

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

FINANCIAL STATEMENT AUDIT REPORT

OF

HOWARD COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED
09/13/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Jessica Secrease	01-01-21 to 12-31-22
County Treasurer	Christie Branch	01-01-21 to 12-31-22
Clerk of the Circuit Court	Debbie Stewart	01-01-21 to 12-31-22
County Sheriff	Jerry Asher	01-01-21 to 12-31-22
County Recorder	Jennifer Jack	01-01-21 to 12-31-22
President of the Board of County Commissioners	Paul Wyman	01-01-21 to 12-31-22
President of the County Council	Jamie Bolser (Vacant)	01-01-21 to 07-26-22 07-27-22 to 08-10-22



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF HOWARD COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Howard County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2021, and the related notes to the financial statement as listed in the Table of Contents.

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 and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of December 31, 2021, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of December 31, 2021, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Management's Responsibilities for the Financial Statement

Management is responsible for the preparation and fair presentation of the 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 Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 10, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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.


Beth Kelley, CPA, CFE
Deputy State Examiner

August 10, 2022

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED SUPPLEMENTARY
INFORMATION; AND OTHER INFORMATION

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.

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
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
County General	\$ 18,156,115	\$ 24,372,786	\$ 25,180,402	\$ 17,348,499
Accident Report	11,279	9,173	12,391	8,061
LIT - Economic Development	3,509,206	1,443,877	1,714,886	3,238,197
LIT - Special Purpose	2,513,732	10,389,194	10,119,010	2,783,916
City And Town Court Costs	4,326	19,258	20,785	2,799
Clerk's Records Perpetuation	125,058	47,632	37,429	135,261
Community Tran Program - OLD	301,900	369,600	301,900	369,600
Congressional School Interest	-	899	899	-
Congressional School Principal	22,478	-	-	22,478
Convention Visitor and Touris	-	959,721	959,721	-
County Home Gifts	22,793	21,610	4,912	39,491
Sales Disclosure- County Share	29,603	19,885	19,554	29,934
Cumulative Bridge	250,136	1,079,090	628,448	700,778
Cumulative Capital Development	366,930	1,273,864	1,459,423	181,371
Drug Free Community	61,988	67,622	95,368	34,242
Electric Map Generation	10,311	370	118	10,563
Emerg Planning / Right To Know	27,244	6,076	1,985	31,335
Enhanced Access - Recorder	116,854	34,580	14,314	137,120
Firearms Training	12,082	13,250	22,811	2,521
General Drain Improvement	707,321	79,775	198,215	588,881
Health	1,444,630	1,545,769	1,215,235	1,775,164
ID Security Protection	136,904	18,450	-	155,354
Local Health Maintenance	58,831	48,859	41,613	66,077
Local Road & Street	244,985	746,888	450,665	541,208
LIT Public Safety - County Sha	1,161,813	2,201,721	1,731,675	1,631,859
MVH Restricted	-	2,879,901	2,133,740	746,161
Medical Care For Inmates	4	-	-	4
Misdemeanant	169,230	64,553	100,122	133,661
Motor Vehicle Highway	575,497	2,569,245	2,022,459	1,122,283
Plat Book	132,332	44,728	31,847	145,213
Rainy Day	856,761	-	100,046	756,715
Recorder's Record Perpetuation	820,998	289,084	271,644	838,438
Riverboat-Howard County	268	143,612	7,455	136,425
Sex & Violent Offend Admin-She	21,352	5,045	9,162	17,235
Sheriff Pension Trust / Clerk	-	76,704	76,704	-
Storm Water Mgmt Operation	1,810,727	424,078	199,088	2,035,717
Supplemental Publ Defender Svc	27,718	94,221	41,846	80,093
Surplus Tax	296,447	133,375	69,509	360,313
Surveyor's Corner Perpetuation	371,214	92,210	25,519	437,905
Tax Sale Redemption	3,484	343,133	334,314	12,303
Tax Sale Surplus	1,616,405	5,555,593	2,469,812	4,702,186
Local Health Dept Trust Acct	79,049	36,547	23,239	92,357
Victim Impact Program	162	-	-	162
CASA	133,976	205,829	196,594	143,211
Auditor's Ineligible Deduction	306,092	52,074	42,839	315,327
County Elected Officials Train	118,640	18,450	3,243	133,847
County Offender Transportation	12,996	1,938	-	14,934
Statewide 9-1-1	1,957,168	795,058	585,869	2,166,357
Adult Probation Administration	12,768	77,902	84,928	5,742
Juvenile Probation Administrat	9	3,572	2,300	1,281
Supplemental Adult Probation S	80,123	212,631	175,455	117,299
Supplemental Juvenile Probatio	442	14,478	11,565	3,355
County User Fee-Alcohol & Drug	618,891	1,921,846	1,898,893	641,844
Drainage Maintenance	3,457,704	1,679,294	965,484	4,171,514
Recycling - Payroll	23,068	350,460	348,904	24,624
Collection Agency Fees	-	40	40	-
Self - Insurance - Anthem	3,911,729	10,953,017	9,667,822	5,196,924
Payroll Clearing	496,507	5,686,265	5,586,729	596,043
Settlement	(1)	107,242,330	107,242,331	(2)
Wheel Tax	-	43,381	43,381	-
Sur Tax	-	874,874	874,874	-
Settlement - Cvet Agency	-	372,703	372,703	-
Weed Lein Collections	112,250	126,664	238,914	-
Sewage Collection	367,822	180,039	547,546	315
Settlement-Financial Inst. Tax	-	807,537	807,537	-
LIT - Property Tax Relief	874,943	10,959,473	10,825,905	1,008,511
State Fines & Forfeitures	-	66	51	15
Infraction Judgements-State	1	75,660	72,671	2,990
Overweight Vehicles Fines	-	22	22	-
Special Death Benefit - State	-	6,655	6,250	405

