

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

FINANCIAL STATEMENT AUDIT REPORT

OF

HUNTINGTON COUNTY, INDIANA

January 1, 2023 to December 31, 2023



**FILED**  
09/11/2024



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Jill M. Landrum	01-01-23 to 12-31-24
County Treasurer	Brenda Hamilton	01-01-23 to 12-31-24
Clerk of the Circuit Court	Shelley Septer	01-01-23 to 12-31-24
County Sheriff	Christian E. Newton	01-01-23 to 12-31-24
County Recorder	Vicki G. Pearson	01-01-23 to 12-31-24
President of the Board of County Commissioners	Rob Miller Tom Wall	01-01-23 to 12-31-23 01-01-24 to 12-31-24
President of the County Council	Kendall Mickley	01-01-23 to 12-31-24



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF HUNTINGTON COUNTY, INDIANA

### **Report on the Audit of the Financial Statement**

#### ***Adverse and Unmodified Opinions***

We have audited the accompanying financial statement of Huntington County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2023, and the related notes to the financial statement as listed in the Table of Contents.

#### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of and for the year ended December 31, 2023, in accordance with accounting principles generally accepted in the United States of America.

#### ***Opinion on Regulatory Basis of Accounting***

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of and for the year ended December 31, 2023, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

#### ***Basis for Adverse and Unmodified Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Responsibilities of Management for the Financial Statement***

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

***Auditor's Responsibilities for the Audit of the Financial Statement***

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**Other Information**

Management is responsible for the other information included in the Annual Financial Report. The other information comprises 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, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated August 26, 2024, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Beth Kelley, CPA, CFE  
Deputy State Examiner

August 26, 2024

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## FINANCIAL STATEMENT AND ACCOMPANYING NOTES AND OTHER INFORMATION

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

The County's Annual Financial Report information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

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

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

HUNTINGTON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
After Settlement Collections	\$ 1,568,287	\$ 1,150,580	\$ 1,568,287	\$ 1,150,580
Sheriff Inmate Trust	74,268	623,078	662,142	35,204
Sheriff Commissary	313,423	798,034	862,977	248,480
Clerk Trust	528,846	3,979,460	3,789,252	719,054
General	5,627,856	16,660,273	14,317,019	7,971,110
Accident Report	12,706	7,035	10,900	8,841
Campaign Finance Enforcement	-	3,292	-	3,292
LIT - Economic Development	1,129,933	1,146,492	956,905	1,319,520
City and Town Court Costs	816	8,712	-	9,528
Clerks Records Perpetuation	67,799	25,480	12,956	80,323
Community Corrections	219,433	239,227	162,600	296,060
Sales Disclosure Co Share	38,564	8,615	2,081	45,098
Cumulative Bridge	1,028,886	1,120,457	1,549,872	599,471
Cumulative Courthouse	328,376	376,136	435,841	268,671
Drug Free Community	19,929	42,943	45,346	17,526
Emergency Planning Right To Know	24,688	6,126	2,626	28,188
Enhanced Access Fund	22,401	41,702	31,525	32,578
Extradition And Sheriffs Assistance	3,434	-	-	3,434
Firearms Training	29,703	8,920	6,745	31,878
General Drain Improvement	547,622	67,580	22,920	592,282
Health	512,254	550,412	304,299	758,367
Identification Security Protection	52,845	5,452	-	58,297
Local Health Maintenance	74,006	33,139	26,116	81,029
Local Road And Street	284,253	719,700	839,078	164,875
LIT Public Safety - County Share	1,058,112	1,219,496	697,890	1,579,718
MVH Restricted	478,213	1,802,405	1,711,763	568,855
Medical Care For Inmates	15,704	2,674	5,125	13,253
Misdemeanant	39,251	22,424	23,600	38,075
Motor Vehicle Highway	1,048,548	3,275,107	3,786,714	536,941
Plat Book	134,721	17,850	-	152,571
Rainy Day	914,731	-	-	914,731
Recorders Record Perpetuation	440,955	98,696	180,039	359,612
Riverboat	-	206,163	206,163	-
Sex And Violent Offender Admin	9,124	7,430	9,547	7,007
Sheriffs Pension Trust	3,957	44,834	39,791	9,000
Supplemental Public Defender Service	344,601	98,236	45,316	397,521
Surplus Tax	45,483	27,417	39,909	32,991
Surveyors Corner Perpetuation	135,977	31,413	63,975	103,415
Tax Sale Fees	32,122	11,325	10,223	33,224
Tax Sale Redemption	64,196	79,695	79,103	64,788
Tax Sale Surplus	763,742	438,343	429,066	773,019
Tobacco Settlement Local Health Dept Trust Account	338	-	-	338
Unsafe Building	10,057	-	-	10,057
Auditors Ineligible Deduction	5,927	-	-	5,927
County Elected Officials Training	33,032	5,545	7,603	30,974
County Offender Transportation	4,509	16,671	2,177	19,003
Huntington Co Statewide 911	977,349	465,973	336,128	1,107,194
Reassessment	252,278	179,094	228,514	202,858
LIT Correctional / Rehabilitation Facility	2,823,757	2,282,975	1,711,796	3,394,936
Prosecutor Forfeiture	5,234	3,874	2,155	6,953
Adult Probation Administration Fee	120,936	38,013	16,022	142,927
Supplemental Adult Probation Services	159,445	58,684	62,362	155,767
Drain Construction Reconstruction	14,600	351	-	14,951
Drain Maintenance	3,188,939	758,390	327,614	3,619,715
Drug Buy Ledger	578	-	395	183
K-9	21,546	1,499	5,457	17,588
Collection Agency Fees	2	-	-	2
Jail Bond Construction	150	95,446	95,596	-
Self Insurance / Group Insurance	1,624,730	3,008,005	2,357,235	2,275,500
Payroll Clearing	264,777	2,498,764	2,490,904	272,637
Settlement	-	44,145,589	44,145,589	-
Wheel Tax	36,065	1,161,202	1,159,970	37,297
CVET Agency	-	298,223	298,223	-
Weed Lien Collections	-	31,381	31,381	-
Sewage Collections	-	48,250	48,250	-
Financial Institution Tax	-	305,991	305,991	-
Local Income Tax - Property Tax Relief	118,203	-	-	118,203
State Fines And Forfeitures	16,788	83,347	88,888	11,247
Infraction Judgement	5,838	59,585	63,087	2,336
Overweight Vehicle Fines	5,632	28,833	34,346	119
Special Death Benefit	195	2,395	2,430	160
Sales Disclosure State Share	750	8,615	8,695	670

