

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

FINANCIAL STATEMENT AND  
FEDERAL SINGLE AUDIT REPORT  
OF  
HUNTINGTON COUNTY, INDIANA  
January 1, 2011 to December 31, 2011



**FILED**

05/03/2012



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Cindy Yeiter	01-01-11 to 12-31-14
Treasurer	Brenda Hamilton	01-01-09 to 12-31-12
Clerk	Kittie Keiffer	01-01-11 to 12-31-14
Sheriff	Terry Stoffel	01-01-11 to 12-31-14
Recorder	Cheryl A. Schenkel	01-01-11 to 12-31-14
President of the Board of County Commissioners	Tom Wall	01-01-11 to 12-31-12
President of the County Council	John E. Hacker	01-01-11 to 12-31-12



**STATE OF INDIANA**  
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF HUNTINGTON COUNTY, INDIANA

We have audited the accompanying financial statement of Huntington County (County), for the year ended December 31, 2011. The financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on the financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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 opinion.

As discussed in Note 1, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting noted above is a different basis than that used in the prior year.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2011, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated April 9, 2012, 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  
(Continued)

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. 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 financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

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

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the County's management, 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

April 9, 2012



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

TO: THE OFFICIALS OF HUNTINGTON COUNTY, INDIANA

We have audited the financial statement of Huntington County (County), for the year ended December 31, 2011, and have issued our report thereon dated April 9, 2012. 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 opinion on the financial statement, 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 statement 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 THE FINANCIAL STATEMENT  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS  
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is 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.

This report is intended solely for the information and use of the County's management, 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

April 9, 2012

## FINANCIAL STATEMENT

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

HUNTINGTON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
General	\$ 2,551,237	\$ 9,485,785	\$ 9,191,327	\$ 2,845,695
Motor Vehicle Highway	1,360,506	2,331,002	2,496,560	1,194,948
Local Road and Street	39,248	338,064	287,070	90,242
Accident Report	467	2,819	395	2,891
Firearms Training	549	8,380	5,993	2,936
Health	83,500	275,945	292,527	66,918
Community Development	10,653	11,622	10,653	11,622
Law Enforcement Continuing Education	1,998	6,654	3,525	5,127
Pool Car	-	687	631	56
Clerk's Records Perpetuation	53,684	30,417	25,744	58,357
Unsafe Building	2,367	-	-	2,367
Emergency Telephone System	976,487	243,367	286,504	933,350
Drainage Maintenance	1,367,341	466,613	343,660	1,490,294
Prosecutor Title IV-D #1	129,400	61,046	13,765	176,681
Recorder's Records Perpetuation	157,040	71,395	51,626	176,809
Local Health Maintenance	19,008	34,123	40,790	12,341
Pretrial Diversion	50,571	6,495	-	57,066
Plat Book	11,969	9,334	16,006	5,297
Surveyor's Corner Perpetuation	12,732	6,915	3,513	16,134
Jury Pay	46,783	9,944	37,534	19,193
Rainy Day	888,967	104	-	889,071
Sales Disclosure	866	3,750	-	4,616
County Transportation	-	388	75	313
Tobacco Settlement	338	-	-	338
Levy Excess	24,669	-	-	24,669
Identification Security Protection	3,286	8,126	-	11,412
Wireless Emergency Telephone System	371,987	139,070	106,870	404,187
Drug Buy Money	3,041	1	386	2,656
Reassessment 2009	239,621	-	113,683	125,938
Supplemental Adult Probation Services	54,654	19,127	40,451	33,330
Supplemental Juvenile Probation Services	7,627	2,106	45	9,688
County Elected Officials Training	-	1,414	-	1,414
Cumulative Bridge	818,054	535,521	424,836	928,739
Economic Development Income Tax	1,636,346	549,640	1,097,905	1,088,081
Cumulative Courthouse	771,104	373,317	362,551	781,870
General Drain Improvement	446,677	10,160	148,475	308,362
Congressional School Principal	35,520	-	35,520	-
City and Town Court Costs	-	9,142	4,694	4,448
Coroner's Training and Continuing Education	292	3,126	2,940	478
Congressional School Interest	20,736	711	21,447	-
Clerk of the Circuit Court	303,005	3,246,916	3,104,384	445,537
Tax Sale Redemption	7,811	112,245	100,688	19,368
Surplus Tax	140,013	18,387	128,541	29,859
Infraction Judgments	14,541	166,875	169,908	11,508
Inheritance Tax	440,253	1,576,945	1,352,128	665,070
Special Death Benefit	12,880	1,705	-	14,585
Convention and Tourism	8,904	115,440	115,882	8,462
Mortgage Fees-State Share	5,466	45,794	46,184	5,076
Child Restraint Violations Fines	-	600	575	25
Tax Distributions	54,766	37,168,015	36,706,367	516,414
Hummer	-	3,500	286	3,214
County IV-D Incentive	-	40,570	-	40,570
Historic Preservation	-	10,000	10,000	-
Reassessment 2015	-	91,628	-	91,628
District Training Grant II	-	31,272	31,272	-
2011 NFA Grant	-	36,972	36,926	46
Task Force Grant	-	146,405	148,497	(2,092)
Community Development Block Grant	-	81,154	81,154	-
New Immunization Grant	-	7,179	7,179	-
MADD Grant	-	800	-	800
2012 District Training Grant	-	13,145	14,695	(1,550)
Drug Enforcement	14	-	-	14

