

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

ANNUAL FINANCIAL REPORT

2010

HUNTINGTON COUNTY, INDIANA



FILED

06/22/2011

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Kathy Juillerat Cindy Yeiter	01-01-08 to 12-31-10 01-01-11 to 12-31-14
Treasurer	Brenda Hamilton	01-01-09 to 12-31-12
Clerk	Karrie Fran Felts Kittie Keiffer	01-01-10 to 12-31-10 01-01-11 to 12-31-14
Sheriff	Kent Farthing Terry Stoffel	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Recorder	Angela L. Garner Cheryl A. Schenkel	01-01-07 to 12-31-10 01-01-11 to 12-31-14
President of the Board of County Commissioners	Tom Wall	01-01-10 to 12-31-11
President of the County Council	John E. Hacker	01-01-10 to 12-31-11



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, 2010, 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, 2010, 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 May 16, 2011, 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 integral part of 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.

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

May 16, 2011



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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 fund information of Huntington County (County), as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated May 16, 2011. 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 deficiency in internal control 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 and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be 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 May 16, 2011.

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

May 16, 2011

HUNTINGTON COUNTY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For The Year Ended December 31, 2010

<u>Functions/Programs</u>	<u>Disbursements</u>	Program Receipts			<u>Net (Disbursements) Receipts and Changes in Net Assets</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Totals</u>
Primary government:					
Governmental activities:					
General government	\$ 6,847,452	\$ 1,740,230	\$ 265,878	\$ -	\$ (4,841,344)
Public safety	5,016,776	900,839	651,540	-	(3,464,397)
Highways and streets	3,434,023	288,246	2,293,625	326,816	(525,336)
Health and welfare	1,496,871	98,974	402,189	-	(995,708)
Economic development	446,453	-	-	-	(446,453)
	<u>\$ 17,241,575</u>	<u>\$ 3,028,289</u>	<u>\$ 3,613,232</u>	<u>\$ 326,816</u>	<u>(10,273,238)</u>
Total governmental activities					
General receipts:					
Property taxes					5,891,020
Intergovernmental					846,223
Other local sources					4,531,186
Grants and contributions not restricted					36,600
Investment earnings					184,635
					<u>11,489,664</u>
					Change in net assets
					1,216,426
					Net assets - beginning
					12,240,156
					Net assets - ending
					<u>\$ 13,456,582</u>
 <u>Assets</u>					
Cash and investments					\$ 6,975,036
Restricted assets:					
Cash and investments					6,481,546
					<u>\$ 13,456,582</u>
 <u>Net Assets</u>					
Restricted for:					
General government					\$ 270,239
Public safety					1,055,872
Highways and streets					1,399,754
Health and welfare					83,500
Capital outlay					3,672,181
Unrestricted					6,975,036
					<u>\$ 13,456,582</u>
Total net assets					

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, 2010

	General	Drainage Maintenance	Highway	Economic Development Income Tax	Other Governmental Funds	Totals
Receipts:						
Taxes	\$ 7,275,287	\$ -	\$ -	\$ 661,648	\$ 1,619,624	\$ 9,556,559
Special assessments	-	373,003	-	-	12,797	385,800
Licenses and permits	58,125	-	-	-	110,694	168,819
Intergovernmental	1,030,536	-	1,814,430	-	1,977,905	4,822,871
Charges for services	573,321	-	323,997	-	907,169	1,804,487
Fines and forfeits	266,522	-	-	-	5,700	272,222
Other	287,595	26,687	40,240	-	281,302	635,824
Total receipts	9,491,386	399,690	2,178,667	661,648	4,915,191	17,646,582
Disbursements:						
General government	5,402,693	338,754	-	-	569,788	6,311,235
Public safety	2,858,671	-	-	-	2,062,187	4,920,858
Highways and streets	6,758	-	2,229,852	-	921,988	3,158,598
Health and welfare	461,742	-	-	-	1,033,660	1,495,402
Economic development	-	-	-	-	12,677	12,677
Capital outlay:						
General government	13,334	-	-	-	305,791	319,125
Public safety	95,918	-	-	-	-	95,918
Highways and streets	-	-	275,425	-	-	275,425
Health and welfare	1,469	-	-	-	-	1,469
Economic development	-	-	-	433,776	-	433,776
Total disbursements	8,840,585	338,754	2,505,277	433,776	4,906,091	17,024,483
Excess (deficiency) of receipts over disbursements	650,801	60,936	(326,610)	227,872	9,100	622,099
Other financing sources (uses):						
Transfers in	-	-	-	-	20,186	20,186
Transfers out	(2,700)	-	-	-	(17,486)	(20,186)
Other receipts	443,966	-	-	-	-	443,966
Total other financing sources (uses)	441,266	-	-	-	2,700	443,966
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,092,067	60,936	(326,610)	227,872	11,800	1,066,065
Cash and investment fund balance - beginning	1,459,170	1,306,405	1,687,116	1,408,474	6,366,971	12,228,136
Cash and investment fund balance - ending	<u>\$ 2,551,237</u>	<u>\$ 1,367,341</u>	<u>\$ 1,360,506</u>	<u>\$ 1,636,346</u>	<u>\$ 6,378,771</u>	<u>13,294,201</u>
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.						
						162,381
Net assets of governmental activities						<u>\$ 13,456,582</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 2,551,237	\$ 1,367,341	\$ -	\$ -	\$ 2,894,077	\$ 6,812,655
Restricted assets:						
Cash and investments	-	-	1,360,506	1,636,346	3,484,694	6,481,546
Total cash and investment assets - ending	\$ 2,551,237	\$ 1,367,341	\$ 1,360,506	\$ 1,636,346	\$ 6,378,771	\$ 13,294,201
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ 270,239	\$ 270,239
Public safety	-	-	-	-	1,055,872	1,055,872
Highways and streets	-	-	1,360,506	-	39,248	1,399,754
Health and welfare	-	-	-	-	83,500	83,500
Capital outlay	-	-	-	1,636,346	2,035,835	3,672,181
Unrestricted	2,551,237	1,367,341	-	-	2,894,077	6,812,655
Total cash and investment fund balance - ending	\$ 2,551,237	\$ 1,367,341	\$ 1,360,506	\$ 1,636,346	\$ 6,378,771	\$ 13,294,201