HUNTINGTON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Coroners Training and Continuing Education	346	4,954	4,911	389
Interstate Compact State Share	-	1,221	1,221	-
Mortgage Recording Fees - State Share	301	3,273	3,280	294
Child Restraint Violation Fine	53	275	328	-
Inheritance Tax	2,661	-	-	2,661
Education Plate Fees Agency	400	300	700	-
Innkeepers Tax Collections	12,458	144,208	149,886	6,780
LIT - Certified Shares	-	8,316,216	8,316,216	-
LIT - Public Safety	-	1,629,854	1,629,854	-
State LIT Economic Development	-	1,702,858	1,702,858	-
93.563 Prosecutor PCA	1,800	1,898	2,639	1,059
93.563 Title IV-D Incentive	133,082	17,630	9,480	141,232
93.563 Pros IV-D Incentive Post 99	143,999	26,531	17,016	153,514
93.563 Clerk IV-D Incentive	54,137	17,630	8,658	63,109
ISETS	4,874	269,838	270,624	4,088
LIT - EMS	-	278,976	278,976	-
Opioid Restricted Funds	98,713	30,542	98,713	30,542
Opioid Unrestricted Funds	42,153	7,542	42,153	7,542
Circuit Court Adult Probation	135,696	31,423	-	167,119
Superior Court Adult Probation Fee	249,817	69,882	56,503	263,196
Circuit Court Juvenile Probation	25,582	3,210	-	28,792
Juvenile Probation Admin Fee	29,991	1,195	-	31,186
Ticket Violation	39,841	8,218	8,138	39,921
County Law Enforcement Continuing Education	8,349	1,568	8,162	1,755
Drug Testing Probation Fee	3,801	16,777	6,164	14,414
Pre Trial Diversion	72,338	27,523	19,760	80,101
Infraction Deferral	67,458	28,765	26,442	69,781
Jury Pay	30,509	8,082	4,832	33,759
Drug Court User Fees	20,545	5,903	1,369	25,079
PSAP Fund	324,180	1,118,769	869,610	573,339
Veterans Recognition Donation	1,246	-	-	1,246
Civil Defense Donations	14,718	5,000	2,590	17,128
Markle West TIF	6,710	6,520	-	13,230
Plum Tree TIF	-	1,689	-	1,689
Roanoke 900 North TIF	-	442	-	442
Construction Fund Bond 2017	102,159	2,085	-	104,244
Bond Interest Fund 2017	-	405,962	405,962	-
2021 Bond Proceeds - O'Donnell	985,448	17,879	342,941	660,386
D Little School Principal	1,000	-	-	1,000
D Little School Interest	88	41	-	129
GIS	3,467	-	-	3,467
Soil And Water	1,953	3,340	3,320	1,973
SIA Foundation Grant	3,298	-	-	3,298
United Way Grant	20,859	-	20,859	-
Huntington County Redevelopment Commission	177,988	10,000	15,722	172,266
Pool Car	32,667	987	2,051	31,603
Sheriff Operation Pullover	137	11,797	11,797	137
CFDA 93.069 PHEP	(2,957)	18,016	15,059	-
CFDA 97.067 SHSP Grant FFY 22	-	258,565	259,689	(1,124)
CFDA 20.703 HMEP Grant FFY2023	-	13,120	13,120	-
CFDA 97.042 EMPG - Competitive	-	3,900	3,900	-
97.047 FFY 2021 BRIC - Mitigate	-	14,396	15,327	(931)
93.758 Preventive Health HS	13,500	-	-	13,500
2022 SIM GRANT	40,070	-	30,916	9,154
CFDA 93.788 - 2023 SIM GRANT	3,961	151,127	74,126	80,962
CFDA 93.788 - 2024 SIM GRANT	-	72,277	-	72,277
21.027 Community Catalyst	-	165,564	234,049	(68,485)
ICJI CRIMINAL JUSTICE	-	6,021	6,021	-
21.027 Lead & Tobacco	(23,814)	75,830	59,293	(7,277)
Safety Awareness Grant	1	-	-	1
HAT CARES Act	-	42,305	42,305	-
20.509 HAT - Section 5311	221,482	468,949	690,431	-
20.526 HAT-Section 5339 Rural	-	53,734	53,734	-
93.354 Health CoAg Grant FYE23	-	55,000	55,000	-
American Rescue Plan Act-ARPA	3,794,687	1,634	2,178,611	1,617,710
CFDA 21.032 LATCF	50,000	50,000	100,000	-
Base Public Health Prepar Grant	10,090	-	-	10,090
Stimulus Funds For Hat Van	13	-	-	13
Health Bio Terrorism	12,116	-	-	12,116
Marathon Comm. Invest Grant	-	5,000	4,900	100
Tobacco Trust - Indiana Local Health Dept Trust	105,788	21,238	7,933	119,093
Sheriff Bullet Proof Vest	4,603	990	-	5,593