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

HUNTINGTON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2011  
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Community Corrections - Home Detention	23,953	108,671	117,034	15,590
Infraction Deferral	116,357	36,060	47,965	104,452
Soil and Water	306	3,447	3,210	543
Sheriff's Commissary	23,413	118,893	91,708	50,598
County Corrections	65,951	25,996	30,110	61,837
Operation Pullover	559	3,951	4,372	138
Supplemental Public Defender Services	118,478	74,209	31,315	161,372
Revolving Loan	210,463	-	-	210,463
HS GPS Grant	12,337	-	-	12,337
Intrastate Compact Fee	788	1,700	-	2,488
Additional EMPG Grant	(884)	4,519	3,635	-
HS Mobile Radio Grant	57	-	-	57
District Training Grant	2,996	94,250	94,619	2,627
Clerk ARRA	6,796	973	-	7,769
Seatbelt Violation For Roanoke	5,700	5,025	-	10,725
Mt. Etna Fire Station	25,296	-	25,000	296
Supplemental Adult Probation Services Superior Court	132,924	80,626	90,635	122,915
Drug Testing Probation Fee	1,147	5,880	5,687	1,340
Adult Probation Administrative Fee	3,191	30,432	29,153	4,470
STOP Tobacco	16,441	-	-	16,441
PCA Fee	1,607	932	559	1,980
Personal Property Collection Fee	57	413	456	14
Sheriff DARE Donations	1,000	-	1,000	-
Sheriff's Law Education	409	764	1,020	153
Health Bioterrorism Grant	5,496	9,941	6,606	8,831
Juvenile Reimbursement Fees	13,787	2,177	-	15,964
Tobacco Grant	49,965	43,348	57,168	36,145
H1N1	441	-	-	441
Sheriff Grant	715	-	-	715
Stimulus HAT Van	-	56,723	56,710	13
County Medical Care for Inmates	1,004	1,560	560	2,004
Juvenile Probation Administrative Fee	25,209	2,909	-	28,118
Alcohol and Drug Program	32,077	33,101	51,738	13,440
Sheriff Drug Enforcement	-	4,100	4,100	-
Sheriff Drug Seized Money	3,625	-	1,909	1,716
IMT Training	(150)	1,220	1,070	-
Drug Free Schools	257	-	-	257
Senior Center Planning Grant	-	314,169	314,169	-
Emergency Planning and Right to Know	11,970	5,633	11,759	5,844
GIS	1,614	560	379	1,795
Public Safety	131,289	596,490	301,681	426,098
Interstate Compact	37	263	300	-
2004 Homeland Security Grant	17,276	24,478	24,478	17,276
Clerk IV-D Incentive Payments	73,730	40,570	27,767	86,533
Community Development/City Reimbursement	1,067	1,986	1,067	1,986
ARRA County IV-D Incentive	973	-	973	-
NFA Grant 2009	1,500	-	-	1,500
IT Project	10,186	29,915	4,950	35,151
Group Insurance	162,381	1,422,110	1,495,059	89,432
Sheriff's Pension	3,260,548	366,141	239,496	3,387,193
Veteran's Recognition	1,768	517	756	1,529
Civil Defense Equipment Donations	2,908	18,589	19,297	2,200
Sheriff's Rescue Donation	942	250	-	1,192
Sheriff's Canine	48	29,818	17,573	12,293
D. Little School Principal	1,000	-	-	1,000
County Recorder	16,667	174,040	173,448	17,259
Payroll	143,639	2,470,147	2,467,049	146,737
Tax Sale Surplus	143,811	120,371	73,804	190,378
Sales Disclosure - State Share	315	4,070	4,060	325
D. Little School Interest	33	6	-	39
Tax Sale Fees	61,831	10,801	16,159	56,473
Overweight Vehicle Fines	4,405	69,151	70,139	3,417

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

HUNTINGTON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2011  
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
State Fines and Forfeitures	5,894	46,303	32,970	19,227
County Treasurer	724,999	481,281	724,999	481,281
Sheriff's Inmate Trust	2,735	133,438	133,285	2,888
County Sheriff	-	133,373	103,957	29,416
Sheriff's Pension Fees	5,099	34,300	37,604	1,795
<b>Totals</b>	<b>\$ 18,877,411</b>	<b>\$ 65,252,447</b>	<b>\$ 64,576,884</b>	<b>\$ 19,552,974</b>

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

HUNTINGTON COUNTY  
NOTES TO FINANCIAL STATEMENT

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

*A. Reporting Entity*

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

The accompanying financial statement presents the financial information for the County (primary government), and does not include financial information for any of the County's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the County (primary government).

