	-	55,721	81,772	(26,051)
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)	(8,125)	25,089	20,751	(3,787)
16.575 - Voca Grant Adult Prob	(59,290)	127,427	137,750	(69,613)
93.074 Ebola Bonus Fund	16,683	-	352	16,331
200.600 Non-Motor Grant - Bike	52	2,012	1,370	694
14.228 New London CDBG 2017	1,000	-	-	1,000
97.047 EMA Multi-Hazard Mitiga	(6,652)	-	9,391	(16,043)
Overdose Prevention (IN CAREs)	-	12,880	12,880	-
20.600 Stop Arm Violation Enfo	73	130	1,505	(1,302)
93.788 Addictions Response	57,760	-	56,208	1,552
93.946 Coroner SUID/SDY Case	-	7,500	7,500	-
SIM - Addictions Response	-	60,000	2,319	57,681
93.563 Title IV-D Incentive	520,976	36,054	20,681	536,349
COVID - CARES Provider Relief	-	2,672,264	2,672,264	-
COVID - Safe Recovery Site	-	190,000	180,385	9,615
COVID - Sheriff CESF 16.034	-	-	28,195	(28,195)
COVID - Health-Local Testing	-	200,000	53,986	146,014
Indiana Aids Fund - Health	598	-	598	-
Courts Translator Grant	91	-	91	-
SHOCAP Problem Solving Court	2,806	-	2,806	-
SHOCAP Problem Solving Crt	22,628	29,100	44,849	6,879
SHOCAP Problem Solving Courts	4,179	48,500	28,629	24,050
Step Ahead Discretionary Fund	1,369	-	-	1,369
Fema Commtly Emergency Response	420	-	420	-
Juv Drug Court Program Fee	175	-	-	175
Juv - Mayor's Council Fund	4,220	-	360	3,860
Jdai Grant 2014	179	1	180	-
JDAI Grant - 2015	13,706	21,621	17,276	18,051
Hardest Hit Fund	167	-	-	167
Court Reform Grant - Circuit	10	-	10	-
2020 Adlt Prob Case Mngr Grant	10,019	127,372	102,037	35,354
ADULT PROB CASE MNGMNT GRANT	61,800	-	48,922	12,878
Juvenile (JCC) Discretionary	9,053	-	3,414	5,639
Work Release HB 1006	133,485	-	133,484	1
INSACCHO Billboards-Immunize	1,137	-	-	1,137
Family Recovery Court-Cir Crt	5,000	-	2,382	2,618
Probation Incentives & Sanctio	1,500	-	-	1,500
Drug Court-Sup1 Grants	7,857	13,750	11,363	10,244
ReEntry - Sup1 PSC Grant	6,054	13,750	10,234	9,570
JDAI Grant - FY21	-	33,887	11,936	21,951
Mental Health PSC-Supll	9,500	10,670	12,104	8,066
Veterans PSC-Supll	73,227	105,361	91,674	86,914
Community Corrections - OLD	49,874	-	49,875	(1)
Totals	\$ 54,786,343	\$ 227,347,749	\$ 220,419,296	\$ 61,714,796

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, 2020.

