

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

FINANCIAL STATEMENT AUDIT REPORT

OF

HOWARD COUNTY, INDIANA

January 1, 2022 to December 31, 2022



**FILED**  
07/03/2023



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Jessica Secrease	01-01-22 to 12-31-23
County Treasurer	Christie Branch	01-01-22 to 12-31-23
Clerk of the Circuit Court	Debbie Stewart	01-01-22 to 12-31-23
County Sheriff	Jerry Asher	01-01-22 to 12-31-23
County Recorder	Jennifer Jack Torie Kelley	01-01-22 to 12-31-22 01-01-23 to 12-31-23
President of the Board of County Commissioners	Paul Wyman Brad Bray	01-01-22 to 12-31-22 01-01-23 to 12-31-23
President of the County Council	Jamie Bolser (Vacant) Martha Lake John Roberts	01-01-22 to 07-26-22 07-27-22 to 08-22-22 08-23-22 to 12-31-22 01-01-23 to 12-31-23



## 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, 2022, 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 and for the year ended December 31, 2022, 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 and for the year ended December 31, 2022, 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) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. 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)

***Responsibilities of Management 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 and *Government Auditing Standards* 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 and *Government Auditing Standards*, 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 and related disclosures 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 do 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 June 14, 2023, 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

June 14, 2023

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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, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
County General	\$ 17,348,496	\$ 24,724,254	\$ 25,278,237	\$ 16,794,513
Accident Prevention	8,060	10,581	11,192	7,449
LIT - Economic Development	3,238,197	1,309,769	1,579,149	2,968,817
LIT - Special Purpose	2,783,915	9,809,994	10,121,445	2,472,464
City and Town Court Costs	2,798	17,290	15,938	4,150
Clerk's Records Perpetuation	135,263	45,069	34,673	145,659
Community Corrections - OLD	7,880	1,369,851	1,295,272	82,459
Community Tran Program - OLD	369,600	136,300	-	505,900
Congressional School Interest	-	899	899	-
Congressional School Principal	22,478	-	-	22,478
Convention Visitor and Touris	-	1,188,615	1,188,615	-
County Home Gifts	39,490	15,440	13,448	41,482
Sales Disclosure (Cnty Share)	29,934	22,900	15,598	37,236
Cumulative Bridge	700,779	976,365	509,602	1,167,542
Cumulative Capital Development	181,371	1,243,312	1,134,613	290,070
Drug Free Community	34,241	69,058	64,803	38,496
Electric Map Generation	10,563	147	-	10,710
Emerg Planning / Right to Know	31,336	6,597	4,114	33,819
Recorder's Enhanced Access	137,120	32,971	13,195	156,896
Firearms Training	2,522	42,380	23,115	21,787
General Drain Improvement	588,880	44,098	-	632,978
Health	1,775,164	1,482,734	1,385,305	1,872,593
ID Security Protection	155,354	16,823	-	172,177
Local Health Maintenance	66,077	48,859	46,535	68,401
Local Road & Street	541,208	773,839	381,519	933,528
LIT - Public Safety	1,631,860	2,022,478	1,747,170	1,907,168
MVH Restricted	746,161	1,967,692	707,563	2,006,290
Medical Care For Inmates	4	-	-	4
Misdemeanant	133,661	64,553	70,842	127,372
Motor Vehicle Highway	1,122,283	2,775,186	2,227,144	1,670,325
Plat Book	145,213	42,990	17,560	170,643
Rainy Day	756,714	600,807	-	1,357,521
Recorder's Record Perpetuation	838,438	256,236	372,322	722,352
Riverboat-Howard County	136,425	100,302	-	236,727
Sex & Violent Offend Admin-She	17,234	4,923	824	21,333
Stormwater Mgmt Operation	2,035,717	418,903	318,332	2,136,288
Supplemental Publ Defender Svc	80,093	86,068	47,654	118,507
Surplus Tax	360,313	283,006	79,793	563,526
Surveyor's Corner Perpetuation	437,904	84,115	100,323	421,696
Tax Sale Redemption	12,303	387,820	376,090	24,033
Tax Sale Surplus	4,702,185	1,750,250	3,854,379	2,598,056
Local Health Dept Trust Acct	92,356	35,644	60,705	67,295
Victim Impact Program	162	-	-	162
CASA	143,211	121,850	175,512	89,549
Auditor's Ineligible Deduction	315,327	29,101	35,061	309,367
County Elected Officials Train	133,847	16,823	4,755	145,915
County Offender Transportation	14,933	938	-	15,871
Statewide 9-1-1	2,166,356	792,545	590,881	2,368,020
Adult Probation Administration	5,742	71,920	60,000	17,662
Juvenile Prob Administration	1,281	2,218	2,929	570
Supplemental Adult Probation	117,300	201,915	202,831	116,384
Supplemental Juvenile Prob	3,355	9,790	12,891	254
County User Fee Funds (Multiple)	641,843	1,816,946	1,780,393	678,396
Drainage Maintenance	4,171,514	1,803,186	1,406,513	4,568,187
Recycling - Payroll	24,624	334,657	326,423	32,858
Self - Insurance - Anthem	5,196,923	11,372,916	9,891,490	6,678,349
Payroll Clearing	596,041	5,736,040	5,649,867	682,214
Settlement	-	131,394,397	131,394,397	-
Wheel Tax	-	48,507	48,507	-
Surtax	-	1,059,091	1,059,091	-
Settlement - CVET	-	385,265	385,265	-
Sewage Collection	315	20	335	-
Settlement - FIT	-	912,525	912,525	-
LIT - Property Tax Relief	1,008,511	10,112,391	10,550,774	570,128
State Fines & Forfeitures	16	251	251	16
Infraction Judgement Fines	2,989	62,285	62,295	2,979
Special Death Benefit Fees	405	6,280	6,100	585
Sales Disclosure (State Share)	2,480	22,900	23,680	1,700
Coroner's Continuing Ed Fees	2,806	16,205	17,982	1,029
Interstate Compact-State Share	63	937	1,000	-
Mortgage Recording Fees	910	9,138	9,383	665
Sex & Violent Offend Admn-Stat	38	547	539	46
Child Restraint Violation Fees	-	650	550	100
Inheritance Tax	315	-	-	315
Education Plat Fees Agency	-	731	675	56
Riverboat Clearing Fund	162,295	497,220	328,034	331,481
LIT Certified Shares	-	14,157,347	13,637,573	519,774
LIT Economic Development	-	4,044,956	3,896,449	148,507
93.563 Prosecutor PCA	413	255	346	322
Title IV-D Incentive - Pros	441,995	57,869	106,216	393,648
Title IV-D Incentive - Clerk	319,320	38,465	14,734	343,051
County Treasurer Cash Account	3,485,286	3,450,347	3,485,286	3,450,347
Kinsey Youth Center Commissary Account	19,597	33,010	39,012	13,595
Howard County Clerk Trust Fund	3,364,391	6,020,250	5,841,079	3,543,562
Howard County Clerk Child Support Account	14,518	672,852	671,041	16,329
Howard County Prosecutor Copy Machine Account	21,936	565	33	22,468
Howard County Prosecutor Trust Account	2,057	-	60	1,997

