

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

ANNUAL FINANCIAL REPORT

2009

HUNTINGTON COUNTY, INDIANA



FILED

05/28/2010

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Kathy Juillerat	01-01-08 to 12-31-10
Treasurer	Brenda Hamilton	01-01-09 to 12-31-12
Clerk	Vicki E. Stoffel Karrie Fran Felts	01-01-08 to 12-31-09 01-01-10 to 12-31-10
Sheriff	Kent Farthing	01-01-07 to 12-31-10
Recorder	Angela L. Garner	01-01-07 to 12-31-10
President of the Board of County Commissioners	Tom Wall	01-01-09 to 12-31-10
President of the County Council	John E. Hacker	01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF HUNTINGTON COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Huntington County (County), as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note I, the County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As discussed in Note I, the financial statements referred to above do not include a component unit of the County which should have been included to fairly present the financial position of the County.

In our opinion, except that the omission of the component unit of the County referred to in the preceding paragraph results in incomplete presentation, the financial statements referred to above present fairly, in all material respects, the respective cash and investment balances of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2009, and the respective cash receipts and cash disbursements during the year then ended on the basis of accounting described in Note I.

In accordance with Government Auditing Standards, we have also issued a report dated April 28, 2010, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Included in the financial statements are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with IC 36-8-16-14 and IC 36-8-16.5-41 these fees have been subject to an annual audit performed by State Board of Accounts, and, in our opinion, are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The Schedules of Funding Progress, as listed in the Table of Contents, are not required parts of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management, regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The County has not presented Management's Discussion and Analysis or Budgetary Comparison Schedules that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Combining Schedules, as listed in the Table of Contents, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the basic financial statements. The Combining Schedules, as listed in the Table of Contents, have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The Schedule of Capital Assets and Schedule of Long-Term Debt have not been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, accordingly, we express no opinion on them.

STATE BOARD OF ACCOUNTS

April 28, 2010



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF HUNTINGTON COUNTY, INDIANA

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Huntington County (County), as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated April 28, 2010. The opinions to the financial statements were qualified due to the omission of a component unit which results in incomplete presentation. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be significant deficiencies or material weaknesses, as defined above.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

We noted certain matters that we reported to management in a separate letter dated April 28, 2010.

This report is intended solely for the information and use of the County's management, the Board of County Commissioners, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

April 28, 2010

HUNTINGTON COUNTY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For The Year Ended December 31, 2009

<u>Functions/Programs</u>	<u>Disbursements</u>	Program Receipts			<u>Totals</u>
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net (Disbursements) Receipts and Changes in Net Assets
Primary government:					
Governmental activities:					
General government	\$ 7,067,745	\$ 1,043,313	\$ 416,084	\$ 124,626	\$ (5,483,722)
Public safety	5,047,645	1,086,862	558,830	-	(3,401,953)
Highways and streets	3,930,257	414,751	2,005,520	381,193	(1,128,793)
Sanitation	113,703	-	-	-	(113,703)
Health and welfare	1,438,721	106,186	914,329	-	(418,206)
Economic development	550,305	-	-	664,292	113,987
Culture and recreation	91,519	-	-	-	(91,519)
Total governmental activities	\$ 18,239,895	\$ 2,651,112	\$ 3,894,763	\$ 1,170,111	(10,523,909)
General receipts:					
Property taxes					8,450,930
Other local sources					1,164,112
Grants and contributions not restricted					100,369
Unrestricted investment earnings					249,912
Total general receipts					9,965,323
Change in net assets					(558,586)
Net assets - beginning					12,798,742
Net assets - ending					\$ 12,240,156
<u>Assets</u>					
Cash and investments					\$ 5,481,389
Restricted assets:					
Cash and investments					6,758,767
Total assets					\$ 12,240,156
<u>Net Assets</u>					
Restricted for:					
Public safety					\$ 2,429,374
Highways and streets					2,325,606
Health and welfare					372,830
Economic development					1,618,937
Other purposes					12,020
Unrestricted					5,481,389
Total net assets					\$ 12,240,156

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

HUNTINGTON COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
GOVERNMENTAL FUNDS
For The Year Ended December 31, 2009

	General	County Highway	Drainage Maintenance	Economic Development Income Tax	Other Governmental Funds	Totals
Receipts:						
Taxes	\$ 7,189,372	\$ -	\$ -	\$ -	\$ 1,261,558	\$ 8,450,930
Special assessments	-	-	373,933	-	42,797	416,730
Licenses and permits	50,928	-	-	-	104,741	155,669
Intergovernmental	992,166	2,050,745	-	664,292	1,737,790	5,444,993
Charges for services	357,942	321,767	-	-	1,016,557	1,696,266
Fines and forfeits	223,537	-	-	-	-	223,537
Other	729,892	92,067	46,265	-	59,395	927,619
Total receipts	9,543,837	2,464,579	420,198	664,292	4,222,838	17,315,744
Disbursements:						
General government	5,682,062	-	369,156	-	310,914	6,362,132
Public safety	3,651,250	-	-	-	1,396,395	5,047,645
Highways and streets	-	2,966,948	-	15,000	386,418	3,368,366
Sanitation	59,553	-	-	-	-	59,553
Health and welfare	463,110	-	-	-	975,611	1,438,721
Culture and recreation	71,450	-	-	-	-	71,450
Capital outlay:						
General government	-	-	-	3,013	107,574	110,587
Highways and streets	-	-	-	-	576,891	576,891
Sanitation	-	-	-	54,150	-	54,150
Culture and recreation	-	-	-	20,069	-	20,069
Economic development	-	-	-	550,305	-	550,305
Total disbursements	9,927,425	2,966,948	369,156	642,537	3,753,803	17,659,869
Excess (deficiency) of receipts over disbursements	(383,588)	(502,369)	51,042	21,755	469,035	(344,125)
Other financing sources (uses):						
Transfers in	-	25,000	-	-	744,437	769,437
Transfers out	-	-	-	(25,000)	(744,437)	(769,437)
Total other financing sources (uses)	-	25,000	-	(25,000)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(383,588)	(477,369)	51,042	(3,245)	469,035	(344,125)
Cash and investment fund balance - beginning	1,842,758	2,164,485	1,255,363	1,411,719	5,897,936	12,572,261
Cash and investment fund balance - ending	\$ 1,459,170	\$ 1,687,116	\$ 1,306,405	\$ 1,408,474	\$ 6,366,971	12,228,136
Amounts reported for governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis are different because: Internal services funds are used by management to charge the costs of certain services to individual funds. The assets of the internal service funds are included in governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis.						12,020
Net assets of governmental activities						\$ 12,240,156
Cash and Investment Assets - December 31						
Cash and investments	\$ 1,459,170	\$ -	\$ 1,306,405	\$ -	\$ 2,715,814	\$ 5,481,389
Restricted assets:						
Cash and investments	-	1,687,116	-	1,408,474	3,651,157	6,746,747
Total cash and investment assets - December 31	\$ 1,459,170	\$ 1,687,116	\$ 1,306,405	\$ 1,408,474	\$ 6,366,971	\$ 12,228,136
Cash and Investment Fund Balance - December 31						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ 2,429,374	\$ 2,429,374
Highways and streets	-	1,687,116	-	-	638,490	2,325,606
Health and welfare	-	-	-	-	372,830	372,830
Economic development	-	-	-	1,408,474	210,463	1,618,937
Unrestricted	1,459,170	-	1,306,405	-	2,715,814	5,481,389
Total cash and investment fund balance - December 31	\$ 1,459,170	\$ 1,687,116	\$ 1,306,405	\$ 1,408,474	\$ 6,366,971	\$ 12,228,136