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, 2020

	County General	Accident Report	LIT - Economic Development	LIT - Special Purpose	City And Town Court Costs	Clerk's Records Perpetuation	Community Corrections
Cash and investments - beginning	\$ 16,525,675	\$ 14,426	\$ 3,212,114	\$ 3,668,020	\$ 4,960	\$ 112,115	\$ -
Receipts:							
Taxes	13,786,089	-	-	2,534,185	-	-	-
Licenses and permits	14,510	-	-	-	-	-	-
Intergovernmental receipts	5,655,894	-	1,346,654	5,383,508	-	-	-
Charges for services	2,090,888	8,768	29,395	2,150,821	17,195	40,470	951,742
Fines and forfeits	222,184	-	-	-	-	-	-
Other receipts	3,478,154	-	-	-	-	17	133
Total receipts	<u>25,247,719</u>	<u>8,768</u>	<u>1,376,049</u>	<u>10,068,514</u>	<u>17,195</u>	<u>40,487</u>	<u>951,875</u>
Disbursements:							
Personal services	17,893,801	-	-	9,056,563	-	11,460	693,018
Supplies	480,075	-	50,000	439,987	-	9,852	18,417
Other services and charges	4,733,269	-	260,557	1,680,125	-	415	230,525
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	510,134	-	587,400	46,127	-	5,817	4,000
Other disbursements	-	11,915	181,000	-	17,829	-	-
Total disbursements	<u>23,617,279</u>	<u>11,915</u>	<u>1,078,957</u>	<u>11,222,802</u>	<u>17,829</u>	<u>27,544</u>	<u>945,960</u>
Excess (deficiency) of receipts over disbursements	<u>1,630,440</u>	<u>(3,147)</u>	<u>297,092</u>	<u>(1,154,288)</u>	<u>(634)</u>	<u>12,943</u>	<u>5,915</u>
Cash and investments - ending	\$ <u>18,156,115</u>	\$ <u>11,279</u>	\$ <u>3,509,206</u>	\$ <u>2,513,732</u>	\$ <u>4,326</u>	\$ <u>125,058</u>	\$ <u>5,915</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Community Transition Program	Congressional School Interest	Congressional School Principal	Convention Visitor and Touris	County Home Gifts	Sales Disclosure- County Share	Cumulative Bridge
Cash and investments - beginning	\$ 209,300	\$ -	\$ 22,478	\$ -	\$ 18,886	\$ 30,480	\$ 98,923
Receipts:							
Taxes	-	-	-	-	-	-	729,870
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	74,298
Charges for services	92,600	899	-	834,742	8,893	12,135	273,232
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	1,182
Total receipts	92,600	899	-	834,742	8,893	12,135	1,078,582
Disbursements:							
Personal services	-	-	-	-	-	11,212	-
Supplies	-	-	-	-	-	-	4,192
Other services and charges	-	-	-	834,742	-	1,800	184,026
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	739,151
Other disbursements	-	899	-	-	4,986	-	-
Total disbursements	-	899	-	834,742	4,986	13,012	927,369
Excess (deficiency) of receipts over disbursements	92,600	-	-	-	3,907	(877)	151,213
Cash and investments - ending	\$ 301,900	\$ -	\$ 22,478	\$ -	\$ 22,793	\$ 29,603	\$ 250,136

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Cumulative Capital Development	Drug Free Community	Electric Map Generation	Emerg Planning / Right To Know	Enhanced Access - Recorder	Firearms Training	General Drain Improvement
Cash and investments - beginning	\$ 437,655	\$ 92,131	\$ 9,997	\$ 21,679	\$ 95,646	\$ 2,334	\$ 532,635
Receipts:							
Taxes	642,160	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	65,369	-	-	-	-	-	-
Charges for services	82,157	67,206	314	6,730	34,329	19,940	174,686
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>789,686</u>	<u>67,206</u>	<u>314</u>	<u>6,730</u>	<u>34,329</u>	<u>19,940</u>	<u>174,686</u>
Disbursements:							
Personal services	-	-	-	801	-	-	-
Supplies	-	-	-	342	-	-	-
Other services and charges	53,170	72,349	-	22	13,121	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	807,241	25,000	-	-	-	-	-
Other disbursements	-	-	-	-	-	10,192	-
Total disbursements	<u>860,411</u>	<u>97,349</u>	<u>-</u>	<u>1,165</u>	<u>13,121</u>	<u>10,192</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(70,725)</u>	<u>(30,143)</u>	<u>314</u>	<u>5,565</u>	<u>21,208</u>	<u>9,748</u>	<u>174,686</u>
Cash and investments - ending	\$ <u>366,930</u>	\$ <u>61,988</u>	\$ <u>10,311</u>	\$ <u>27,244</u>	\$ <u>116,854</u>	\$ <u>12,082</u>	\$ <u>707,321</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Health	ID Security Protection	Local Health Maintenance	Local Road & Street	LIT Public Safety - County Sha	MVH Restricted	Medical Care For Inmates
Cash and investments - beginning	\$ 1,412,343	\$ 118,469	\$ 67,488	\$ 250,146	\$ -	\$ 302	\$ 4
Receipts:							
Taxes	773,725	-	-	-	2,050,216	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	78,762	-	-	683,663	-	2,770,602	-
Charges for services	186,438	18,435	48,859	123,516	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	96,235	-	-	2,998	775,024	-	-
Total receipts	<u>1,135,160</u>	<u>18,435</u>	<u>48,859</u>	<u>810,177</u>	<u>2,825,240</u>	<u>2,770,602</u>	<u>-</u>
Disbursements:							
Personal services	938,197	-	57,516	-	1,663,427	574,693	-
Supplies	115,905	-	-	693,892	-	2,061,211	-
Other services and charges	48,771	-	-	29,952	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	91,494	-	135,000	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>1,102,873</u>	<u>-</u>	<u>57,516</u>	<u>815,338</u>	<u>1,663,427</u>	<u>2,770,904</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>32,287</u>	<u>18,435</u>	<u>(8,657)</u>	<u>(5,161)</u>	<u>1,161,813</u>	<u>(302)</u>	<u>-</u>
Cash and investments - ending	\$ <u>1,444,630</u>	\$ <u>136,904</u>	\$ <u>58,831</u>	\$ <u>244,985</u>	\$ <u>1,161,813</u>	\$ <u>-</u>	\$ <u>4</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Reassessment - 2015	Recorder's Record Perpetuation	Riverboat-Howard County
Cash and investments - beginning	\$ 224,190	\$ 165,431	\$ 134,554	\$ 851,801	\$ 3,105,228	\$ 807,482	\$ 676,843
Receipts:							
Taxes	-	757,527	-	-	657,823	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,632,317	-	-	66,964	-	-
Charges for services	64,553	111,498	41,220	4,960	24,699	264,322	214,393
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	2,142	-	-	-	-	-
Total receipts	64,553	2,503,484	41,220	4,960	749,486	264,322	214,393
Disbursements:							
Personal services	-	1,653,752	22,782	-	15,775	155,978	-
Supplies	40,000	157,951	1,685	-	3,872	-	-
Other services and charges	-	61,320	10,980	-	479,659	-	-
Debt service - principal and interest	-	50	-	-	-	-	-
Capital outlay	79,513	220,045	7,995	-	44,959	-	890,968
Other disbursements	-	300	-	-	-	94,828	-
Total disbursements	119,513	2,093,418	43,442	-	544,265	250,806	890,968
Excess (deficiency) of receipts over disbursements	(54,960)	410,066	(2,222)	4,960	205,221	13,516	(676,575)
Cash and investments - ending	\$ 169,230	\$ 575,497	\$ 132,332	\$ 856,761	\$ 3,310,449	\$ 820,998	\$ 268