*B. Basis of Accounting*

The financial statement is reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

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

*C. Cash and Investments*

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

*D. Receipts*

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts may include, but are not limited to, the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Licenses and permits which include amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

HUNTINGTON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

Charges for services which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable tv receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits which include receipts derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Utility fees which are comprised mostly of charges for current services.

Other receipts which include amounts received from various sources which can include, but are not limited to the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution or court order; internal service receipts; and fiduciary receipts.

*E. Disbursements*

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements may include, but are not limited to, the following uses:

Personal services include outflows for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest which include fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

HUNTINGTON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Utility operating expenses which include all outflows for operating the utilities.

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

*F. Interfund Transfers*

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

*G. Fund Accounting*

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

HUNTINGTON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 4. Deposits and Investments**

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana at year end should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the County to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

**Note 5. Risk Management**

The County may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks. These risks may also be mitigated by the County by recording as a disbursement any replacement items purchased.

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund (PERF) is 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 this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) 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 members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS 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. That report may be obtained by contacting:

Indiana Public Retirement System  
1 North Capital Street, Suite 001  
Indianapolis, IN 46204  
Ph. (888) 526-1687

HUNTINGTON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Funding Policy and Annual Pension Cost*

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

*B. County Police Retirement Plan*

*Plan Description*

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

*Funding Policy*

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute.

*C. County Police Benefit Plan*

*Plan Description*

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. 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.

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## SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 2011 Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Annual Report of the County which is referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The supplementary information presented was approved by management of the County. It is presented as intended by the County.

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011

	General	Motor Vehicle Highway	Local Road and Street	Accident Report	Firearms Training	Health	Community Development
Cash and investments - beginning	\$ 2,551,237	\$ 1,360,506	\$ 39,248	\$ 467	\$ 549	\$ 83,500	\$ 10,653
Receipts:							
Taxes	6,795,454	-	-	-	-	161,409	-
Licenses and permits	68,757	-	-	-	-	81,218	-
Intergovernmental	814,873	1,836,358	317,991	-	-	18,030	-
Charges for services	860,754	3,649	-	-	-	-	-
Fines and forfeits	529,140	-	-	-	-	-	-
Other receipts	416,807	490,995	20,073	2,819	8,380	15,288	11,622
Total receipts	<u>9,485,785</u>	<u>2,331,002</u>	<u>338,064</u>	<u>2,819</u>	<u>8,380</u>	<u>275,945</u>	<u>11,622</u>
Disbursements:							
Personal services	6,121,168	1,172,903	-	-	-	223,709	-
Supplies	263,161	1,046,707	-	-	-	19,412	-
Other services and charges	2,467,383	136,948	287,070	-	-	10,725	-
Debt service - principal and interest	2,215	75	-	-	-	-	-
Capital outlay	96,585	139,927	-	-	-	274	-
Other disbursements	240,815	-	-	395	5,993	38,407	10,653
Total disbursements	<u>9,191,327</u>	<u>2,496,560</u>	<u>287,070</u>	<u>395</u>	<u>5,993</u>	<u>292,527</u>	<u>10,653</u>
Excess (deficiency) of receipts over disbursements	<u>294,458</u>	<u>(165,558)</u>	<u>50,994</u>	<u>2,424</u>	<u>2,387</u>	<u>(16,582)</u>	<u>969</u>
Cash and investments - ending	<u>\$ 2,845,695</u>	<u>\$ 1,194,948</u>	<u>\$ 90,242</u>	<u>\$ 2,891</u>	<u>\$ 2,936</u>	<u>\$ 66,918</u>	<u>\$ 11,622</u>

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Law Enforcement Continuing Education	Pool Car	Clerk's Records Perpetuation	Unsafe Building	Emergency Telephone System	Drainage Maintenance	Prosecutor Title IV-D #1
Cash and investments - beginning	\$ 1,998	\$ -	\$ 53,684	\$ 2,367	\$ 976,487	\$ 1,367,341	\$ 129,400
Receipts:							
Taxes	-	-	-	-	236,312	370,774	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	29,878	-	-	-	-
Other receipts	6,654	687	539	-	7,055	95,839	61,046
Total receipts	<u>6,654</u>	<u>687</u>	<u>30,417</u>	<u>-</u>	<u>243,367</u>	<u>466,613</u>	<u>61,046</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	3,913	-	-	-	-
Other services and charges	-	-	11,299	-	267,031	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,525	631	10,532	-	19,473	343,660	13,765
Total disbursements	<u>3,525</u>	<u>631</u>	<u>25,744</u>	<u>-</u>	<u>286,504</u>	<u>343,660</u>	<u>13,765</u>
Excess (deficiency) of receipts over disbursements	<u>3,129</u>	<u>56</u>	<u>4,673</u>	<u>-</u>	<u>(43,137)</u>	<u>122,953</u>	<u>47,281</u>
Cash and investments - ending	<u>\$ 5,127</u>	<u>\$ 56</u>	<u>\$ 58,357</u>	<u>\$ 2,367</u>	<u>\$ 933,350</u>	<u>\$ 1,490,294</u>	<u>\$ 176,681</u>

