

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, 2015 to December 31, 2015



FILED
09/29/2016

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Cindy Yeiter	01-01-15 to 12-31-18
County Treasurer	Brenda Hamilton	01-01-13 to 12-31-16
Clerk of the Circuit Court	Kittie Keiffer	01-01-15 to 12-31-18
County Sheriff	Terry Stoffel	01-01-15 to 12-31-18
County Recorder	Cheryl A. Schenkel	01-01-15 to 12-31-18
President of the Board of County Commissioners	Tom Wall	01-01-15 to 12-31-16
President of the County Council	Kendall Mickley	01-01-15 to 12-31-16



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF HUNTINGTON COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Huntington County (County), which comprises the financial position and results of operations for the year ended December 31, 2015, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (Indiana Code 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this 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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2015.

Opinion on Regulatory Basis of Accounting

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, 2015, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Supplementary Information

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 Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

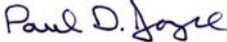
Other Information

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 Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated September 12, 2016, 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* in considering the County's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

September 12, 2016



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INDEPENDENT AUDITOR'S 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, 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, the financial statement of Huntington County (County), which comprises the financial position and results of operations for the year ended December 31, 2015, and the related notes to the financial statement, and have issued our report thereon dated September 12, 2016, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

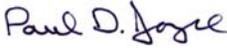
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*
(Continued)

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*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

September 12, 2016

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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, 2015

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
Emergency Award	\$ 2,625	\$ -	\$ 199	\$ 2,426
D. Little School Interest	-	7	-	7
PCA Fee	2,079	-	-	2,079
General	3,057,457	8,765,241	8,705,028	3,117,670
Accident Report	2,325	2,116	2,526	1,915
CAGIT County Certified Shares	714,716	2,107,065	1,940,621	881,160
Campaign Finance Enforcement	100	-	-	100
CEDIT County Share	1,084,962	699,125	635,193	1,148,894
City and Town Court Costs	41,136	12,746	52,823	1,059
Clerk's Records Perpetuation	62,819	37,067	29,672	70,214
Community Corrections	75,940	82,793	35,368	123,365
Sales Disclosure - County Share	6,969	4,768	870	10,867
Cumulative Bridge	1,017,403	701,082	1,024,813	693,672
Cumulative Courthouse	945,653	292,580	498,376	739,857
Emergency Planning/Right to Know	2,525	4,571	3,466	3,630
Firearms Training	7,319	12,898	16,572	3,645
Health	105,767	229,178	266,499	68,446
Identification Security Protection	21,752	3,286	-	25,038
Levy Excess	1,102	-	-	1,102
Local Health Maintenance	18,142	55,915	52,980	21,077
Local Road and Street	58,688	432,497	449,231	41,954
LOIT Public Safety - County Share	710,725	767,182	392,503	1,085,404
Medical Care for Inmates	6,837	2,657	6,351	3,143
Misdemeanant	40,674	25,216	29,479	36,411
Motor Vehicle Highway	1,078,471	2,981,016	3,552,557	506,930
Plat Book	24,230	9,910	2,000	32,140
Rainy Day	914,731	-	-	914,731
Recorder's Records Perpetuation	198,228	68,416	66,481	200,163
Riverboat	-	219,920	219,920	-
Sex and Violent Offender Administration	1,533	4,365	5,256	642
Sheriff's Pension Trust	1,186	52,398	48,883	4,701
Supplemental Public Defender Services	291,810	70,610	112,019	250,401
Surplus Tax	47,562	30,932	37,272	41,222
Surveyor's Corner Perpetuation	26,016	8,095	3,637	30,474
Tax Sale Fees	43,773	-	17,905	25,868
Tax Sale Redemption	13,515	77,323	67,513	23,325
Tax Sale Surplus	165,939	68,637	81,830	152,746
Local Health Department Trust Account	338	-	-	338
Unsafe Building	2,367	15,745	-	18,112
Auditor's Ineligible Deductions	335,605	-	116,195	219,410
County Elected Official's Training	5,653	3,478	3,463	5,668
Statewide 911	869,531	396,228	323,093	942,666
Reassessment	382,346	142,608	144,556	380,398
Adult Probation Administrative	29,407	33,094	22,415	40,086
Circuit Court Adult Probation	514	9,272	1,961	7,825
Supplemental Adult Probation Services	39,496	45,477	-	84,973
Juvenile Reimbursement Fee	15,964	-	-	15,964
General Drain Improvement	468,280	58,105	233,734	292,651
Drain Maintenance	1,545,128	680,299	739,521	1,485,906
Drug Task Force	14	-	14	-
K-9	8,964	300	5,783	3,481
Health Clinic	10,090	-	-	10,090
Collection Agency Fees	2	58	58	2
IT Services	32,700	37,670	27,318	43,052
Self-Insurance	14,532	1,603,373	1,526,579	91,326
Payroll Clearing	71,544	3,241,634	3,212,922	100,256
Settlement	20	34,484,124	34,484,124	20
LOIT Public Safety	-	1,738,389	1,738,389	-
CVET	-	279,730	279,730	-
Weed Lien Collections	-	31,239	31,239	-
Sewage Collections	-	24,712	24,712	-
Financial Institution Tax	-	196,067	196,067	-
HEA 1001 State Homestead Credit	69	-	69	-
LOIT Residential PTRC	53,739	1,749,378	1,745,249	57,868
State Fines and Forfeitures	7,680	44,590	44,766	7,504
Infraction Judgements	5,589	91,974	92,386	5,177
Overweight Vehicle Fines	1,284	46,418	43,414	4,288
Special Death Benefit	-	885	750	135
Sales Disclosure - State Share	410	4,768	4,773	405
Coroner's Training and Continuing Education	268	3,504	3,392	380
Mortgage Recording Fees - State Share	2,952	42,823	42,910	2,865
DLGF Homestead Property Database	18	-	18	-
Child Restraint Violation Fines	-	425	375	50
Inheritance Tax	9,837	-	7,177	2,660
Education Plate Fees	-	150	150	-
Innkeepers Tax Collections	6,309	142,461	137,859	10,911