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Sex & Violent Offend Admin-She	Sheriff Pension Trust / Clerk	Storm Water Mgmt Operation	Supplemental Publ Defender Svc	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption
Cash and investments - beginning	\$ 22,397	\$ -	\$ 1,633,903	\$ 26,777	\$ 243,687	\$ 316,418	\$ 19,709
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	4,206	81,802	421,394	61,928	138,902	91,535	346,727
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>4,206</u>	<u>81,802</u>	<u>421,394</u>	<u>61,928</u>	<u>138,902</u>	<u>91,535</u>	<u>346,727</u>
Disbursements:							
Personal services	-	-	124,685	-	-	-	-
Supplies	-	-	12,882	-	-	-	-
Other services and charges	-	-	103,483	-	-	36,739	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	3,520	-	-	-	-
Other disbursements	5,251	81,802	-	60,987	86,142	-	362,952
Total disbursements	<u>5,251</u>	<u>81,802</u>	<u>244,570</u>	<u>60,987</u>	<u>86,142</u>	<u>36,739</u>	<u>362,952</u>
Excess (deficiency) of receipts over disbursements	<u>(1,045)</u>	<u>-</u>	<u>176,824</u>	<u>941</u>	<u>52,760</u>	<u>54,796</u>	<u>(16,225)</u>
Cash and investments - ending	\$ <u>21,352</u>	\$ <u>-</u>	\$ <u>1,810,727</u>	\$ <u>27,718</u>	\$ <u>296,447</u>	\$ <u>371,214</u>	\$ <u>3,484</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Tax Sale Surplus	Local Health Dept Trust Accnt	Victim Impact Program	CASA	Auditor's Ineligible Deduction	County Elected Officials Train	County Offender Transportation
Cash and investments - beginning	\$ 1,533,407	\$ 91,592	\$ 162	\$ 150,892	\$ 322,951	\$ 102,292	\$ 12,183
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	1,961,031	36,547	-	171,713	41,544	18,459	813
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	172	-	-	-
Total receipts	1,961,031	36,547	-	171,885	41,544	18,459	813
Disbursements:							
Personal services	-	35,171	-	162,201	13,726	-	-
Supplies	-	-	-	-	4,522	-	-
Other services and charges	-	309	-	26,600	35,474	2,111	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	13,610	-	-	4,648	-	-
Other disbursements	1,878,033	-	-	-	33	-	-
Total disbursements	1,878,033	49,090	-	188,801	58,403	2,111	-
Excess (deficiency) of receipts over disbursements	82,998	(12,543)	-	(16,916)	(16,859)	16,348	813
Cash and investments - ending	\$ 1,616,405	\$ 79,049	\$ 162	\$ 133,976	\$ 306,092	\$ 118,640	\$ 12,996