HOWARD COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
Sales Disclosure-State Share	425	19,885	17,830	2,480
Coroner's Training & Cont Educ	-	18,281	15,476	2,805
Interstate Compact-State Share	1	1,938	1,875	64
Mortgage Recording Fees- State	-	11,950	11,040	910
Sex & Violent Offend Admn-Stat	61	561	584	38
Child Restraint Violation Fine	-	550	550	-
Inheritance Tax	315	-	-	315
Education Plat Fees Agency	-	581	581	-
Riverboat Clearing Fund	-	489,638	327,343	162,295
LIT Certified Shares	-	15,343,095	15,343,095	-
LIT Economic Development (EDIT)	-	4,383,742	4,383,742	-
93.563 Prosecutor PCA	-	413	-	413
93.563 Pros IV-D Inctv Post 99	468,007	53,431	79,442	441,996
93.563 Clerk IV-D Inctv Post99	298,977	34,713	14,370	319,320
County Treasurer Cash Account	3,596,319	3,485,286	3,596,319	3,485,286
Kinsey Youth Center Commissary Account	20,781	37,810	38,994	19,597
Howard County Clerk Trust Fund	3,124,166	5,686,897	5,446,671	3,364,392
Howard County Clerk Child Support Account	18,548	753,710	757,740	14,518
Howard County Prosecutor Copy Machine Account	21,887	49	-	21,936
Howard County Prosecutor Trust Account	2,122	-	65	2,057
Howard County Prosecutor Cash Account	5,521	-	55	5,466
Sheriff Equipment and Technology Account	130,678	112,699	85,483	157,894
Sheriff Inmate Trust	175,618	3,117,038	3,203,871	88,785
Sheriff - Jail Commissary	452,373	1,187,516	1,148,394	491,495
Howard County Clerk Quest Account	5,252	3,408	27	8,633
93.323 COVID - Local Testing	-	50,000	57,079	(7,079)
Overpayment-Tax	3,789	-	7,173	(3,384)
Reassessment	3,310,449	685,650	537,468	3,458,631
Cassville Drain Escrow Fund	6,931	11,569	18,500	-
Donations -Stormwater District	389	500	-	889
Donations- Community Drug Free	88	-	-	88
Donations - Health	661	1,000	-	1,661
Emma Donation Fund	20,204	25,270	21,770	23,704
Veterans Court Donation Fund	4,580	883	1,478	3,985
Commissioner Certificate Sale	4,725	-	4,725	-
Howard Co Sheriff Work Program	66,684	16,320	8,094	74,910
Dare - Sheriff Dept	434	-	-	434
Prosecutor/ Bad Ck & Copy Fund	22,000	-	-	22,000
Homestead Credit Rebate Fund	236	-	-	236
GCC Payroll	21	328,439	328,439	21
Kitty Run Hold Money Fund	105,615	-	-	105,615
Kitty Run Bond Fund	116,561	97,307	92,996	120,872
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	980	20	-	1,000
Concession/County General	2,774	-	-	2,774
Pro Bono Legal Services Fee	32,849	-	-	32,849
A S Fisher Loan	1,293	-	-	1,293
Howard Co Law Enforcement Fund	65,286	82,455	35,919	111,822
Von Derahe Estate Constr Loan	1,197	-	1,197	-
James Edward Drain Construct	1,236	2,319	-	3,555
John Ratcliff 680 Reconstruct	-	27,928	21,937	5,991
Kinsey-Ft User Fees-4CC	4,876	3,960	-	8,836
L. McFann Reconstruction	-	215,000	215,000	-
Kirkendall 123 Reconstruction	-	296,000	296,000	-
A. Vonderahe Reconstruction	-	-	67,200	(67,200)
State Ach Clearing Fund	-	51	51	-
10.533 Kinsey School Breakfast	17,828	36,652	45,948	8,532
20.608 Dui Extra Patrol	205	9,144	8,948	401
97.042 Empg Salaries	-	102,847	50,497	52,350
20.600 Click It to Live It	427	6,367	5,482	1,312
16.588 Stop Violence Against W	(5,044)	105,194	104,800	(4,650)
Drug Task Force - HC Match	(26,051)	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
93.067 Phep Grant (Health)	(3,787)	9,283	6,398	(902)

HOWARD COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
16.575 - Voca Grant Adult Prob	(69,613)	108,497	108,167	(69,283)
93.074 Ebola Bonus Fund	16,331	-	549	15,782
14.228 NCIR Dev Block Grant	-	39,797	16,505	23,292
20.616 Non - Motor Grant Bike	694	1,523	1,523	694
14.228 New London CDBG 2017	1,000	-	-	1,000
97.047 EMA Multi-Hazard Mitiga	(16,043)	-	3,522	(19,565)
Overdose Prevention (IN CAREs)	-	125,897	117,546	8,351
20.600 Stop Arm Violation Enfo	(1,302)	1,751	449	-
93.788 Addictions Response	1,552	-	1,552	-
SIM - Addictions Response	57,681	61,552	58,971	60,262
COPS Hiring Program (CHP)	-	395,541	418,352	(22,811)
93.563 Title IV-D Incentive	536,349	34,713	20,896	550,166
COVID - Safe Recovery Site	9,615	300	9,915	-
COVID - Sheriff CESF 16.034	(28,195)	58,008	1,484	28,329
COVID - Health-Local Testing	146,014	105,465	238,734	12,745
COVID - CARES Safety Awareness	-	267,327	267,327	-
ARP Grant	-	8,016,602	833,702	7,182,900
SHOCAP Problem Solving Court	-	48,500	38,429	10,071
SHOCAP Problem Solving Crt	6,879	-	7,274	(395)
SHOCAP Problem Solving Courts	24,050	29,100	32,567	20,583
Step Ahead Discretionary Fund	1,369	-	-	1,369
Juv Drug Court Program Fee	175	-	-	175
Juv - Mayor's Council Fund	3,860	-	-	3,860
JDAI Grant - 2015	18,051	30,316	16,274	32,093
Hardest Hit Fund	167	-	-	167
2020 Adlt Prob Case Mngr Grant	35,354	-	-	35,354
ADULT PROB CASE MNGMNT GRANT	12,878	-	-	12,878
Juvenile (JCC) Discretionary	5,639	-	5,639	-
INSACCHO Billboards-Immunize	1,137	-	-	1,137
Family Recovery Court-Cir Crt	2,618	1,000	193	3,425
Probation Incentives & Sanctio	1,500	-	-	1,500
Drug Court-Sup1 Grants	10,244	25,500	3,870	31,874
ReEntry - Sup1 PSC Grant	9,570	8,500	2,436	15,634
Marathon Foundation Grant	-	3,800	3,800	-
2021 Adlt Prob Case Mngr Grant	-	127,372	95,399	31,973
JDAI Grant - FY21	21,951	20,332	35,431	6,852
Mental Health PSC-SupII	8,066	9,511	11,985	5,592
Veterans PSC-SupII	86,914	44,047	130,229	732
Community Corrections - OLD	5,915	935,764	933,799	7,880
Totals	\$ 61,730,217	\$ 247,568,351	\$ 232,589,299	\$ 76,709,269

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, local 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.