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, 2015
(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
CAGIT Distribution	-	6,953,557	6,953,557	-
CEDIT Distribution	-	1,744,004	1,744,004	-
93.563 Prosecutor PCA	4,025	3,601	2,161	5,465
93.563 ARRA Clerk IV-D Incentive	5,691	-	4,336	1,355
93.563 Title IV-D Incentive	45,402	19,693	8,771	56,324
93.563 Prosecutor IV-D Incentive-Post Oct. '99	181,149	29,623	31,365	179,407
93.563 Clerk IV-D Incentive-Post Oct. '99	66,801	19,693	27,475	59,019
D. Little - Principal	1,000	-	-	1,000
20.526 5339 Grant	-	27,956	27,956	-
H1N1	441	-	441	-
After Settlement Collections	963,153	806,215	963,153	806,215
Sheriff's Trust	2,252	107,443	108,795	900
Sheriff's Commissary	35,434	263,396	259,406	39,424
Sheriff's Inmate Trust	2,616	225,880	225,804	2,692
Clerk's Trust	325,773	3,670,999	3,471,940	524,832
Clerk's ISETS	2,003	441,266	439,687	3,582
Sheriff Outside Funds	1,310	5,000	178	6,132
Circuit Court Juvenile Probation	15,484	2,178	8,943	8,719
Juvenile Probation Administrative Fees	18,981	1,555	-	20,536
Supplemental Adult Probation	46,363	69,919	109,936	6,346
EMA Donations	4,307	601	1,882	3,026
EMA Donations CF Industries	5	-	5	-
GIS	1,919	412	88	2,243
Pre-Trial Diversion	81,464	13,496	-	94,960
Infraction Deferral	95,804	39,950	45,480	90,274
Jury Pay	9,329	7,665	-	16,994
Stop - Stopping Tobacco	16,441	-	-	16,441
Drug Free Schools	257	-	-	257
Mt. Etna Fire Station	296	-	-	296
Commissioners Tax Sale	-	89,928	29,291	60,637
97.067 SHSP Mobile WINLIN	-	856	934	(78)
97.073 SHSP Grant	-	17,176	17,176	-
20.703 HMEP Grant	-	-	868	(868)
93.758 Preventive and HS	-	13,500	-	13,500
Tobacco Trust	34,634	21,909	8,988	47,555
United REMC Operation Round Up Donation	97	-	97	-
97.042 2013 EMPG Grant	-	7,518	7,518	-
SHRAB Grant	3,573	1,427	5,000	-
IDVA Comp Grant 2015	-	1,200	1,200	-
2014-2015 Community Corrections Grant	49,940	87,966	87,666	50,240
2015-2016 Community Corrections Grant	-	113,099	76,294	36,805
Sheriff Equipment	3,801	-	3,801	-
2013-2014 Community Corrections Grant	27,378	7,047	34,425	-
Drug Court	-	86,100	-	86,100
Veteran's Donations	2,498	41,326	36,767	7,057
Coroner's Donations	2,830	-	-	2,830
Sheriff DARE Donations	50	520	-	570
Rescue Donations - Services	1,192	-	-	1,192
Hummer Donations	10	-	10	-
Sheriff Operation Pullover	138	4,157	4,157	138
Ticket Violation	15,276	13,170	6,293	22,153
Sheriff Law Education	2,863	1,430	600	3,693
Soil and Water	1,266	3,400	3,289	1,377
County Transportation	1,829	375	-	2,204
Sheriff - Drug Enforcement	18	1,933	1,951	-
Drug Testing Probation Fee	14,142	5,290	-	19,432
Seatbelt Violation for Roanoke	13,175	-	-	13,175
Bond Special Death	19,840	820	20,660	-
Revolving Loan	210,463	-	-	210,463
Sheriff's Bullet Proof Vest	-	7,250	2,615	4,635
Sheriff's Drug Seized Money	1,651	-	682	969
LACE	9,726	32,040	28,243	13,523
Pool Car	438	2,448	2,478	408
Intrastate Compact	8,066	2,012	-	10,078
Homeland Security Grant	17,276	-	-	17,276
NFA Grant 2009	1,838	-	-	1,838
97.074 HS GPS Grant	12,337	-	-	12,337
97.073 HS Mobile Radio Grant	57	-	-	57
District Training Grant	2,627	-	-	2,627
97.043 2011 NFA Grant	46	-	-	46
Senior Center Planning Grant	-	467,367	467,367	-
Stimulus Funds for HAT Van	13	-	-	13
Health Bio Terrorism	3,786	22,798	9,953	16,631
Totals	\$ 17,105,933	\$ 78,486,754	\$ 78,886,690	\$ 16,705,997

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.