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Statewide 9-1-1	Adult Probation Administration	Juvenile Probation Administrat	Supplemental Adult Probation S	Supplemental Juvenile Probatio	County User Fee-Alcohol & Drug	Drainage Maintenance
Cash and investments - beginning	\$ 1,492,504	\$ 43,623	\$ 223	\$ 42,175	\$ 35	\$ 706,270	\$ 3,160,953
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	860,000	69,145	1,819	193,165	12,575	1,344,513	1,083,565
Fines and forfeits	-	-	-	-	-	5,959	-
Other receipts	-	-	-	66	-	445	181,000
Total receipts	860,000	69,145	1,819	193,231	12,575	1,350,917	1,264,565
Disbursements:							
Personal services	-	-	-	136,895	6,051	1,184,595	-
Supplies	-	-	-	-	680	25,411	-
Other services and charges	386,381	100,000	-	16,028	5,437	202,599	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	8,955	-	-	2,360	-	13,130	-
Other disbursements	-	-	2,033	-	-	12,561	967,814
Total disbursements	395,336	100,000	2,033	155,283	12,168	1,438,296	967,814
Excess (deficiency) of receipts over disbursements	464,664	(30,855)	(214)	37,948	407	(87,379)	296,751
Cash and investments - ending	\$ 1,957,168	\$ 12,768	\$ 9	\$ 80,123	\$ 442	\$ 618,891	\$ 3,457,704

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Recycling - Payroll	Collection Agency Fees	Self - Insurance - Anthem	Payroll Clearing	Settlement	Wheel Tax	Sur Tax
Cash and investments - beginning	\$ 15,312	\$ -	\$ 887,434	\$ 415,472	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	90,566,794	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	9,563,558	-	-
Charges for services	402,879	810	13,360	5,013	1,777	49,557	1,059,372
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	28,732	-	11,239,081	5,833,124	-	-	-
Total receipts	431,611	810	11,252,441	5,838,137	100,132,129	49,557	1,059,372
Disbursements:							
Personal services	423,855	-	1,342,546	3,500,412	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	810	6,885,600	2,256,690	100,132,130	49,557	1,059,372
Total disbursements	423,855	810	8,228,146	5,757,102	100,132,130	49,557	1,059,372
Excess (deficiency) of receipts over disbursements	7,756	-	3,024,295	81,035	(1)	-	-
Cash and investments - ending	\$ 23,068	\$ -	\$ 3,911,729	\$ 496,507	\$ (1)	\$ -	\$ -

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Settlement - Cvet Agency	Weed Lein Collections	Sewage Collection	Settlement-Financial Inst. Tax	LIT - Property Tax Relief	State Fines & Forfeitures	Infraction Judgements-State
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 459,649	\$ -	\$ 2,741
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	364,206	149,783	609,354	653,685	10,251,080	17	70,091
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	323	-	68	-	-
Total receipts	364,206	149,783	609,677	653,685	10,251,148	17	70,091
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	364,206	37,533	241,855	653,685	9,835,854	17	72,831
Total disbursements	364,206	37,533	241,855	653,685	9,835,854	17	72,831
Excess (deficiency) of receipts over disbursements	-	112,250	367,822	-	415,294	-	(2,740)
Cash and investments - ending	\$ -	\$ 112,250	\$ 367,822	\$ -	\$ 874,943	\$ -	\$ 1

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Special Death Benefit - State	Sales Disclosure-State Share	Coroner's Training & Cont Educ	Interstate Compact-State Share	Mortgage Recording Fees- State	Sex & Violent Offend Admn-Stat	Child Restraint Violation Fine
Cash and investments - beginning	\$ 430	\$ 835	\$ 916	\$ 63	\$ 615	\$ 33	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	6,450	12,135	16,333	829	10,025	467	450
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	6,450	12,135	16,333	829	10,025	467	450
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	6,880	12,545	17,249	891	10,640	439	450
Total disbursements	6,880	12,545	17,249	891	10,640	439	450
Excess (deficiency) of receipts over disbursements	(430)	(410)	(916)	(62)	(615)	28	-
Cash and investments - ending	\$ -	\$ 425	\$ -	\$ 1	\$ -	\$ 61	\$ -