HOWARD COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
Howard County Prosecutor Cash Account	5,466	-	60	5,406
Sheriff Inmate Trust	91,257	2,344,640	2,360,921	74,976
Sheriff - Jail Commissary	491,495	1,453,000	1,463,305	481,190
Howard County Clerk Quest Account	8,633	3,827	-	12,460
Overpayment-Tax	(3,384)	5,773	2,389	-
Reassessment	3,458,631	629,019	843,337	3,244,313
Opioid Restricted	-	703,524	-	703,524
Opioid Unrestricted	-	170,602	-	170,602
Keaton Acres Drain Escrow	-	13,610	11,890	1,720
Donations -Stormwater District	889	2,500	2,187	1,202
Donations- Community Drug Free	88	-	-	88
Donations - Health	1,661	-	-	1,661
EMA Donation Fund	23,704	31,970	31,170	24,504
Veterans Court Donation Fund	3,985	5,500	1,615	7,870
Sheriff Work Program	74,909	13,659	17,123	71,445
Dare - Sheriff Dept	434	-	-	434
Prosecutor - Bad Check & Copy	22,000	-	-	22,000
Homestead Credit Rebate Fund	236	-	-	236
GCC Payroll	21	318,091	319,258	(1,146)
Kitty Run Hold Money Fund	105,615	-	-	105,615
Kitty Run Bond Fund	120,871	97,604	46,534	171,941
Parental Reimburse Child Srvc	2,751	-	-	2,751
Jail Lease	134,762	-	-	134,762
Tma 2012	18,360	-	-	18,360
Donation Fund - Sheriff	1,000	-	980	20
Concession/County General	2,774	-	-	2,774
Pro Bono Legal Services Fee	32,849	-	-	32,849
A S Fisher Loan	1,293	-	-	1,293
Law Enforcement	111,823	111,243	75,432	147,634
Revolving Loan Fund	-	1,128,000	556,000	572,000
James Edward Drain Construct	3,555	-	-	3,555
John Ratcliff Reconstruction	5,990	28,150	27,802	6,338
Kinsey - Fft User Fees	8,836	9,240	9,000	9,076
L. McFann Reconstruction	-	83,301	64,017	19,284
Kirkendall 123 Reconstruction	-	90,276	63,672	26,604
A. Vonderahe Reconstruction	(67,200)	82,129	7,502	7,427
Kinsey School Breakfast/Lunch	8,533	41,857	34,081	16,309
20.608 DUI Extra Patrol	401	5,014	5,775	(360)
97.042 EMPG - Salaries	52,351	50,466	102,817	-
20.600 Click It to Live It	1,312	7,789	9,322	(221)
Stop Violence Against Women	(4,650)	117,217	123,922	(11,355)
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
PHEP Grant	(902)	17,913	16,177	834
16.575 Probation VOCA Grant	(69,283)	100,803	94,291	(62,771)
Ebola Bonus Grant	15,782	-	15,782	-
14.228 NCIR Dev Block Grant	23,293	177,282	200,575	-
20.616 Non-Motor Grant - Bike	694	4,383	4,951	126
14.228 New London CDBG 2017	1,000	-	-	1,000
97.047 EMA Multi-Hazard Mitiga	(19,564)	19,564	-	-
Overdose Prevention (IN CARES)	8,351	-	-	8,351
CASA VOCA Grant	-	29,805	30,938	(1,133)
20.600 Stop Arm Violation Enfo	-	780	-	780
Addiction Response Grant	60,262	20,109	81,727	(1,356)
COPS Hiring Program (CHP)	(22,812)	33,451	214,911	(204,272)
97.067 Cybersecurity Grant	-	50,000	50,000	-
Title IV-E Reimbursements	-	7,771	3,000	4,771
Title IV-D Incentive	550,166	38,465	21,633	566,998
16.034 COVID - Sheriff CESF	28,329	-	28,329	-
COVID - Health-Local Testing	12,745	-	12,745	-
93.323 COVID - Local Testing	(7,079)	50,000	38,917	4,004
Public Health Crisis Response	-	331,000	11,960	319,040
Health Issues and Challenges	-	904	650	254
ARP Grant	7,182,900	8,022,502	8,291,778	6,913,624
SHOCAP Problem Solving Court	10,071	29,100	37,218	1,953
SHOCAP Problem Solving Crt	(395)	48,500	33,934	14,171
SHOCAP Problem Solving Courts	20,584	-	17,641	2,943
Step Ahead Discretionary Fund	1,369	-	-	1,369
Juv Drug Court Program Fee	175	-	-	175
Juv Prob - Mayor's Council	3,860	-	106	3,754
JDAI Grant (2021-2022)	32,093	18,190	27,368	22,915
Hardest Hit Fund	167	-	-	167
Adult Prob Case Mngr Grant	35,354	92,018	94,210	33,162
ADULT PROB CASE MNGMNT GRANT	12,878	-	-	12,878
Work Release HB 1006	-	26	26	-
INSACCHO Billboards-Immunize	1,137	-	-	1,137
Family Recovery Court-Cir Crt	3,425	-	540	2,885