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

HUNTINGTON COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
PROPRIETARY FUND
As Of And For the Year Ended December 31, 2009

	<u>Internal Service Fund</u>
Operating receipts:	
Other	\$ 1,123,385
Operating disbursements:	
Insurance disbursements	<u>1,337,846</u>
Deficiency of receipts over operating disbursements	(214,461)
Cash and investment fund balance - beginning	<u>226,481</u>
Cash and investment fund balance - ending	<u>\$ 12,020</u>
 <u>Cash and Investment Assets - December 31</u>	
Restricted assets:	
Cash and investments	<u>\$ 12,020</u>
 <u>Cash and Investment Fund Balance - December 31</u>	
Restricted for:	
Other purposes	<u>\$ 12,020</u>

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

HUNTINGTON COUNTY
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
FIDUCIARY FUNDS
For The Year Ended December 31, 2009

	Pension Trust Funds	Private-Purpose Trust Funds	Agency Funds
Additions:			
Contributions:			
Employer	\$ 214,357	\$ -	
Plan members	101,808	-	
Other	-	30,001	
Total contributions	316,165	30,001	
Investment earnings:			
Net decrease in fair value of investments	(137,047)	-	
Interest and dividends	81,277	-	
Total investment earnings	(55,770)	-	
Total additions	260,395	30,001	
Deductions:			
Benefits	124,607	-	
Administrative and general	43,201	46,969	
Total deductions	167,808	46,969	
Excess (deficiency) of total additions over total deductions	92,587	(16,968)	
Cash and investment fund balance - beginning	2,657,437	60,042	
Cash and investment fund balance - ending	\$ 2,750,024	\$ 43,074	\$ 2,026,993

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

HUNTINGTON COUNTY
NOTES TO FINANCIAL STATEMENTS

I. 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 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 County's financial reporting entity is composed of the primary government.

In determining the financial reporting entity, the County complies with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*.

The Huntington County Solid Waste Management District, a discretely presented component unit, has been omitted from these financial statements. Accordingly, the financial statements do not include the data of all of the County's component units necessary to fairly present the financial position of the County.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The Statement of Activities and Net Assets – Cash and Investment Basis displays information about the reporting government as a whole. It includes all funds of the reporting entity except for fiduciary funds. The statement distinguishes between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, fund equity, receipts, and disbursements. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. However, at this time, the County has not established any enterprise funds.

The County reports the following major governmental funds:

The general fund is the primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The county highway fund accounts for the collection of state motor vehicle highway distributions and other related taxes and fees. The principal uses are for the maintenance, repair, and preservation of county highways.

The drainage maintenance fund accounts for the collection of special assessments and other related fees associated with the maintenance and repair of the county's drainage system.

HUNTINGTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

The economic development income tax fund accounts for the county's allocation of the economic development income tax. This fund is used for expenditures related to economic development projects.

Additionally, the County reports the following fund types:

The internal service fund accounts for medical benefits provided to other departments on a cost-reimbursement basis.

The pension trust funds account for the activities of the sheriff's pension which accumulate resources for pension benefit payments.

The private-purpose trust funds report trust arrangements under which principal and income benefit the sheriff's department, schools and veterans.

Agency funds account for assets held by the County as an agent for individuals, other governments and/or other funds and serve as control of accounts for certain cash transactions during the time they are a liability to the county.

C. Measurement Focus and Basis of Accounting

The government-wide, governmental fund, proprietary fund, and fiduciary fund financial statements are reported using the basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The cash and investment 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. Investment transactions are not presented on the financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes. Elimination of these charges would distort the direct costs and program receipts reported for the various functions concerned.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities are provided to people outside the government (enterprise funds) or other departments or agencies primarily within the government (internal service funds). The County does not have any enterprise funds.

HUNTINGTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

D. Assets and Cash and Investment Balances

1. Cash and Investments

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

2. Property Taxes

Property taxes levied are collected by the County Treasurer and are distributed to the County in June and in December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100% 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 become delinquent if not paid by May 10 and November 10, respectively. All property taxes collected by the County Treasurer and available for distribution were distributed to the County on or prior to December 31 of the year collected.

3. Capital Assets

Capital assets arising from cash transactions acquired for use in governmental or proprietary fund operations are accounted for as capital outlay disbursements of the fund upon acquisition.

4. Long-Term Debt

Long-term debt arising from cash basis transactions of governmental and proprietary funds is not reported as liabilities in the basic financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as disbursements.

5. Equity Classification

Government-Wide Statements

Equity is classified as net assets and displayed in two components:

- a. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.
- b. Unrestricted net assets – All other net assets that do not meet the definition of "restricted."

It is the County's policy to first use restricted net assets prior to the use of unrestricted net assets when a disbursement is incurred for purposes for which both restricted and unrestricted net assets are available.

HUNTINGTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Fund Financial Statements

Governmental fund equity is classified as fund balance. Proprietary fund equity is classified the same as in the government-wide statements.

E. Receipts and Disbursements

1. Program Receipts

Amounts reported as program receipts include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general receipts rather than as program receipts. Likewise, general receipts include all taxes.

2. Operating Receipts and Disbursements

Operating receipts and disbursements for proprietary funds result from providing services and producing and delivering goods and/or services. They also include all receipts and disbursements not related to capital and related financing, noncapital financing, or investing activities.

F. Internal and Interfund Balances and Activities

In the process of aggregating the financial information for the government-wide Statement of Activities and Net Assets – Cash and Investment Basis, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

Fund Financial Statements

1. Interfund services – Sales or purchases of goods and services between funds are reported as receipts and disbursements.
2. Interfund reimbursements – Repayments from funds responsible for certain disbursements to the funds that initially paid for them are not reported as reimbursements but as adjustments to disbursements in the respective funds.
3. Interfund transfers – Flow of assets from one fund to another where repayment is not expected is reported as transfers in and out.

Government-Wide Financial Statements

Interfund activity and balances, if any, are eliminated or reclassified in the government-wide financial statements. Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis. The effects of interfund services between funds, if any, are not eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis.

HUNTINGTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

II. Stewardship, Compliance and Accountability

Budgetary Information

Annual budgets are adopted on the cash basis, which is not consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at calendar year end.

Prior to the first required publication, the fiscal officer of the County submits to the governing board a proposed operating budget for the year commencing the following January 1. Prior to adoption, the budget is advertised and public hearings are conducted by the governing board to obtain taxpayer comments. In September of each year, the governing board, through the passage of a resolution/ ordinance, approves the budget for the next year. Copies of the budget resolution/ordinance and the advertisement for funds for which property taxes are levied or highway use taxes are received are sent to the Indiana Department of Local Government Finance. The budget becomes legally enacted after the fiscal officer of the County receives approval of the Indiana Department of Local Government Finance.

The County's management cannot transfer budgeted appropriations between object classifications of a budget without approval of the governing board. The Indiana Department of Local Government Finance must approve any revisions to the appropriations for any fund or any department of the General Fund. The legal level of budgetary control is by object and department within the fund for the General Fund and by object within the fund for all other budgeted funds.

III. Detailed Notes on All Funds

A. Deposits and Investments

1. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Indiana Code 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. The County does not have a deposit policy for custodial credit risk.