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Inheritance Tax	Education Plat Fees Agency	Riverboat Clearing Fund	LIT Certified Shares	Public Safety-Dispatch	LIT Economic Development (EDIT)	93,563 Pros IV-D Inctv Post 99
Cash and investments - beginning	\$ 315	\$ -	\$ -	\$ -	\$ 775,024	\$ -	\$ 557,800
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	14,351,511	-	4,100,432	-
Charges for services	-	919	490,216	-	-	-	55,043
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	919	490,216	14,351,511	-	4,100,432	55,043
Disbursements:							
Personal services	-	-	-	-	-	-	25,603
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	1,346,654	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	919	490,216	14,351,511	775,024	2,753,778	119,233
Total disbursements	-	919	490,216	14,351,511	775,024	4,100,432	144,836
Excess (deficiency) of receipts over disbursements	-	-	-	-	(775,024)	-	(89,793)
Cash and investments - ending	\$ 315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 468,007

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	93.563 Clerk IV-D Inctv Post99	County Treasurer Cash Account	Kinsey Youth Center Commissary Account	Howard County Clerk Trust Fund	Howard county Clerk Child Support Account	Howard County Prosecutor Copy Machine Account	Howard County Prosecutor Trust Account
Cash and investments - beginning	\$ 277,872	\$ 3,095,273	\$ 20,998	\$ 3,059,792	\$ 26,727	\$ 21,360	\$ 2,122
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	36,054	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	3,596,319	36,908	5,027,543	692,453	527	-
Total receipts	36,054	3,596,319	36,908	5,027,543	692,453	527	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	14,949	3,095,273	37,125	4,963,169	700,632	-	-
Total disbursements	14,949	3,095,273	37,125	4,963,169	700,632	-	-
Excess (deficiency) of receipts over disbursements	21,105	501,046	(217)	64,374	(8,179)	527	-
Cash and investments - ending	\$ 298,977	\$ 3,596,319	\$ 20,781	\$ 3,124,166	\$ 18,548	\$ 21,887	\$ 2,122

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Howard County Prosecutor Cash Account	Sheriff Equipment and Technology Account	Sheriff Inmate Trust	Sheriff - Jail Commissary	Howard County Clerk Quest Account	Overpayment-Tax	Cassville Drain Escrow Fund
Cash and investments - beginning	\$ 5,447	\$ 87,244	\$ 226,494	\$ 324,656	\$ 3,112	\$ 13,652	\$ 857
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	6,931
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	107	94,137	1,341,285	894,891	2,140	-	-
Total receipts	107	94,137	1,341,285	894,891	2,140	-	6,931
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	33	50,714	1,395,225	779,520	-	9,863	857
Total disbursements	33	50,714	1,395,225	779,520	-	9,863	857
Excess (deficiency) of receipts over disbursements	74	43,423	(53,940)	115,371	2,140	(9,863)	6,074
Cash and investments - ending	\$ 5,521	\$ 130,667	\$ 172,554	\$ 440,027	\$ 5,252	\$ 3,789	\$ 6,931

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Donations -Stormwater District	Donations- Community Drug Free	Donations - Health	Ema Donation Fund	Veterans Court Donation Fund	Commissioner Certificate Sale	Howard Co Sheriff Work Program	Dare - Sheriff Dept
Cash and investments - beginning	\$ 389	\$ 88	\$ 661	\$ 17,947	\$ 1,678	\$ 5,648	\$ 62,777	\$ 748
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	24,337	5,001	-	10,805	200
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	58	-	-	-	-
Total receipts	-	-	-	24,395	5,001	-	10,805	200
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	1,988	-
Other services and charges	-	-	-	-	-	-	1,985	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	2,925	-
Other disbursements	-	-	-	22,138	2,099	923	-	514
Total disbursements	-	-	-	22,138	2,099	923	6,898	514
Excess (deficiency) of receipts over disbursements	-	-	-	2,257	2,902	(923)	3,907	(314)
Cash and investments - ending	\$ 389	\$ 88	\$ 661	\$ 20,204	\$ 4,580	\$ 4,725	\$ 66,684	\$ 434

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Prosecutor/ Bad Ck & Copy Fund	Ho Co Courthouse Security Fund	Homestead Credit Rebate Fund	GCC Payroll	Kitty Run Hold Money Fund	Kitty Run Bond Fund	Mahlon Snyder Drain Reconst Ln
Cash and investments - beginning	\$ 22,000	\$ 499	\$ 236	\$ -	\$ 105,615	\$ 110,089	\$ 11,019
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	328,623	-	99,484	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	1,520	-	-	-
Total receipts	-	-	-	330,143	-	99,484	-
Disbursements:							
Personal services	-	-	-	328,602	-	-	-
Supplies	-	244	-	-	-	-	-
Other services and charges	-	255	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	93,012	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	1,520	-	-	-
Total disbursements	-	499	-	330,122	-	93,012	-
Excess (deficiency) of receipts over disbursements	-	(499)	-	21	-	6,472	-
Cash and investments - ending	\$ 22,000	\$ -	\$ 236	\$ 21	\$ 105,615	\$ 116,561	\$ 11,019