HOWARD COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
Comm Supervision Incentive	1,500	-	-	1,500
Drug Court Grant (Sup Ct I)	31,874	8,000	26,970	12,904
Reentry Court Grant (Sup I)	15,634	8,000	454	23,180
2022 Pretrial Grant	-	15,000	-	15,000
Duke Energy Foundation Grant	-	5,000	5,000	-
2021 Adlt Prob Case Mngr Grant	31,973	-	-	31,973
Impact Panel Grant	-	2,025	1,200	825
JDAI Grant (2022-2023)	6,853	30,637	20,534	16,956
Mental Health PSC (Sup Ct II)	5,592	8,000	4,743	8,849
Veterans PSC Grant (Sup Ct II)	732	126,007	82,246	44,493
Totals	<u>\$ 76,553,837</u>	<u>\$ 266,428,455</u>	<u>\$ 261,381,391</u>	<u>\$ 81,600,901</u>

The notes to the financial statement are an integral part of this statement.

HOWARD COUNTY  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

**A. Reporting Entity**

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement presents the financial information for the County.

**B. Basis of Accounting**

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

**C. Cash and Investments**

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

**D. Receipts**

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

*Taxes.* Amounts received from one or more of the following: property tax, 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 some funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2022. In addition, one payroll clearing fund, GCC Payroll, had more disbursements than receipts during 2022.

**Note 8. Restatements**

For the year ended December 31, 2022, the beginning balances on the financial statement for the Sheriff Equipment and Technology Account fund was restated from \$157,894 to \$0, and the Sheriff Inmate Trust fund was restated from \$88,785 to \$91,257 to more appropriately reflect financial activity of the County.

REQUIRED SUPPLEMENTARY INFORMATION

HOWARD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	County General	Accident Prevention	LIT - Economic Development	LIT - Special Purpose	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections - OLD
Cash and investments - beginning	\$ 17,348,496	\$ 8,060	\$ 3,238,197	\$ 2,783,915	\$ 2,798	\$ 135,263	\$ 7,880
Receipts:							
Taxes	19,242,432	-	1,283,821	7,579,264	-	-	-
Licenses and permits	10,316	-	-	-	-	-	-
Intergovernmental receipts	1,429,778	-	-	236,688	-	-	-
Charges for services	2,107,679	10,581	25,948	1,993,967	17,290	45,069	1,369,851
Fines and forfeits	224,829	-	-	-	-	-	-
Other receipts	1,709,220	-	-	75	-	-	-
Total receipts	24,724,254	10,581	1,309,769	9,809,994	17,290	45,069	1,369,851
Disbursements:							
Personal services	18,823,662	-	-	7,588,867	-	19,592	994,079
Supplies	596,587	-	50,000	645,986	-	3,421	37,792
Other services and charges	4,961,657	-	312,749	1,845,849	-	8,390	259,401
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	277,605	-	587,400	40,743	-	3,270	4,000
Other disbursements	618,726	11,192	629,000	-	15,938	-	-
Total disbursements	25,278,237	11,192	1,579,149	10,121,445	15,938	34,673	1,295,272
Excess (deficiency) of receipts over disbursements	(553,983)	(611)	(269,380)	(311,451)	1,352	10,396	74,579
Cash and investments - ending	\$ 16,794,513	\$ 7,449	\$ 2,968,817	\$ 2,472,464	\$ 4,150	\$ 145,659	\$ 82,459

HOWARD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Community Tran Program - OLD	Congressional School Interest	Congressional School Principal	Convention Visitor and Touris	County Home Gifts	Sales Disclosure (Cnty Share)	Cumulative Bridge
Cash and investments - beginning	\$ 369,600	\$ -	\$ 22,478	\$ -	\$ 39,490	\$ 29,934	\$ 700,779
Receipts:							
Taxes	-	-	-	-	-	-	778,642
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	73,044
Charges for services	136,300	899	-	1,188,615	15,440	22,900	116,975
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	7,704
Total receipts	136,300	899	-	1,188,615	15,440	22,900	976,365
Disbursements:							
Personal services	-	-	-	-	-	11,198	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	4,400	141,823
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	367,779
Other disbursements	-	899	-	1,188,615	13,448	-	-
Total disbursements	-	899	-	1,188,615	13,448	15,598	509,602
Excess (deficiency) of receipts over disbursements	136,300	-	-	-	1,992	7,302	466,763
Cash and investments - ending	\$ 505,900	\$ -	\$ 22,478	\$ -	\$ 41,482	\$ 37,236	\$ 1,167,542

HOWARD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Cumulative Capital Development	Drug Free Community	Electric Map Generation	Emerg Planning / Right to Know	Recorder's Enhanced Access	Firearms Training	General Drain Improvement
Cash and investments - beginning	\$ 181,371	\$ 34,241	\$ 10,563	\$ 31,336	\$ 137,120	\$ 2,522	\$ 588,880
Receipts:							
Taxes	1,096,114	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	102,826	-	-	-	-	-	-
Charges for services	44,372	69,058	147	6,597	32,971	42,380	44,098
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>1,243,312</u>	<u>69,058</u>	<u>147</u>	<u>6,597</u>	<u>32,971</u>	<u>42,380</u>	<u>44,098</u>
Disbursements:							
Personal services	-	-	-	1,438	-	-	-
Supplies	-	-	-	2,652	-	-	-
Other services and charges	357,162	49,628	-	24	13,195	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	777,451	15,175	-	-	-	-	-
Other disbursements	-	-	-	-	-	23,115	-
Total disbursements	<u>1,134,613</u>	<u>64,803</u>	<u>-</u>	<u>4,114</u>	<u>13,195</u>	<u>23,115</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>108,699</u>	<u>4,255</u>	<u>147</u>	<u>2,483</u>	<u>19,776</u>	<u>19,265</u>	<u>44,098</u>
Cash and investments - ending	\$ <u>290,070</u>	\$ <u>38,496</u>	\$ <u>10,710</u>	\$ <u>33,819</u>	\$ <u>156,896</u>	\$ <u>21,787</u>	\$ <u>632,978</u>