The bank balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

2. Investments

As of December 31, 2009, the County and the Sheriff's Retirement and Benefit Pension Plans had the following investments:

HUNTINGTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Investment Type	Sheriff's Retirement and Benefit Pension Plans
U.S. treasuries and securities	\$ 197,504
U.S. agencies	238,759
Corporate bonds	454,707
Corporate stock	2,025,897
Total	\$ 2,916,867

Statutory Authorization for Investments

Indiana Code 5-13-9 authorizes the County to invest in securities backed by the full faith and credit of the United States Treasury or fully guaranteed by the United States of America and issued by the United States Treasury, a federal agency, a federal instrumentality, or a federal government sponsored enterprise. Indiana Code also authorizes the County to invest in securities fully guaranteed and issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. These investments are required by statute to have a stated final maturity of not more than two years.

Indiana Code also provides for investment in money market mutual funds that are in the form of securities of, or interest in, an open-end, no-load, management-type investment company or investment trust registered under the provision of the federal Investment Company Act of 1940, as amended. Investments in money market mutual funds may not exceed 50% of the funds held by the County and available for investment. The portfolio of an investment company or investment trust used must be limited to direct obligations of the United States of America, obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise or repurchase agreements fully collateralized by direct obligations of the United States of America or obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. The form of securities of, or interest in, an investment company or investment trust must be rated as AAA, or its equivalent by Standard and Poor's Corporation or its successor or Aaa, or its equivalent, by Moody's Investors Service, Inc., or its successor. The form of securities in an investment company or investment trust should have a stated final maturity of one day.

Additionally, the County may enter into repurchase agreements with depositories designated by the State Board of Finance as depositories for state deposits involving the County's purchase and guaranteed resale of any interest-bearing obligations issued or fully insured or guaranteed by the United States of America, a United States of America government agency, an instrumentality of the United States of America, or a federal government sponsored enterprise. The repurchase agreement is considered to have a stated final maturity of one day. This agreement must be fully collateralized by interest-bearing obligations as determined by their current market value.

The Sheriff's Pension Plan is not subject to the same investment laws as the County. The Sheriff's Merit Board has not adopted an investment policy for interest rate and credit risk.

HUNTINGTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Investment Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The County does not have a formal investment policy for custodial credit risk for investments.

The Sheriff's Merit Board has not adopted an investment policy for custodial credit risk for investments.

The following investments held by the County and the Sheriff's Retirement and Benefit Pension Plans were exposed to custodial credit risks because they are uninsured and unregistered with securities held by the counterparty, or the counterparty's trust department or agent, in the government's name.

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	2009 In the Government's Name
U.S. treasuries and securities	\$ 197,504
U.S. agencies	238,759
Corporate bonds	454,707
Corporate stock	2,025,897
 Total	 \$ 2,916,867

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County must follow state statute and limit the stated final maturities of the investments to no more than two years. The County does not have a formal investment policy for interest rate risk for investments.

The Sheriff's Merit Board has not adopted a formal investment policy for interest rate risk.

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Investment Maturities (in Years)		
	Less Than 1	1-2	More Than 2
U.S. treasuries and securities	\$ 83,007	\$ -	\$ 114,497
U.S. agencies	-	11,028	227,731
Corporate bonds	112,699	12,951	329,057
Corporate stock	2,025,897	-	-
 Totals	 \$ 2,221,603	 \$ 23,979	 \$ 671,285

HUNTINGTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The distribution of securities with credit ratings is summarized below. The County does not have a formal investment policy for credit risk for investments.

The Sheriff's Merit Board has not adopted a policy for credit risk.

Sheriff's Retirement and Benefit Pension Plans:

Standard and Poor's Rating	Moody's Rating	County's Investments	
		Corporate Bonds	Government Sponsored Enterprise
AAA	Aaa	\$ -	\$ 238,759
AA	Aa	58,095	-
A	A	259,386	-
BBB	Baa	83,012	-
BB	Ba	13,129	-
B	B	18,295	-
Unrated	Unrated	22,790	-
Totals		<u>\$ 454,707</u>	<u>\$ 238,759</u>

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County does not have a policy in regards to concentration of credit risk. United States of America government and United States of America governmental agency securities are exempt from this policy requirement.

The Sheriff's Merit Board has not adopted a policy for the concentration of credit risk.

The Sheriff's Retirement and Benefit Pension Plans held the following investments that were exposed to concentration of credit risk:

Sheriff's Retirement and Benefit Pension Plans:

Issuer	2009
Federal Home Loan Mortgage Corporation	\$ 104,086
Federal National Mortgage Association	134,673
Total	<u>\$ 238,759</u>

HUNTINGTON COUNTY
 NOTES TO FINANCIAL STATEMENTS
 (Continued)

Foreign Currency Risk

The County does not have a formal policy in regards to foreign currency risk.

The Sheriff's Merit Board has not adopted a formal policy in regards to foreign currency risk.

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2009, were as follows:

<u>Transfer From</u>	<u>Transfer To</u>	<u>2009</u>
Economic Development Income Tax Fund	County Highway Fund	\$ 25,000
Other governmental funds	Other governmental funds	<u>744,437</u>
Total		<u>\$ 769,437</u>

The County typically uses transfers for cash flow purposes as provided by various statutory provisions.

IV. Other Information

A. Risk Management

The County is 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 (excluding postemployment benefits); and natural disasters.

The risks of torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters are covered by commercial insurance from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

Medical Benefits to Employees, Retirees, and Dependents

The County has chosen to establish a risk financing fund for risks associated with medical benefits to employees, retirees and dependents (excluding postemployment benefits). The risk financing fund is accounted for in the Self-Insurance Fund, an internal service fund, where assets are set aside for claim settlements. An excess policy through commercial insurance covers individual claims in excess of \$55,000 per year. Settled claims resulting from this risk did not exceed commercial insurance coverage in the past three years. Amounts are paid into the fund by all affected funds and are available to pay claims, claim reserves, and administrative costs of the program. Provisions are also made for unexpected and unusual claims.

HUNTINGTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Job Related Illnesses or Injuries to Employees

During 2002, the County joined with other governmental entities in the Public Employer's Plan Inc., a public entity risk pool currently operating as a common risk management and insurance program for 350 member governmental entities. This risk pool was formed in 1989. The purpose of the risk pool is to provide a medium for the funding and administration of job related illnesses or injuries to employees. The county pays an annual premium to the risk pool for its job related illnesses or injuries to employees. The risk pool is considered a self-sustaining risk pool that will provide coverage for its members for up to \$1,000,000 per insured event. The risk pool obtains independent coverage for insured events in excess of the \$1,000,000 limit.

B. Pension Plans

Agent Multiple-Employer and Single-Employer Defined Benefit Pension Plans

1. Public Employees' Retirement Fund

Plan Description

The County contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in the defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of member's contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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

Public Employees' Retirement Fund
Harrison Building, Room 800
143 West Market Street
Indianapolis, IN 46204
Ph. (317) 233-4162

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

HUNTINGTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

2. County Police Retirement Plan

Plan Description

The County contributes to the County Police Retirement Plan, which 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. 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 and Annual Pension Cost

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

3. County Police Benefit Plan

Plan Description

The County contributes to the County Police Benefit Plan which 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. 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 and Annual Pension Cost

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

Actuarial Information for the Above Plans

	PERF	County Police Retirement Plan	County Police Benefit Plan
Annual required contribution	\$ 304,085	\$ 161,389	\$ 6,950
Interest on net pension obligation	(24,850)	35,449	-
Adjustment to annual required contribution	28,319	(65,009)	-
Annual pension cost	307,554	131,829	6,950
Contributions made	286,508	245,480	6,950
Increase (decrease) in net pension obligation	21,046	(113,651)	-
Net pension obligation, beginning of year	(342,763)	506,418	-
Net pension obligation, end of year	\$ (321,717)	\$ 392,767	\$ -

HUNTINGTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

	PERF	County Police Retirement Plan	County Police Benefit Plan
Contribution rates:			
County	6.25%	25%	1%
Plan members	3%	6%	6%
Actuarial valuation date	07-01-08	01-01-09	01-01-09
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed
Amortization period	30 years	30 years	30 years
Amortization period (from date)	07-01-97	12-31-97	12-31-97
Asset valuation method	4 year smoothed market	4 year smoothed market	4 year smoothed market

<u>Actuarial Assumptions</u>	PERF	County Police Retirement Plan	County Police Benefit Plan
Investment rate of return	7.25%	7%	7%
Projected future salary increases:			
Total	5%	5%	5%
Attributed to inflation	4%	4%	4%
Attributed to merit/seniority	1%	1%	1%
Cost-of-living adjustments	2%	2%	0%

Three Year Trend Information

	Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
PERF	06-30-06	\$ 238,204	104%	\$ (375,982)
	06-30-07	296,653	89%	(342,763)
	06-30-08	307,554	93%	(321,717)
County Police Retirement Plan	12-31-06	180,583	27%	459,751
	12-31-07	173,887	63%	506,418
	12-31-08	131,829	152%	392,767
County Police Benefit Plan	12-31-06	1,554	100%	-
	12-31-07	1,739	100%	-
	12-31-08	6,950	100%	-

HUNTINGTON COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF FUNDING PROGRESS

Public Employees' Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over (Unfunded) AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess (Unfunded) AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-06	\$ 3,947,405	\$ 4,188,346	\$ (240,941)	94%	\$ 4,485,122	(5%)
07-01-07	4,565,585	4,766,804	(201,219)	96%	4,611,156	(4%)
07-01-08	4,807,461	5,299,029	(491,568)	91%	4,633,461	(11%)

County Police Pension Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over (Unfunded) AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess (Unfunded) AAL as a Percentage of Covered Payroll ((a-b)/c)
01-01-04	\$ 2,125,631	\$ 2,125,631	\$ -	100%	\$ 532,239	0%
01-01-05	2,146,480	2,146,480	-	100%	499,623	0%
01-01-06	2,260,513	2,260,513	-	100%	486,058	0%
01-01-07	2,396,287	2,396,287	-	100%	532,534	0%
01-01-08	2,611,265	3,147,702	(536,437)	83%	595,957	(90%)
01-01-09	2,568,689	3,405,577	(836,888)	75%	640,506	(131%)

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009

	Surveyor's Corner Perpetuation	Public Safety	Property Reassessment 2006	Administrative Fees	2004 Homeland Security Grant	Recorder's Records Perpetuation
Receipts:						
Taxes	\$ -	\$ 276,120	\$ 106,403	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	11,699	700	497,604	-
Charges for services	7,385	-	-	-	-	54,136
Other	-	-	-	-	-	-
Total receipts	<u>7,385</u>	<u>276,120</u>	<u>118,102</u>	<u>700</u>	<u>497,604</u>	<u>54,136</u>
Disbursements:						
General government	20,738	-	149,779	-	-	59,092
Public safety	-	-	-	-	483,193	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Total disbursements	<u>20,738</u>	<u>-</u>	<u>149,779</u>	<u>-</u>	<u>483,193</u>	<u>59,092</u>
Excess (deficiency) of receipts over disbursements	<u>(13,353)</u>	<u>276,120</u>	<u>(31,677)</u>	<u>700</u>	<u>14,411</u>	<u>(4,956)</u>
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(13,353)</u>	<u>276,120</u>	<u>(31,677)</u>	<u>700</u>	<u>14,411</u>	<u>(4,956)</u>
Cash and investment fund balance - beginning	<u>25,056</u>	<u>-</u>	<u>279,983</u>	<u>-</u>	<u>3,995</u>	<u>186,264</u>
Cash and investment fund balance - ending	<u>\$ 11,703</u>	<u>\$ 276,120</u>	<u>\$ 248,306</u>	<u>\$ 700</u>	<u>\$ 18,406</u>	<u>\$ 181,308</u>
Cash and Investment Assets - December 31						
Cash and investments	\$ 11,703	\$ -	\$ 248,306	\$ -	\$ -	\$ 181,308
Restricted assets:						
Cash and investments	-	276,120	-	700	18,406	-
Total cash and investment assets - December 31	<u>\$ 11,703</u>	<u>\$ 276,120</u>	<u>\$ 248,306</u>	<u>\$ 700</u>	<u>\$ 18,406</u>	<u>\$ 181,308</u>
Cash and Investment Fund Balance - December 31						
Restricted for:						
Public safety	\$ -	\$ 276,120	\$ -	\$ 700	\$ 18,406	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Unrestricted	11,703	-	248,306	-	-	181,308
Total cash and investment fund balance - December 31	<u>\$ 11,703</u>	<u>\$ 276,120</u>	<u>\$ 248,306</u>	<u>\$ 700</u>	<u>\$ 18,406</u>	<u>\$ 181,308</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Rainy Day	Identity Protection Security	Plat Book	GIS	Personal Property Collection Fee	Soil and Water
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	55,770	-	-	-	-	-
Charges for services	-	14,028	9,904	2,615	2,141	-
Other	-	-	-	-	-	3,423
Total receipts	55,770	14,028	9,904	2,615	2,141	3,423
Disbursements:						
General government	-	-	15,271	279	2,471	3,285
Public safety	40,025	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	1,069	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Total disbursements	41,094	-	15,271	279	2,471	3,285
Excess (deficiency) of receipts over disbursements	14,676	14,028	(5,367)	2,336	(330)	138
Other financing sources (uses):						
Transfers in	591,362	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	591,362	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	606,038	14,028	(5,367)	2,336	(330)	138
Cash and investment fund balance - beginning	96,309	18,232	21,489	-	383	(16)
Cash and investment fund balance - ending	<u>\$ 702,347</u>	<u>\$ 32,260</u>	<u>\$ 16,122</u>	<u>\$ 2,336</u>	<u>\$ 53</u>	<u>\$ 122</u>
Cash and Investment Assets - December 31						
Cash and investments	\$ 702,347	\$ 32,260	\$ 16,122	\$ 2,336	\$ 53	\$ 122
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - December 31	<u>\$ 702,347</u>	<u>\$ 32,260</u>	<u>\$ 16,122</u>	<u>\$ 2,336</u>	<u>\$ 53</u>	<u>\$ 122</u>
Cash and Investment Fund Balance - December 31						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Unrestricted	702,347	32,260	16,122	2,336	53	122
Total cash and investment fund balance - December 31	<u>\$ 702,347</u>	<u>\$ 32,260</u>	<u>\$ 16,122</u>	<u>\$ 2,336</u>	<u>\$ 53</u>	<u>\$ 122</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Clerk IV-D Incentive Payments	Interstate Compact Fee	Clerk's Records Perpetuation	Juvenile Reimbursement Fee	Sales Disclosure	Intrastate Compact Fee
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	19,981	-	6,838	-	-	-
Charges for services	-	525	32,932	-	3,975	226
Other	-	-	-	-	-	-
Total receipts	19,981	525	39,770	-	3,975	226
Disbursements:						
General government	-	600	44,399	-	2,341	38
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	27,721	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Total disbursements	27,721	600	44,399	-	2,341	38
Excess (deficiency) of receipts over disbursements	(7,740)	(75)	(4,629)	-	1,634	188
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(7,740)	(75)	(4,629)	-	1,634	188
Cash and investment fund balance - beginning	62,062	150	33,992	9,392	759	-
Cash and investment fund balance - ending	<u>\$ 54,322</u>	<u>\$ 75</u>	<u>\$ 29,363</u>	<u>\$ 9,392</u>	<u>\$ 2,393</u>	<u>\$ 188</u>
Cash and Investment Assets - December 31						
Cash and investments	\$ -	\$ 75	\$ 29,363	\$ -	\$ 2,393	\$ 188
Restricted assets:						
Cash and investments	54,322	-	-	9,392	-	-
Total cash and investment assets - December 31	<u>\$ 54,322</u>	<u>\$ 75</u>	<u>\$ 29,363</u>	<u>\$ 9,392</u>	<u>\$ 2,393</u>	<u>\$ 188</u>
Cash and Investment Fund Balance - December 31						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ 9,392	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	54,322	-	-	-	-	-
Economic development	-	-	-	-	-	-
Unrestricted	-	75	29,363	-	2,393	188
Total cash and investment fund balance - December 31	<u>\$ 54,322</u>	<u>\$ 75</u>	<u>\$ 29,363</u>	<u>\$ 9,392</u>	<u>\$ 2,393</u>	<u>\$ 188</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Supplemental Juvenile Probation Services Circuit Court	Supplemental Adult Probation Services Circuit Court	Community Corrections Home Detention	Supplemental Adult Probation Services Superior Court	Drug Testing Probation Fee	Probation Administrative Fee
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	6,124	6,919	71,127	42,918	6,030	36,498
Other	-	-	-	-	-	-
Total receipts	6,124	6,919	71,127	42,918	6,030	36,498
Disbursements:						
General government	-	-	-	-	-	-
Public safety	4,308	-	77,751	46,327	5,365	48,067
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Total disbursements	4,308	-	77,751	46,327	5,365	48,067
Excess (deficiency) of receipts over disbursements	1,816	6,919	(6,624)	(3,409)	665	(11,569)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,816	6,919	(6,624)	(3,409)	665	(11,569)
Cash and investment fund balance - beginning	27,588	47,472	46,894	188,354	562	20,475
Cash and investment fund balance - ending	\$ 29,404	\$ 54,391	\$ 40,270	\$ 184,945	\$ 1,227	\$ 8,906
Cash and Investment Assets - December 31						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	29,404	54,391	40,270	184,945	1,227	8,906
Total cash and investment assets - December 31	\$ 29,404	\$ 54,391	\$ 40,270	\$ 184,945	\$ 1,227	\$ 8,906
Cash and Investment Fund Balance - December 31						
Restricted for:						
Public safety	\$ 29,404	\$ 54,391	\$ 40,270	\$ 184,945	\$ 1,227	\$ 8,906
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - December 31	\$ 29,404	\$ 54,391	\$ 40,270	\$ 184,945	\$ 1,227	\$ 8,906