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Parental Reimburse Child Svcs	Jail Lease	Tma 2012	Donation Fund - Sheriff	Concession/County General	Pro Bono Legal Services Fee	A S Fisher Loan
Cash and investments - beginning	\$ 2,751	\$ 134,762	\$ 18,360	\$ 116	\$ 2,774	\$ 32,849	\$ 1,186
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	1,125	-	-	107
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	1,125	-	-	107
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	261	-	-	-
Total disbursements	-	-	-	261	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	864	-	-	107
Cash and investments - ending	\$ 2,751	\$ 134,762	\$ 18,360	\$ 980	\$ 2,774	\$ 32,849	\$ 1,293

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Howard Co Law Enforcement Fund	Von Derahe Estate Constr Loan	James Edward Drain Construct	John Ratcliff 680 Reconstruct	Kinsey-Fft User Fees-4CC	Patton Bankruptcy Payments	Abatement Accounting Fund
Cash and investments - beginning	\$ 189,381	\$ 998	\$ -	\$ -	\$ 2,934	\$ 2,551	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	85,036	199	21,717	28,377	1,942	314	131,737
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	85,036	199	21,717	28,377	1,942	314	131,737
Disbursements:							
Personal services	5,668	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	89,220	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	114,243	-	-	-	-	-	-
Other disbursements	-	-	20,481	28,377	-	2,865	131,737
Total disbursements	209,131	-	20,481	28,377	-	2,865	131,737
Excess (deficiency) of receipts over disbursements	(124,095)	199	1,236	-	1,942	(2,551)	-
Cash and investments - ending	\$ 65,286	\$ 1,197	\$ 1,236	\$ -	\$ 4,876	\$ -	\$ -

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	State Ach Clearing Fund	Contri Substance Excise Tax	10.533 Kinsey School Breakfast	20.601 Dui Task Force	93.268 Childhood Immuniz Grant	20.600 Imp & Dangerous Driving	16.588 Stop Violence Against W
Cash and investments - beginning	\$ -	\$ 188	\$ 15,799	\$ (150)	\$ 16	\$ (1,004)	\$ (37,349)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	1,602,205	-	42,326	5,543	-	5,473	110,497
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	1,602,205	-	42,326	5,543	-	5,473	110,497
Disbursements:							
Personal services	-	-	10,839	5,188	-	4,042	78,192
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,602,205	188	29,458	-	16	-	-
Total disbursements	1,602,205	188	40,297	5,188	16	4,042	78,192
Excess (deficiency) of receipts over disbursements	-	(188)	2,029	355	(16)	1,431	32,305
Cash and investments - ending	\$ -	\$ -	\$ 17,828	\$ 205	\$ -	\$ 427	\$ (5,044)

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Drug Task Force - HC Match	97.029 Flood Haz Mitigation	97.029 Flood Haz Mitigate	90.401 Hava Title III	97.039 Hazard Mitigation Grant	93.074 Phep Grant (Health)	16.575 - Voca Grant Adult Prob
Cash and investments - beginning	\$ -	\$ 2,500	\$ 2,858	\$ 3,961	\$ 1,804	\$ (8,125)	\$ (59,290)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	55,721	-	-	-	-	25,089	127,427
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	55,721	-	-	-	-	25,089	127,427
Disbursements:							
Personal services	81,772	-	-	-	-	17,070	136,099
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	3,332	1,651
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	349	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	81,772	-	-	-	-	20,751	137,750
Excess (deficiency) of receipts over disbursements	(26,051)	-	-	-	-	4,338	(10,323)
Cash and investments - ending	\$ (26,051)	\$ 2,500	\$ 2,858	\$ 3,961	\$ 1,804	\$ (3,787)	\$ (69,613)