HOWARD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Health	ID Security Protection	Local Health Maintenance	Local Road & Street	LIT - Public Safety	MVH Restricted	Medical Care For Inmates
Cash and investments - beginning	\$ 1,775,164	\$ 155,354	\$ 66,077	\$ 541,208	\$ 1,631,860	\$ 746,161	\$ 4
Receipts:							
Taxes	842,136	-	-	-	2,022,478	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	79,000	-	-	765,530	-	1,967,192	-
Charges for services	437,361	16,823	48,859	2,136	-	500	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	124,237	-	-	6,173	-	-	-
Total receipts	<u>1,482,734</u>	<u>16,823</u>	<u>48,859</u>	<u>773,839</u>	<u>2,022,478</u>	<u>1,967,692</u>	<u>-</u>
Disbursements:							
Personal services	1,071,579	-	46,535	-	1,604,036	-	-
Supplies	150,983	-	-	183,844	-	671,432	-
Other services and charges	84,630	-	-	27,809	133,283	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	62,355	-	-	169,866	-	36,131	-
Other disbursements	15,758	-	-	-	9,851	-	-
Total disbursements	<u>1,385,305</u>	<u>-</u>	<u>46,535</u>	<u>381,519</u>	<u>1,747,170</u>	<u>707,563</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>97,429</u>	<u>16,823</u>	<u>2,324</u>	<u>392,320</u>	<u>275,308</u>	<u>1,260,129</u>	<u>-</u>
Cash and investments - ending	\$ <u>1,872,593</u>	\$ <u>172,177</u>	\$ <u>68,401</u>	\$ <u>933,528</u>	\$ <u>1,907,168</u>	\$ <u>2,006,290</u>	\$ <u>4</u>

HOWARD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Recorder's Record Perpetuation	Riverboat-Howard County	Sex & Violent Offend Admin-She
Cash and investments - beginning	\$ 133,661	\$ 1,122,283	\$ 145,213	\$ 756,714	\$ 838,438	\$ 136,425	\$ 17,234
Receipts:							
Taxes	-	746,240	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,967,192	-	-	-	-	-
Charges for services	64,553	49,113	42,990	761	256,236	100,302	4,923
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	12,641	-	600,046	-	-	-
<b>Total receipts</b>	<b>64,553</b>	<b>2,775,186</b>	<b>42,990</b>	<b>600,807</b>	<b>256,236</b>	<b>100,302</b>	<b>4,923</b>
Disbursements:							
Personal services	38,231	2,142,678	16,825	-	290,616	-	-
Supplies	-	22,278	412	-	-	-	-
Other services and charges	10,000	51,513	323	-	-	-	-
Debt service - principal and interest	-	50	-	-	-	-	-
Capital outlay	22,611	10,625	-	-	-	-	-
Other disbursements	-	-	-	-	81,706	-	824
<b>Total disbursements</b>	<b>70,842</b>	<b>2,227,144</b>	<b>17,560</b>	<b>-</b>	<b>372,322</b>	<b>-</b>	<b>824</b>
Excess (deficiency) of receipts over disbursements	(6,289)	548,042	25,430	600,807	(116,086)	100,302	4,099
Cash and investments - ending	\$ 127,372	\$ 1,670,325	\$ 170,643	\$ 1,357,521	\$ 722,352	\$ 236,727	\$ 21,333

HOWARD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Stormwater Mgmt Operation	Supplemental Publ Defender Svc	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Dept Trust Acct
Cash and investments - beginning	\$ 2,035,717	\$ 80,093	\$ 360,313	\$ 437,904	\$ 12,303	\$ 4,702,185	\$ 92,356
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	418,903	86,068	283,006	84,115	387,820	1,750,250	35,644
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	418,903	86,068	283,006	84,115	387,820	1,750,250	35,644
Disbursements:							
Personal services	121,268	-	-	-	-	-	34,410
Supplies	7,788	-	-	-	-	-	1,134
Other services and charges	121,032	-	-	100,323	-	-	3,164
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	68,244	-	-	-	-	-	21,997
Other disbursements	-	47,654	79,793	-	376,090	3,854,379	-
Total disbursements	318,332	47,654	79,793	100,323	376,090	3,854,379	60,705
Excess (deficiency) of receipts over disbursements	100,571	38,414	203,213	(16,208)	11,730	(2,104,129)	(25,061)
Cash and investments - ending	\$ 2,136,288	\$ 118,507	\$ 563,526	\$ 421,696	\$ 24,033	\$ 2,598,056	\$ 67,295

HOWARD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Victim Impact Program	CASA	Auditor's Ineligible Deduction	County Elected Officials Train	County Offender Transportation	Statewide 9-1-1	Adult Probation Administration
Cash and investments - beginning	\$ 162	\$ 143,211	\$ 315,327	\$ 133,847	\$ 14,933	\$ 2,166,356	\$ 5,742
Receipts:							
Taxes	-	-	2,879	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	121,850	26,222	16,823	938	792,248	71,920
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	297	-
Total receipts	-	121,850	29,101	16,823	938	792,545	71,920
Disbursements:							
Personal services	-	137,840	5,757	-	-	156,640	-
Supplies	-	-	842	-	-	-	-
Other services and charges	-	37,672	28,433	4,755	-	391,815	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	42,426	-
Other disbursements	-	-	29	-	-	-	60,000
Total disbursements	-	175,512	35,061	4,755	-	590,881	60,000
Excess (deficiency) of receipts over disbursements	-	(53,662)	(5,960)	12,068	938	201,664	11,920
Cash and investments - ending	\$ 162	\$ 89,549	\$ 309,367	\$ 145,915	\$ 15,871	\$ 2,368,020	\$ 17,662