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

Licenses and permits, 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 the following: peddler licenses, dog tax licenses, auctioneer licenses, 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 these types of receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

Charges for services, 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).

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

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Personal services, which 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, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

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

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.

HUNTINGTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

HUNTINGTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is a cost-sharing 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
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

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

HUNTINGTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash as a result of funds being set up for reimbursable grants and the reimbursement for expenditures made by the County not being received by December 31, 2015.

OTHER INFORMATION - UNAUDITED

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

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

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Emergency Award	D. Little School Interest	PCA Fee	General	Accident Report	CAGIT County Certified Shares
Cash and investments - beginning	\$ 2,625	\$ -	\$ 2,079	\$ 3,057,457	\$ 2,325	\$ 714,716
Receipts:						
Taxes	-	-	-	5,993,529	-	2,103,302
Licenses and permits	-	-	-	80,784	-	-
Intergovernmental receipts	-	-	-	1,170,950	-	-
Charges for services	-	-	-	1,162,658	-	-
Fines and forfeits	-	-	-	159,504	-	-
Other receipts	-	7	-	197,816	2,116	3,763
Total receipts	-	7	-	8,765,241	2,116	2,107,065
Disbursements:						
Personal services	-	-	-	6,145,762	-	1,374,347
Supplies	-	-	-	260,203	-	8,243
Other services and charges	-	-	-	2,158,327	2,526	558,031
Capital outlay	-	-	-	140,736	-	-
Other disbursements	199	-	-	-	-	-
Total disbursements	199	-	-	8,705,028	2,526	1,940,621
Excess (deficiency) of receipts over disbursements	(199)	7	-	60,213	(410)	166,444
Cash and investments - ending	<u>\$ 2,426</u>	<u>\$ 7</u>	<u>\$ 2,079</u>	<u>\$ 3,117,670</u>	<u>\$ 1,915</u>	<u>\$ 881,160</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Campaign Finance Enforcement	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Sales Disclosure - County Share
Cash and investments - beginning	\$ 100	\$ 1,084,962	\$ 41,136	\$ 62,819	\$ 75,940	\$ 6,969
Receipts:						
Taxes	-	699,125	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	12,735	34,451	-	-
Other receipts	-	-	11	2,616	82,793	4,768
Total receipts	-	699,125	12,746	37,067	82,793	4,768
Disbursements:						
Personal services	-	-	-	2,584	19,335	-
Supplies	-	-	-	9,260	1,096	865
Other services and charges	-	635,193	-	17,828	14,937	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	52,823	-	-	5
Total disbursements	-	635,193	52,823	29,672	35,368	870
Excess (deficiency) of receipts over disbursements	-	63,932	(40,077)	7,395	47,425	3,898
Cash and investments - ending	<u>\$ 100</u>	<u>\$ 1,148,894</u>	<u>\$ 1,059</u>	<u>\$ 70,214</u>	<u>\$ 123,365</u>	<u>\$ 10,867</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Cumulative Bridge	Cumulative Courthouse	Emergency Planning/Right to Know	Firearms Training	Health	Identification Security Protection
Cash and investments - beginning	\$ 1,017,403	\$ 945,653	\$ 2,525	\$ 7,319	\$ 105,767	\$ 21,752
Receipts:						
Taxes	645,366	263,407	-	-	129,016	-
Licenses and permits	-	-	-	-	67,620	-
Intergovernmental receipts	55,716	26,635	-	-	13,046	-
Charges for services	-	-	-	-	17,710	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	2,538	4,571	12,898	1,786	3,286
Total receipts	<u>701,082</u>	<u>292,580</u>	<u>4,571</u>	<u>12,898</u>	<u>229,178</u>	<u>3,286</u>
Disbursements:						
Personal services	-	-	-	-	221,090	-
Supplies	-	-	477	-	16,401	-
Other services and charges	939,813	498,376	1,408	16,572	29,008	-
Capital outlay	85,000	-	1,581	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>1,024,813</u>	<u>498,376</u>	<u>3,466</u>	<u>16,572</u>	<u>266,499</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(323,731)</u>	<u>(205,796)</u>	<u>1,105</u>	<u>(3,674)</u>	<u>(37,321)</u>	<u>3,286</u>
Cash and investments - ending	<u>\$ 693,672</u>	<u>\$ 739,857</u>	<u>\$ 3,630</u>	<u>\$ 3,645</u>	<u>\$ 68,446</u>	<u>\$ 25,038</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Levy Excess	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share	Medical Care for Inmates	Misdemeanant
Cash and investments - beginning	\$ 1,102	\$ 18,142	\$ 58,688	\$ 710,725	\$ 6,837	\$ 40,674
Receipts:						
Taxes	-	-	-	767,182	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	332,497	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	55,915	100,000	-	2,657	25,216
Total receipts	-	55,915	432,497	767,182	2,657	25,216
Disbursements:						
Personal services	-	27,935	-	44,172	-	25,755
Supplies	-	-	-	-	-	-
Other services and charges	-	25,045	449,231	313,331	6,351	3,724
Capital outlay	-	-	-	35,000	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	52,980	449,231	392,503	6,351	29,479
Excess (deficiency) of receipts over disbursements	-	2,935	(16,734)	374,679	(3,694)	(4,263)
Cash and investments - ending	<u>\$ 1,102</u>	<u>\$ 21,077</u>	<u>\$ 41,954</u>	<u>\$ 1,085,404</u>	<u>\$ 3,143</u>	<u>\$ 36,411</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Motor Vehicle Highway	Plat Book	Rainy Day	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration
Cash and investments - beginning	\$ 1,078,471	\$ 24,230	\$ 914,731	\$ 198,228	\$ -	\$ 1,533
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	2,576,040	-	-	-	-	-
Charges for services	367,912	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	37,064	9,910	-	68,416	219,920	4,365
Total receipts	<u>2,981,016</u>	<u>9,910</u>	<u>-</u>	<u>68,416</u>	<u>219,920</u>	<u>4,365</u>
Disbursements:						
Personal services	1,325,630	-	-	7,126	-	-
Supplies	1,552,408	-	-	-	-	-
Other services and charges	182,575	2,000	-	59,355	219,920	5,256
Capital outlay	491,944	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>3,552,557</u>	<u>2,000</u>	<u>-</u>	<u>66,481</u>	<u>219,920</u>	<u>5,256</u>
Excess (deficiency) of receipts over disbursements	<u>(571,541)</u>	<u>7,910</u>	<u>-</u>	<u>1,935</u>	<u>-</u>	<u>(891)</u>
Cash and investments - ending	<u>\$ 506,930</u>	<u>\$ 32,140</u>	<u>\$ 914,731</u>	<u>\$ 200,163</u>	<u>\$ -</u>	<u>\$ 642</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption
Cash and investments - beginning	\$ 1,186	\$ 291,810	\$ 47,562	\$ 26,016	\$ 43,773	\$ 13,515
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	8,095	-	-