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Recorder's Records Perpetuation	Local Health Maintenance	Pretrial Diversion	Plat Book	Surveyor's Corner Perpetuation	Jury Pay	Rainy Day
Cash and investments - beginning	\$ 157,040	\$ 19,008	\$ 50,571	\$ 11,969	\$ 12,732	\$ 46,783	\$ 888,967
Receipts:							
Taxes	-	-	-	-	-	-	104
Licenses and permits	-	-	-	-	6,915	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	6,495	-	-	3,580	-
Other receipts	71,395	34,123	-	9,334	-	6,364	-
Total receipts	71,395	34,123	6,495	9,334	6,915	9,944	104
Disbursements:							
Personal services	11,130	37,137	-	9,006	-	37,534	-
Supplies	-	1,987	-	2,000	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	40,496	1,666	-	5,000	3,513	-	-
Total disbursements	51,626	40,790	-	16,006	3,513	37,534	-
Excess (deficiency) of receipts over disbursements	19,769	(6,667)	6,495	(6,672)	3,402	(27,590)	104
Cash and investments - ending	\$ 176,809	\$ 12,341	\$ 57,066	\$ 5,297	\$ 16,134	\$ 19,193	\$ 889,071

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Sales Disclosure	County Transportation	Tobacco Settlement	Levy Excess	Identification Security Protection	Wireless Emergency Telephone System	Drug Buy Money
Cash and investments - beginning	\$ 866	\$ -	\$ 338	\$ 24,669	\$ 3,286	\$ 371,987	\$ 3,041
Receipts:							
Taxes	-	-	-	-	-	137,533	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	388	-	-	-	-	-
Other receipts	3,750	-	-	-	8,126	1,537	1
Total receipts	<u>3,750</u>	<u>388</u>	<u>-</u>	<u>-</u>	<u>8,126</u>	<u>139,070</u>	<u>1</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	106,870	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	75	-	-	-	-	386
Total disbursements	<u>-</u>	<u>75</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>106,870</u>	<u>386</u>
Excess (deficiency) of receipts over disbursements	<u>3,750</u>	<u>313</u>	<u>-</u>	<u>-</u>	<u>8,126</u>	<u>32,200</u>	<u>(385)</u>
Cash and investments - ending	<u>\$ 4,616</u>	<u>\$ 313</u>	<u>\$ 338</u>	<u>\$ 24,669</u>	<u>\$ 11,412</u>	<u>\$ 404,187</u>	<u>\$ 2,656</u>

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Reassessment 2009	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	County Elected Officials Training	Cumulative Bridge	Economic Development Income Tax	Cumulative Courthouse
Cash and investments - beginning	\$ 239,621	\$ 54,654	\$ 7,627	\$ -	\$ 818,054	\$ 1,636,346	\$ 771,104
Receipts:							
Taxes	-	-	-	-	469,344	549,640	224,369
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	52,428	-	25,063
Charges for services	-	-	-	1,414	-	-	-
Fines and forfeits	-	19,127	2,106	-	-	-	-
Other receipts	-	-	-	-	13,749	-	123,885
Total receipts	-	19,127	2,106	1,414	535,521	549,640	373,317
Disbursements:							
Personal services	3,445	40,451	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	110,238	-	-	-	423,336	-	362,551
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,500	-	-
Other disbursements	-	-	45	-	-	1,097,905	-
Total disbursements	113,683	40,451	45	-	424,836	1,097,905	362,551
Excess (deficiency) of receipts over disbursements	(113,683)	(21,324)	2,061	1,414	110,685	(548,265)	10,766
Cash and investments - ending	\$ 125,938	\$ 33,330	\$ 9,688	\$ 1,414	\$ 928,739	\$ 1,088,081	\$ 781,870