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

HOWARD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by 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, 2021. Also, there was a timing difference of monies being received in.

Note 8. Subsequent Events

In 2022, the County received American Rescue Plan Funds in the amount of \$8,016,602.

REQUIRED SUPPLEMENTARY INFORMATION

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	County General	Accident Report	LIT - Economic Development	LIT - Special Purpose	City And Town Court Costs
Cash and investments - beginning	\$ 18,156,115	\$ 11,279	\$ 3,509,206	\$ 2,513,732	\$ 4,326
Receipts:					
Taxes	19,243,457	-	1,432,786	8,051,338	-
Licenses and permits	11,391	-	-	-	-
Intergovernmental receipts	1,451,935	-	-	252,859	-
Charges for services	2,245,559	9,173	11,091	2,077,490	19,258
Fines and forfeits	238,031	-	-	-	-
Other receipts	1,182,413	-	-	7,507	-
Total receipts	<u>24,372,786</u>	<u>9,173</u>	<u>1,443,877</u>	<u>10,389,194</u>	<u>19,258</u>
Disbursements:					
Personal services	17,837,055	-	250,000	7,942,173	-
Supplies	522,007	-	50,000	423,834	-
Other services and charges	5,556,855	-	237,486	1,696,707	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	1,264,435	-	1,087,400	56,296	-
Other disbursements	50	12,391	90,000	-	20,785
Total disbursements	<u>25,180,402</u>	<u>12,391</u>	<u>1,714,886</u>	<u>10,119,010</u>	<u>20,785</u>
Excess (deficiency) of receipts over disbursements	<u>(807,616)</u>	<u>(3,218)</u>	<u>(271,009)</u>	<u>270,184</u>	<u>(1,527)</u>
Cash and investments - ending	<u>\$ 17,348,499</u>	<u>\$ 8,061</u>	<u>\$ 3,238,197</u>	<u>\$ 2,783,916</u>	<u>\$ 2,799</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Clerk's Records Perpetuation	Community Tran Program - OLD	Congressional School Interest	Congressional School Principal	Convention Visitor and Touris
Cash and investments - beginning	\$ 125,058	\$ 301,900	\$ -	\$ 22,478	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	47,632	67,700	899	-	959,721
Fines and forfeits	-	-	-	-	-
Other receipts	-	301,900	-	-	-
Total receipts	<u>47,632</u>	<u>369,600</u>	<u>899</u>	<u>-</u>	<u>959,721</u>
Disbursements:					
Personal services	22,683	-	-	-	-
Supplies	4,607	-	-	-	-
Other services and charges	4,798	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	5,341	-	-	-	-
Other disbursements	-	301,900	899	-	959,721
Total disbursements	<u>37,429</u>	<u>301,900</u>	<u>899</u>	<u>-</u>	<u>959,721</u>
Excess (deficiency) of receipts over disbursements	<u>10,203</u>	<u>67,700</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 135,261</u>	<u>\$ 369,600</u>	<u>\$ -</u>	<u>\$ 22,478</u>	<u>\$ -</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	County Home Gifts	Sales Disclosure- County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community
Cash and investments - beginning	\$ 22,793	\$ 29,603	\$ 250,136	\$ 366,930	\$ 61,988
Receipts:					
Taxes	-	-	760,402	1,086,755	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	74,772	106,855	-
Charges for services	21,610	19,885	243,117	80,254	67,622
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	799	-	-
Total receipts	<u>21,610</u>	<u>19,885</u>	<u>1,079,090</u>	<u>1,273,864</u>	<u>67,622</u>
Disbursements:					
Personal services	-	8,354	-	-	-
Supplies	-	-	125	-	-
Other services and charges	-	11,200	256,916	343,501	70,368
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	371,407	1,115,922	25,000
Other disbursements	4,912	-	-	-	-
Total disbursements	<u>4,912</u>	<u>19,554</u>	<u>628,448</u>	<u>1,459,423</u>	<u>95,368</u>
Excess (deficiency) of receipts over disbursements	<u>16,698</u>	<u>331</u>	<u>450,642</u>	<u>(185,559)</u>	<u>(27,746)</u>
Cash and investments - ending	<u>\$ 39,491</u>	<u>\$ 29,934</u>	<u>\$ 700,778</u>	<u>\$ 181,371</u>	<u>\$ 34,242</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Electric Map Generation	Emerg Planning / Right To Know	Enhanced Access - Recorder	Firearms Training	General Drain Improvement
Cash and investments - beginning	\$ 10,311	\$ 27,244	\$ 116,854	\$ 12,082	\$ 707,321
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	370	6,076	34,580	13,250	79,775
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>370</u>	<u>6,076</u>	<u>34,580</u>	<u>13,250</u>	<u>79,775</u>
Disbursements:					
Personal services	-	1,341	-	-	-
Supplies	118	-	-	-	-
Other services and charges	-	644	14,314	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	22,811	198,215
Total disbursements	<u>118</u>	<u>1,985</u>	<u>14,314</u>	<u>22,811</u>	<u>198,215</u>
Excess (deficiency) of receipts over disbursements	<u>252</u>	<u>4,091</u>	<u>20,266</u>	<u>(9,561)</u>	<u>(118,440)</u>
Cash and investments - ending	<u>\$ 10,563</u>	<u>\$ 31,335</u>	<u>\$ 137,120</u>	<u>\$ 2,521</u>	<u>\$ 588,881</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Health	ID Security Protection	Local Health Maintenance	Local Road & Street	LIT Public Safety - County Sha
Cash and investments - beginning	\$ 1,444,630	\$ 136,904	\$ 58,831	\$ 244,985	\$ 1,161,813
Receipts:					
Taxes	822,409	-	-	-	2,191,870
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	80,864	-	-	745,182	-
Charges for services	492,744	18,450	48,859	235	-
Fines and forfeits	-	-	-	-	-
Other receipts	149,752	-	-	1,471	9,851
Total receipts	<u>1,545,769</u>	<u>18,450</u>	<u>48,859</u>	<u>746,888</u>	<u>2,201,721</u>
Disbursements:					
Personal services	1,071,631	-	41,613	-	1,731,675
Supplies	110,730	-	-	417,705	-
Other services and charges	32,874	-	-	32,693	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	267	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>1,215,235</u>	<u>-</u>	<u>41,613</u>	<u>450,665</u>	<u>1,731,675</u>
Excess (deficiency) of receipts over disbursements	<u>330,534</u>	<u>18,450</u>	<u>7,246</u>	<u>296,223</u>	<u>470,046</u>
Cash and investments - ending	<u>\$ 1,775,164</u>	<u>\$ 155,354</u>	<u>\$ 66,077</u>	<u>\$ 541,208</u>	<u>\$ 1,631,859</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	MVH Restricted	Medical Care For Inmates	Misdemeanant	Motor Vehicle Highway	Plat Book
Cash and investments - beginning	\$ -	\$ 4	\$ 169,230	\$ 575,497	\$ 132,332
Receipts:					
Taxes	-	-	-	626,857	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	2,879,642	-	-	1,884,567	-
Charges for services	259	-	64,553	55,875	44,728
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	1,946	-
Total receipts	<u>2,879,901</u>	<u>-</u>	<u>64,553</u>	<u>2,569,245</u>	<u>44,728</u>
Disbursements:					
Personal services	495,736	-	45,588	1,640,564	26,325
Supplies	1,622,047	-	-	202,472	5,522
Other services and charges	-	-	10,000	68,559	-
Debt service - principal and interest	-	-	-	50	-
Capital outlay	15,957	-	44,534	110,814	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>2,133,740</u>	<u>-</u>	<u>100,122</u>	<u>2,022,459</u>	<u>31,847</u>
Excess (deficiency) of receipts over disbursements	<u>746,161</u>	<u>-</u>	<u>(35,569)</u>	<u>546,786</u>	<u>12,881</u>
Cash and investments - ending	<u>\$ 746,161</u>	<u>\$ 4</u>	<u>\$ 133,661</u>	<u>\$ 1,122,283</u>	<u>\$ 145,213</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Rainy Day	Recorder's Record Perpetuation	Riverboat-Howard County	Sex & Violent Offend Admin-She	Sheriff Pension Trust / Clerk
Cash and investments - beginning	\$ 856,761	\$ 820,998	\$ 268	\$ 21,352	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	289,084	133,604	5,045	76,704
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	10,008	-	-
Total receipts	-	289,084	143,612	5,045	76,704
Disbursements:					
Personal services	-	161,310	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	7,455	-	-
Other disbursements	100,046	110,334	-	9,162	76,704
Total disbursements	100,046	271,644	7,455	9,162	76,704
Excess (deficiency) of receipts over disbursements	(100,046)	17,440	136,157	(4,117)	-
Cash and investments - ending	\$ 756,715	\$ 838,438	\$ 136,425	\$ 17,235	\$ -