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Juvenile Probation Administrative Fee	Pretrial Diversion	Infraction Deferral	Jury Fee	Prosecutor IV-D Incentive Payments	PCA Fee
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	30,059	1,554
Charges for services	2,932	12,770	45,830	10,737	-	-
Other	-	-	-	-	-	-
Total receipts	2,932	12,770	45,830	10,737	30,059	1,554
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	5,673	47,197	17,019	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	16,989	646
Capital outlay:						
General government	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Total disbursements	-	5,673	47,197	17,019	16,989	646
Excess (deficiency) of receipts over disbursements	2,932	7,097	(1,367)	(6,282)	13,070	908
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,932	7,097	(1,367)	(6,282)	13,070	908
Cash and investment fund balance - beginning	19,934	32,561	78,876	56,270	106,621	278
Cash and investment fund balance - ending	<u>\$ 22,866</u>	<u>\$ 39,658</u>	<u>\$ 77,509</u>	<u>\$ 49,988</u>	<u>\$ 119,691</u>	<u>\$ 1,186</u>
Cash and Investment Assets - December 31						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,186
Restricted assets:						
Cash and investments	22,866	39,658	77,509	49,988	119,691	-
Total cash and investment assets - December 31	<u>\$ 22,866</u>	<u>\$ 39,658</u>	<u>\$ 77,509</u>	<u>\$ 49,988</u>	<u>\$ 119,691</u>	<u>\$ 1,186</u>
Cash and Investment Fund Balance - December 31						
Restricted for:						
Public safety	\$ 22,866	\$ 39,658	\$ 77,509	\$ 49,988	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	119,691	-
Economic development	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	1,186
Total cash and investment fund balance - December 31	<u>\$ 22,866</u>	<u>\$ 39,658</u>	<u>\$ 77,509</u>	<u>\$ 49,988</u>	<u>\$ 119,691</u>	<u>\$ 1,186</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	County Extradition	County Corrections	Supplemental Public Defender Service	Senior Center Planning Grant	Stimulus HAT Grant
Receipts:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	25,996	-	331,312	25,972
Charges for services	-	-	45,204	-	-
Other	-	-	-	-	1,040
Total receipts	-	25,996	45,204	331,312	27,012
Disbursements:					
General government	-	-	-	-	-
Public safety	-	30,761	10,132	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	331,312	27,012
Capital outlay:					
General government	-	-	-	-	-
Highways and streets	-	-	-	-	-
Total disbursements	-	30,761	10,132	331,312	27,012
Excess (deficiency) of receipts over disbursements	-	(4,765)	35,072	-	-
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(4,765)	35,072	-	-
Cash and investment fund balance - beginning	6,314	72,891	46,943	-	-
Cash and investment fund balance - ending	<u>\$ 6,314</u>	<u>\$ 68,126</u>	<u>\$ 82,015</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Cash and Investment Assets - December 31</u>					
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:					
Cash and investments	6,314	68,126	82,015	-	-
Total cash and investment assets - December 31	<u>\$ 6,314</u>	<u>\$ 68,126</u>	<u>\$ 82,015</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Cash and Investment Fund Balance - December 31</u>					
Restricted for:					
Public safety	\$ 6,314	\$ 68,126	\$ 82,015	\$ -	\$ -
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	-	-	-	-	-
Unrestricted	-	-	-	-	-
Total cash and investment fund balance - December 31	<u>\$ 6,314</u>	<u>\$ 68,126</u>	<u>\$ 82,015</u>	<u>\$ -</u>	<u>\$ -</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Revolving Loan	Local Road and Street	County Health	Local Health Maintenance	Tobacco Settlement Grant
Receipts:					
Taxes	\$ -	\$ -	\$ 146,304	\$ -	\$ -
Special assessments	-	-	-	-	-
Licenses and permits	-	-	90,121	-	-
Intergovernmental	-	322,240	16,086	33,139	-
Charges for services	-	-	-	-	-
Other	-	12,368	7,323	-	-
Total receipts	-	334,608	259,834	33,139	-
Disbursements:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	386,418	-	-	-
Health and welfare	-	-	240,002	33,696	-
Capital outlay:					
General government	-	-	-	-	-
Highways and streets	-	-	-	-	-
Total disbursements	-	386,418	240,002	33,696	-
Excess (deficiency) of receipts over disbursements	-	(51,810)	19,832	(557)	-
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(51,810)	19,832	(557)	-
Cash and investment fund balance - beginning	210,463	143,958	47,354	19,781	338
Cash and investment fund balance - ending	<u>\$ 210,463</u>	<u>\$ 92,148</u>	<u>\$ 67,186</u>	<u>\$ 19,224</u>	<u>\$ 338</u>
Cash and Investment Assets - December 31					
Cash and investments	\$ -	\$ 92,148	\$ -	\$ -	\$ -
Restricted assets:					
Cash and investments	210,463	-	67,186	19,224	338
Total cash and investment assets - December 31	<u>\$ 210,463</u>	<u>\$ 92,148</u>	<u>\$ 67,186</u>	<u>\$ 19,224</u>	<u>\$ 338</u>
Cash and Investment Fund Balance - December 31					
Restricted for:					
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-
Health and welfare	-	-	67,186	19,224	338
Economic development	210,463	-	-	-	-
Unrestricted	-	92,148	-	-	-
Total cash and investment fund balance - December 31	<u>\$ 210,463</u>	<u>\$ 92,148</u>	<u>\$ 67,186</u>	<u>\$ 19,224</u>	<u>\$ 338</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Health Bioterrorism Grant	Drug Enforcement Program	Tobacco Grant	H1N1	Phase 3 H1N1
Receipts:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	14,946	-	27,909	18,311	20,200
Charges for services	-	-	6,301	-	-
Other	-	-	714	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total receipts	14,946	-	34,924	18,311	20,200
Disbursements:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	10,401	-	48,224	16,846	9,350
Capital outlay:					
General government	-	-	-	-	-
Highways and streets	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total disbursements	10,401	-	48,224	16,846	9,350
Excess (deficiency) of receipts over disbursements	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	4,545	-	(13,300)	1,465	10,850
Other financing sources (uses):					
Transfers in	-	-	5,670	-	-
Transfers out	(5,670)	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(5,670)	-	5,670	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	(1,125)	-	(7,630)	1,465	10,850
Cash and investment fund balance - beginning	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	4,558	14	72,862	-	-
Cash and investment fund balance - ending	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 3,433	\$ 14	\$ 65,232	\$ 1,465	\$ 10,850
<u>Cash and Investment Assets - December 31</u>					
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:					
Cash and investments	3,433	14	65,232	1,465	10,850
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total cash and investment assets - December 31	\$ 3,433	\$ 14	\$ 65,232	\$ 1,465	\$ 10,850
<u>Cash and Investment Fund Balance - December 31</u>					
Restricted for:					
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-
Health and welfare	3,433	14	65,232	1,465	10,850
Economic development	-	-	-	-	-
Unrestricted	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total cash and investment fund balance - December 31	\$ 3,433	\$ 14	\$ 65,232	\$ 1,465	\$ 10,850