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	General Drain Improvement	Congressional School Principal	City and Town Court Costs	Coroner's Training and Continuing Education	Congressional School Interest	Clerk of the Circuit Court	Tax Sale Redemption
Cash and investments - beginning	\$ 446,677	\$ 35,520	\$ -	\$ 292	\$ 20,736	\$ 303,005	\$ 7,811
Receipts:							
Taxes	6,507	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	3,126	-	-	-
Fines and forfeits	-	-	9,142	-	-	-	-
Other receipts	3,653	-	-	-	711	3,246,916	112,245
Total receipts	10,160	-	9,142	3,126	711	3,246,916	112,245
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	148,475	35,520	4,694	2,940	21,447	3,104,384	100,688
Total disbursements	148,475	35,520	4,694	2,940	21,447	3,104,384	100,688
Excess (deficiency) of receipts over disbursements	(138,315)	(35,520)	4,448	186	(20,736)	142,532	11,557
Cash and investments - ending	\$ 308,362	\$ -	\$ 4,448	\$ 478	\$ -	\$ 445,537	\$ 19,368

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Surplus Tax	Infraction Judgments	Inheritance Tax	Special Death Benefit	Convention and Tourism	Mortgage Fees-State Share	Child Restraint Violations Fines
Cash and investments - beginning	\$ 140,013	\$ 14,541	\$ 440,253	\$ 12,880	\$ 8,904	\$ 5,466	\$ -
Receipts:							
Taxes	18,370	-	-	-	115,440	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	46,675	-	-	-	-	-
Other receipts	17	120,200	1,576,945	1,705	-	45,794	600
Total receipts	<u>18,387</u>	<u>166,875</u>	<u>1,576,945</u>	<u>1,705</u>	<u>115,440</u>	<u>45,794</u>	<u>600</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	128,541	169,908	1,352,128	-	115,882	46,184	575
Total disbursements	<u>128,541</u>	<u>169,908</u>	<u>1,352,128</u>	<u>-</u>	<u>115,882</u>	<u>46,184</u>	<u>575</u>
Excess (deficiency) of receipts over disbursements	<u>(110,154)</u>	<u>(3,033)</u>	<u>224,817</u>	<u>1,705</u>	<u>(442)</u>	<u>(390)</u>	<u>25</u>
Cash and investments - ending	<u>\$ 29,859</u>	<u>\$ 11,508</u>	<u>\$ 665,070</u>	<u>\$ 14,585</u>	<u>\$ 8,462</u>	<u>\$ 5,076</u>	<u>\$ 25</u>

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Tax Distributions	Hummer	County IV-D Incentive	Historic Preservation	Reassessment 2015	District Training Grant II	2011 NFA Grant
Cash and investments - beginning	\$ 54,766	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	37,167,527	-	-	-	82,421	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	488	-	-	-	9,207	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	40,570	-	-	-	-
Other receipts	-	3,500	-	10,000	-	31,272	36,972
Total receipts	<u>37,168,015</u>	<u>3,500</u>	<u>40,570</u>	<u>10,000</u>	<u>91,628</u>	<u>31,272</u>	<u>36,972</u>
Disbursements:							
Personal services	-	-	-	-	-	283	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	36,706,367	286	-	10,000	-	30,989	36,926
Total disbursements	<u>36,706,367</u>	<u>286</u>	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>31,272</u>	<u>36,926</u>
Excess (deficiency) of receipts over disbursements	<u>461,648</u>	<u>3,214</u>	<u>40,570</u>	<u>-</u>	<u>91,628</u>	<u>-</u>	<u>46</u>
Cash and investments - ending	<u>\$ 516,414</u>	<u>\$ 3,214</u>	<u>\$ 40,570</u>	<u>\$ -</u>	<u>\$ 91,628</u>	<u>\$ -</u>	<u>\$ 46</u>

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Task Force Grant	Community Development Block Grant	New Immunization Grant	MADD Grant	2012 District Training Grant	Drug Enforcement	Community Corrections - Home Detention
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14	\$ 23,953
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	106,546
Other receipts	146,405	81,154	7,179	800	13,145	-	2,125
Total receipts	146,405	81,154	7,179	800	13,145	-	108,671
Disbursements:							
Personal services	-	-	-	-	-	-	41,339
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	74,559
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	148,497	81,154	7,179	-	14,695	-	1,136
Total disbursements	148,497	81,154	7,179	-	14,695	-	117,034
Excess (deficiency) of receipts over disbursements	(2,092)	-	-	800	(1,550)	-	(8,363)
Cash and investments - ending	\$ (2,092)	\$ -	\$ -	\$ 800	\$ (1,550)	\$ 14	\$ 15,590

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Infraction Deferral	Soil and Water	Sheriff's Commissary	County Corrections	Operation Pullover	Supplemental Public Defender Services	Revolving Loan
Cash and investments - beginning	\$ 116,357	\$ 306	\$ 23,413	\$ 65,951	\$ 559	\$ 118,478	\$ 210,463
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	36,060	-	-	-	-	73,560	-
Other receipts	-	3,447	118,893	25,996	3,951	649	-
Total receipts	36,060	3,447	118,893	25,996	3,951	74,209	-
Disbursements:							
Personal services	47,965	3,210	-	22,215	4,372	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	91,708	7,895	-	31,315	-
Total disbursements	47,965	3,210	91,708	30,110	4,372	31,315	-
Excess (deficiency) of receipts over disbursements	(11,905)	237	27,185	(4,114)	(421)	42,894	-
Cash and investments - ending	\$ 104,452	\$ 543	\$ 50,598	\$ 61,837	\$ 138	\$ 161,372	\$ 210,463