HOWARD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Juvenile Prob Administration	Supplemental Adult Probation	Supplemental Juvenile Prob	County User Fee Funds (Multiple)	Drainage Maintenance	Recycling - Payroll	Self - Insurance - Anthem
Cash and investments - beginning	\$ 1,281	\$ 117,300	\$ 3,355	\$ 641,843	\$ 4,171,514	\$ 24,624	\$ 5,196,923
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	2,218	201,915	6,861	1,750,131	1,518,186	334,657	53,986
Fines and forfeits	-	-	-	5,667	-	-	-
Other receipts	-	-	2,929	61,148	285,000	-	11,318,930
Total receipts	2,218	201,915	9,790	1,816,946	1,803,186	334,657	11,372,916
Disbursements:							
Personal services	-	172,579	4,709	1,306,883	-	326,423	1,348,626
Supplies	-	835	2,029	54,611	-	-	-
Other services and charges	-	29,417	6,153	376,692	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	29,517	-	-	-
Other disbursements	2,929	-	-	12,690	1,406,513	-	8,542,864
Total disbursements	2,929	202,831	12,891	1,780,393	1,406,513	326,423	9,891,490
Excess (deficiency) of receipts over disbursements	(711)	(916)	(3,101)	36,553	396,673	8,234	1,481,426
Cash and investments - ending	\$ 570	\$ 116,384	\$ 254	\$ 678,396	\$ 4,568,187	\$ 32,858	\$ 6,678,349

HOWARD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Payroll Clearing	Settlement	Wheel Tax	Surtax	Settlement - CVET	Sewage Collection	Settlement - FIT
Cash and investments - beginning	\$ 596,041	\$ -	\$ -	\$ -	\$ -	\$ 315	\$ -
Receipts:							
Taxes	-	16,059,769	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	3,210	115,334,628	48,507	1,059,091	385,265	20	912,525
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	5,732,830	-	-	-	-	-	-
Total receipts	<u>5,736,040</u>	<u>131,394,397</u>	<u>48,507</u>	<u>1,059,091</u>	<u>385,265</u>	<u>20</u>	<u>912,525</u>
Disbursements:							
Personal services	3,516,396	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,133,471	131,394,397	48,507	1,059,091	385,265	335	912,525
Total disbursements	<u>5,649,867</u>	<u>131,394,397</u>	<u>48,507</u>	<u>1,059,091</u>	<u>385,265</u>	<u>335</u>	<u>912,525</u>
Excess (deficiency) of receipts over disbursements	<u>86,173</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(315)</u>	<u>-</u>
Cash and investments - ending	\$ <u>682,214</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

HOWARD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	LIT - Property Tax Relief	State Fines & Forfeitures	Infraction Judgement Fines	Special Death Benefit Fees	Sales Disclosure (State Share)	Coroner's Continuing Ed Fees	Interstate Compact-State Share
Cash and investments - beginning	\$ 1,008,511	\$ 16	\$ 2,989	\$ 405	\$ 2,480	\$ 2,806	\$ 63
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	10,112,391	251	62,285	6,280	22,900	16,205	937
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	10,112,391	251	62,285	6,280	22,900	16,205	937
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	10,550,774	251	62,295	6,100	23,680	17,982	1,000
Total disbursements	10,550,774	251	62,295	6,100	23,680	17,982	1,000
Excess (deficiency) of receipts over disbursements	(438,383)	-	(10)	180	(780)	(1,777)	(63)
Cash and investments - ending	\$ 570,128	\$ 16	\$ 2,979	\$ 585	\$ 1,700	\$ 1,029	\$ -

HOWARD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Mortgage Recording Fees	Sex & Violent Offend Admn-Stat	Child Restraint Violation Fees	Inheritance Tax	Education Plat Fees Agency	Riverboat Clearing Fund	LIT Certified Shares
Cash and investments - beginning	\$ 910	\$ 38	\$ -	\$ 315	\$ -	\$ 162,295	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	14,157,347
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	9,138	547	650	-	731	497,220	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	9,138	547	650	-	731	497,220	14,157,347
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	9,383	539	550	-	675	328,034	13,637,573
Total disbursements	9,383	539	550	-	675	328,034	13,637,573
Excess (deficiency) of receipts over disbursements	(245)	8	100	-	56	169,186	519,774
Cash and investments - ending	\$ 665	\$ 46	\$ 100	\$ 315	\$ 56	\$ 331,481	\$ 519,774

HOWARD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	LIT Economic Development	93.563 Prosecutor PCA	Title IV-D Incentive - Pros	Title IV-D Incentive - Clerk	County Treasurer Cash Account	Kinsey Youth Center Commissary Account	Howard County Clerk Trust Fund
Cash and investments - beginning	\$ -	\$ 413	\$ 441,995	\$ 319,320	\$ 3,485,286	\$ 19,597	\$ 3,364,391
Receipts:							
Taxes	4,044,956	-	-	-	3,450,347	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	255	57,869	38,465	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	33,010	6,020,250
Total receipts	<u>4,044,956</u>	<u>255</u>	<u>57,869</u>	<u>38,465</u>	<u>3,450,347</u>	<u>33,010</u>	<u>6,020,250</u>
Disbursements:							
Personal services	-	-	88,770	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	1,283,821	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,612,628	346	17,446	14,734	3,485,286	39,012	5,841,079
Total disbursements	<u>3,896,449</u>	<u>346</u>	<u>106,216</u>	<u>14,734</u>	<u>3,485,286</u>	<u>39,012</u>	<u>5,841,079</u>
Excess (deficiency) of receipts over disbursements	<u>148,507</u>	<u>(91)</u>	<u>(48,347)</u>	<u>23,731</u>	<u>(34,939)</u>	<u>(6,002)</u>	<u>179,171</u>
Cash and investments - ending	<u>\$ 148,507</u>	<u>\$ 322</u>	<u>\$ 393,648</u>	<u>\$ 343,051</u>	<u>\$ 3,450,347</u>	<u>\$ 13,595</u>	<u>\$ 3,543,562</u>