Fines and forfeits	33,973	70,580	-	-	-	-
Other receipts	18,425	30	30,932	-	-	77,323
Total receipts	<u>52,398</u>	<u>70,610</u>	<u>30,932</u>	<u>8,095</u>	<u>-</u>	<u>77,323</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	48,883	112,019	37,272	3,637	17,905	67,513
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>48,883</u>	<u>112,019</u>	<u>37,272</u>	<u>3,637</u>	<u>17,905</u>	<u>67,513</u>
Excess (deficiency) of receipts over disbursements	<u>3,515</u>	<u>(41,409)</u>	<u>(6,340)</u>	<u>4,458</u>	<u>(17,905)</u>	<u>9,810</u>
Cash and investments - ending	<u>\$ 4,701</u>	<u>\$ 250,401</u>	<u>\$ 41,222</u>	<u>\$ 30,474</u>	<u>\$ 25,868</u>	<u>\$ 23,325</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Tax Sale Surplus	Local Health Department Trust Account	Unsafe Building	Auditor's Ineligible Deductions	County Elected Official's Training	Statewide 911
Cash and investments - beginning	\$ 165,939	\$ 338	\$ 2,367	\$ 335,605	\$ 5,653	\$ 869,531
Receipts:						
Taxes	-	-	15,745	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	3,470	392,688
Fines and forfeits	-	-	-	-	-	-
Other receipts	68,637	-	-	-	8	3,540
Total receipts	<u>68,637</u>	<u>-</u>	<u>15,745</u>	<u>-</u>	<u>3,478</u>	<u>396,228</u>
Disbursements:						
Personal services	-	-	-	14,677	-	206,000
Supplies	-	-	-	5,363	-	1,690
Other services and charges	81,830	-	-	96,155	3,463	115,403
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>81,830</u>	<u>-</u>	<u>-</u>	<u>116,195</u>	<u>3,463</u>	<u>323,093</u>
Excess (deficiency) of receipts over disbursements	<u>(13,193)</u>	<u>-</u>	<u>15,745</u>	<u>(116,195)</u>	<u>15</u>	<u>73,135</u>
Cash and investments - ending	<u>\$ 152,746</u>	<u>\$ 338</u>	<u>\$ 18,112</u>	<u>\$ 219,410</u>	<u>\$ 5,668</u>	<u>\$ 942,666</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Reassessment	Adult Probation Administrative	Circuit Court Adult Probation	Supplemental Adult Probation Services	Juvenile Reimbursement Fee	General Drain Improvement
Cash and investments - beginning	\$ 382,346	\$ 29,407	\$ 514	\$ 39,496	\$ 15,964	\$ 468,280
Receipts:						
Taxes	129,016	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	13,046	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	33,094	9,272	45,477	-	-
Other receipts	546	-	-	-	-	58,105
Total receipts	<u>142,608</u>	<u>33,094</u>	<u>9,272</u>	<u>45,477</u>	<u>-</u>	<u>58,105</u>
Disbursements:						
Personal services	398	22,415	1,961	-	-	-
Supplies	342	-	-	-	-	-
Other services and charges	143,816	-	-	-	-	233,734
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>144,556</u>	<u>22,415</u>	<u>1,961</u>	<u>-</u>	<u>-</u>	<u>233,734</u>
Excess (deficiency) of receipts over disbursements	<u>(1,948)</u>	<u>10,679</u>	<u>7,311</u>	<u>45,477</u>	<u>-</u>	<u>(175,629)</u>
Cash and investments - ending	<u>\$ 380,398</u>	<u>\$ 40,086</u>	<u>\$ 7,825</u>	<u>\$ 84,973</u>	<u>\$ 15,964</u>	<u>\$ 292,651</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Drain Maintenance	Drug Task Force	K-9	Health Clinic	Collection Agency Fees	IT Services
Cash and investments - beginning	\$ 1,545,128	\$ 14	\$ 8,964	\$ 10,090	\$ 2	\$ 32,700
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	21,187
Fines and forfeits	-	-	-	-	-	-
Other receipts	680,299	-	300	-	58	16,483
Total receipts	680,299	-	300	-	58	37,670
Disbursements:						
Personal services	-	-	5,783	-	-	-
Supplies	-	-	-	-	-	27,318
Other services and charges	739,521	14	-	-	58	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	739,521	14	5,783	-	58	27,318
Excess (deficiency) of receipts over disbursements	(59,222)	(14)	(5,483)	-	-	10,352
Cash and investments - ending	<u>\$ 1,485,906</u>	<u>\$ -</u>	<u>\$ 3,481</u>	<u>\$ 10,090</u>	<u>\$ 2</u>	<u>\$ 43,052</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Self-Insurance	Payroll Clearing	Settlement	LOIT Public Safety	CVET	Weed Lien Collections
Cash and investments - beginning	\$ 14,532	\$ 71,544	\$ 20	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	19,268,692	-	-	17,961
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,603,373	3,241,634	15,215,432	1,738,389	279,730	13,278
Total receipts	<u>1,603,373</u>	<u>3,241,634</u>	<u>34,484,124</u>	<u>1,738,389</u>	<u>279,730</u>	<u>31,239</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,526,579	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	3,212,922	34,484,124	1,738,389	279,730	31,239
Total disbursements	<u>1,526,579</u>	<u>3,212,922</u>	<u>34,484,124</u>	<u>1,738,389</u>	<u>279,730</u>	<u>31,239</u>
Excess (deficiency) of receipts over disbursements	<u>76,794</u>	<u>28,712</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 91,326</u>	<u>\$ 100,256</u>	<u>\$ 20</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Sewage Collections	Financial Institution Tax	HEA 1001 State Homestead Credit	LOIT Residential PTRC	State Fines and Forfeitures	Infraction Judgements
Cash and investments - beginning	\$ -	\$ -	\$ 69	\$ 53,739	\$ 7,680	\$ 5,589
Receipts:						
Taxes	11,271	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	44,590	91,974
Other receipts	13,441	196,067	-	1,749,378	-	-
Total receipts	<u>24,712</u>	<u>196,067</u>	<u>-</u>	<u>1,749,378</u>	<u>44,590</u>	<u>91,974</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	24,712	196,067	69	1,745,249	44,766	92,386
Total disbursements	<u>24,712</u>	<u>196,067</u>	<u>69</u>	<u>1,745,249</u>	<u>44,766</u>	<u>92,386</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(69)</u>	<u>4,129</u>	<u>(176)</u>	<u>(412)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 57,868</u>	<u>\$ 7,504</u>	<u>\$ 5,177</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training and Continuing Education	Mortgage Recording Fees - State Share	DLGF Homestead Property Database
Cash and investments - beginning	\$ 1,284	\$ -	\$ 410	\$ 268	\$ 2,952	\$ 18
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	4,768	3,444	-	-
Fines and forfeits	46,418	885	-	-	-	-
Other receipts	-	-	-	60	42,823	-
Total receipts	<u>46,418</u>	<u>885</u>	<u>4,768</u>	<u>3,504</u>	<u>42,823</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	43,414	750	4,773	3,392	42,910	18
Total disbursements	<u>43,414</u>	<u>750</u>	<u>4,773</u>	<u>3,392</u>	<u>42,910</u>	<u>18</u>
Excess (deficiency) of receipts over disbursements	<u>3,004</u>	<u>135</u>	<u>(5)</u>	<u>112</u>	<u>(87)</u>	<u>(18)</u>
Cash and investments - ending	<u>\$ 4,288</u>	<u>\$ 135</u>	<u>\$ 405</u>	<u>\$ 380</u>	<u>\$ 2,865</u>	<u>\$ -</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Child Restraint Violation Fines	Inheritance Tax	Education Plate Fees	Innkeepers Tax Collections	CAGIT Distribution	CEDIT Distribution
Cash and investments - beginning	\$ -	\$ 9,837	\$ -	\$ 6,309	\$ -	\$ -
Receipts:						
Taxes	-	-	-	142,349	5,215,168	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	150	-	1,738,389	1,453,337
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	425	-	-	112	-	290,667