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Family and Children	Welfare Child Psychiatric	Accident Report	Firearms Training	Sheriff Grant
Receipts:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	14,620	-
Intergovernmental	63,179	-	-	-	-
Charges for services	-	-	1,488	-	-
Other	1,727	-	-	-	-
Total receipts	64,906	-	1,488	14,620	-
Disbursements:					
General government	-	-	-	-	-
Public safety	-	-	964	16,241	2,850
Highways and streets	-	-	-	-	-
Health and welfare	105,011	13,485	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Highways and streets	-	-	-	-	-
Total disbursements	105,011	13,485	964	16,241	2,850
Excess (deficiency) of receipts over disbursements	(40,105)	(13,485)	524	(1,621)	(2,850)
Other financing sources (uses):					
Transfers in	-	-	-	-	5,350
Transfers out	(576,944)	(14,418)	-	-	-
Total other financing sources (uses)	(576,944)	(14,418)	-	-	5,350
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(617,049)	(27,903)	524	(1,621)	2,500
Cash and investment fund balance - beginning	617,049	27,903	484	4,004	-
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,008</u>	<u>\$ 2,383</u>	<u>\$ 2,500</u>
<u>Cash and Investment Assets - December 31</u>					
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:					
Cash and investments	-	-	1,008	2,383	2,500
Total cash and investment assets - December 31	\$ -	\$ -	\$ 1,008	\$ 2,383	\$ 2,500
<u>Cash and Investment Fund Balance - December 31</u>					
Restricted for:					
Public safety	\$ -	\$ -	\$ 1,008	\$ 2,383	\$ 2,500
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	-	-	-	-	-
Unrestricted	-	-	-	-	-
Total cash and investment fund balance - December 31	\$ -	\$ -	\$ 1,008	\$ 2,383	\$ 2,500