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	HS GPS Grant	Intrastate Compact Fee	Additional EMPG Grant	HS Mobile Radio Grant	District Training Grant	Clerk ARRA	Seatbelt Violation For Roanoke
Cash and investments - beginning	\$ 12,337	\$ 788	\$ (884)	\$ 57	\$ 2,996	\$ 6,796	\$ 5,700
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	1,700	-	-	-	-	-
Other receipts	-	-	4,519	-	94,250	973	5,025
Total receipts	-	1,700	4,519	-	94,250	973	5,025
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	3,635	-	94,619	-	-
Total disbursements	-	-	3,635	-	94,619	-	-
Excess (deficiency) of receipts over disbursements	-	1,700	884	-	(369)	973	5,025
Cash and investments - ending	\$ 12,337	\$ 2,488	\$ -	\$ 57	\$ 2,627	\$ 7,769	\$ 10,725

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Mt. Etna Fire Station	Supplemental Adult Probation Services Superior Court	Drug Testing Probation Fee	Adult Probation Administrative Fee	STOP Tobacco	PCA Fee	Personal Property Collection Fee
Cash and investments - beginning	\$ 25,296	\$ 132,924	\$ 1,147	\$ 3,191	\$ 16,441	\$ 1,607	\$ 57
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	80,626	5,880	30,432	-	-	-
Other receipts	-	-	-	-	-	932	413
Total receipts	-	80,626	5,880	30,432	-	932	413
Disbursements:							
Personal services	-	69,411	-	29,153	-	-	-
Supplies	-	4,081	-	-	-	-	-
Other services and charges	-	15,290	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	25,000	1,853	5,687	-	-	559	456
Total disbursements	25,000	90,635	5,687	29,153	-	559	456
Excess (deficiency) of receipts over disbursements	(25,000)	(10,009)	193	1,279	-	373	(43)
Cash and investments - ending	\$ 296	\$ 122,915	\$ 1,340	\$ 4,470	\$ 16,441	\$ 1,980	\$ 14

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Sheriff DARE Donations	Sheriffs Law Education	Health Bioterrorism Grant	Juvenile Reimbursement Fees	Tobacco Grant	H1N1	Sheriff Grant
Cash and investments - beginning	\$ 1,000	\$ 409	\$ 5,496	\$ 13,787	\$ 49,965	\$ 441	\$ 715
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	2,177	-	-	-
Other receipts	-	764	9,941	-	43,348	-	-
Total receipts	-	764	9,941	2,177	43,348	-	-
Disbursements:							
Personal services	-	-	1,184	-	4,532	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,000	1,020	5,422	-	52,636	-	-
Total disbursements	1,000	1,020	6,606	-	57,168	-	-
Excess (deficiency) of receipts over disbursements	(1,000)	(256)	3,335	2,177	(13,820)	-	-
Cash and investments - ending	\$ -	\$ 153	\$ 8,831	\$ 15,964	\$ 36,145	\$ 441	\$ 715

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Stimulus HAT Van	County Medical Care for Inmates	Juvenile Probation Administrative Fee	Alcohol and Drug Program	Sheriff Drug Enforcement	Sheriff Drug Seized Money	IMT Training
Cash and investments - beginning	\$ -	\$ 1,004	\$ 25,209	\$ 32,077	\$ -	\$ 3,625	\$ (150)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	1,560	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	2,909	30,101	-	-	-
Other receipts	56,723	-	-	3,000	4,100	-	1,220
Total receipts	56,723	1,560	2,909	33,101	4,100	-	1,220
Disbursements:							
Personal services	-	-	-	60	-	-	-
Supplies	-	-	-	1,889	-	-	-
Other services and charges	-	-	-	32,454	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	17,335	-	-	-
Other disbursements	56,710	560	-	-	4,100	1,909	1,070
Total disbursements	56,710	560	-	51,738	4,100	1,909	1,070
Excess (deficiency) of receipts over disbursements	13	1,000	2,909	(18,637)	-	(1,909)	150
Cash and investments - ending	\$ 13	\$ 2,004	\$ 28,118	\$ 13,440	\$ -	\$ 1,716	\$ -