HUNTINGTON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
CCMG 2022-2	-	1,072,952	72,952	1,000,000
CCMG 2023-1	-	750,070	33,788	716,282
2015 2016 Grant Comm Correction	33	-	-	33
Community Corrections - Even Yr	104,585	-	5,535	99,050
Community Corrections - Odd Yr	14,093	573,133	525,682	61,544
Community Coordination Grant	89,291	7,000	45,016	51,275
Drug Court Grant (Even Yrs)	68,978	-	2,258	66,720
Drug Court Grant (Odd Yrs)	7,940	157,996	136,593	29,343
2017 Problem Solving Court Grant	127	-	127	-
2018 Problem Solving Court Grant	321	-	321	-
2020 Lace Probation Grant	28	-	28	-
2020 Supreme Court Grant	7	-	7	-
Juvenile Detention Alternative - FYE Odd #	13,118	26,280	36,930	2,468
GAL/CASA Grant Building CAPAC	-	4,613	4,613	-
2021 Lace Probation Grant	410	-	410	-
2022 LACE Grant - Drug Court	910	-	910	-
GAL/CASA Grant Matching	-	23,096	23,096	-
JDAI Grant - FYE Even #	3,826	49,875	33,670	20,031
2021 Pretrial Grant	13,294	-	-	13,294
2022 Pretrial Grant	9,413	-	9,413	-
2023 Pretrial Services Grant	-	97,257	29,543	67,714
2021 Court Interpreter Grant	(3,436)	3,436	-	-
2023 (Partial) Problem-Solving	-	7,600	6,818	782
2022 Problem Solving Grant	8,000	-	8,000	-
2023 LACE Grant - Probation	3,500	-	1,643	1,857
2023 LACE Grant - Drug Court	-	3,000	3,000	-
2023 LACE Grant - Sheriff	-	1,878	1,878	-
Totals	<u>\$ 35,150,220</u>	<u>\$ 109,089,703</u>	<u>\$ 105,938,899</u>	<u>\$ 38,301,024</u>

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.* Amounts received from one or more of the following: property tax, local income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

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

HUNTINGTON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

*Utility fees.* Amounts received from charges for current services.

*Penalties.* Amounts received from late payment fees.

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

**E. Disbursements**

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

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

*Supplies.* Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

*Other services and charges.* Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

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

HUNTINGTON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Capital outlay.* Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

*Utility operating expenses.* Amounts disbursed for operating the utilities.

*Other disbursements.* Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

**F. Interfund Transfers**

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

**G. Fund Accounting**

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

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, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

HUNTINGTON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Financial Report*

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

Indiana Public Retirement System  
One North Capitol, Suite 001  
Indianapolis, IN 46204  
Ph. (844) 464-6777

*Contributions*

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

*B. County Police Retirement Plan*

*Plan Description*

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

*Funding Policy*

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

*C. County Police Benefit Plan*

*Plan Description*

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

HUNTINGTON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2023.

**Note 8. Holding Corporation**

The County has entered into a capital lease with the Huntington County, Indiana Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2023 totaled \$1,349,500.