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Storm Water Mgmt Operation	Supplemental Publ Defender Svc	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption
Cash and investments - beginning	\$ 1,810,727	\$ 27,718	\$ 296,447	\$ 371,214	\$ 3,484
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	422,928	94,221	133,375	92,210	343,133
Fines and forfeits	-	-	-	-	-
Other receipts	1,150	-	-	-	-
Total receipts	<u>424,078</u>	<u>94,221</u>	<u>133,375</u>	<u>92,210</u>	<u>343,133</u>
Disbursements:					
Personal services	125,617	-	-	-	-
Supplies	12,861	-	-	-	-
Other services and charges	58,528	-	-	25,519	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	2,082	-	-	-	-
Other disbursements	-	41,846	69,509	-	334,314
Total disbursements	<u>199,088</u>	<u>41,846</u>	<u>69,509</u>	<u>25,519</u>	<u>334,314</u>
Excess (deficiency) of receipts over disbursements	<u>224,990</u>	<u>52,375</u>	<u>63,866</u>	<u>66,691</u>	<u>8,819</u>
Cash and investments - ending	<u>\$ 2,035,717</u>	<u>\$ 80,093</u>	<u>\$ 360,313</u>	<u>\$ 437,905</u>	<u>\$ 12,303</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Tax Sale Surplus	Local Health Dept Trust Acct	Victim Impact Program	CASA	Auditor's Ineligible Deduction
Cash and investments - beginning	\$ 1,616,405	\$ 79,049	\$ 162	\$ 133,976	\$ 306,092
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	5,555,593	36,547	-	205,829	52,074
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>5,555,593</u>	<u>36,547</u>	<u>-</u>	<u>205,829</u>	<u>52,074</u>
Disbursements:					
Personal services	-	20,087	-	161,275	11,974
Supplies	-	-	-	-	3,743
Other services and charges	-	1,830	-	25,837	27,074
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	1,322	-	9,482	-
Other disbursements	<u>2,469,812</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>48</u>
Total disbursements	<u>2,469,812</u>	<u>23,239</u>	<u>-</u>	<u>196,594</u>	<u>42,839</u>
Excess (deficiency) of receipts over disbursements	<u>3,085,781</u>	<u>13,308</u>	<u>-</u>	<u>9,235</u>	<u>9,235</u>
Cash and investments - ending	<u>\$ 4,702,186</u>	<u>\$ 92,357</u>	<u>\$ 162</u>	<u>\$ 143,211</u>	<u>\$ 315,327</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	County Elected Officials Train	County Offender Transportation	Statewide 9-1-1	Adult Probation Administration	Juvenile Probation Administrat
Cash and investments - beginning	\$ 118,640	\$ 12,996	\$ 1,957,168	\$ 12,768	\$ 9
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	18,450	1,938	795,058	77,902	3,572
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>18,450</u>	<u>1,938</u>	<u>795,058</u>	<u>77,902</u>	<u>3,572</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	3,243	-	545,363	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	40,506	84,928	-
Other disbursements	-	-	-	-	2,300
Total disbursements	<u>3,243</u>	<u>-</u>	<u>585,869</u>	<u>84,928</u>	<u>2,300</u>
Excess (deficiency) of receipts over disbursements	<u>15,207</u>	<u>1,938</u>	<u>209,189</u>	<u>(7,026)</u>	<u>1,272</u>
Cash and investments - ending	<u>\$ 133,847</u>	<u>\$ 14,934</u>	<u>\$ 2,166,357</u>	<u>\$ 5,742</u>	<u>\$ 1,281</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Supplemental Adult Probation S	Supplemental Juvenile Probatio	County User Fee-Alcohol & Drug	Drainage Maintenance	Recycling - Payroll
Cash and investments - beginning	\$ 80,123	\$ 442	\$ 618,891	\$ 3,457,704	\$ 23,068
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	212,631	12,178	1,879,693	1,012,594	350,460
Fines and forfeits	-	-	6,834	-	-
Other receipts	-	2,300	35,319	666,700	-
Total receipts	212,631	14,478	1,921,846	1,679,294	350,460
Disbursements:					
Personal services	151,172	5,599	1,478,056	-	348,904
Supplies	-	493	64,790	-	-
Other services and charges	22,070	5,473	308,823	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	2,213	-	34,852	-	-
Other disbursements	-	-	12,372	965,484	-
Total disbursements	175,455	11,565	1,898,893	965,484	348,904
Excess (deficiency) of receipts over disbursements	37,176	2,913	22,953	713,810	1,556
Cash and investments - ending	\$ 117,299	\$ 3,355	\$ 641,844	\$ 4,171,514	\$ 24,624