HOWARD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Howard County Clerk Child Support Account	Howard County Prosecutor Copy Machine Account	Howard County Prosecutor Trust Account	Howard County Prosecutor Cash Account	Sheriff Inmate Trust	Sheriff - Jail Commissary
Cash and investments - beginning	\$ 14,518	\$ 21,936	\$ 2,057	\$ 5,466	\$ 91,257	\$ 491,495
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	672,852	565	-	-	2,344,640	1,453,000
Total receipts	672,852	565	-	-	2,344,640	1,453,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	671,041	33	60	60	2,360,921	1,463,305
Total disbursements	671,041	33	60	60	2,360,921	1,463,305
Excess (deficiency) of receipts over disbursements	1,811	532	(60)	(60)	(16,281)	(10,305)
Cash and investments - ending	\$ 16,329	\$ 22,468	\$ 1,997	\$ 5,406	\$ 74,976	\$ 481,190

HOWARD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Howard County Clerk Quest Account	Overpayment-Tax	Reassessment	Opioid Restricted	Opioid Unrestricted	Keaton Acres Drain Escrow	Donations -Stormwater District
Cash and investments - beginning	\$ 8,633	\$ (3,384)	\$ 3,458,631	\$ -	\$ -	\$ -	\$ 889
Receipts:							
Taxes	-	-	551,399	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	51,726	-	-	-	-
Charges for services	-	5,773	25,894	703,524	170,602	13,610	2,500
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	3,827	-	-	-	-	-	-
Total receipts	3,827	5,773	629,019	703,524	170,602	13,610	2,500
Disbursements:							
Personal services	-	-	332,588	-	-	-	-
Supplies	-	-	2,751	-	-	-	-
Other services and charges	-	-	503,431	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	2,049	-	-	-	-
Other disbursements	-	2,389	2,518	-	-	11,890	2,187
Total disbursements	-	2,389	843,337	-	-	11,890	2,187
Excess (deficiency) of receipts over disbursements	3,827	3,384	(214,318)	703,524	170,602	1,720	313
Cash and investments - ending	\$ 12,460	\$ -	\$ 3,244,313	\$ 703,524	\$ 170,602	\$ 1,720	\$ 1,202

HOWARD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Donations- Community Drug Free	Donations - Health	EMA Donation Fund	Veterans Court Donation Fund	Sheriff Work Program	Dare - Sheriff Dept	Prosecutor - Bad Check & Copy
Cash and investments - beginning	\$ 88	\$ 1,661	\$ 23,704	\$ 3,985	\$ 74,909	\$ 434	\$ 22,000
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	31,970	5,500	13,659	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	31,970	5,500	13,659	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	1,920	-	-
Other services and charges	-	-	-	-	1,087	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	14,116	-	-
Other disbursements	-	-	31,170	1,615	-	-	-
Total disbursements	-	-	31,170	1,615	17,123	-	-
Excess (deficiency) of receipts over disbursements	-	-	800	3,885	(3,464)	-	-
Cash and investments - ending	\$ 88	\$ 1,661	\$ 24,504	\$ 7,870	\$ 71,445	\$ 434	\$ 22,000

HOWARD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Homestead Credit Rebate Fund	GCC Payroll	Kitty Run Hold Money Fund	Kitty Run Bond Fund	Parental Reimburse Child Srvc	Jail Lease	Tma 2012
Cash and investments - beginning	\$ 236	\$ 21	\$ 105,615	\$ 120,871	\$ 2,751	\$ 134,762	\$ 18,360
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	316,333	-	97,604	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	1,758	-	-	-	-	-
Total receipts	-	318,091	-	97,604	-	-	-
Disbursements:							
Personal services	-	317,500	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	46,534	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	1,758	-	-	-	-	-
Total disbursements	-	319,258	-	46,534	-	-	-
Excess (deficiency) of receipts over disbursements	-	(1,167)	-	51,070	-	-	-
Cash and investments - ending	\$ 236	\$ (1,146)	\$ 105,615	\$ 171,941	\$ 2,751	\$ 134,762	\$ 18,360

HOWARD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Donation Fund - Sheriff	Concession/County General	Pro Bono Legal Services Fee	A S Fisher Loan	Law Enforcement	Revolving Loan Fund
Cash and investments - beginning	\$ 1,000	\$ 2,774	\$ 32,849	\$ 1,293	\$ 111,823	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	111,243	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	1,128,000
Total receipts	-	-	-	-	111,243	1,128,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	36,249	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	4,004	-
Other disbursements	980	-	-	-	35,179	556,000
Total disbursements	980	-	-	-	75,432	556,000
Excess (deficiency) of receipts over disbursements	(980)	-	-	-	35,811	572,000
Cash and investments - ending	\$ 20	\$ 2,774	\$ 32,849	\$ 1,293	\$ 147,634	\$ 572,000

HOWARD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	James Edward Drain Construct	John Ratcliff Reconstruction	Kinsey - Fft User Fees	L. McFann Reconstruction	Kirkendall 123 Reconstruction	A. Vonderahe Reconstruction	Kinsey School Breakfast/Lunch
Cash and investments - beginning	\$ 3,555	\$ 5,990	\$ 8,836	\$ -	\$ -	\$ (67,200)	\$ 8,533
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	28,150	9,240	47,146	62,076	82,129	41,857
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	36,155	28,200	-	-
Total receipts	-	28,150	9,240	83,301	90,276	82,129	41,857
Disbursements:							
Personal services	-	-	-	-	-	-	27,312
Supplies	-	-	5,000	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	4,000	-	-	-	-
Other disbursements	-	27,802	-	64,017	63,672	7,502	6,769
Total disbursements	-	27,802	9,000	64,017	63,672	7,502	34,081
Excess (deficiency) of receipts over disbursements	-	348	240	19,284	26,604	74,627	7,776
Cash and investments - ending	\$ 3,555	\$ 6,338	\$ 9,076	\$ 19,284	\$ 26,604	\$ 7,427	\$ 16,309