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Sheriff Drug Enforcement	Sheriff Drug Seized Money	Sheriff Operation Pull Over	County Medical Care for Inmates	County Law Enforcement Continuing Education
Receipts:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	4,018	3,460	-
Charges for services	-	-	-	-	833
Other	-	-	-	-	-
Total receipts	-	-	4,018	3,460	833
Disbursements:					
General government	-	-	-	-	-
Public safety	2,000	8,050	4,032	2,020	1,185
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Highways and streets	-	-	-	-	-
Total disbursements	2,000	8,050	4,032	2,020	1,185
Excess (deficiency) of receipts over disbursements	(2,000)	(8,050)	(14)	1,440	(352)
Other financing sources (uses):					
Transfers in	5,000	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	5,000	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,000	(8,050)	(14)	1,440	(352)
Cash and investment fund balance - beginning	-	11,800	51	1,638	644
Cash and investment fund balance - ending	<u>\$ 3,000</u>	<u>\$ 3,750</u>	<u>\$ 37</u>	<u>\$ 3,078</u>	<u>\$ 292</u>
Cash and Investment Assets - December 31					
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:					
Cash and investments	3,000	3,750	37	3,078	292
Total cash and investment assets - December 31	<u>\$ 3,000</u>	<u>\$ 3,750</u>	<u>\$ 37</u>	<u>\$ 3,078</u>	<u>\$ 292</u>
Cash and Investment Fund Balance - December 31					
Restricted for:					
Public safety	\$ 3,000	\$ 3,750	\$ 37	\$ 3,078	\$ 292
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	-	-	-	-	-
Unrestricted	-	-	-	-	-
Total cash and investment fund balance - December 31	<u>\$ 3,000</u>	<u>\$ 3,750</u>	<u>\$ 37</u>	<u>\$ 3,078</u>	<u>\$ 292</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Emergency Telephone System	Wireless Enhanced 911	Emergency Planning and Right to Know	Unsafe Building	Community Development
Receipts:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	5,512	-	-
Charges for services	254,622	128,848	-	-	11,984
Other	2,611	-	-	5,964	-
Total receipts	<u>257,233</u>	<u>128,848</u>	<u>5,512</u>	<u>5,964</u>	<u>11,984</u>
Disbursements:					
General government	-	-	-	-	12,621
Public safety	272,468	179	2,354	10,839	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Highways and streets	-	-	-	-	-
Total disbursements	<u>272,468</u>	<u>179</u>	<u>2,354</u>	<u>10,839</u>	<u>12,621</u>
Excess (deficiency) of receipts over disbursements	<u>(15,235)</u>	<u>128,669</u>	<u>3,158</u>	<u>(4,875)</u>	<u>(637)</u>
Other financing sources (uses):					
Transfers in	-	137,055	-	-	-
Transfers out	(137,055)	-	-	-	-
Total other financing sources (uses)	<u>(137,055)</u>	<u>137,055</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(152,290)</u>	<u>265,724</u>	<u>3,158</u>	<u>(4,875)</u>	<u>(637)</u>
Cash and investment fund balance - beginning	<u>1,213,569</u>	<u>10,652</u>	<u>16,073</u>	<u>5,820</u>	<u>13,314</u>
Cash and investment fund balance - ending	<u>\$ 1,061,279</u>	<u>\$ 276,376</u>	<u>\$ 19,231</u>	<u>\$ 945</u>	<u>\$ 12,677</u>
<u>Cash and Investment Assets - December 31</u>					
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ 12,677
Restricted assets:					
Cash and investments	1,061,279	276,376	19,231	945	-
Total cash and investment assets - December 31	<u>\$ 1,061,279</u>	<u>\$ 276,376</u>	<u>\$ 19,231</u>	<u>\$ 945</u>	<u>\$ 12,677</u>
<u>Cash and Investment Fund Balance - December 31</u>					
Restricted for:					
Public safety	\$ 1,061,279	\$ 276,376	\$ 19,231	\$ 945	\$ -
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	-	-	-	-	-
Unrestricted	-	-	-	-	12,677
Total cash and investment fund balance - December 31	<u>\$ 1,061,279</u>	<u>\$ 276,376</u>	<u>\$ 19,231</u>	<u>\$ 945</u>	<u>\$ 12,677</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Community Development/ City Reimbursement	Alcohol and Drug Program	STOP Tobacco	Drug Free Schools	Sheriff's Commissary
Receipts:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	91,293	25,000	-
Charges for services	-	39,058	-	-	158,467
Other	313	-	-	-	-
Total receipts	<u>313</u>	<u>39,058</u>	<u>91,293</u>	<u>25,000</u>	<u>158,467</u>
Disbursements:					
General government	-	-	-	-	-
Public safety	-	70,961	-	21,736	164,698
Highways and streets	-	-	-	-	-
Health and welfare	-	-	93,847	-	-
Capital outlay:					
General government	-	-	-	-	-
Highways and streets	-	-	-	-	-
Total disbursements	<u>-</u>	<u>70,961</u>	<u>93,847</u>	<u>21,736</u>	<u>164,698</u>
Excess (deficiency) of receipts over disbursements	<u>313</u>	<u>(31,903)</u>	<u>(2,554)</u>	<u>3,264</u>	<u>(6,231)</u>
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	(10,350)	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(10,350)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	313	(42,253)	(2,554)	3,264	(6,231)
Cash and investment fund balance - beginning	-	57,525	33,629	-	69,428
Cash and investment fund balance - ending	<u>\$ 313</u>	<u>\$ 15,272</u>	<u>\$ 31,075</u>	<u>\$ 3,264</u>	<u>\$ 63,197</u>
<u>Cash and Investment Assets - December 31</u>					
Cash and investments	\$ 313	\$ -	\$ -	\$ -	\$ -
Restricted assets:					
Cash and investments	-	15,272	31,075	3,264	63,197
Total cash and investment assets - December 31	<u>\$ 313</u>	<u>\$ 15,272</u>	<u>\$ 31,075</u>	<u>\$ 3,264</u>	<u>\$ 63,197</u>
<u>Cash and Investment Fund Balance - December 31</u>					
Restricted for:					
Public safety	\$ -	\$ 15,272	\$ -	\$ 3,264	\$ 63,197
Highways and streets	-	-	-	-	-
Health and welfare	-	-	31,075	-	-
Economic development	-	-	-	-	-
Unrestricted	313	-	-	-	-
Total cash and investment fund balance - December 31	<u>\$ 313</u>	<u>\$ 15,272</u>	<u>\$ 31,075</u>	<u>\$ 3,264</u>	<u>\$ 63,197</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Drug Buy Money	Cumulative Courthouse Buildings	Cumulative Bridge	General Drain Improvement	Totals
Receipts:					
Taxes	\$ -	\$ 236,989	\$ 495,742	\$ -	\$ 1,261,558
Special assessments	-	-	-	42,797	42,797
Licenses and permits	-	-	-	-	104,741
Intergovernmental	-	26,059	58,953	-	1,737,790
Charges for services	-	-	-	-	1,016,557
Other	1	8,596	7,477	7,838	59,395
Total receipts	1	271,644	562,172	50,635	4,222,838
Disbursements:					
General government	-	-	-	-	310,914
Public safety	-	-	-	-	1,396,395
Highways and streets	-	-	-	-	386,418
Health and welfare	-	-	-	-	975,611
Capital outlay:					
General government	-	97,125	-	10,449	107,574
Highways and streets	-	-	576,891	-	576,891
Total disbursements	-	97,125	576,891	10,449	3,753,803
Excess (deficiency) of receipts over disbursements	1	174,519	(14,719)	40,186	469,035
Other financing sources (uses):					
Transfers in	-	-	-	-	744,437
Transfers out	-	-	-	-	(744,437)
Total other financing sources (uses)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1	174,519	(14,719)	40,186	469,035
Cash and investment fund balance - beginning	3,524	639,458	653,209	528,751	5,897,936
Cash and investment fund balance - ending	<u>\$ 3,525</u>	<u>\$ 813,977</u>	<u>\$ 638,490</u>	<u>\$ 568,937</u>	<u>\$ 6,366,971</u>
Cash and Investment Assets - December 31					
Cash and investments	\$ -	\$ 813,977	\$ -	\$ 568,937	\$ 2,715,814
Restricted assets:					
Cash and investments	3,525	-	638,490	-	3,651,157
Total cash and investment assets - December 31	<u>\$ 3,525</u>	<u>\$ 813,977</u>	<u>\$ 638,490</u>	<u>\$ 568,937</u>	<u>\$ 6,366,971</u>
Cash and Investment Fund Balance - December 31					
Restricted for:					
Public safety	\$ 3,525	\$ -	\$ -	\$ -	\$ 2,429,374
Highways and streets	-	-	638,490	-	638,490
Health and welfare	-	-	-	-	372,830
Economic development	-	-	-	-	210,463
Unrestricted	-	813,977	-	568,937	2,715,814
Total cash and investment fund balance - December 31	<u>\$ 3,525</u>	<u>\$ 813,977</u>	<u>\$ 638,490</u>	<u>\$ 568,937</u>	<u>\$ 6,366,971</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 PRIVATE-PURPOSE TRUST FUNDS
 For The Year Ended December 31, 2009

	D. Little Principal	Civil Defense Equipment Donations	Sheriff Rescue	Sheriff's Rescue Donations	Sheriff Canine	Congressional Principal	Veteran's Recognition	Totals
Additions:								
Contributions:								
Other	\$ -	\$ 17,595	\$ 10,000	\$ 1,050	\$ -	\$ -	\$ 1,356	\$ 30,001
Deductions:								
Administrative and general	-	14,719	30,025	588	-	-	1,637	46,969
Excess (deficiency) of total additions over total deductions	-	2,876	(20,025)	462	-	-	(281)	(16,968)
Cash and investment fund balance - beginning	1,000	2,198	20,025	950	48	35,520	301	60,042
Cash and investment fund balance - ending	<u>\$ 1,000</u>	<u>\$ 5,074</u>	<u>\$ -</u>	<u>\$ 1,412</u>	<u>\$ 48</u>	<u>\$ 35,520</u>	<u>\$ 20</u>	<u>\$ 43,074</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009