Total receipts	<u>425</u>	<u>-</u>	<u>150</u>	<u>142,461</u>	<u>6,953,557</u>	<u>1,744,004</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	375	7,177	150	137,859	6,953,557	1,744,004
Total disbursements	<u>375</u>	<u>7,177</u>	<u>150</u>	<u>137,859</u>	<u>6,953,557</u>	<u>1,744,004</u>
Excess (deficiency) of receipts over disbursements	<u>50</u>	<u>(7,177)</u>	<u>-</u>	<u>4,602</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 50</u>	<u>\$ 2,660</u>	<u>\$ -</u>	<u>\$ 10,911</u>	<u>\$ -</u>	<u>\$ -</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	93.563 Prosecutor PCA	93.563 ARRA Clerk IV-D Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive -Post Oct. '99	93.563 Clerk IV-D Incentive -Post Oct. '99	D. Little - Principal
Cash and investments - beginning	\$ 4,025	\$ 5,691	\$ 45,402	\$ 181,149	\$ 66,801	\$ 1,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	19,693	29,623	19,693	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,601	-	-	-	-	-
Total receipts	<u>3,601</u>	<u>-</u>	<u>19,693</u>	<u>29,623</u>	<u>19,693</u>	<u>-</u>
Disbursements:						
Personal services	-	720	-	10,052	18,556	-
Supplies	-	-	-	-	-	-
Other services and charges	2,161	3,616	8,771	21,313	8,919	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>2,161</u>	<u>4,336</u>	<u>8,771</u>	<u>31,365</u>	<u>27,475</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,440</u>	<u>(4,336)</u>	<u>10,922</u>	<u>(1,742)</u>	<u>(7,782)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 5,465</u>	<u>\$ 1,355</u>	<u>\$ 56,324</u>	<u>\$ 179,407</u>	<u>\$ 59,019</u>	<u>\$ 1,000</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	20.526 5339 Grant	H1N1	After Settlement Collections	Sheriff's Trust	Sheriff's Commissary	Sheriff's Inmate Trust
Cash and investments - beginning	\$ -	\$ 441	\$ 963,153	\$ 2,252	\$ 35,434	\$ 2,616
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	27,956	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	806,215	107,443	263,396	225,880
Total receipts	<u>27,956</u>	<u>-</u>	<u>806,215</u>	<u>107,443</u>	<u>263,396</u>	<u>225,880</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	27,956	441	963,153	108,795	259,406	225,804
Total disbursements	<u>27,956</u>	<u>441</u>	<u>963,153</u>	<u>108,795</u>	<u>259,406</u>	<u>225,804</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(441)</u>	<u>(156,938)</u>	<u>(1,352)</u>	<u>3,990</u>	<u>76</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 806,215</u>	<u>\$ 900</u>	<u>\$ 39,424</u>	<u>\$ 2,692</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Clerk's Trust	Clerk's ISETS	Sheriff Outside Funds	Circuit Court Juvenile Probation	Juvenile Probation Administrative Fees	Supplemental Adult Probation
Cash and investments - beginning	\$ 325,773	\$ 2,003	\$ 1,310	\$ 15,484	\$ 18,981	\$ 46,363
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	2,178	1,555	69,919
Other receipts	3,670,999	441,266	5,000	-	-	-
Total receipts	<u>3,670,999</u>	<u>441,266</u>	<u>5,000</u>	<u>2,178</u>	<u>1,555</u>	<u>69,919</u>
Disbursements:						
Personal services	-	-	-	8,943	-	52,726
Supplies	-	-	178	-	-	-
Other services and charges	-	-	-	-	-	57,210
Capital outlay	-	-	-	-	-	-
Other disbursements	3,471,940	439,687	-	-	-	-
Total disbursements	<u>3,471,940</u>	<u>439,687</u>	<u>178</u>	<u>8,943</u>	<u>-</u>	<u>109,936</u>
Excess (deficiency) of receipts over disbursements	<u>199,059</u>	<u>1,579</u>	<u>4,822</u>	<u>(6,765)</u>	<u>1,555</u>	<u>(40,017)</u>
Cash and investments - ending	<u>\$ 524,832</u>	<u>\$ 3,582</u>	<u>\$ 6,132</u>	<u>\$ 8,719</u>	<u>\$ 20,536</u>	<u>\$ 6,346</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	EMA Donations	EMA Donations CF Industries	GIS	Pre-Trial Diversion	Infraction Deferral	Jury Pay
Cash and investments - beginning	\$ 4,307	\$ 5	\$ 1,919	\$ 81,464	\$ 95,804	\$ 9,329
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	13,496	39,950	7,389
Other receipts	601	-	412	-	-	276
Total receipts	<u>601</u>	<u>-</u>	<u>412</u>	<u>13,496</u>	<u>39,950</u>	<u>7,665</u>
Disbursements:						
Personal services	-	-	-	-	45,381	-
Supplies	-	-	-	-	-	-
Other services and charges	1,882	5	88	-	99	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>1,882</u>	<u>5</u>	<u>88</u>	<u>-</u>	<u>45,480</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(1,281)</u>	<u>(5)</u>	<u>324</u>	<u>13,496</u>	<u>(5,530)</u>	<u>7,665</u>
Cash and investments - ending	<u>\$ 3,026</u>	<u>\$ -</u>	<u>\$ 2,243</u>	<u>\$ 94,960</u>	<u>\$ 90,274</u>	<u>\$ 16,994</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Stop - Stopping Tobacco	Drug Free Schools	Mt. Etna Fire Station	Commissioners Tax Sale	97.067 SHSP Mobile WINLIN	97.073 SHSP Grant
Cash and investments - beginning	\$ 16,441	\$ 257	\$ 296	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	856	17,176
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	89,928	-	-
Total receipts	-	-	-	89,928	856	17,176
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	29,291	934	17,176
Total disbursements	-	-	-	29,291	934	17,176
Excess (deficiency) of receipts over disbursements	-	-	-	60,637	(78)	-
Cash and investments - ending	<u>\$ 16,441</u>	<u>\$ 257</u>	<u>\$ 296</u>	<u>\$ 60,637</u>	<u>\$ (78)</u>	<u>\$ -</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	20.703 HMEP Grant	93.758 Preventive and HS	Tobacco Trust	United REMC Operation Round Up Donation	97.042 2013 EMPG Grant	SHRAB Grant
Cash and investments - beginning	\$ -	\$ -	\$ 34,634	\$ 97	\$ -	\$ 3,573
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	13,500	21,909	-	7,518	1,427
Total receipts	-	13,500	21,909	-	7,518	1,427
Disbursements:						
Personal services	-	-	5,643	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	868	-	3,043	-	-	-
Capital outlay	-	-	302	-	-	-
Other disbursements	-	-	-	97	7,518	5,000
Total disbursements	868	-	8,988	97	7,518	5,000
Excess (deficiency) of receipts over disbursements	(868)	13,500	12,921	(97)	-	(3,573)
Cash and investments - ending	<u>\$ (868)</u>	<u>\$ 13,500</u>	<u>\$ 47,555</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	IDVA Comp Grant 2015	2014-2015 Community Corrections Grant	2015-2016 Community Corrections Grant	Sheriff Equipment	2013-2014 Community Corrections Grant	Drug Court
Cash and investments - beginning	\$ -	\$ 49,940	\$ -	\$ 3,801	\$ 27,378	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	7,047	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,200	87,966	113,099	-	-	86,100
Total receipts	1,200	87,966	113,099	-	7,047	86,100
Disbursements:						
Personal services	-	74,178	53,958	-	-	-
Supplies	-	-	2,641	-	-	-
Other services and charges	-	13,488	19,695	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,200	-	-	3,801	34,425	-
Total disbursements	1,200	87,666	76,294	3,801	34,425	-
Excess (deficiency) of receipts over disbursements	-	300	36,805	(3,801)	(27,378)	86,100
Cash and investments - ending	\$ -	\$ 50,240	\$ 36,805	\$ -	\$ -	\$ 86,100