HOWARD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	20.608 DUI Extra Patrol	97.042 EMPG - Salaries	20.600 Click It to Live It	Stop Violence Against Women	97.029 Flood Haz Mitigation	97.029 Flood Haz Mitigate	90.401 Hava Title III
Cash and investments - beginning	\$ 401	\$ 52,351	\$ 1,312	\$ (4,650)	\$ 2,500	\$ 2,858	\$ 3,961
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	5,014	50,466	7,789	47,217	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	70,000	-	-	-
Total receipts	5,014	50,466	7,789	117,217	-	-	-
Disbursements:							
Personal services	5,775	-	9,322	123,922	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	102,817	-	-	-	-	-
Total disbursements	5,775	102,817	9,322	123,922	-	-	-
Excess (deficiency) of receipts over disbursements	(761)	(52,351)	(1,533)	(6,705)	-	-	-
Cash and investments - ending	\$ (360)	\$ -	\$ (221)	\$ (11,355)	\$ 2,500	\$ 2,858	\$ 3,961

HOWARD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	97,039 Hazard Mitigation Grant	PHEP Grant	16,575 Probation VOCA Grant	Ebola Bonus Grant	14,228 NCIR Dev Block Grant	20,616 Non-Motor Grant - Bike	14,228 New London CDBG 2017
Cash and investments - beginning	\$ 1,804	\$ (902)	\$ (69,283)	\$ 15,782	\$ 23,293	\$ 694	\$ 1,000
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	17,913	100,803	-	177,282	4,383	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	17,913	100,803	-	177,282	4,383	-
Disbursements:							
Personal services	-	12,870	93,108	-	-	4,951	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	3,307	1,183	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	15,782	-	-	-
Other disbursements	-	-	-	-	200,575	-	-
Total disbursements	-	16,177	94,291	15,782	200,575	4,951	-
Excess (deficiency) of receipts over disbursements	-	1,736	6,512	(15,782)	(23,293)	(568)	-
Cash and investments - ending	\$ 1,804	\$ 834	\$ (62,771)	\$ -	\$ -	\$ 126	\$ 1,000

HOWARD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	97.047 EMA Multi-Hazard Mitiga	Overdose Prevention (IN CARES)	CASA VOCA Grant	20.600 Stop Arm Violation Enfo	Addiction Response Grant	COPS Hiring Program (CHP)	97.067 Cybersecurity Grant
Cash and investments - beginning	\$ (19,564)	\$ 8,351	\$ -	\$ -	\$ 60,262	\$ (22,812)	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	19,564	-	29,805	780	20,109	33,451	50,000
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	19,564	-	29,805	780	20,109	33,451	50,000
Disbursements:							
Personal services	-	-	30,938	-	81,727	214,911	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	50,000
Total disbursements	-	-	30,938	-	81,727	214,911	50,000
Excess (deficiency) of receipts over disbursements	19,564	-	(1,133)	780	(61,618)	(181,460)	-
Cash and investments - ending	\$ -	\$ 8,351	\$ (1,133)	\$ 780	\$ (1,356)	\$ (204,272)	\$ -

HOWARD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Title IV-E Reimbursements	Title IV-D Incentive	16.034 COVID - Sheriff CESF	COVID - Health-Local Testing	93.323 COVID - Local Testing	Public Health Crisis Response	Health Issues and Challenges
Cash and investments - beginning	\$ -	\$ 550,166	\$ 28,329	\$ 12,745	\$ (7,079)	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	7,771	38,465	-	-	50,000	331,000	904
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>7,771</b>	<b>38,465</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>331,000</b>	<b>904</b>
Disbursements:							
Personal services	-	10,383	16,758	-	36,142	11,357	-
Supplies	-	-	6,695	6,397	-	574	-
Other services and charges	-	-	-	4,199	2,775	29	650
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	855	2,149	-	-	-
Other disbursements	3,000	11,250	4,021	-	-	-	-
<b>Total disbursements</b>	<b>3,000</b>	<b>21,633</b>	<b>28,329</b>	<b>12,745</b>	<b>38,917</b>	<b>11,960</b>	<b>650</b>
Excess (deficiency) of receipts over disbursements	4,771	16,832	(28,329)	(12,745)	11,083	319,040	254
Cash and investments - ending	\$ 4,771	\$ 566,998	\$ -	\$ -	\$ 4,004	\$ 319,040	\$ 254

HOWARD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	ARP Grant	SHOCAP Problem Solving Court	SHOCAP Problem Solving Crt	SHOCAP Problem Solving Courts	Step Ahead Discretionary Fund	Juv Drug Court Program Fee	Juv Prob - Mayor's Council
Cash and investments - beginning	\$ 7,182,900	\$ 10,071	\$ (395)	\$ 20,584	\$ 1,369	\$ 175	\$ 3,860
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	8,016,631	29,100	48,500	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	5,871	-	-	-	-	-	-
Total receipts	<u>8,022,502</u>	<u>29,100</u>	<u>48,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	80,111	24,854	30,252	1,907	-	-	-
Supplies	22,177	3,254	3,019	-	-	-	106
Other services and charges	4,011,578	9,110	663	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	4,177,912	-	-	-	-	-	-
Other disbursements	-	-	-	15,734	-	-	-
Total disbursements	<u>8,291,778</u>	<u>37,218</u>	<u>33,934</u>	<u>17,641</u>	<u>-</u>	<u>-</u>	<u>106</u>
Excess (deficiency) of receipts over disbursements	<u>(269,276)</u>	<u>(8,118)</u>	<u>14,566</u>	<u>(17,641)</u>	<u>-</u>	<u>-</u>	<u>(106)</u>
Cash and investments - ending	<u>\$ 6,913,624</u>	<u>\$ 1,953</u>	<u>\$ 14,171</u>	<u>\$ 2,943</u>	<u>\$ 1,369</u>	<u>\$ 175</u>	<u>\$ 3,754</u>