OTHER INFORMATION

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	After Settlement Collections	Sheriff Inmate Trust	Sheriff Commissary	Clerk Trust	General	Accident Report
Cash and investments - beginning	\$ 1,568,287	\$ 74,268	\$ 313,423	\$ 528,846	\$ 5,627,856	\$ 12,706
Receipts:						
Taxes	-	-	-	-	7,265,815	-
Licenses and permits	-	-	-	-	107,845	-
Intergovernmental receipts	-	-	-	-	6,400,311	-
Charges for services	-	-	-	-	1,082,766	1,675
Fines and forfeits	-	-	-	-	191,271	-
Other receipts	1,150,580	623,078	798,034	3,979,460	1,612,265	5,360
Total receipts	1,150,580	623,078	798,034	3,979,460	16,660,273	7,035
Disbursements:						
Personal services	-	-	-	-	9,898,043	-
Supplies	-	-	-	-	317,263	-
Other services and charges	-	-	-	-	3,718,890	10,900
Debt service - principal and interest	-	-	-	-	183,462	-
Capital outlay	-	-	-	-	199,361	-
Other disbursements	1,568,287	662,142	862,977	3,789,252	-	-
Total disbursements	1,568,287	662,142	862,977	3,789,252	14,317,019	10,900
Excess (deficiency) of receipts over (under) disbursements	(417,707)	(39,064)	(64,943)	190,208	2,343,254	(3,865)
Cash and investments - ending	\$ 1,150,580	\$ 35,204	\$ 248,480	\$ 719,054	\$ 7,971,110	\$ 8,841

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Campaign Finance Enforcement	LIT - Economic Development	City and Town Court Costs	Clerks Records Perpetuation	Community Corrections	Sales Disclosure Co Share
Cash and investments - beginning	\$ -	\$ 1,129,933	\$ 816	\$ 67,799	\$ 219,433	\$ 38,564
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	1,146,492	-	-	-	-
Charges for services	-	-	-	725	-	-
Fines and forfeits	3,292	-	8,712	24,755	-	-
Other receipts	-	-	-	-	239,227	8,615
Total receipts	<u>3,292</u>	<u>1,146,492</u>	<u>8,712</u>	<u>25,480</u>	<u>239,227</u>	<u>8,615</u>
Disbursements:						
Personal services	-	-	-	3,145	121,065	-
Supplies	-	-	-	9,811	2,182	887
Other services and charges	-	956,905	-	-	14,036	1,194
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	25,317	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>956,905</u>	<u>-</u>	<u>12,956</u>	<u>162,600</u>	<u>2,081</u>
Excess (deficiency) of receipts over (under) disbursements	<u>3,292</u>	<u>189,587</u>	<u>8,712</u>	<u>12,524</u>	<u>76,627</u>	<u>6,534</u>
Cash and investments - ending	<u>\$ 3,292</u>	<u>\$ 1,319,520</u>	<u>\$ 9,528</u>	<u>\$ 80,323</u>	<u>\$ 296,060</u>	<u>\$ 45,098</u>

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Cumulative Bridge	Cumulative Courthouse	Drug Free Community	Emergency Planning Right To Know	Enhanced Access Fund	Extradition And Sheriffs Assistance
Cash and investments - beginning	\$ 1,028,886	\$ 328,376	\$ 19,929	\$ 24,688	\$ 22,401	\$ 3,434
Receipts:						
Taxes	719,505	343,958	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	392,132	32,178	-	6,126	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	42,943	-	-	-
Other receipts	8,820	-	-	-	41,702	-
Total receipts	<u>1,120,457</u>	<u>376,136</u>	<u>42,943</u>	<u>6,126</u>	<u>41,702</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	1,708	-	-
Other services and charges	1,549,872	209,841	45,346	918	31,525	-
Debt service - principal and interest	-	226,000	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>1,549,872</u>	<u>435,841</u>	<u>45,346</u>	<u>2,626</u>	<u>31,525</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(429,415)</u>	<u>(59,705)</u>	<u>(2,403)</u>	<u>3,500</u>	<u>10,177</u>	<u>-</u>
Cash and investments - ending	<u>\$ 599,471</u>	<u>\$ 268,671</u>	<u>\$ 17,526</u>	<u>\$ 28,188</u>	<u>\$ 32,578</u>	<u>\$ 3,434</u>