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	93.074 Ebola Bonus Fund	200.600 Non-Motor Grant - Bike	14.228 New London CDBG 2017	97.047 EMA Multi-Hazard Mitiga	Overdose Prevention (IN CAREs)	20.600 Stop Arm Violation Enfo	93.788 Addictions Response
Cash and investments - beginning	\$ 16,683	\$ 52	\$ 1,000	\$ (6,652)	\$ -	\$ 73	\$ 57,760
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	2,012	-	-	12,880	130	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	2,012	-	-	12,880	130	-
Disbursements:							
Personal services	-	1,370	-	-	-	1,505	56,208
Supplies	29	-	-	-	-	-	-
Other services and charges	-	-	-	-	12,880	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	323	-	-	9,391	-	-	-
Total disbursements	352	1,370	-	9,391	12,880	1,505	56,208
Excess (deficiency) of receipts over disbursements	(352)	642	-	(9,391)	-	(1,375)	(56,208)
Cash and investments - ending	\$ 16,331	\$ 694	\$ 1,000	\$ (16,043)	\$ -	\$ (1,302)	\$ 1,552

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	93.946 Coroner SUID/SDY Case	SIM - Addictions Response	93.563 Title IV-D Incentive	COVID - CARES Provider Relief	COVID - Safe Recovery Site	COVID - Sheriff CESF 16,034	COVID - Health-Local Testing
Cash and investments - beginning	\$ -	\$ -	\$ 520,976	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	7,500	60,000	36,054	2,672,264	190,000	-	200,000
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>7,500</u>	<u>60,000</u>	<u>36,054</u>	<u>2,672,264</u>	<u>190,000</u>	<u>-</u>	<u>200,000</u>
Disbursements:							
Personal services	-	2,319	7,181	-	-	-	49,942
Supplies	-	-	-	-	11,453	-	1,378
Other services and charges	-	-	-	-	62,173	-	2,666
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	7,500	-	-	-	12,757	28,195	-
Other disbursements	-	-	13,500	2,672,264	94,002	-	-
Total disbursements	<u>7,500</u>	<u>2,319</u>	<u>20,681</u>	<u>2,672,264</u>	<u>180,385</u>	<u>28,195</u>	<u>53,986</u>
Excess (deficiency) of receipts over disbursements	-	57,681	15,373	-	9,615	(28,195)	146,014
Cash and investments - ending	<u>\$ -</u>	<u>\$ 57,681</u>	<u>\$ 536,349</u>	<u>\$ -</u>	<u>\$ 9,615</u>	<u>\$ (28,195)</u>	<u>\$ 146,014</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Indiana Aids Fund - Health	Courts Translator Grant	SHOCAP Problem Solving Court	SHOCAP Problem Solving Crt	SHOCAP Problem Solving Courts	Step Ahead Discretionary Fund	Fema Commy Emergency Response
Cash and investments - beginning	\$ 598	\$ 91	\$ 2,806	\$ 22,628	\$ 4,179	\$ 1,369	\$ 420
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	29,100	48,500	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	29,100	48,500	-	-
Disbursements:							
Personal services	-	-	-	33,613	23,585	-	-
Supplies	-	-	-	6,005	-	-	-
Other services and charges	-	-	-	5,231	1,680	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	598	91	2,806	-	3,364	-	420
Total disbursements	598	91	2,806	44,849	28,629	-	420
Excess (deficiency) of receipts over disbursements	(598)	(91)	(2,806)	(15,749)	19,871	-	(420)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 6,879	\$ 24,050	\$ 1,369	\$ -

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Juv Drug Court Program Fee	Juv - Mayor's Council Fund	Jdai Grant 2014	JDAI Grant - 2015	Hardest Hit Fund	Court Reform Grant - Circuit	2020 Adit Prob Case Mgr Grant
Cash and investments - beginning	\$ 175	\$ 4,220	\$ 179	\$ 13,706	\$ 167	\$ 10	\$ 10,019
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	1	21,621	-	-	127,372
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	1	21,621	-	-	127,372
Disbursements:							
Personal services	-	-	-	10,913	-	-	92,018
Supplies	-	-	-	4,685	-	-	-
Other services and charges	-	360	-	1,678	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	180	-	-	10	10,019
Total disbursements	-	360	180	17,276	-	10	102,037
Excess (deficiency) of receipts over disbursements	-	(360)	(179)	4,345	-	(10)	25,335
Cash and investments - ending	\$ 175	\$ 3,860	\$ -	\$ 18,051	\$ 167	\$ -	\$ 35,354