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, 2010

	<u>Internal Service Fund</u>
Operating receipts:	
Other	\$ <u>1,232,253</u>
Operating disbursements:	
Insurance claims and expense	<u>1,081,892</u>
Excess of operating receipts over operating disbursements	150,361
Cash and investment fund balance - beginning	<u>12,020</u>
Cash and investment fund balance - ending	<u>\$ 162,381</u>
<u>Cash and Investment Assets - December 31</u>	
Cash and investments	<u>\$ 162,381</u>
<u>Cash and Investment Fund Balance - December 31</u>	
Restricted for:	
Unrestricted	<u>\$ 162,381</u>

HUNTINGTON COUNTY
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
FIDUCIARY FUNDS
For The Year Ended December 31, 2010

	Pension Trust Funds	Private-Purpose Trust Funds	Agency Funds
Additions:			
Contributions:			
Employer	\$ 280,048	\$ -	
Plan members	34,931	-	
Other	-	30,239	
	314,979	30,239	
Total contributions			
	314,979	30,239	
Investment earnings:			
Net increase in fair value of investments	276,892	-	
Interest	81,086	-	
	357,978	-	
Total investment earnings			
	357,978	-	
Total additions			
	672,957	30,239	
Deductions:			
Benefits	111,318	-	
Administrative and general	51,115	31,127	
	162,433	31,127	
Total deductions			
	162,433	31,127	
Excess (deficiency) of total additions over total deductions			
	510,524	(888)	
Cash and investment fund balance - beginning			
	2,750,024	43,074	
Cash and investment fund balance - ending			
	\$ 3,260,548	\$ 42,186	\$ 2,118,095

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 non-exchange 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 drainage maintenance fund is used to account for the collection of special assessments and other related fees associated with the maintenance and repair of the County's drainage system.

The highway fund receives funds from state motor vehicle highway distributions and general property taxes. This fund is used primarily for the construction and maintenance of county highways.

HUNTINGTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

The economic development income tax fund accounts for the County's share of the county economic development income tax. Expenditures include construction and acquisition related costs for economic development projects.

Additionally, the County reports the following fund types:

The internal service fund accounts for health insurance 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.

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.

When both restricted and unrestricted resources are available for use, the County's policy is to use restricted resources first, then unrestricted resources as they are needed.

HUNTINGTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

D. Assets and Cash and Investment Balances

1. Restricted Assets

All restricted assets, as presented in the accompanying financial statements, are restricted due to enabling legislation.

2. 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.

3. Property Taxes

Normally, 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. 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 may 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.

4. 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.

5. Long-Term Debt

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

6. 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."

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 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 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, if any, is 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 loans and 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

A. 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. Prior to November 1, 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.

B. Cash Balance Deficits

At December 31, 2010, the following funds reported deficits in cash, which are violations of the Uniform Compliance Guidelines as authorized by state statute:

Fund	2010
IMT Training	\$ 150
Additional EMPG Grant	884

These deficits arose primarily due to reimbursement grant activity not reimbursed as of December 31, 2010.

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. At December 31, 2010, the County had deposit balances in the amount of \$15,616,863.

HUNTINGTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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, 2010, the County and the Sheriff's Retirement and Benefit Plan had the following investments:

Investment Type	Sheriff's Retirement and Benefit Pension Plans
U.S. treasuries and securities	\$ 125,920
U.S. agencies	121,920
Mutual funds	532,466
Corporate bonds	310,811
Corporate stock	2,328,352
Total	\$ 3,419,469

Statutory Authorization for Investments

Indian 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 have a stated final maturity of one day.

HUNTINGTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

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	2010 In the Government's Name
U.S. treasuries and securities	\$ 125,920
U.S. agencies	121,920
Mutual funds	532,466
Corporate bonds	310,811
Corporate stock	2,328,352
Total	\$ 3,419,469

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.

HUNTINGTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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	\$ 31,148	\$ 40,404	\$ 54,368
U.S. agencies	-	15,612	106,308
Mutual funds	532,466	-	-
Corporate bonds	5,345	10,521	294,945
Corporate stock	2,328,352	-	-
Totals	<u>\$ 2,897,311</u>	<u>\$ 66,537</u>	<u>\$ 455,621</u>

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	Mutual Funds	Corporate Bonds	Government Sponsored Enterprise
AAA	Aaa	\$ -	\$ -	\$ 121,920
AA	Aa	-	58,845	-
A	A	-	196,101	-
BBB	Baa	-	55,865	-
Unrated	Unrated	532,466	-	-
Totals		<u>\$ 532,466</u>	<u>\$ 310,811</u>	<u>\$ 121,920</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.

HUNTINGTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Sheriff's Retirement and Benefit Pension Plans:

Issuer	2010
Federal Home Loan Mortgage Corporation	\$ 43,459
Federal National Mortgage Association	78,461
Total	\$ 121,920

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, 2010, were as follows:

Transfer From	Transfer To	2010
General Fund	Other Governmental Funds	\$ 2,700
Other Governmental Funds	Other Governmental Funds	17,486
Total		\$ 20,186

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; 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.

HUNTINGTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Job Related Illnesses or Injuries to Employees

During 2002, the County joined 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.

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. The risk financing fund is accounted for in the Group Insurance Fund, an internal service fund, where assets are set aside for claim settlements. The County purchases commercial insurance for claims in excess of coverage provided by the fund. Amounts are paid into the fund by all insured funds and are available to pay claims, claim reserves and administrative costs of the program.

Settled claims from risks covered by commercial insurance have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

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

HUNTINGTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Funding Policy

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The total contributions made to PERF by the County during the period were \$327,044.

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

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute. The contributions made by the County during the period were \$267,758.

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

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute. There were no contributions made by the County during the period.