HOWARD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	JDAI Grant (2021-2022)	Hardest Hit Fund	Adult Prob Case Mgr Grant	ADULT PROB CASE MNGMNT GRANT	Work Release HB 1006	INSACCHO Billboards-Immunize
Cash and investments - beginning	\$ 32,093	\$ 167	\$ 35,354	\$ 12,878	\$ -	\$ 1,137
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	18,190	-	92,018	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	26	-
Total receipts	18,190	-	92,018	-	26	-
Disbursements:						
Personal services	14,230	-	94,210	-	-	-
Supplies	5,215	-	-	-	-	-
Other services and charges	7,923	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	26	-
Total disbursements	27,368	-	94,210	-	26	-
Excess (deficiency) of receipts over disbursements	(9,178)	-	(2,192)	-	-	-
Cash and investments - ending	\$ 22,915	\$ 167	\$ 33,162	\$ 12,878	\$ -	\$ 1,137

HOWARD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Family Recovery Court-Cir Crt	Comm Supervision Incentive	Drug Court Grant (Sup Ct I)	Reentry Court Grant (Sup I)	2022 Pretrial Grant	Duke Energy Foundation Grant
Cash and investments - beginning	\$ 3,425	\$ 1,500	\$ 31,874	\$ 15,634	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	8,000	8,000	15,000	5,000
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	8,000	8,000	15,000	5,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	26,970	454	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	540	-	-	-	-	5,000
Total disbursements	540	-	26,970	454	-	5,000
Excess (deficiency) of receipts over disbursements	(540)	-	(18,970)	7,546	15,000	-
Cash and investments - ending	\$ 2,885	\$ 1,500	\$ 12,904	\$ 23,180	\$ 15,000	\$ -

HOWARD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	2021 Adlt Prob Case Mngr Grant	Impact Panel Grant	JDAI Grant (2022-2023)	Mental Health PSC (Sup Ct II)	Veterans PSC Grant (Sup Ct II)	Totals
Cash and investments - beginning	\$ 31,973	\$ -	\$ 6,853	\$ 5,592	\$ 732	\$ 76,553,837
Receipts:						
Taxes	-	-	-	-	-	71,857,824
Licenses and permits	-	-	-	-	-	10,316
Intergovernmental receipts	-	-	-	-	-	6,672,976
Charges for services	-	2,025	30,637	8,000	126,007	155,997,459
Fines and forfeits	-	-	-	-	-	230,496
Other receipts	-	-	-	-	-	31,659,384
Total receipts	-	2,025	30,637	8,000	126,007	266,428,455
Disbursements:						
Personal services	-	-	14,008	-	52,774	41,511,547
Supplies	-	-	812	219	13,000	2,503,765
Other services and charges	-	1,200	5,714	4,524	16,472	15,282,631
Debt service - principal and interest	-	-	-	-	-	46,584
Capital outlay	-	-	-	-	-	6,758,062
Other disbursements	-	-	-	-	-	195,278,802
Total disbursements	-	1,200	20,534	4,743	82,246	261,381,391
Excess (deficiency) of receipts over disbursements	-	825	10,103	3,257	43,761	5,047,064
Cash and investments - ending	\$ 31,973	\$ 825	\$ 16,956	\$ 8,849	\$ 44,493	\$ 81,600,901

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OTHER INFORMATION

HOWARD COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 736,658</u>	<u>\$ 1,707,500</u>

HOWARD COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Cardinal Leasing	Copier for Soil & Water Conservation	\$ 1,513	11/01/21	10/01/26
De Lage Landen Financial Services	Copier for County Extension	1,644	06/01/22	05/31/27
Dell Financial Services	Servers for Information Systems	40,975	09/16/20	09/15/25
Enterprise Fleet Management	2022-02 Vehicle Leases	31,337	03/01/22	02/28/27
Enterprise Fleet Management	2022-04 Vehicle Leases	13,804	05/01/22	04/30/27
Enterprise Fleet Management	2018-06 Vehicle Leases	10,214	07/01/18	06/30/23
Enterprise Fleet Management	2018-10 Vehicle Leases	20,748	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	2,067	04/01/18	03/31/23
Enterprise Fleet Management	2018-04 Vehicle Leases	1,554	05/01/18	04/30/23
Enterprise Fleet Management	2018-07 Vehicle Leases	3,588	08/01/18	07/31/23
Enterprise Fleet Management	2018-09 Vehicle Leases	15,382	10/01/18	09/30/23
Enterprise Fleet Management	2018-08 Vehicle Leases	11,945	08/01/18	07/31/23
Enterprise Fleet Management	2020-12 Vehicle Leases	14,029	01/01/21	12/31/25
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
Pitney Bowes	Postage Meter for Kinsey Youth Center	659	06/30/22	06/29/27
Total Court Services	Tracking Devices for Community Supervision	298,565	07/01/22	07/01/25
Total governmental activities		<u>667,017</u>		
Total of annual lease payments		<u>\$ 667,017</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
General obligation bonds	Kitty Run Drain	\$ 723,700	\$ 70,700
Notes and Loans Payable	A. Vonderahe Drain Reconstruction	54,434	9,944
Notes and Loans Payable	Kirkendall 123 Drain Reconstruction	215,017	47,196
Notes and Loans Payable	L. McFann Drain Reconstruction	140,047	33,974
Notes and Loans Payable	Marion Monroe Drain Reconstruction	284,271	38,759
Total governmental activities		<u>1,417,469</u>	<u>200,573</u>
Totals		<u>\$ 1,417,469</u>	<u>\$ 200,573</u>

HOWARD COUNTY  
SCHEDULE OF CAPITAL ASSETS  
December 31, 2022

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
Buildings	26,079,276
Infrastructure	41,176,585
Machinery, equipment, and vehicles	<u>13,734,947</u>
Total governmental activities	<u>83,706,908</u>
Total capital assets	<u>\$ 83,706,908</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/>.