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Collection Agency Fees	Self - Insurance - Anthem	Payroll Clearing	Settlement	Wheel Tax
Cash and investments - beginning	\$ -	\$ 3,911,729	\$ 496,507	\$ (1)	\$ -
Receipts:					
Taxes	-	-	-	97,544,336	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	9,681,516	-
Charges for services	40	7,698	3,166	16,478	43,381
Fines and forfeits	-	-	-	-	-
Other receipts	-	10,945,319	5,683,099	-	-
Total receipts	<u>40</u>	<u>10,953,017</u>	<u>5,686,265</u>	<u>107,242,330</u>	<u>43,381</u>
Disbursements:					
Personal services	-	1,308,995	3,484,562	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	40	8,358,827	2,102,167	107,242,331	43,381
Total disbursements	<u>40</u>	<u>9,667,822</u>	<u>5,586,729</u>	<u>107,242,331</u>	<u>43,381</u>
Excess (deficiency) of receipts over disbursements	-	1,285,195	99,536	(1)	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 5,196,924</u>	<u>\$ 596,043</u>	<u>\$ (2)</u>	<u>\$ -</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Sur Tax	Settlement - Cvet Agency	Weed Lein Collections	Sewage Collection	Settlement-Financial Inst. Tax
Cash and investments - beginning	\$ -	\$ -	\$ 112,250	\$ 367,822	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	874,874	372,703	126,664	180,039	807,537
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>874,874</u>	<u>372,703</u>	<u>126,664</u>	<u>180,039</u>	<u>807,537</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	874,874	372,703	238,914	547,546	807,537
Total disbursements	<u>874,874</u>	<u>372,703</u>	<u>238,914</u>	<u>547,546</u>	<u>807,537</u>
Excess (deficiency) of receipts over disbursements	-	-	(112,250)	(367,507)	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 315</u>	<u>\$ -</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	LIT - Property Tax Relief	State Fines & Forfeitures	Infraction Judgements-State	Overweight Vehicles Fines	Special Death Benefit - State
Cash and investments - beginning	\$ 874,943	\$ -	\$ 1	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	10,959,353	66	75,660	22	6,655
Fines and forfeits	-	-	-	-	-
Other receipts	120	-	-	-	-
Total receipts	10,959,473	66	75,660	22	6,655
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	10,825,905	51	72,671	22	6,250
Total disbursements	10,825,905	51	72,671	22	6,250
Excess (deficiency) of receipts over disbursements	133,568	15	2,989	-	405
Cash and investments - ending	\$ 1,008,511	\$ 15	\$ 2,990	\$ -	\$ 405

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	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	\$ 425	\$ -	\$ 1	\$ -	\$ 61
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	19,885	18,281	1,938	11,950	561
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>19,885</u>	<u>18,281</u>	<u>1,938</u>	<u>11,950</u>	<u>561</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	17,830	15,476	1,875	11,040	584
Total disbursements	<u>17,830</u>	<u>15,476</u>	<u>1,875</u>	<u>11,040</u>	<u>584</u>
Excess (deficiency) of receipts over disbursements	<u>2,055</u>	<u>2,805</u>	<u>63</u>	<u>910</u>	<u>(23)</u>
Cash and investments - ending	<u>\$ 2,480</u>	<u>\$ 2,805</u>	<u>\$ 64</u>	<u>\$ 910</u>	<u>\$ 38</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Child Restraint Violation Fine	Inheritance Tax	Education Plat Fees Agency	Riverboat Clearing Fund	LIT Certified Shares
Cash and investments - beginning	\$ -	\$ 315	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	15,343,095
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	550	-	581	489,638	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>550</u>	<u>-</u>	<u>581</u>	<u>489,638</u>	<u>15,343,095</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	550	-	581	327,343	15,343,095
Total disbursements	<u>550</u>	<u>-</u>	<u>581</u>	<u>327,343</u>	<u>15,343,095</u>
Excess (deficiency) of receipts over disbursements	-	-	-	162,295	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 315</u>	<u>\$ -</u>	<u>\$ 162,295</u>	<u>\$ -</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	LIT Economic Development (EDIT)	93.563 Prosecutor PCA	93.563 Pros IV-D Inctv Post 99	93.563 Clerk IV-D Inctv Post99	County Treasurer Cash Account
Cash and investments - beginning	\$ -	\$ -	\$ 468,007	\$ 298,977	\$ 3,596,319
Receipts:					
Taxes	4,383,742	-	-	-	3,485,286
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	413	53,431	34,713	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>4,383,742</u>	<u>413</u>	<u>53,431</u>	<u>34,713</u>	<u>3,485,286</u>
Disbursements:					
Personal services	-	-	37,043	-	-
Supplies	-	-	-	-	-
Other services and charges	1,432,786	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	<u>2,950,956</u>	<u>-</u>	<u>42,399</u>	<u>14,370</u>	<u>3,596,319</u>
Total disbursements	<u>4,383,742</u>	<u>-</u>	<u>79,442</u>	<u>14,370</u>	<u>3,596,319</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>413</u>	<u>(26,011)</u>	<u>20,343</u>	<u>(111,033)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 413</u>	<u>\$ 441,996</u>	<u>\$ 319,320</u>	<u>\$ 3,485,286</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	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	\$ 20,781	\$ 3,124,166	\$ 18,548	\$ 21,887	\$ 2,122
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	37,810	5,686,897	753,710	49	-
Total receipts	37,810	5,686,897	753,710	49	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	38,994	5,446,671	757,740	-	65
Total disbursements	38,994	5,446,671	757,740	-	65
Excess (deficiency) of receipts over disbursements	(1,184)	240,226	(4,030)	49	(65)
Cash and investments - ending	\$ 19,597	\$ 3,364,392	\$ 14,518	\$ 21,936	\$ 2,057