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Veteran's Donations	Coroner's Donations	Sheriff DARE Donations	Rescue Donations - Services	Hummer Donations	Sheriff Operation Pullover
Cash and investments - beginning	\$ 2,498	\$ 2,830	\$ 50	\$ 1,192	\$ 10	\$ 138
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	41,326	-	520	-	-	4,157
Total receipts	<u>41,326</u>	<u>-</u>	<u>520</u>	<u>-</u>	<u>-</u>	<u>4,157</u>
Disbursements:						
Personal services	-	-	-	-	-	4,157
Supplies	-	-	-	-	-	-
Other services and charges	36,767	-	-	-	-	-
Capital outlay	-	-	-	-	10	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>36,767</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10</u>	<u>4,157</u>
Excess (deficiency) of receipts over disbursements	<u>4,559</u>	<u>-</u>	<u>520</u>	<u>-</u>	<u>(10)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 7,057</u>	<u>\$ 2,830</u>	<u>\$ 570</u>	<u>\$ 1,192</u>	<u>\$ -</u>	<u>\$ 138</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Ticket Violation	Sheriff Law Education	Soil and Water	County Transportation	Sheriff - Drug Enforcement	Drug Testing Probation Fee
Cash and investments - beginning	\$ 15,276	\$ 2,863	\$ 1,266	\$ 1,829	\$ 18	\$ 14,142
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	375	-	5,290
Other receipts	13,170	1,430	3,400	-	1,933	-
Total receipts	13,170	1,430	3,400	375	1,933	5,290
Disbursements:						
Personal services	-	-	3,289	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	6,293	600	-	-	1,951	-
Total disbursements	6,293	600	3,289	-	1,951	-
Excess (deficiency) of receipts over disbursements	6,877	830	111	375	(18)	5,290
Cash and investments - ending	\$ 22,153	\$ 3,693	\$ 1,377	\$ 2,204	\$ -	\$ 19,432