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)
07-01-08	\$ 4,807,461	\$ 5,299,029	\$ (491,568)	91%	\$ 4,633,461	(11%)
07-01-09	4,414,783	5,196,382	(781,599)	85%	4,870,440	(16%)
07-01-10	4,198,992	5,723,337	(1,524,345)	73%	4,836,704	(32%)

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)
01-01-05	\$ 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%)
01-01-10	2,901,499	3,536,102	(634,603)	82%	621,684	(102%)

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, 2010

	Local Road and Street	Accident Report	Firearms Training	County Health	Community Development	County Law Enforcement Continuing Education	Clerk's Records Perpetuation
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ 152,743	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	98,974	10,653	-	-
Intergovernmental	433,931	-	-	17,576	-	-	11,715
Charges for services	21,560	1,285	10,730	-	-	7,562	34,435
Fines and forfeits	-	-	-	-	-	-	-
Other	1,329	-	-	281	-	-	-
Total receipts	456,820	1,285	10,730	269,574	10,653	7,562	46,150
Disbursements:							
General government	-	-	-	-	-	-	21,829
Public safety	-	1,826	12,564	-	-	5,856	-
Highways and streets	509,720	-	-	-	-	-	-
Health and welfare	-	-	-	253,260	-	-	-
Economic development	-	-	-	-	12,677	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Total disbursements	509,720	1,826	12,564	253,260	12,677	5,856	21,829
Excess (deficiency) of receipts over disbursements	(52,900)	(541)	(1,834)	16,314	(2,024)	1,706	24,321
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	(52,900)	(541)	(1,834)	16,314	(2,024)	1,706	24,321
Cash and investment fund balance - beginning	92,148	1,008	2,383	67,186	12,677	292	29,363
Cash and investment fund balance - ending	<u>\$ 39,248</u>	<u>\$ 467</u>	<u>\$ 549</u>	<u>\$ 83,500</u>	<u>\$ 10,653</u>	<u>\$ 1,998</u>	<u>\$ 53,684</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ 10,653	\$ 1,998	\$ -
Restricted assets:							
Cash and investments	39,248	467	549	83,500	-	-	53,684
Total cash and investment assets - ending	<u>\$ 39,248</u>	<u>\$ 467</u>	<u>\$ 549</u>	<u>\$ 83,500</u>	<u>\$ 10,653</u>	<u>\$ 1,998</u>	<u>\$ 53,684</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,684
Public safety	-	467	549	-	-	-	-
Highways and streets	39,248	-	-	-	-	-	-
Health and welfare	-	-	-	83,500	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	10,653	1,998	-
Total cash and investment fund balance - ending	<u>\$ 39,248</u>	<u>\$ 467</u>	<u>\$ 549</u>	<u>\$ 83,500</u>	<u>\$ 10,653</u>	<u>\$ 1,998</u>	<u>\$ 53,684</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, 2010
 (Continued)

	Unsafe Building	Emergency Telephone System	Drug Enforcement	Prosecutor IV-D Incentive Payments	Recorder's Records Perpetuation	Local Health Maintenance	Community Corrections Home Detention
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	35,041	-	33,195	-
Charges for services	1,465	221,848	-	-	50,284	-	103,992
Fines and forfeits	-	-	-	-	-	-	-
Other	1,277	37,700	-	-	-	-	1,175
Total receipts	2,742	259,548	-	35,041	50,284	33,195	105,167
Disbursements:							
General government	-	-	-	-	74,552	-	-
Public safety	1,320	344,340	-	-	-	-	121,484
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	17,846	-	33,411	-
Economic development	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Total disbursements	1,320	344,340	-	17,846	74,552	33,411	121,484
Excess (deficiency) of receipts over disbursements	1,422	(84,792)	-	17,195	(24,268)	(216)	(16,317)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	(7,486)	-	-	-
Total other financing sources (uses)	-	-	-	(7,486)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,422	(84,792)	-	9,709	(24,268)	(216)	(16,317)
Cash and investment fund balance - beginning	945	1,061,279	14	119,691	181,308	19,224	40,270
Cash and investment fund balance - ending	<u>\$ 2,367</u>	<u>\$ 976,487</u>	<u>\$ 14</u>	<u>\$ 129,400</u>	<u>\$ 157,040</u>	<u>\$ 19,008</u>	<u>\$ 23,953</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ 2,367	\$ -	\$ 14	\$ 129,400	\$ -	\$ 19,008	\$ -
Restricted assets:							
Cash and investments	-	976,487	-	-	157,040	-	23,953
Total cash and investment assets - ending	<u>\$ 2,367</u>	<u>\$ 976,487</u>	<u>\$ 14</u>	<u>\$ 129,400</u>	<u>\$ 157,040</u>	<u>\$ 19,008</u>	<u>\$ 23,953</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ 157,040	\$ -	\$ -
Public safety	-	976,487	-	-	-	-	23,953
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	2,367	-	14	129,400	-	19,008	-
Total cash and investment fund balance - ending	<u>\$ 2,367</u>	<u>\$ 976,487</u>	<u>\$ 14</u>	<u>\$ 129,400</u>	<u>\$ 157,040</u>	<u>\$ 19,008</u>	<u>\$ 23,953</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, 2010
 (Continued)

	Pretrial Diversion	Plat Book	Surveyor's Corner Perpetuation	Jury Fee	Rainy Day	Sales Disclosure	Infraction Deferral
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 186,059	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	11,125	10,024	7,500	14,513	-	3,990	81,670
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	-	561	-	-
Total receipts	11,125	10,024	7,500	14,513	186,620	3,990	81,670
Disbursements:							
General government	-	14,177	6,471	17,718	-	5,517	-
Public safety	212	-	-	-	-	-	42,822
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Total disbursements	212	14,177	6,471	17,718	-	5,517	42,822
Excess (deficiency) of receipts over disbursements	10,913	(4,153)	1,029	(3,205)	186,620	(1,527)	38,848
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	10,913	(4,153)	1,029	(3,205)	186,620	(1,527)	38,848
Cash and investment fund balance - beginning	39,658	16,122	11,703	49,988	702,347	2,393	77,509
Cash and investment fund balance - ending	<u>\$ 50,571</u>	<u>\$ 11,969</u>	<u>\$ 12,732</u>	<u>\$ 46,783</u>	<u>\$ 888,967</u>	<u>\$ 866</u>	<u>\$ 116,357</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ 11,969	\$ -	\$ -	\$ 888,967	\$ 866	\$ 116,357
Restricted assets:							
Cash and investments	50,571	-	12,732	46,783	-	-	-
Total cash and investment assets - ending	<u>\$ 50,571</u>	<u>\$ 11,969</u>	<u>\$ 12,732</u>	<u>\$ 46,783</u>	<u>\$ 888,967</u>	<u>\$ 866</u>	<u>\$ 116,357</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ 12,732	\$ 46,783	\$ -	\$ -	\$ -
Public safety	50,571	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	11,969	-	-	888,967	866	116,357
Total cash and investment fund balance - ending	<u>\$ 50,571</u>	<u>\$ 11,969</u>	<u>\$ 12,732</u>	<u>\$ 46,783</u>	<u>\$ 888,967</u>	<u>\$ 866</u>	<u>\$ 116,357</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, 2010
 (Continued)