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Howard County Prosecutor Cash Account	Sheriff Equipment and Technology Account	Sheriff Inmate Trust	Sheriff - Jail Commissary	Howard County Clerk Quest Account
Cash and investments - beginning	\$ 5,521	\$ 130,678	\$ 175,618	\$ 452,373	\$ 5,252
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	112,699	3,117,038	1,187,516	3,408
Total receipts	-	112,699	3,117,038	1,187,516	3,408
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	55	85,483	3,203,871	1,148,394	27
Total disbursements	55	85,483	3,203,871	1,148,394	27
Excess (deficiency) of receipts over disbursements	(55)	27,216	(86,833)	39,122	3,381
Cash and investments - ending	\$ 5,466	\$ 157,894	\$ 88,785	\$ 491,495	\$ 8,633

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	93.323 COVID - Local Testing	Overpayment-Tax	Reassessment	Cassville Drain Escrow Fund	Donations -Stormwater District
Cash and investments - beginning	\$ -	\$ 3,789	\$ 3,310,449	\$ 6,931	\$ 389
Receipts:					
Taxes	-	-	613,543	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	60,327	-	-
Charges for services	50,000	-	9,262	11,569	500
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	2,518	-	-
Total receipts	50,000	-	685,650	11,569	500
Disbursements:					
Personal services	56,888	-	28,042	-	-
Supplies	-	-	3,573	-	-
Other services and charges	191	-	499,853	18,500	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	6,000	-	-
Other disbursements	-	7,173	-	-	-
Total disbursements	57,079	7,173	537,468	18,500	-
Excess (deficiency) of receipts over disbursements	(7,079)	(7,173)	148,182	(6,931)	500
Cash and investments - ending	\$ (7,079)	\$ (3,384)	\$ 3,458,631	\$ -	\$ 889

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Donations- Community Drug Free	Donations - Health	Ema Donation Fund	Veterans Court Donation Fund	Commissioner Certificate Sale
Cash and investments - beginning	\$ 88	\$ 661	\$ 20,204	\$ 4,580	\$ 4,725
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	1,000	25,270	883	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	1,000	25,270	883	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	21,770	1,478	4,725
Total disbursements	-	-	21,770	1,478	4,725
Excess (deficiency) of receipts over disbursements	-	1,000	3,500	(595)	(4,725)
Cash and investments - ending	\$ 88	\$ 1,661	\$ 23,704	\$ 3,985	\$ -

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Howard Co Sheriff Work Program	Dare - Sheriff Dept	Prosecutor/ Bad Ck & Copy Fund	Homestead Credit Rebate Fund	GCC Payroll
Cash and investments - beginning	\$ 66,684	\$ 434	\$ 22,000	\$ 236	\$ 21
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	16,320	-	-	-	326,779
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	1,660
Total receipts	<u>16,320</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>328,439</u>
Disbursements:					
Personal services	-	-	-	-	326,779
Supplies	2,494	-	-	-	-
Other services and charges	3,403	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	997	-	-	-	-
Other disbursements	1,200	-	-	-	1,660
Total disbursements	<u>8,094</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>328,439</u>
Excess (deficiency) of receipts over disbursements	<u>8,226</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 74,910</u>	<u>\$ 434</u>	<u>\$ 22,000</u>	<u>\$ 236</u>	<u>\$ 21</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Kitty Run Hold Money Fund	Kitty Run Bond Fund	Mahlon Snyder Drain Reconst Ln	Parental Reimburse Child Srvcs	Jail Lease
Cash and investments - beginning	\$ 105,615	\$ 116,561	\$ 11,019	\$ 2,751	\$ 134,762
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	97,307	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	97,307	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	92,996	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	11,019	-	-
Total disbursements	-	92,996	11,019	-	-
Excess (deficiency) of receipts over disbursements	-	4,311	(11,019)	-	-
Cash and investments - ending	\$ 105,615	\$ 120,872	\$ -	\$ 2,751	\$ 134,762

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Tma 2012	Donation Fund - Sheriff	Concession/County General	Pro Bono Legal Services Fee	A S Fisher Loan
Cash and investments - beginning	\$ 18,360	\$ 980	\$ 2,774	\$ 32,849	\$ 1,293
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	20	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	20	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	20	-	-	-
Cash and investments - ending	\$ 18,360	\$ 1,000	\$ 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, 2021

	Howard Co Law Enforcement Fund	Von Derahe Estate Constr Loan	James Edward Drain Construct	John Ratcliff 680 Reconstruct	Kinsey-Fft User Fees-4CC
Cash and investments - beginning	\$ 65,286	\$ 1,197	\$ 1,236	\$ -	\$ 4,876
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	82,455	-	2,319	27,928	3,960
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>82,455</u>	<u>-</u>	<u>2,319</u>	<u>27,928</u>	<u>3,960</u>
Disbursements:					
Personal services	3,737	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	29,790	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	2,219	-	-	-	-
Other disbursements	173	1,197	-	21,937	-
Total disbursements	<u>35,919</u>	<u>1,197</u>	<u>-</u>	<u>21,937</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>46,536</u>	<u>(1,197)</u>	<u>2,319</u>	<u>5,991</u>	<u>3,960</u>
Cash and investments - ending	<u>\$ 111,822</u>	<u>\$ -</u>	<u>\$ 3,555</u>	<u>\$ 5,991</u>	<u>\$ 8,836</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	L. McFann Reconstruction	Kirkendall 123 Reconstruction	A. Vonderahe Reconstruction	State Ach Clearing Fund	10.533 Kinsey School Breakfast
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 17,828
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	215,000	296,000	-	51	36,652
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>215,000</u>	<u>296,000</u>	<u>-</u>	<u>51</u>	<u>36,652</u>
Disbursements:					
Personal services	-	-	-	-	45,948
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	215,000	296,000	67,200	51	-
Total disbursements	<u>215,000</u>	<u>296,000</u>	<u>67,200</u>	<u>51</u>	<u>45,948</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(67,200)</u>	<u>-</u>	<u>(9,296)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (67,200)</u>	<u>\$ -</u>	<u>\$ 8,532</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	20.608 Dui Extra Patrol	97.042 Empg Salaries	20.600 Click It to Live It	16.588 Stop Violence Against W	Drug Task Force - HC Match
Cash and investments - beginning	\$ 205	\$ -	\$ 427	\$ (5,044)	\$ (26,051)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	9,144	102,847	6,367	105,194	26,051
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>9,144</u>	<u>102,847</u>	<u>6,367</u>	<u>105,194</u>	<u>26,051</u>
Disbursements:					
Personal services	8,822	-	5,230	104,800	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	126	50,497	252	-	-
Total disbursements	<u>8,948</u>	<u>50,497</u>	<u>5,482</u>	<u>104,800</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>196</u>	<u>52,350</u>	<u>885</u>	<u>394</u>	<u>26,051</u>
Cash and investments - ending	<u>\$ 401</u>	<u>\$ 52,350</u>	<u>\$ 1,312</u>	<u>\$ (4,650)</u>	<u>\$ -</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	97.029 Flood Haz Mitigation	97.029 Flood Haz Mitigate	90.401 Hava Title Iii	97.039 Hazard Mitigation Grant	93.067 Phep Grant (Health)
Cash and investments - beginning	\$ 2,500	\$ 2,858	\$ 3,961	\$ 1,804	\$ (3,787)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	9,283
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	9,283
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	500
Other services and charges	-	-	-	-	3,248
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	2,650
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	6,398
Excess (deficiency) of receipts over disbursements	-	-	-	-	2,885
Cash and investments - ending	\$ 2,500	\$ 2,858	\$ 3,961	\$ 1,804	\$ (902)