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Drug Free Schools	Senior Center Planning Grant	Emergency Planning and Right to Know	GIS	Public Safety	Interstate Compact	2004 Homeland Security Grant
Cash and investments - beginning	\$ 257	\$ -	\$ 11,970	\$ 1,614	\$ 131,289	\$ 37	\$ 17,276
Receipts:							
Taxes	-	-	-	-	596,489	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	5,633	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	263	-
Other receipts	-	314,169	-	560	1	-	24,478
Total receipts	-	314,169	5,633	560	596,490	263	24,478
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	9,867	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	314,169	11,759	379	291,814	300	24,478
Total disbursements	-	314,169	11,759	379	301,681	300	24,478
Excess (deficiency) of receipts over disbursements	-	-	(6,126)	181	294,809	(37)	-
Cash and investments - ending	\$ 257	\$ -	\$ 5,844	\$ 1,795	\$ 426,098	\$ -	\$ 17,276

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Clerk IV-D Incentive Payments	Community Development/City Reimbursement	ARRA County IV-D Incentive	NFA Grant 2009	IT Project	Group Insurance	Sheriff's Pension
Cash and investments - beginning	\$ 73,730	\$ 1,067	\$ 973	\$ 1,500	\$ 10,186	\$ 162,381	\$ 3,260,548
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	40,570	1,986	-	-	29,915	1,422,110	366,141
Total receipts	40,570	1,986	-	-	29,915	1,422,110	366,141
Disbursements:							
Personal services	16,751	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	3,866	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	7,150	1,067	973	-	4,950	1,495,059	239,496
Total disbursements	27,767	1,067	973	-	4,950	1,495,059	239,496
Excess (deficiency) of receipts over disbursements	12,803	919	(973)	-	24,965	(72,949)	126,645
Cash and investments - ending	\$ 86,533	\$ 1,986	\$ -	\$ 1,500	\$ 35,151	\$ 89,432	\$ 3,387,193

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Veteran's Recognition	Civil Defense Equipment Donations	Sheriff's Rescue Donation	Sheriff's Canine	D. Little School Principal	County Recorder
Cash and investments - beginning	\$ 1,768	\$ 2,908	\$ 942	\$ 48	\$ 1,000	\$ 16,667
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	517	18,589	250	29,818	-	174,040
Total receipts	517	18,589	250	29,818	-	174,040
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	756	19,297	-	17,573	-	173,448
Total disbursements	756	19,297	-	17,573	-	173,448
Excess (deficiency) of receipts over disbursements	(239)	(708)	250	12,245	-	592
Cash and investments - ending	<u>\$ 1,529</u>	<u>\$ 2,200</u>	<u>\$ 1,192</u>	<u>\$ 12,293</u>	<u>\$ 1,000</u>	<u>\$ 17,259</u>

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Payroll	Tax Sale Surplus	Sales Disclosure - State Share	D. Little School Interest	Tax Sale Fees	Overweight Vehicle Fines
Cash and investments - beginning	\$ 143,639	\$ 143,811	\$ 315	\$ 33	\$ 61,831	\$ 4,405
Receipts:						
Taxes	-	-	-	-	10,801	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	4,000	-	-	-
Fines and forfeits	-	-	-	-	-	25
Other receipts	<u>2,470,147</u>	<u>120,371</u>	<u>70</u>	<u>6</u>	<u>-</u>	<u>69,126</u>
Total receipts	<u>2,470,147</u>	<u>120,371</u>	<u>4,070</u>	<u>6</u>	<u>10,801</u>	<u>69,151</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>2,467,049</u>	<u>73,804</u>	<u>4,060</u>	<u>-</u>	<u>16,159</u>	<u>70,139</u>
Total disbursements	<u>2,467,049</u>	<u>73,804</u>	<u>4,060</u>	<u>-</u>	<u>16,159</u>	<u>70,139</u>
Excess (deficiency) of receipts over disbursements	<u>3,098</u>	<u>46,567</u>	<u>10</u>	<u>6</u>	<u>(5,358)</u>	<u>(988)</u>
Cash and investments - ending	<u>\$ 146,737</u>	<u>\$ 190,378</u>	<u>\$ 325</u>	<u>\$ 39</u>	<u>\$ 56,473</u>	<u>\$ 3,417</u>

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	State Fines and Forfeitures	County Treasurer	Sheriff's Inmate Trust	County Sheriff	Sheriff's Pension Fees	Totals
Cash and investments - beginning	\$ 5,894	\$ 724,999	\$ 2,735	\$ -	\$ 5,099	\$ 18,877,411
Receipts:						
Taxes	-	-	-	-	-	46,942,494
Licenses and permits	-	-	-	-	-	158,450
Intergovernmental	-	-	-	-	-	3,080,071
Charges for services	-	-	-	-	-	872,943
Fines and forfeits	46,303	-	-	-	18,728	1,122,411
Other receipts	-	481,281	133,438	133,373	15,572	13,076,078
Total receipts	46,303	481,281	133,438	133,373	34,300	65,252,447
Disbursements:						
Personal services	-	-	-	-	-	7,896,958
Supplies	-	-	-	-	-	1,343,150
Other services and charges	-	-	-	-	-	4,319,487
Debt service - principal and interest	-	-	-	-	-	2,290
Capital outlay	-	-	-	-	-	255,621
Other disbursements	32,970	724,999	133,285	103,957	37,604	50,759,378
Total disbursements	32,970	724,999	133,285	103,957	37,604	64,576,884
Excess (deficiency) of receipts over disbursements	13,333	(243,718)	153	29,416	(3,304)	675,563
Cash and investments - ending	\$ 19,227	\$ 481,281	\$ 2,888	\$ 29,416	\$ 1,795	\$ 19,552,974