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Firearms Training	General Drain Improvement	Health	Identification Security Protection	Local Health Maintenance	Local Road And Street
Cash and investments - beginning	\$ 29,703	\$ 547,622	\$ 512,254	\$ 52,845	\$ 74,006	\$ 284,253
Receipts:						
Taxes	-	-	170,224	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	16,925	-	33,139	719,700
Charges for services	-	-	-	5,443	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	8,920	67,580	363,263	9	-	-
Total receipts	8,920	67,580	550,412	5,452	33,139	719,700
Disbursements:						
Personal services	-	-	233,409	-	26,116	-
Supplies	-	-	20,919	-	-	161,541
Other services and charges	6,745	22,920	9,642	-	-	454,537
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	40,329	-	-	223,000
Other disbursements	-	-	-	-	-	-
Total disbursements	6,745	22,920	304,299	-	26,116	839,078
Excess (deficiency) of receipts over (under) disbursements	2,175	44,660	246,113	5,452	7,023	(119,378)
Cash and investments - ending	\$ 31,878	\$ 592,282	\$ 758,367	\$ 58,297	\$ 81,029	\$ 164,875

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	LIT Public Safety - County Share	MVH Restricted	Medical Care For Inmates	Misdemeanant	Motor Vehicle Highway
Cash and investments - beginning	\$ 1,058,112	\$ 478,213	\$ 15,704	\$ 39,251	\$ 1,048,548
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,219,496	1,802,405	-	22,424	2,674,770
Charges for services	-	-	-	-	588,777
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	2,674	-	11,560
Total receipts	1,219,496	1,802,405	2,674	22,424	3,275,107
Disbursements:					
Personal services	383,475	-	-	20,600	1,743,657
Supplies	-	1,605,023	5,125	-	1,063,489
Other services and charges	254,415	106,740	-	-	360,529
Debt service - principal and interest	-	-	-	-	100
Capital outlay	60,000	-	-	3,000	618,939
Other disbursements	-	-	-	-	-
Total disbursements	697,890	1,711,763	5,125	23,600	3,786,714
Excess (deficiency) of receipts over (under) disbursements	521,606	90,642	(2,451)	(1,176)	(511,607)
Cash and investments - ending	\$ 1,579,718	\$ 568,855	\$ 13,253	\$ 38,075	\$ 536,941

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Plat Book	Rainy Day	Recorders Record Perpetuation	Riverboat	Sex And Violent Offender Admin	Sheriffs Pension Trust
Cash and investments - beginning	\$ 134,721	\$ 914,731	\$ 440,955	\$ -	\$ 9,124	\$ 3,957
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	206,163	-	-
Charges for services	-	-	98,505	-	-	-
Fines and forfeits	-	-	-	-	-	30,625
Other receipts	17,850	-	191	-	7,430	14,209
Total receipts	17,850	-	98,696	206,163	7,430	44,834
Disbursements:						
Personal services	-	-	129,683	-	-	-
Supplies	-	-	-	-	387	-
Other services and charges	-	-	50,356	206,163	-	39,791
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	9,160	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	180,039	206,163	9,547	39,791
Excess (deficiency) of receipts over (under) disbursements	17,850	-	(81,343)	-	(2,117)	5,043
Cash and investments - ending	\$ 152,571	\$ 914,731	\$ 359,612	\$ -	\$ 7,007	\$ 9,000

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Supplemental Public Defender Service	Surplus Tax	Surveyors Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption
Cash and investments - beginning	\$ 344,601	\$ 45,483	\$ 135,977	\$ 32,122	\$ 64,196
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	27,260	-	-
Fines and forfeits	98,236	-	-	-	-
Other receipts	-	27,417	4,153	11,325	79,695
Total receipts	<u>98,236</u>	<u>27,417</u>	<u>31,413</u>	<u>11,325</u>	<u>79,695</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	905	-	-
Other services and charges	45,316	39,909	63,045	10,223	79,103
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	25	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>45,316</u>	<u>39,909</u>	<u>63,975</u>	<u>10,223</u>	<u>79,103</u>
Excess (deficiency) of receipts over (under) disbursements	<u>52,920</u>	<u>(12,492)</u>	<u>(32,562)</u>	<u>1,102</u>	<u>592</u>
Cash and investments - ending	<u>\$ 397,521</u>	<u>\$ 32,991</u>	<u>\$ 103,415</u>	<u>\$ 33,224</u>	<u>\$ 64,788</u>

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Tax Sale Surplus	Tobacco Settlement Local Health Dept Trust Account	Unsafe Building	Auditors Ineligible Deduction	County Elected Officials Training
Cash and investments - beginning	\$ 763,742	\$ 338	\$ 10,057	\$ 5,927	\$ 33,032
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	3,365
Fines and forfeits	-	-	-	-	1,090
Other receipts	438,343	-	-	-	1,090
Total receipts	438,343	-	-	-	5,545
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	429,066	-	-	-	7,603
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	429,066	-	-	-	7,603
Excess (deficiency) of receipts over (under) disbursements	9,277	-	-	-	(2,058)
Cash and investments - ending	\$ 773,019	\$ 338	\$ 10,057	\$ 5,927	\$ 30,974