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	16,575 -	93,074	14,228	20,616	14,228
	Voca Grant Adult Prob	Ebola Bonus Fund	NCIR Dev Block Grant	Non - Motor Grant Bike	New London CDBG 2017
Cash and investments - beginning	\$ (69,613)	\$ 16,331	\$ -	\$ 694	\$ 1,000
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	108,497	-	39,797	1,523	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>108,497</u>	<u>-</u>	<u>39,797</u>	<u>1,523</u>	<u>-</u>
Disbursements:					
Personal services	106,982	-	-	1,523	-
Supplies	-	549	-	-	-
Other services and charges	1,185	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	16,505	-	-
Total disbursements	<u>108,167</u>	<u>549</u>	<u>16,505</u>	<u>1,523</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>330</u>	<u>(549)</u>	<u>23,292</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ (69,283)</u>	<u>\$ 15,782</u>	<u>\$ 23,292</u>	<u>\$ 694</u>	<u>\$ 1,000</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	97.047 EMA Multi-Hazard Mitiga	Overdose Prevention (IN CAREs)	20.600 Stop Arm Violation Enfo	93.788 Addictions Response	SIM - Addictions Response
Cash and investments - beginning	\$ (16,043)	\$ -	\$ (1,302)	\$ 1,552	\$ 57,681
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	125,897	1,751	-	60,000
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	1,552
Total receipts	-	125,897	1,751	-	61,552
Disbursements:					
Personal services	-	-	449	-	58,971
Supplies	-	1,811	-	-	-
Other services and charges	-	115,735	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,522	-	-	1,552	-
Total disbursements	3,522	117,546	449	1,552	58,971
Excess (deficiency) of receipts over disbursements	(3,522)	8,351	1,302	(1,552)	2,581
Cash and investments - ending	\$ (19,565)	\$ 8,351	\$ -	\$ -	\$ 60,262

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	COPS Hiring Program (CHP)	93.563 Title IV-D Incentive	COVID - Safe Recovery Site	COVID - Sheriff CESF 16.034	COVID - Health-Local Testing
Cash and investments - beginning	\$ -	\$ 536,349	\$ 9,615	\$ (28,195)	\$ 146,014
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	395,541	34,713	300	58,008	105,465
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>395,541</u>	<u>34,713</u>	<u>300</u>	<u>58,008</u>	<u>105,465</u>
Disbursements:					
Personal services	210,019	7,396	-	-	132,490
Supplies	-	-	-	-	10,225
Other services and charges	-	-	9,615	-	88,168
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	300	1,484	7,851
Other disbursements	<u>208,333</u>	<u>13,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>418,352</u>	<u>20,896</u>	<u>9,915</u>	<u>1,484</u>	<u>238,734</u>
Excess (deficiency) of receipts over disbursements	<u>(22,811)</u>	<u>13,817</u>	<u>(9,615)</u>	<u>56,524</u>	<u>(133,269)</u>
Cash and investments - ending	<u>\$ (22,811)</u>	<u>\$ 550,166</u>	<u>\$ -</u>	<u>\$ 28,329</u>	<u>\$ 12,745</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	COVID - CARES Safety Awareness	ARP Grant	SHOCAP Problem Solving Court	SHOCAP Problem Solving Crt	SHOCAP Problem Solving Courts
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 6,879	\$ 24,050
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	267,327	8,016,602	48,500	-	29,100
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>267,327</u>	<u>8,016,602</u>	<u>48,500</u>	<u>-</u>	<u>29,100</u>
Disbursements:					
Personal services	-	-	31,758	395	21,518
Supplies	-	8,772	5,227	958	7,986
Other services and charges	-	356,802	1,444	2,409	3,063
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	468,128	-	-	-
Other disbursements	<u>267,327</u>	<u>-</u>	<u>-</u>	<u>3,512</u>	<u>-</u>
Total disbursements	<u>267,327</u>	<u>833,702</u>	<u>38,429</u>	<u>7,274</u>	<u>32,567</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>7,182,900</u>	<u>10,071</u>	<u>(7,274)</u>	<u>(3,467)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 7,182,900</u>	<u>\$ 10,071</u>	<u>\$ (395)</u>	<u>\$ 20,583</u>

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Step Ahead Discretionary Fund	Juv Drug Court Program Fee	Juv - Mayor's Council Fund	JDAI Grant - 2015	Hardest Hit Fund
Cash and investments - beginning	\$ 1,369	\$ 175	\$ 3,860	\$ 18,051	\$ 167
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	30,316	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	30,316	-
Disbursements:					
Personal services	-	-	-	14,371	-
Supplies	-	-	-	383	-
Other services and charges	-	-	-	1,520	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	16,274	-
Excess (deficiency) of receipts over disbursements	-	-	-	14,042	-
Cash and investments - ending	\$ 1,369	\$ 175	\$ 3,860	\$ 32,093	\$ 167