HUNTINGTON COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2011

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

	<u>Ending Balance</u>
Capital assets, not being depreciated:	
Land	\$ 223,021
Infrastructure	113,251,252
Buildings	7,332,916
Improvements other than buildings	1,187,211
Machinery and equipment	<u>8,678,401</u>
 Total capital assets	 <u><u>\$ 130,672,801</u></u>

HUNTINGTON COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 December 31, 2011

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year	Fund/ Department
Notes payable	\$ <u>221,159</u>	\$ <u>130,809</u>	Emergency Telephone System

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
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Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT  
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND  
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF HUNTINGTON COUNTY, INDIANA

Compliance

We have audited the compliance of Huntington County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2011. 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, 2011.

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 THAT  
COULD HAVE A DIRECT AND MATERIAL EFFECT ON 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.

This report is intended solely for the information and use of the County's management, 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

April 9, 2012

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#### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the County. The schedule and notes are presented as intended by the County.

HUNTINGTON COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2011

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 Office of Community and Rural Affairs CDBG - State Administered CDBG Cluster Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	CF-09-111	\$ 81,154
Total for federal grantor agency			<u>81,154</u>
<u>U.S. DEPARTMENT OF THE INTERIOR</u>			
Pass-Through the City of Huntington Historic Preservation Fund Grants-In-Aid	15.904	18-10-21921-3	<u>35,000</u>
Total for federal grantor agency			<u>35,000</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-11-02-01-41	<u>4,372</u>
Pass-Through Indiana Department of Transportation Formula Grants for Other Than Urbanized Areas	20.509	A249-10-320396 A249-11-320259	69,208 164,265
ARRA - Formula Grants for Other Than Urbanized Areas	20.509	A249-09-321-067	<u>56,723</u>
Total for program			<u>290,196</u>
Total for federal grantor agency			<u>294,568</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana State Department of Health Immunization Cluster Immunization Grants	93.268	IP 134-68	<u>7,179</u>
Public Health Emergency Preparedness	93.069	BPRS 134-70	<u>6,606</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563	FY 2011	<u>452,659</u>
Total for federal grantor agency			<u>466,444</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Emergency Management Performance Grants	97.042	C44P-1-324A C44P-1-119A	41,527 <u>3,635</u>
Total for program			<u>45,162</u>
State Fire Training Systems Grants	97.043	C44P-1-092A	<u>26,926</u>
State Homeland Security Program	97.073	C44P-1-061A C44P-1-238A	1,070 <u>148,297</u>
Total for program			<u>149,367</u>
Buffer Zone Protection Program	97.078	C44P-9-353A	<u>24,478</u>
Total for federal grantor agency			<u>245,933</u>
Total federal awards expended			<u>\$ 1,123,099</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

**Note 1. 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 statement. 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.

**Note 2. Subrecipients**

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2011:

Program Title	Federal CFDA Number	2011
Formula Grants for Other Than Urbanized Areas	20.509	\$ <u>233,473</u>

HUNTINGTON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**Section I – Summary of Auditor's Results**

Financial Statement:

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statement 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?	no

Identification of Major Programs:

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

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

Auditee qualified as low-risk auditee? no

**Section II – Financial Statement Findings**

No matters are reportable.

**Section III – Federal Award Findings and Questioned Costs**

No matters are reportable.



HUNTINGTON COUNTY AUDITOR'S OFFICE  
CINDY YEITER, AUDITOR  
[cindy.yeiter@huntington.in.us](mailto:cindy.yeiter@huntington.in.us)

201 N Jefferson St., Room 103  
Huntington, IN 46750  
Phone: 260-358-4805 Fax: 260-358-4823

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Finding Number 2010-1

Original SBA Audit Report Number	B38821
Fiscal Year:	2010
Audited Contact Person	Cindy Yeiter
Title of Contact Person	Auditor
Phone Number:	260-358-4805
Status Finding:	

FEDERAL FINDING 2010-1, PROCUREMENT

Huntington County has created a monitoring procedure to ensure change orders will 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.

A handwritten signature in cursive script that reads "Cindy Yeiter".

Cindy Yeiter

Huntington County Auditor

HUNTINGTON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on April 9, 2012, with Cindy Yeiter, Auditor; Tom Wall, President of the Board of County Commissioners; and John E. Hacker, President of the County Council. Our audit disclosed no material items that warrant comment at this time.