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	County Offender Transportation	Huntington Co Statewide 911	Reassessment	LIT Correctional / Rehabilitation Facility	Prosecutor Forfeiture
Cash and investments - beginning	\$ 4,509	\$ 977,349	\$ 252,278	\$ 2,823,757	\$ 5,234
Receipts:					
Taxes	-	-	159,695	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	465,973	14,940	2,279,480	415
Charges for services	-	-	-	-	-
Fines and forfeits	16,671	-	-	-	-
Other receipts	-	-	4,459	3,495	3,459
Total receipts	<u>16,671</u>	<u>465,973</u>	<u>179,094</u>	<u>2,282,975</u>	<u>3,874</u>
Disbursements:					
Personal services	-	111,087	753	11,185	-
Supplies	-	-	119	39,430	-
Other services and charges	2,177	36,877	227,642	1,661,181	2,155
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	188,164	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>2,177</u>	<u>336,128</u>	<u>228,514</u>	<u>1,711,796</u>	<u>2,155</u>
Excess (deficiency) of receipts over (under) disbursements	<u>14,494</u>	<u>129,845</u>	<u>(49,420)</u>	<u>571,179</u>	<u>1,719</u>
Cash and investments - ending	<u>\$ 19,003</u>	<u>\$ 1,107,194</u>	<u>\$ 202,858</u>	<u>\$ 3,394,936</u>	<u>\$ 6,953</u>

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Adult Probation Administration Fee	Supplemental Adult Probation Services	Drain Construction Reconstruction	Drain Maintenance	Drug Buy Ledger
Cash and investments - beginning	\$ 120,936	\$ 159,445	\$ 14,600	\$ 3,188,939	\$ 578
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	38,013	58,684	-	-	-
Other receipts	-	-	351	758,390	-
Total receipts	<u>38,013</u>	<u>58,684</u>	<u>351</u>	<u>758,390</u>	<u>-</u>
Disbursements:					
Personal services	-	42,852	-	-	-
Supplies	2,661	-	-	-	-
Other services and charges	11,083	19,510	-	327,614	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	2,278	-	-	-	-
Other disbursements	-	-	-	-	395
Total disbursements	<u>16,022</u>	<u>62,362</u>	<u>-</u>	<u>327,614</u>	<u>395</u>
Excess (deficiency) of receipts over (under) disbursements	<u>21,991</u>	<u>(3,678)</u>	<u>351</u>	<u>430,776</u>	<u>(395)</u>
Cash and investments - ending	<u>\$ 142,927</u>	<u>\$ 155,767</u>	<u>\$ 14,951</u>	<u>\$ 3,619,715</u>	<u>\$ 183</u>

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	K-9	Collection Agency Fees	Jail Bond Construction	Self Insurance / Group Insurance	Payroll Clearing	Settlement
Cash and investments - beginning	\$ 21,546	\$ 2	\$ 150	\$ 1,624,730	\$ 264,777	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	104,531	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,499	-	95,446	2,903,474	2,498,764	44,145,589
Total receipts	1,499	-	95,446	3,008,005	2,498,764	44,145,589
Disbursements:						
Personal services	-	-	-	-	2,490,904	-
Supplies	2,111	-	-	-	-	-
Other services and charges	3,346	-	95,596	2,357,235	-	44,145,589
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	5,457	-	95,596	2,357,235	2,490,904	44,145,589
Excess (deficiency) of receipts over (under) disbursements	(3,958)	-	(150)	650,770	7,860	-
Cash and investments - ending	\$ 17,588	\$ 2	\$ -	\$ 2,275,500	\$ 272,637	\$ -

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Wheel Tax	CVET Agency	Weed Lien Collections	Sewage Collections	Financial Institution Tax
Cash and investments - beginning	\$ 36,065	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	403,358	298,223	-	-	305,991
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	757,844	-	31,381	48,250	-
Total receipts	1,161,202	298,223	31,381	48,250	305,991
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,159,970	298,223	31,381	48,250	305,991
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,159,970	298,223	31,381	48,250	305,991
Excess (deficiency) of receipts over (under) disbursements	1,232	-	-	-	-
Cash and investments - ending	\$ 37,297	\$ -	\$ -	\$ -	\$ -

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Local Income Tax - Property Tax Relief	State Fines And Forfeitures	Infraction Judgement	Overweight Vehicle Fines	Special Death Benefit
Cash and investments - beginning	\$ 118,203	\$ 16,788	\$ 5,838	\$ 5,632	\$ 195
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	82,309	59,585	28,833	2,395
Other receipts	-	1,038	-	-	-
Total receipts	<u>-</u>	<u>83,347</u>	<u>59,585</u>	<u>28,833</u>	<u>2,395</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	88,888	63,087	34,346	2,430
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>88,888</u>	<u>63,087</u>	<u>34,346</u>	<u>2,430</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>(5,541)</u>	<u>(3,502)</u>	<u>(5,513)</u>	<u>(35)</u>
Cash and investments - ending	<u>\$ 118,203</u>	<u>\$ 11,247</u>	<u>\$ 2,336</u>	<u>\$ 119</u>	<u>\$ 160</u>