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Seatbelt Violation for Roanoke	Bond Special Death	Revolving Loan	Sheriff's Bullet Proof Vest	Sheriff's Drug Seized Money	LACE
Cash and investments - beginning	\$ 13,175	\$ 19,840	\$ 210,463	\$ -	\$ 1,651	\$ 9,726
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	820	-	-	-	32,040
Other receipts	-	-	-	7,250	-	-
Total receipts	-	820	-	7,250	-	32,040
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	28,243
Capital outlay	-	-	-	-	-	-
Other disbursements	-	20,660	-	2,615	682	-
Total disbursements	-	20,660	-	2,615	682	28,243
Excess (deficiency) of receipts over disbursements	-	(19,840)	-	4,635	(682)	3,797
Cash and investments - ending	<u>\$ 13,175</u>	<u>\$ -</u>	<u>\$ 210,463</u>	<u>\$ 4,635</u>	<u>\$ 969</u>	<u>\$ 13,523</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Pool Car	Intrastate Compact	Homeland Security Grant	NFA Grant 2009	97.074 HS GPS Grant	97.073 HS Mobile Radio Grant
Cash and investments - beginning	\$ 438	\$ 8,066	\$ 17,276	\$ 1,838	\$ 12,337	\$ 57
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	2,012	-	-	-	-
Other receipts	2,448	-	-	-	-	-
Total receipts	2,448	2,012	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,478	-	-	-	-	-
Total disbursements	2,478	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(30)	2,012	-	-	-	-
Cash and investments - ending	\$ 408	\$ 10,078	\$ 17,276	\$ 1,838	\$ 12,337	\$ 57