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	ADULT PROB CASE MNGMNT GRANT	Juvenile (JCC) Discretionary	Work Release HB 1006	INSACCHO Billboards-Immunize	Family Recovery Court-Cir Crt	Probation Incentives & Sanctio	Drug Court-Sup1 Grants
Cash and investments - beginning	\$ 61,800	\$ 9,053	\$ 133,485	\$ 1,137	\$ 5,000	\$ 1,500	\$ 7,857
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	13,750
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	13,750
Disbursements:							
Personal services	-	-	12,604	-	-	-	4,000
Supplies	-	-	219	-	-	-	-
Other services and charges	-	3,414	846	-	-	-	7,363
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	48,922	-	119,815	-	2,382	-	-
Total disbursements	48,922	3,414	133,484	-	2,382	-	11,363
Excess (deficiency) of receipts over disbursements	(48,922)	(3,414)	(133,484)	-	(2,382)	-	2,387
Cash and investments - ending	\$ 12,878	\$ 5,639	\$ 1	\$ 1,137	\$ 2,618	\$ 1,500	\$ 10,244

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	ReEntry - Sup1 PSC Grant	JDAI Grant - FY21	Mental Health PSC-Suppl	Veterans PSC-Suppl	Community Corrections - OLD	Totals
Cash and investments - beginning	\$ 6,054	\$ -	\$ 9,500	\$ 73,227	\$ 49,874	\$ 54,786,343
Receipts:						
Taxes	-	-	-	-	-	112,498,389
Licenses and permits	-	-	-	-	-	14,510
Intergovernmental receipts	-	-	-	-	-	45,773,532
Charges for services	13,750	33,887	10,670	105,361	-	35,506,391
Fines and forfeits	-	-	-	-	-	228,143
Other receipts	-	-	-	-	-	33,326,784
Total receipts	13,750	33,887	10,670	105,361	-	227,347,749
Disbursements:						
Personal services	4,000	11,936	-	56,235	1,965	40,741,581
Supplies	-	-	5,342	16,968	344	4,169,531
Other services and charges	6,234	-	6,762	11,721	-	11,176,069
Debt service - principal and interest	-	-	-	-	-	93,062
Capital outlay	-	-	-	6,750	-	4,413,786
Other disbursements	-	-	-	-	47,566	159,825,267
Total disbursements	10,234	11,936	12,104	91,674	49,875	220,419,296
Excess (deficiency) of receipts over disbursements	3,516	21,951	(1,434)	13,687	(49,875)	6,928,453
Cash and investments - ending	\$ 9,570	\$ 21,951	\$ 8,066	\$ 86,914	\$ (1)	\$ 61,714,796

HOWARD COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2020

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,966,539</u>	<u>\$ 1,067,562</u>

HOWARD COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Cardinal Leasing Inc	Color Copier	\$ 1,620	10/01/16	10/01/21
Enterprise Fleet Management	June 2018 Vehicle Leases	20,428	06/01/18	05/31/23
Enterprise Fleet Management	October 2018 Vehicle Leases	23,970	10/01/18	09/30/23
Enterprise Fleet Management	October #2 2019 Vehicle Leases	6,066	10/01/19	10/01/24
Enterprise Fleet Management	November 2019 Vehicle Leases	5,359	11/01/19	11/01/24
Enterprise Fleet Management	November 2020 Vehicle Leases	6,147	11/01/20	10/01/25
Enterprise Fleet Management	February 2020 Vehicle Leases	39,619	02/01/20	02/01/25
Enterprise Fleet Management	March 2020 Vehicle Leases	43,464	03/01/20	03/01/25
Enterprise Fleet Management	March 2018 Vehicle Leases	7,440	03/01/18	02/28/23
Enterprise Fleet Management	April 2018 Vehicle Leases	4,247	04/01/18	03/31/23
Enterprise Fleet Management	July 2018 Vehicle Leases	26,105	07/01/18	06/30/23
Enterprise Fleet Management	September 2018 Vehicle Leases	20,509	09/01/18	08/31/23
Enterprise Fleet Management	September 2019 Vehicle Leases	22,892	09/01/19	09/01/24
Enterprise Fleet Management	October 2019 Vehicle Leases	19,798	10/01/19	10/01/24
Pitney Bowes	Postage Meter	636	08/16/17	08/16/22
Satellite Tracking Of People LLC	Juvenile Detention Alternatives	1,629	01/01/18	12/31/20
Total Court Services	In Home Detention Ankle Bracelets	298,964	06/22/19	06/22/22
Total governmental activities		548,893		
Total of annual lease payments		\$ 548,893		

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	\$ 93,063
Notes and loans payable	James Edward Drain Construction	19,865	-
Notes and loans payable	John Ratcliff Drain Reconstruction	76,452	23,600
Total governmental activities		987,317	116,663
Totals		\$ 987,317	\$ 116,663

HOWARD COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2020

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>12,122,072</u>
Total governmental activities	<u>81,733,457</u>
Total capital assets	<u>\$ 81,733,457</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/>.