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Sales Disclosure State Share	Coroners Training and Continuing Education	Interstate Compact State Share	Mortgage Recording Fees - State Share	Child Restraint Violation Fine	Inheritance Tax
Cash and investments - beginning	\$ 750	\$ 346	\$ -	\$ 301	\$ 53	\$ 2,661
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	4,954	-	-	-	-
Intergovernmental receipts	-	-	-	3,273	-	-
Charges for services	8,615	-	-	-	-	-
Fines and forfeits	-	-	1,221	-	275	-
Other receipts	-	-	-	-	-	-
Total receipts	8,615	4,954	1,221	3,273	275	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	8,695	4,911	1,221	3,280	328	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	8,695	4,911	1,221	3,280	328	-
Excess (deficiency) of receipts over (under) disbursements	(80)	43	-	(7)	(53)	-
Cash and investments - ending	\$ 670	\$ 389	\$ -	\$ 294	\$ -	\$ 2,661

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Education Plate Fees Agency	Innkeepers Tax Collections	LIT - Certified Shares	LIT - Public Safety	State LIT Economic Development	93.563 Prosecutor PCA
Cash and investments - beginning	\$ 400	\$ 12,458	\$ -	\$ -	\$ -	\$ 1,800
Receipts:						
Taxes	-	120,720	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	300	23,488	8,316,216	1,629,854	1,702,858	1,898
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>300</u>	<u>144,208</u>	<u>8,316,216</u>	<u>1,629,854</u>	<u>1,702,858</u>	<u>1,898</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	544	149,886	8,316,216	1,629,854	1,702,858	2,639
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>156</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>700</u>	<u>149,886</u>	<u>8,316,216</u>	<u>1,629,854</u>	<u>1,702,858</u>	<u>2,639</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(400)</u>	<u>(5,678)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(741)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 6,780</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,059</u>

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	93.563 Title IV-D Incentive	93.563 Pros IV-D Incentive Post 99	93.563 Clerk IV-D Incentive	ISETS	LIT - EMS	Opioid Restricted Funds
Cash and investments - beginning	\$ 133,082	\$ 143,999	\$ 54,137	\$ 4,874	\$ -	\$ 98,713
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	17,630	26,531	17,630	-	278,976	30,542
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	269,838	-	-
Total receipts	17,630	26,531	17,630	269,838	278,976	30,542
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	9,480	17,016	8,658	-	278,976	98,713
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	270,624	-	-
Total disbursements	9,480	17,016	8,658	270,624	278,976	98,713
Excess (deficiency) of receipts over (under) disbursements	8,150	9,515	8,972	(786)	-	(68,171)
Cash and investments - ending	\$ 141,232	\$ 153,514	\$ 63,109	\$ 4,088	\$ -	\$ 30,542

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Opioid Unrestricted Funds	Circuit Court Adult Probation	Superior Court Adult Probation Fee	Circuit Court Juvenile Probation	Juvenile Probation Admin Fee	Ticket Violation
Cash and investments - beginning	\$ 42,153	\$ 135,696	\$ 249,817	\$ 25,582	\$ 29,991	\$ 39,841
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	7,542	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	31,423	69,882	3,210	1,195	8,218
Other receipts	-	-	-	-	-	-
Total receipts	<u>7,542</u>	<u>31,423</u>	<u>69,882</u>	<u>3,210</u>	<u>1,195</u>	<u>8,218</u>
Disbursements:						
Personal services	-	-	56,503	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	42,153	-	-	-	-	8,138
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>42,153</u>	<u>-</u>	<u>56,503</u>	<u>-</u>	<u>-</u>	<u>8,138</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(34,611)</u>	<u>31,423</u>	<u>13,379</u>	<u>3,210</u>	<u>1,195</u>	<u>80</u>
Cash and investments - ending	<u>\$ 7,542</u>	<u>\$ 167,119</u>	<u>\$ 263,196</u>	<u>\$ 28,792</u>	<u>\$ 31,186</u>	<u>\$ 39,921</u>

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	County Law Enforcement Continuing Education	Drug Testing Probation Fee	Pre Trial Diversion	Infraction Deferral	Jury Pay	Drug Court User Fees
Cash and investments - beginning	\$ 8,349	\$ 3,801	\$ 72,338	\$ 67,458	\$ 30,509	\$ 20,545
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	191	7,585	-	-
Fines and forfeits	-	16,759	27,232	21,180	7,929	5,903
Other receipts	1,568	18	100	-	153	-
Total receipts	1,568	16,777	27,523	28,765	8,082	5,903
Disbursements:						
Personal services	-	-	-	23,904	-	-
Supplies	-	6,164	-	-	-	270
Other services and charges	8,162	-	19,760	2,538	4,832	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,099
Other disbursements	-	-	-	-	-	-
Total disbursements	8,162	6,164	19,760	26,442	4,832	1,369
Excess (deficiency) of receipts over (under) disbursements	(6,594)	10,613	7,763	2,323	3,250	4,534
Cash and investments - ending	\$ 1,755	\$ 14,414	\$ 80,101	\$ 69,781	\$ 33,759	\$ 25,079