	Soil and Water	Sheriff's Commissary	County Corrections	Tobacco Settlement	Levy Excess	Identification Security Protection	Sheriff Operation Pull Over
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 168,673	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	25,995	-	-	-	6,308
Charges for services	-	-	-	-	-	12,624	-
Fines and forfeits	-	-	-	-	-	-	-
Other	3,380	159,942	-	-	-	-	-
Total receipts	3,380	159,942	25,995	-	168,673	12,624	6,308
Disbursements:							
General government	3,196	-	-	-	144,004	-	-
Public safety	-	199,726	28,170	-	-	41,598	5,786
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Total disbursements	3,196	199,726	28,170	-	144,004	41,598	5,786
Excess (deficiency) of receipts over disbursements	184	(39,784)	(2,175)	-	24,669	(28,974)	522
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	184	(39,784)	(2,175)	-	24,669	(28,974)	522
Cash and investment fund balance - beginning	122	63,197	68,126	338	-	32,260	37
Cash and investment fund balance - ending	<u>\$ 306</u>	<u>\$ 23,413</u>	<u>\$ 65,951</u>	<u>\$ 338</u>	<u>\$ 24,669</u>	<u>\$ 3,286</u>	<u>\$ 559</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ 306	\$ 23,413	\$ 65,951	\$ 338	\$ 24,669	\$ -	\$ -
Restricted assets:							
Cash and investments	-	-	-	-	-	3,286	559
Total cash and investment assets - ending	<u>\$ 306</u>	<u>\$ 23,413</u>	<u>\$ 65,951</u>	<u>\$ 338</u>	<u>\$ 24,669</u>	<u>\$ 3,286</u>	<u>\$ 559</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	3,286	559
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	306	23,413	65,951	338	24,669	-	-
Total cash and investment fund balance - ending	<u>\$ 306</u>	<u>\$ 23,413</u>	<u>\$ 65,951</u>	<u>\$ 338</u>	<u>\$ 24,669</u>	<u>\$ 3,286</u>	<u>\$ 559</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, 2010
 (Continued)

	Supplemental Public Defender Service	Wireless Emergency Telephone System	Drug Buy Money	Revolving Loan	Property Reassessment 2006	Supplemental Adult Probation Services Circuit Court	Supplemental Juvenile Probation Services Circuit Court
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 109,929	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	12,650	-	-
Charges for services	67,047	156,865	-	-	-	263	338
Fines and forfeits	-	-	-	-	-	-	-
Other	-	1,167	1	-	-	-	-
Total receipts	67,047	158,032	1	-	122,579	263	338
Disbursements:							
General government	-	-	-	-	131,264	-	-
Public safety	30,584	62,421	485	-	-	-	22,115
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Total disbursements	30,584	62,421	485	-	131,264	-	22,115
Excess (deficiency) of receipts over disbursements	36,463	95,611	(484)	-	(8,685)	263	(21,777)
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	36,463	95,611	(484)	-	(8,685)	263	(21,777)
Cash and investment fund balance - beginning	82,015	276,376	3,525	210,463	248,306	54,391	29,404
Cash and investment fund balance - ending	<u>\$ 118,478</u>	<u>\$ 371,987</u>	<u>\$ 3,041</u>	<u>\$ 210,463</u>	<u>\$ 239,621</u>	<u>\$ 54,654</u>	<u>\$ 7,627</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ 118,478	\$ 371,987	\$ 3,041	\$ 210,463	\$ 239,621	\$ 54,654	\$ 7,627
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 118,478	\$ 371,987	\$ 3,041	\$ 210,463	\$ 239,621	\$ 54,654	\$ 7,627
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	118,478	371,987	3,041	210,463	239,621	54,654	7,627
Total cash and investment fund balance - ending	\$ 118,478	\$ 371,987	\$ 3,041	\$ 210,463	\$ 239,621	\$ 54,654	\$ 7,627

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, 2010
 (Continued)

	HS GPS Grant	Intrastate Compact Fee	Additional EMPG Grant	HS Mobile Radio Grant	HS EMS Performance Grant	District Training Grant	Clerk ARRA
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	14,818	-	-	4,028	33,942	19,495	6,796
Charges for services	-	675	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total receipts	14,818	675	-	4,028	33,942	19,495	6,796
Disbursements:							
General government	-	75	-	-	-	-	-
Public safety	2,481	-	884	3,971	33,942	16,499	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Total disbursements	2,481	75	884	3,971	33,942	16,499	-
Excess (deficiency) of receipts over disbursements	12,337	600	(884)	57	-	2,996	6,796
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	12,337	600	(884)	57	-	2,996	6,796
Cash and investment fund balance - beginning	-	188	-	-	-	-	-
Cash and investment fund balance - ending	\$ 12,337	\$ 788	\$ (884)	\$ 57	\$ -	\$ 2,996	\$ 6,796
Cash and Investment Assets - Ending							
Cash and investments	\$ 12,337	\$ 788	\$ (884)	\$ 57	\$ -	\$ 2,996	\$ 6,796
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 12,337	\$ 788	\$ (884)	\$ 57	\$ -	\$ 2,996	\$ 6,796
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	12,337	788	(884)	57	-	2,996	6,796
Total cash and investment fund balance - ending	\$ 12,337	\$ 788	\$ (884)	\$ 57	\$ -	\$ 2,996	\$ 6,796