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	District Training Grant	97.043 2011 NFA Grant	Senior Center Planning Grant	Stimulus Funds for HAT Van	Health Bio Terrorism	Totals
Cash and investments - beginning	\$ 2,627	\$ 46	\$ -	\$ 13	\$ 3,786	\$ 17,105,933
Receipts:						
Taxes	-	-	-	-	-	35,401,129
Licenses and permits	-	-	-	-	-	148,404
Intergovernmental receipts	-	-	-	-	-	7,432,841
Charges for services	-	-	-	-	-	2,050,941
Fines and forfeits	-	-	-	-	-	757,977
Other receipts	-	-	467,367	-	22,798	32,695,462
Total receipts	-	-	467,367	-	22,798	78,486,754
Disbursements:						
Personal services	-	-	-	-	-	9,722,573
Supplies	-	-	-	-	14	1,886,499
Other services and charges	-	-	-	-	120	9,572,897
Capital outlay	-	-	-	-	-	754,573
Other disbursements	-	-	467,367	-	9,819	56,950,148
Total disbursements	-	-	467,367	-	9,953	78,886,690
Excess (deficiency) of receipts over disbursements	-	-	-	-	12,845	(399,936)
Cash and investments - ending	\$ 2,627	\$ 46	\$ -	\$ 13	\$ 16,631	\$ 16,705,997

HUNTINGTON COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2015

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 96,208</u>	<u>\$ 396,836</u>

HUNTINGTON COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2015

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental Activities:				
Crossroads Bank	2 Highway Department Trucks	\$ 70,024	05/09/2014	04/01/2019
Crossroads Bank	3 Highway Department Trucks and 1 Loader	161,168	05/09/2014	12/31/2020
Crossroads Bank	Highway Department Paving Equipment	<u>63,955</u>	05/09/2014	06/30/2021
Total of annual lease payments		<u>\$ 295,147</u>		

HUNTINGTON COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2015

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.

	Ending Balance
Governmental activities:	
Land	\$ 223,656
Infrastructure	113,857,118
Buildings	7,486,073
Improvements other than buildings	2,885,379
Machinery, equipment, and vehicles	6,009,793
Other	2,774,913
 Total capital assets	 \$ 133,236,932

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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 FOR THE MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF HUNTINGTON COUNTY, INDIANA

Report on Compliance for the Major Federal Program

We have audited Huntington County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2015. The County's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the County's major federal program based on our audit of the types of compliance requirements referred to above. 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 on compliance for the major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on the Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2015.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
(Continued)

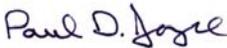
Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance 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. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of 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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

September 12, 2016

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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, 2015

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through To Subrecipient	Total Federal Awards Expended
<u>Department of Justice</u>					
Bulletproof Vest Partnership Program	Direct Grant	16.607	FY 2014	\$ -	\$ 2,615
			FY 2015	-	4,635
Total - Department of Justice				-	7,250
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster Highway Planning and Construction	Indiana Department of Transportation	20.205	1005658	-	43,510
			1173243	-	48,172
			1382103	-	2,678
Total - Highway Planning and Construction Cluster				-	94,360
ARRA Formula Grants for Rural Areas, Recovery Act	Indiana Department of Transportation	20.509	A249-09-321067	77,050	77,050
Formula Grants for Rural Areas		20.509	A249-14-320413	56,239	56,239
			A249-15-320475	195,372	195,372
Total - Formula Grants for Rural Areas				251,611	251,611
Federal Transit Cluster Bus and Bus Facilities Formula Program	Indiana Department of Transportation	20.526	A249-15-320521	27,956	27,956
Total - Federal Transit Cluster				27,956	27,956
Highway Safety Cluster State and Community Highway Safety	Indiana Criminal Justice Institute	20.600	OP-12-04-02-33	-	4,157
Total - Highway Safety Cluster				-	4,157
Total - Department of Transportation				279,567	378,084
<u>Department of Health and Human Services</u>					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	Indiana State Department of Health	93.074	BPRS-134-70	-	22,798
Child Support Enforcement	Indiana Department of Child Services	93.563	FY 2015	-	441,851
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	Indiana State Department of Health	93.758	A70-5-0791094	-	14,000
Total - Department of Health and Human Services				-	478,649
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042	C44P-5-492B	-	7,518
			C44P-5-723B	-	21,067
Total - Emergency Management Performance Grants				-	28,585
Homeland Security Grant Program	Indiana Department of Homeland Security	97.067	C44P-5-825B	-	856
			C44P-5-593B	-	17,176
Total - Homeland Security Grant Program				-	18,032
Total - Department of Homeland Security				-	46,617
Total federal awards expended				\$ 356,617	\$ 987,650

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 (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2015. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

Note 2. *Summary of Significant Accounting Policies*

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-133, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received. The County has elected not to use the 10 percent de minimus indirect cost rate allowed under the Uniform Guidance.

HUNTINGTON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
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
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	no

Identification of Major Program and type of auditor's report issued on compliance:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>	<u>Opinion Issued</u>
93.563	Child Support Enforcement	Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?	no
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Section II - Financial Statement Findings

No matters are reportable.

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

AUDITEE-PREPARED DOCUMENT

The subsequent document was provided by management of the County. The document is presented as intended by the County.



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

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

August 31, 2016

“Summary Schedule of Prior Audit Findings”

FINDING 2014-001 Internal Controls over the preparation of the schedule of expenditures of Federal Awards.

Fiscal year in which the finding initially occurred: 2014
Contact Person Responsible for Corrective Action: Cindy Yeiter
Contact Phone Number: 260-358-4805

Status of Audit Finding:

Steps have been taken to assure a double checking of financial figures entered in all areas of the Huntington County Auditor's Office pursuant to internal controls.


Cindy Yeiter
Huntington County Auditor

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.