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	2020 Adlt Prob Case Mngr Grant	ADULT PROB CASE MNGMNT GRANT	Juvenile (JCC) Discretionary	INSACCHO Billboards-Immunize	Family Recovery Court-Cir Crt
Cash and investments - beginning	\$ 35,354	\$ 12,878	\$ 5,639	\$ 1,137	\$ 2,618
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	1,000
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	1,000
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	5,639	-	193
Total disbursements	-	-	5,639	-	193
Excess (deficiency) of receipts over disbursements	-	-	(5,639)	-	807
Cash and investments - ending	\$ 35,354	\$ 12,878	\$ -	\$ 1,137	\$ 3,425

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Probation Incentives & Sanctio	Drug Court-Sup1 Grants	ReEntry - Sup1 PSC Grant	Marathon Foundation Grant	2021 Adlt Prob Case Mngr Grant
Cash and investments - beginning	\$ 1,500	\$ 10,244	\$ 9,570	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	25,500	8,500	3,800	127,372
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	25,500	8,500	3,800	127,372
Disbursements:					
Personal services	-	-	-	-	95,399
Supplies	-	-	-	-	-
Other services and charges	-	3,870	2,436	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	3,800	-
Total disbursements	-	3,870	2,436	3,800	95,399
Excess (deficiency) of receipts over disbursements	-	21,630	6,064	-	31,973
Cash and investments - ending	\$ 1,500	\$ 31,874	\$ 15,634	\$ -	\$ 31,973

HOWARD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	JDAI Grant - FY21	Mental Health PSC-Suppl	Veterans PSC-Suppl	Community Corrections - OLD	Totals
Cash and investments - beginning	\$ 21,951	\$ 8,066	\$ 86,914	\$ 5,915	\$ 61,730,217
Receipts:					
Taxes	-	-	-	-	155,585,876
Licenses and permits	-	-	-	-	11,391
Intergovernmental receipts	-	-	-	-	17,218,519
Charges for services	20,332	9,511	44,047	935,764	44,603,189
Fines and forfeits	-	-	-	-	244,865
Other receipts	-	-	-	-	29,904,511
Total receipts	20,332	9,511	44,047	935,764	247,568,351
Disbursements:					
Personal services	14,156	-	103,045	628,369	40,416,419
Supplies	16,806	2,232	13,877	42,210	3,558,657
Other services and charges	4,469	9,753	13,307	258,950	12,221,172
Debt service - principal and interest	-	-	-	-	93,046
Capital outlay	-	-	-	4,270	4,774,112
Other disbursements	-	-	-	-	171,525,893
Total disbursements	35,431	11,985	130,229	933,799	232,589,299
Excess (deficiency) of receipts over disbursements	(15,099)	(2,474)	(86,182)	1,965	14,979,052
Cash and investments - ending	\$ 6,852	\$ 5,592	\$ 732	\$ 7,880	\$ 76,709,269

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OTHER INFORMATION

HOWARD COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2021

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 283,732</u>	<u>\$ 1,390,479</u>

HOWARD COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2021

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Cardinal Leasing Inc	Color Copier for Soil & Water Conservation	\$ 1,513	11/01/21	10/01/26
Enterprise Fleet Management	2020-02 Vehicle Leases	39,619	03/01/20	02/28/25
Enterprise Fleet Management	2020-03 Vehicle Leases	35,410	04/01/20	03/31/25
Enterprise Fleet Management	2019-09 Vehicle Leases	24,169	10/01/19	09/30/24
Enterprise Fleet Management	2019-10 #1 Vehicle Leases	20,442	11/01/19	10/31/24
Enterprise Fleet Management	2018-06 Vehicle Leases	20,428	07/01/18	06/30/23
Enterprise Fleet Management	2018-10 Vehicle Leases	24,898	11/01/18	10/31/23
Enterprise Fleet Management	2021-01 Vehicle Leases	13,997	02/01/21	01/31/26
Enterprise Fleet Management	2019-10 #2 Vehicle Leases	6,690	11/01/19	10/31/24
Enterprise Fleet Management	2019-11 Vehicle Leases	5,984	12/01/19	11/30/24
Enterprise Fleet Management	2020-11 Vehicle Leases	6,147	12/01/20	11/30/25
Enterprise Fleet Management	2021-02 Vehicle Leases	12,051	03/01/21	02/28/26
Enterprise Fleet Management	2021-04 Vehicle Leases	34,484	05/01/21	04/30/26
Enterprise Fleet Management	2018-03 Vehicle Leases	8,270	04/01/18	03/31/23
Enterprise Fleet Management	2018-04 Vehicle Leases	4,661	05/01/18	04/30/23
Enterprise Fleet Management	2018-07 Vehicle Leases	6,150	08/01/18	07/31/23
Enterprise Fleet Management	2018-09 Vehicle Leases	20,509	10/01/18	09/30/23
Enterprise Fleet Management	2018-08 Vehicle Leases	20,477	08/01/18	07/31/23
Enterprise Fleet Management	2020-12 Vehicle Leases	14,029	01/01/21	12/31/25
Pitney Bowes	Postage Meter for Kinsey Youth Center	371	08/16/17	07/16/22
Total Court Services	Ankle Tracking Devices for Community Supervision	<u>186,601</u>	06/22/19	06/22/22
Total governmental activities		<u>506,900</u>		
Total of annual lease payments		<u>\$ 506,900</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Kitty Run Drain	\$ 758,200	\$ 69,600
Notes and Loans Payable	A. Vonderahe Drain Reconstruction	67,261	9,565
Notes and Loans Payable	John Ratcliff Drain Reconstruction	31,027	25,037
Notes and Loans Payable	Kirkendall 123 Drain Reconstruction	290,428	45,258
Notes and Loans Payable	L. McFann Drain Reconstruction	<u>217,213</u>	<u>30,705</u>
Total governmental activities		<u>1,364,129</u>	<u>180,165</u>
Totals		<u>\$ 1,364,129</u>	<u>\$ 180,165</u>

HOWARD COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2021

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 2,716,100
Infrastructure	41,176,585
Buildings	26,079,276
Machinery, equipment, and vehicles	<u>13,065,258</u>
Total governmental activities	<u>83,037,219</u>
Total capital assets	<u>\$ 83,037,219</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/>.