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, 2010
 (Continued)

	Seatbelt Violation For Roanoke	Mt. Etna Fire Station	Supplemental Adult Probation Services Superior Court	Drug Testing Probation Fee	Administrative Fees	Phase 3 H1N1	Probation Administrative Fee
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	22,762	-
Charges for services	-	-	2,413	5,039	-	-	29,232
Fines and forfeits	5,700	-	-	-	-	-	-
Other	-	50,203	-	-	-	-	-
Total receipts	5,700	50,203	2,413	5,039	-	22,762	29,232
Disbursements:							
General government	-	-	-	-	700	-	-
Public safety	-	24,907	44,434	5,119	-	-	44,947
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	33,612	-
Economic development	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Total disbursements	-	24,907	44,434	5,119	700	33,612	44,947
Excess (deficiency) of receipts over disbursements	5,700	25,296	(42,021)	(80)	(700)	(10,850)	(15,715)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	10,000
Transfers out	-	-	(10,000)	-	-	-	-
Total other financing sources (uses)	-	-	(10,000)	-	-	-	10,000
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	5,700	25,296	(52,021)	(80)	(700)	(10,850)	(5,715)
Cash and investment fund balance - beginning	-	-	184,945	1,227	700	10,850	8,906
Cash and investment fund balance - ending	<u>\$ 5,700</u>	<u>\$ 25,296</u>	<u>\$ 132,924</u>	<u>\$ 1,147</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,191</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ 5,700	\$ 25,296	\$ 132,924	\$ 1,147	\$ -	\$ -	\$ 3,191
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 5,700</u>	<u>\$ 25,296</u>	<u>\$ 132,924</u>	<u>\$ 1,147</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,191</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	5,700	25,296	132,924	1,147	-	-	3,191
Total cash and investment fund balance - ending	<u>\$ 5,700</u>	<u>\$ 25,296</u>	<u>\$ 132,924</u>	<u>\$ 1,147</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,191</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, 2010
 (Continued)

	Stop Tobacco	PCA Fee	Personal Property Collection Fee	Sheriff DARE Donations	Sheriff's Law Education	Health Bioterrorism Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	16,500	-	-	-	-	5,637
Charges for services	-	1,384	1,138	-	489	-
Fines and forfeits	-	-	-	-	-	-
Other	-	414	-	1,000	-	-
Total receipts	16,500	1,798	1,138	1,000	489	5,637
Disbursements:						
General government	-	-	1,134	-	-	-
Public safety	-	-	-	-	80	-
Highways and streets	-	-	-	-	-	-
Health and welfare	31,134	1,377	-	-	-	3,574
Economic development	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Total disbursements	31,134	1,377	1,134	-	80	3,574
Excess (deficiency) of receipts over disbursements	(14,634)	421	4	1,000	409	2,063
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	(14,634)	421	4	1,000	409	2,063
Cash and investment fund balance - beginning	31,075	1,186	53	-	-	3,433
Cash and investment fund balance - ending	<u>\$ 16,441</u>	<u>\$ 1,607</u>	<u>\$ 57</u>	<u>\$ 1,000</u>	<u>\$ 409</u>	<u>\$ 5,496</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 16,441	\$ 1,607	\$ 57	\$ 1,000	\$ 409	\$ 5,496
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 16,441</u>	<u>\$ 1,607</u>	<u>\$ 57</u>	<u>\$ 1,000</u>	<u>\$ 409</u>	<u>\$ 5,496</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	16,441	1,607	57	1,000	409	5,496
Total cash and investment fund balance - ending	<u>\$ 16,441</u>	<u>\$ 1,607</u>	<u>\$ 57</u>	<u>\$ 1,000</u>	<u>\$ 409</u>	<u>\$ 5,496</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, 2010
 (Continued)

	Juvenile Reimbursement Fee	Tobacco Grant	H1N1	Sheriff Grant	Stimulus HAT Van	County Medical Care For Inmates
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	31,684	5,074	-	265,878	-
Charges for services	4,395	-	-	-	-	4,050
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	4,395	31,684	5,074	-	265,878	4,050
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	1,785	-	6,124
Highways and streets	-	-	-	-	-	-
Health and welfare	-	46,951	6,098	-	265,878	-
Economic development	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Total disbursements	-	46,951	6,098	1,785	265,878	6,124
Excess (deficiency) of receipts over disbursements	4,395	(15,267)	(1,024)	(1,785)	-	(2,074)
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	4,395	(15,267)	(1,024)	(1,785)	-	(2,074)
Cash and investment fund balance - beginning	9,392	65,232	1,465	2,500	-	3,078
Cash and investment fund balance - ending	<u>\$ 13,787</u>	<u>\$ 49,965</u>	<u>\$ 441</u>	<u>\$ 715</u>	<u>\$ -</u>	<u>\$ 1,004</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 13,787	\$ 49,965	\$ 441	\$ 715	\$ -	\$ 1,004
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 13,787</u>	<u>\$ 49,965</u>	<u>\$ 441</u>	<u>\$ 715</u>	<u>\$ -</u>	<u>\$ 1,004</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	13,787	49,965	441	715	-	1,004
Total cash and investment fund balance - ending	<u>\$ 13,787</u>	<u>\$ 49,965</u>	<u>\$ 441</u>	<u>\$ 715</u>	<u>\$ -</u>	<u>\$ 1,004</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, 2010
 (Continued)