	<u>D. Little Interest</u>	<u>Mortgage Fee</u>	<u>Surplus Tax</u>	<u>Tax Sale Redemption</u>	<u>Tax Sale Surplus</u>	<u>Tax Sale Cost</u>
Additions:						
Agency fund additions	\$ 55	\$ 49,880	\$ 46,083	\$ 137,981	\$ 93,785	\$ 8,459
Deductions:						
Agency fund deductions	<u>33</u>	<u>48,896</u>	<u>33,709</u>	<u>135,515</u>	<u>477,573</u>	<u>1,950</u>
Excess (deficiency) of total additions over total deductions	22	984	12,374	2,466	(383,788)	6,509
Cash and investment fund balance - beginning	<u>-</u>	<u>2,264</u>	<u>34,765</u>	<u>2,764</u>	<u>512,571</u>	<u>50,389</u>
Cash and investment fund balance - ending	<u>\$ 22</u>	<u>\$ 3,248</u>	<u>\$ 47,139</u>	<u>\$ 5,230</u>	<u>\$ 128,783</u>	<u>\$ 56,898</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	<u>Certified Collection Fee</u>	<u>County Payroll</u>	<u>Child Restraint Violations</u>	<u>State Assessment</u>	<u>Coroner's Training and Continuing Education</u>	<u>City/Town Court Cost</u>
Additions:						
Agency fund additions	\$ -	\$ 2,527,238	\$ 900	\$ 3,975	\$ 2,799	\$ 11,112
Deductions:						
Agency fund deductions	<u>-</u>	<u>2,508,667</u>	<u>875</u>	<u>3,955</u>	<u>2,984</u>	<u>3,682</u>
Excess (deficiency) of total additions over total deductions	-	18,571	25	20	(185)	7,430
Cash and investment fund balance - beginning	<u>673</u>	<u>111,495</u>	<u>50</u>	<u>325</u>	<u>308</u>	<u>3,682</u>
Cash and investment fund balance - ending	<u>\$ 673</u>	<u>\$ 130,066</u>	<u>\$ 75</u>	<u>\$ 345</u>	<u>\$ 123</u>	<u>\$ 11,112</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Infraction Judgment	Bond Special Death Benefit	Convention and Tourism	State Highway	Welfare Trust	County Sheriff's Pension Fees
Additions:						
Agency fund additions	\$ 152,852	\$ 2,260	\$ 130,449	\$ 16,177	\$ -	\$ 76,135
Deductions:						
Agency fund deductions	147,236	1,040	128,700	13,353	3,545	77,932
Excess (deficiency) of total additions over total deductions	5,616	1,220	1,749	2,824	(3,545)	(1,797)
Cash and investment fund balance - beginning	6,499	8,705	9,700	255	3,545	5,475
Cash and investment fund balance - ending	<u>\$ 12,115</u>	<u>\$ 9,925</u>	<u>\$ 11,449</u>	<u>\$ 3,079</u>	<u>\$ -</u>	<u>\$ 3,678</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	<u>User Fee</u>	<u>Education License Plate Excise Fee</u>	<u>Congressional Interest</u>	<u>Inheritance Tax</u>	<u>Fines and Forfeitures</u>	<u>Tax Distributions</u>
Additions:						
Agency fund additions	\$ 9,115	\$ 488	\$ 884	\$ 700,524	\$ 93,717	\$ 40,105,684
Deductions:						
Agency fund deductions	<u>3,544</u>	<u>488</u>	<u>1,421</u>	<u>602,464</u>	<u>97,019</u>	<u>40,086,092</u>
Excess (deficiency) of total additions over total deductions	5,571	-	(537)	98,060	(3,302)	19,592
Cash and investment fund balance - beginning	<u>66,431</u>	<u>-</u>	<u>21,894</u>	<u>93,296</u>	<u>15,886</u>	<u>15,910</u>
Cash and investment fund balance - ending	<u>\$ 72,002</u>	<u>\$ -</u>	<u>\$ 21,357</u>	<u>\$ 191,356</u>	<u>\$ 12,584</u>	<u>\$ 35,502</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	County Sheriff	Clerk of the Circuit Court	Sheriff's Inmate Trust	County Recorder	County Treasurer	Totals
Additions:						
Agency fund additions	\$ 81,049	\$ 4,266,477	\$ 162,872	\$ 170,642	\$ 36,969,483	\$ 85,821,075
Deductions:						
Agency fund deductions	83,189	4,409,493	161,658	169,239	36,327,181	85,531,433
Excess (deficiency) of total additions over total deductions	(2,140)	(143,016)	1,214	1,403	642,302	289,642
Cash and investment fund balance - beginning	4,823	283,813	2,155	12,565	467,113	1,737,351
Cash and investment fund balance - ending	<u>\$ 2,683</u>	<u>\$ 140,797</u>	<u>\$ 3,369</u>	<u>\$ 13,968</u>	<u>\$ 1,109,415</u>	<u>\$ 2,026,993</u>

HUNTINGTON COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2009

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.

General infrastructure assets are included if acquired (purchased, constructed, or donated) after July 1, 1980, or if they received major renovations, restorations, or improvements after that date. The government was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year.) As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are reported at historical cost.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 202,821
Infrastructure	114,138,513
Buildings	7,326,571
Improvements other than buildings	1,161,163
Machinery and equipment	<u>8,138,668</u>
 Total governmental activities, capital assets not being depreciated	 <u>\$ 130,967,736</u>

HUNTINGTON COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2009

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
Sheriff cars	\$ 46,895	\$ 25,596
Rescue vehicle	62,498	-
Notes payable	<u>457,202</u>	<u>130,809</u>
Total governmental activities debt	<u>\$ 566,595</u>	<u>\$ 156,405</u>

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF HUNTINGTON COUNTY, INDIANA

Compliance

We have audited the compliance of Huntington County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to its major federal program for the year ended December 31, 2009. The County's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2009.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(Continued)

A control deficiency in a County's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be significant deficiencies or material weaknesses, as defined above.

This report is intended solely for the information and use of the County's management, the Board of County Commissioners, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

April 28, 2010

HUNTINGTON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2009

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster State and Community Highway Safety	20.600	OP-09-01-01-51	\$ 4,032
Pass-Through Indiana Department of Transportation Formula Grants for Other Than Urbanized Areas	20.509	A249-09-320334 A249-09-320368	159,313 <u>25,971</u>
Total for program			<u>185,284</u>
Total for federal grantor agency			<u>189,316</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana State Department of Health Public Health Emergency Preparedness	93.069	H1N1-134-66 BPRS-134-2 H1N1-132-67	16,846 14,946 <u>9,350</u>
Total for program			<u>41,142</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563		130,757
ARRA - Child Support Enforcement	93.563		<u>5,140</u>
Total for program			<u>135,897</u>
Total for federal grantor agency			<u>177,039</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security State Fire Training Systems Grants	97.043	C-44P-9-203A C-44P-9-548A	99,830 <u>19,851</u>
Total for program			<u>119,681</u>
Homeland Security Grant Program	97.067	C44P-9-644A	<u>18,499</u>
State Homeland Security Grant Program	97.073	C44P-7-427	<u>17,902</u>
Buffer Zone Protection Program	97.078	C44P-9-353A	<u>147,221</u>
Total for federal grantor agency			<u>303,303</u>
Total federal awards expended			<u>\$ 669,658</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

HUNTINGTON COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

I. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Huntington County (County) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statements. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

II. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2009:

Program Title	Federal CFDA Number	2009
Formula Grants for Other Than Urbanized Areas	20.509	<u>\$ 185,284</u>

HUNTINGTON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Qualified

Internal control over financial reporting:

Material weaknesses identified?	no
Significant deficiencies identified that are not considered to be material weaknesses?	none reported

Noncompliance material to financial statements noted?	no
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Federal Awards:

Internal control over major programs:

Material weaknesses identified?	no
Significant deficiencies identified that are not considered to be material weaknesses?	none reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	no
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Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
20.509	Formula Grants for Other Than Urbanized Areas

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee?	yes
--	-----

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

HUNTINGTON COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

HUNTINGTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on April 28, 2010, with Kathy Juillerat, Auditor; and Tom Wall, President of the Board of County Commissioners. Our audit disclosed no material items that warrant comment at this time.