	Juvenile Probation Administrative Fee	Alcohol and Drug Program	County Extradition	Sheriff Drug Enforcement	Sheriff Drug Seized Money	Sheriff's Bullet Proof Vest
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	5,694
Charges for services	2,343	35,773	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	992	-	-	3,000	-
Total receipts	2,343	36,765	-	-	3,000	5,694
Disbursements:						
General government	-	-	6,314	-	-	-
Public safety	-	19,960	-	3,000	3,125	5,694
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Total disbursements	-	19,960	6,314	3,000	3,125	5,694
Excess (deficiency) of receipts over disbursements	2,343	16,805	(6,314)	(3,000)	(125)	-
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	2,343	16,805	(6,314)	(3,000)	(125)	-
Cash and investment fund balance - beginning	22,866	15,272	6,314	3,000	3,750	-
Cash and investment fund balance - ending	<u>\$ 25,209</u>	<u>\$ 32,077</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,625</u>	<u>\$ -</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 25,209	\$ 32,077	\$ -	\$ -	\$ 3,625	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 25,209</u>	<u>\$ 32,077</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,625</u>	<u>\$ -</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	25,209	32,077	-	-	3,625	-
Total cash and investment fund balance - ending	<u>\$ 25,209</u>	<u>\$ 32,077</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,625</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, 2010
 (Continued)

	IMT Training	Drug Free Schools	Senior Center Planning Grant	Emergency Planning and Right To Know	Community Development Block Grant
Receipts:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	312,541	4,713	418,846
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other	-	-	-	-	-
Total receipts	-	-	312,541	4,713	418,846
Disbursements:					
General government	-	-	-	-	-
Public safety	150	3,007	-	11,974	418,846
Highways and streets	-	-	-	-	-
Health and welfare	-	-	312,541	-	-
Economic development	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Total disbursements	150	3,007	312,541	11,974	418,846
Excess (deficiency) of receipts over disbursements	(150)	(3,007)	-	(7,261)	-
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	(150)	(3,007)	-	(7,261)	-
Cash and investment fund balance - beginning	-	3,264	-	19,231	-
Cash and investment fund balance - ending	<u>\$ (150)</u>	<u>\$ 257</u>	<u>\$ -</u>	<u>\$ 11,970</u>	<u>\$ -</u>
<u>Cash and Investment Assets - Ending</u>					
Cash and investments	\$ (150)	\$ 257	\$ -	\$ 11,970	\$ -
Restricted assets:					
Cash and investments	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ (150)</u>	<u>\$ 257</u>	<u>\$ -</u>	<u>\$ 11,970</u>	<u>\$ -</u>
<u>Cash and Investment Fund Balance - Ending</u>					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Capital outlay	-	-	-	-	-
Unrestricted	(150)	257	-	11,970	-
Total cash and investment fund balance - ending	<u>\$ (150)</u>	<u>\$ 257</u>	<u>\$ -</u>	<u>\$ 11,970</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, 2010
 (Continued)

	GIS	Public Safety	Interstate Compact	2004 Homeland Security Grant	Clerk IV-D Incentive Payments	Community Development/City Reimbursement	County General ARRA
Receipts:							
Taxes	\$ -	\$ 300,991	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	1,067	-
Intergovernmental	-	-	-	16,589	47,386	-	973
Charges for services	743	-	375	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total receipts	743	300,991	375	16,589	47,386	1,067	973
Disbursements:							
General government	1,465	-	413	-	-	313	-
Public safety	-	445,822	-	17,719	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	27,978	-	-
Economic development	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Total disbursements	1,465	445,822	413	17,719	27,978	313	-
Excess (deficiency) of receipts over disbursements	(722)	(144,831)	(38)	(1,130)	19,408	754	973
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	(722)	(144,831)	(38)	(1,130)	19,408	754	973
Cash and investment fund balance - beginning	2,336	276,120	75	18,406	54,322	313	-
Cash and investment fund balance - ending	<u>\$ 1,614</u>	<u>\$ 131,289</u>	<u>\$ 37</u>	<u>\$ 17,276</u>	<u>\$ 73,730</u>	<u>\$ 1,067</u>	<u>\$ 973</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ 1,614	\$ 131,289	\$ 37	\$ 17,276	\$ 73,730	\$ 1,067	\$ 973
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 1,614</u>	<u>\$ 131,289</u>	<u>\$ 37</u>	<u>\$ 17,276</u>	<u>\$ 73,730</u>	<u>\$ 1,067</u>	<u>\$ 973</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	1,614	131,289	37	17,276	73,730	1,067	973
Total cash and investment fund balance - ending	<u>\$ 1,614</u>	<u>\$ 131,289</u>	<u>\$ 37</u>	<u>\$ 17,276</u>	<u>\$ 73,730</u>	<u>\$ 1,067</u>	<u>\$ 973</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, 2010
 (Continued)

	NFA Grant 2009	IT Project	Cumulative Bridge	Cumulative Courthouse Buildings	General Drain Improvement	Totals
Receipts:						
Taxes	\$ -	\$ -	\$ 474,429	\$ 226,800	\$ -	\$ 1,619,624
Special assessments	-	-	-	-	12,797	12,797
Licenses and permits	-	-	-	-	-	110,694
Intergovernmental	27,908	-	114,132	26,098	-	1,977,905
Charges for services	-	-	-	-	-	907,169
Fines and forfeits	-	-	-	-	-	5,700
Other	-	-	3,271	10,020	5,589	281,302
Total receipts	27,908	-	591,832	262,918	18,386	4,915,191
Disbursements:						
General government	-	-	-	-	140,646	569,788
Public safety	26,408	-	-	-	-	2,062,187
Highways and streets	-	-	412,268	-	-	921,988
Health and welfare	-	-	-	-	-	1,033,660
Economic development	-	-	-	-	-	12,677
Capital outlay:						
General government	-	-	-	305,791	-	305,791
Total disbursements	26,408	-	412,268	305,791	140,646	4,906,091
Excess (deficiency) of receipts over disbursements	1,500	-	179,564	(42,873)	(122,260)	9,100
Other financing sources (uses):						
Transfers in	-	10,186	-	-	-	20,186
Transfers out	-	-	-	-	-	(17,486)
Total other financing sources (uses)	-	10,186	-	-	-	2,700
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,500	10,186	179,564	(42,873)	(122,260)	11,800
Cash and investment fund balance - beginning	-	-	638,490	813,977	568,937	6,366,971
Cash and investment fund balance - ending	\$ 1,500	\$ 10,186	\$ 818,054	\$ 771,104	\$ 446,677	\$ 6,378,771
Cash and Investment Assets - Ending						
Cash and investments	\$ 1,500	\$ 10,186	\$ -	\$ -	\$ -	\$ 2,894,077
Restricted assets:						
Cash and investments	-	-	818,054	771,104	446,677	3,484,694
Total cash and investment assets - ending	\$ 1,500	\$ 10,186	\$ 818,054	\$ 771,104	\$ 446,677	\$ 6,378,771
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 270,239
Public safety	-	-	-	-	-	1,055,872
Highways and streets	-	-	-	-	-	39,248
Health and welfare	-	-	-	-	-	83,500
Capital outlay	-	-	818,054	771,104	446,677	2,035,835
Unrestricted	1,500	10,186	-	-	-	2,894,077
Total cash and investment fund balance - ending	\$ 1,500	\$ 10,186	\$ 818,054	\$ 771,104	\$ 446,677	\$ 6,378,771

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 PRIVATE-PURPOSE TRUST FUNDS
 For The Year Ended December 31, 2010

	Congressional School Principal	Veteran's Recognition	Civil Defense Equipment Donations	Sheriff Rescue	Sheriff's Rescue Donation	Sheriff Canine	D. Little Principal	Totals
Additions:								
Contributions:								
Other	\$ -	\$ 2,060	\$ 18,129	\$ 10,000	\$ 50	\$ -	\$ -	\$ 30,239
Deductions:								
Administrative and general	-	312	20,295	10,000	520	-	-	31,127
Excess (deficiency) of total additions over total deductions	-	1,748	(2,166)	-	(470)	-	-	(888)
Cash and investment fund balance - beginning	35,520	20	5,074	-	1,412	48	1,000	43,074
Cash and investment fund balance - ending	<u>\$ 35,520</u>	<u>\$ 1,768</u>	<u>\$ 2,908</u>	<u>\$ -</u>	<u>\$ 942</u>	<u>\$ 48</u>	<u>\$ 1,000</u>	<u>\$ 42,186</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2010

	City and Town Court Costs	Coroners Training and Continuing Education	Congressional School Interest	Clerk of the Circuit Court	Tax Sale Redemption	Surplus Tax
Additions:						
Agency fund additions	\$ 10,906	\$ 2,918	\$ 2,222	\$ 3,658,811	\$ 72,756	\$ 133,066
Deductions:						
Agency fund deductions	22,018	2,749	2,843	3,496,603	70,175	40,192
Excess (deficiency) of total additions over total deductions	(11,112)	169	(621)	162,208	2,581	92,874
Cash and investment fund balance - beginning	11,112	123	21,357	140,797	5,230	47,139
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 292</u>	<u>\$ 20,736</u>	<u>\$ 303,005</u>	<u>\$ 7,811</u>	<u>\$ 140,013</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2010
 (Continued)

	County Recorder	Infraction Judgments	Inheritance Tax	Payroll	Special Death Benefit	Tax Sale Surplus
Additions:						
Agency fund additions	\$ 159,154	\$ 214,310	\$ 1,106,378	\$ 2,433,819	\$ 2,955	\$ 114,468
Deductions:						
Agency fund deductions	156,455	211,884	857,481	2,420,246	-	99,440
Excess (deficiency) of total additions over total deductions	2,699	2,426	248,897	13,573	2,955	15,028
Cash and investment fund balance - beginning	13,968	12,115	191,356	130,066	9,925	128,783
Cash and investment fund balance - ending	<u>\$ 16,667</u>	<u>\$ 14,541</u>	<u>\$ 440,253</u>	<u>\$ 143,639</u>	<u>\$ 12,880</u>	<u>\$ 143,811</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2010
 (Continued)

	Convention and Tourism	Mortgage Fees	Child Restraint Violations Fines	Users Fee	Tax Distributions	State Assessment
Additions:						
Agency fund additions	\$ 128,484	\$ 44,475	\$ 1,125	\$ 541	\$ 39,343,908	\$ 3,990
Deductions:						
Agency fund deductions	131,029	42,257	1,200	72,543	39,324,644	4,020
Excess (deficiency) of total additions over total deductions	(2,545)	2,218	(75)	(72,002)	19,264	(30)
Cash and investment fund balance - beginning	11,449	3,248	75	72,002	35,502	345
Cash and investment fund balance - ending	<u>\$ 8,904</u>	<u>\$ 5,466</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 54,766</u>	<u>\$ 315</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2010
 (Continued)

	D. Little School Interest	Tax Sale Cost	Certified Collections Fee	State Highway	Excise Plate	Fines and Forfeitures
Additions:						
Agency fund additions	\$ 11	\$ 20,687	\$ -	\$ 50,624	\$ 581	\$ 44,319
Deductions:						
Agency fund deductions	-	15,754	673	49,298	581	51,009
Excess (deficiency) of total additions over total deductions	11	4,933	(673)	1,326	-	(6,690)
Cash and investment fund balance - beginning	22	56,898	673	3,079	-	12,584
Cash and investment fund balance - ending	<u>\$ 33</u>	<u>\$ 61,831</u>	<u>\$ -</u>	<u>\$ 4,405</u>	<u>\$ -</u>	<u>\$ 5,894</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2010
 (Continued)

	County Treasurer	Sheriff's Inmate Trust	County Sheriff	County Sheriff's Pension Fees	Totals
Additions:					
Agency fund additions	\$ 724,999	\$ 183,332	\$ 69,855	\$ 68,683	\$ 48,597,377
Deductions:					
Agency fund deductions	1,109,415	183,966	72,538	67,262	48,506,275
Excess (deficiency) of total additions over total deductions	(384,416)	(634)	(2,683)	1,421	91,102
Cash and investment fund balance - beginning	1,109,415	3,369	2,683	3,678	2,026,993
Cash and investment fund balance - ending	<u>\$ 724,999</u>	<u>\$ 2,735</u>	<u>\$ -</u>	<u>\$ 5,099</u>	<u>\$ 2,118,095</u>

HUNTINGTON COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2010

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	\$ 223,021
Infrastructure	113,251,252
Buildings	7,332,916
Improvements other than buildings	1,161,163
Equipment	<u>8,322,459</u>
 Total governmental activities, capital assets not being depreciated	 <u><u>\$ 130,290,811</u></u>

HUNTINGTON COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2010

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	\$ 24,136	\$ 25,596
Rescue vehicle	32,101	-
Notes payable	<u>341,295</u>	<u>130,809</u>
 Total governmental activities debt	 <u>\$ 397,532</u>	 <u>\$ 156,405</u>

HUNTINGTON COUNTY
OTHER REPORTS

The annual report presented herein was prepared in addition to other official reports prepared for the individual County offices listed below:

County Auditor
County Commissioners

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 the 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 each of its major federal programs for the year ended December 31, 2010. The County's major federal programs are 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 each of its major federal programs 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 each of its major federal programs for the year ended December 31, 2010. The results of our auditing procedures also disclosed other instances of noncompliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2010-1.

Internal Control Over Compliance

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 and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 deficiency in 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 and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

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

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. We did not audit the County's response and, accordingly, we express no opinion on the response.

This report is intended solely for the information and use of the County's management, the Board of County Commissioners, others within the entity, 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

May 16, 2011

HUNTINGTON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2010

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 HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Indiana Lieutenant Governor's Office State Administered Small Cities Program Cluster Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	CF-09-111	\$ 418,846
Total for federal grantor agency			<u>418,846</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Grant Bulletproof Vest Partnership Program	16.607	FY 2009	5,694
Total for federal grantor agency			<u>5,694</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster State and Community Highway Safety	20.600	OP-10-02-01-47 OP-11-02-01-41	4,933 853
Total for cluster			<u>5,786</u>
Pass-Through Indiana Department of Transportation Formula Grants for Other Than Urbanized Areas	20.509	A249-09-320334 A249-10-320396	53,195 175,611
Total for program			<u>228,806</u>
ARRA - Formula Grants for Other Than Urbanized Areas	20.509	A249-09-321-067	265,878
Total for program			<u>494,684</u>
Total for federal grantor agency			<u>500,470</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana State Department of Health Public Health Emergency Preparedness	93.069	BPRS 134-2 H1N1 134-66 H1N1 134-67	2,563 6,098 1,011
Total for program			<u>9,672</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563	FY 2010	294,918
ARRA - Child Support Enforcement	93.563	FY 2010	17,546
Total for program			<u>312,464</u>
Pass-Through Indiana Department of Health and Human Services Voting Access for Individuals with Disabilities - Grants to States	93.617	FY 2009	5,000
Total for federal grantor agency			<u>327,136</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Emergency Management Performance Grants	97.042	C44P-0-285A	33,942
State Fire Training Systems Grants	97.043	C44P-0-097A	26,408
State Homeland Security Program	97.073	C44P-0-112A	3,027
Law Enforcement Terrorism Prevention Program	97.074	C44P-0-040A	2,481
Buffer Zone Protection Program	97.078	C44P-9-353A	16,590
Total for federal grantor agency			<u>82,448</u>
Total federal awards expended			<u>\$ 1,334,594</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, 2010:

Program Title	Federal CFDA Number	2010
Formula Grants for Other Than Urbanized Areas	20.509	\$ <u>228,806</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?	none reported
Noncompliance material to financial statements noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies identified?	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?	yes

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
20.509	State Administered Small Cities Program Cluster
93.563	Formula Grants for Other Than Urbanized Areas
	Child Support Enforcement

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.

HUNTINGTON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section III – Federal Award Findings and Questioned Costs

FINDING 2010-1, PROCUREMENT

Federal Agency: U.S. Department of Housing and Urban Development
Federal Program: Community Development Block Grants/State's Program
and Non-Entitlement Grants in Hawaii
CFDA Number: 14.228
Federal Award Number (or Other Identifying Number): CF-09-111
Pass-through Entity: Indiana Lieutenant Governor's Office

On April 1, 2010, Huntington County awarded Star Excavating a \$69,985 contract for site work for the construction of a new fire station for the Town of Mt. Etna, a Community Development Block Grant (CDBG) project. On April 30, 2010, Change Order No. 1 of \$48,512 was approved. The change order was for additional work that exceeded the scope of the original project and increased the amount of the original contract by 69 percent.

24 CFR 85.36 states: "(b) Procurement standards. (1) Grantees and subgrantees will use their own procurement procedures which reflect applicable State and local laws and regulations, provided that the procurements conform to applicable Federal law and the standards identified in this section."

Indiana Code 36-1-12-18 (d) states: "The total of all change orders issued that increase the scope of the project may not exceed twenty percent (20%) of the amount of the original contract. A change order issued as a result of circumstances that could not have been reasonably foreseen does not increase the scope of the project."

Indiana Code 36-1-12-18 (e) states: "All change orders must be directly related to the original public work project."

Failure to adhere to this requirement could cause the unit to be deemed ineligible to receive federal awards in the future.

We recommended that the unit design and properly monitor procedures that would ensure that change orders would not exceed 20 percent of the original contracted amount unless the change orders are a result of circumstances that could not have been reasonably foreseen and does not increase the scope of the project.

HUNTINGTON COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.



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**HUNTINGTON COUNTY
AUDITOR'S OFFICE
Cindy Yeiter, Auditor
auditor@huntington.in.us**

March 4, 2011

Indiana State Board of Accounts
302 West Washington St. Room E418
Indianapolis, IN 46204

RE: Corrective Action Plan

FEDERAL FINDING 2010-1, PROCUREMENT

Federal Agency: U.S. Department of Housing and Urban Development
Federal Program: Community Development Block Grants/State's Program and Non-Entitlement
Grants in Hawaii
CFDA Number: 14,228

Huntington County will design and monitor procedures that would ensure change orders would not exceed 20% of the original contracted amount unless the change orders are a result of circumstances that could not have been reasonably foreseen and does not increase the scope of the project.

Tom Wall, President of Commissioners

Cindy Yeiter, Auditor

HUNTINGTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 16, 2011, with Cindy Yeiter, Auditor; Tom Wall, President of the Board of County Commissioners; and John E. Hacker, President of the County Council.