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	PSAP Fund	Veterans Recognition Donation	Civil Defense Donations	Markle West TIF	Plum Tree TIF	Roanoke 900 North TIF
Cash and investments - beginning	\$ 324,180	\$ 1,246	\$ 14,718	\$ 6,710	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,118,759	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	10	-	5,000	6,520	1,689	442
Total receipts	<u>1,118,769</u>	<u>-</u>	<u>5,000</u>	<u>6,520</u>	<u>1,689</u>	<u>442</u>
Disbursements:						
Personal services	868,738	-	-	-	-	-
Supplies	528	-	2,546	-	-	-
Other services and charges	344	-	44	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>869,610</u>	<u>-</u>	<u>2,590</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>249,159</u>	<u>-</u>	<u>2,410</u>	<u>6,520</u>	<u>1,689</u>	<u>442</u>
Cash and investments - ending	<u>\$ 573,339</u>	<u>\$ 1,246</u>	<u>\$ 17,128</u>	<u>\$ 13,230</u>	<u>\$ 1,689</u>	<u>\$ 442</u>

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Construction Fund Bond 2017	Bond Interest Fund 2017	2021 Bond Proceeds - O'Donnell	D Little School Principal	D Little School Interest	GIS
Cash and investments - beginning	\$ 102,159	\$ -	\$ 985,448	\$ 1,000	\$ 88	\$ 3,467
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,085	405,962	17,879	-	41	-
Total receipts	2,085	405,962	17,879	-	41	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	342,941	-	-	-
Debt service - principal and interest	-	405,962	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	405,962	342,941	-	-	-
Excess (deficiency) of receipts over (under) disbursements	2,085	-	(325,062)	-	41	-
Cash and investments - ending	\$ 104,244	\$ -	\$ 660,386	\$ 1,000	\$ 129	\$ 3,467

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Soil And Water	SIA Foundation Grant	United Way Grant	Huntington County Redevelopment Commission	Pool Car
Cash and investments - beginning	\$ 1,953	\$ 3,298	\$ 20,859	\$ 177,988	\$ 32,667
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,340	-	-	10,000	987
Total receipts	3,340	-	-	10,000	987
Disbursements:					
Personal services	3,320	-	-	5,534	-
Supplies	-	-	-	-	1,245
Other services and charges	-	-	20,859	10,188	806
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	3,320	-	20,859	15,722	2,051
Excess (deficiency) of receipts over (under) disbursements	20	-	(20,859)	(5,722)	(1,064)
Cash and investments - ending	\$ 1,973	\$ 3,298	\$ -	\$ 172,266	\$ 31,603

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Sheriff Operation Pullover	CFDA 93.069 PHEP	CFDA 97.067 SHSP Grant FFY 22	CFDA 20.703 HMEP Grant FFY2023	CFDA 97.042 EMPG - Competitive	97.047 FFY 2021 BRIC - Mitigate
Cash and investments - beginning	\$ 137	\$ (2,957)	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	11,797	18,016	258,565	13,120	3,900	14,396
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>11,797</u>	<u>18,016</u>	<u>258,565</u>	<u>13,120</u>	<u>3,900</u>	<u>14,396</u>
Disbursements:						
Personal services	11,797	8,397	-	-	-	-
Supplies	-	5,046	-	-	-	-
Other services and charges	-	1,616	-	13,120	3,900	15,327
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	259,689	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>11,797</u>	<u>15,059</u>	<u>259,689</u>	<u>13,120</u>	<u>3,900</u>	<u>15,327</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>2,957</u>	<u>(1,124)</u>	<u>-</u>	<u>-</u>	<u>(931)</u>
Cash and investments - ending	<u>\$ 137</u>	<u>\$ -</u>	<u>\$ (1,124)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (931)</u>

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	93.758 Preventive Health HS	2022 SIM GRANT	CFDA 93.788 - 2023 SIM GRANT	CFDA 93.788 - 2024 SIM GRANT	21.027 Community Catalyst	ICJI CRIMINAL JUSTICE
Cash and investments - beginning	\$ 13,500	\$ 40,070	\$ 3,961	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	151,127	72,277	165,564	6,021
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	151,127	72,277	165,564	6,021
Disbursements:						
Personal services	-	29,074	74,126	-	233,631	-
Supplies	-	880	-	-	-	6,021
Other services and charges	-	962	-	-	418	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	30,916	74,126	-	234,049	6,021
Excess (deficiency) of receipts over (under) disbursements	-	(30,916)	77,001	72,277	(68,485)	-
Cash and investments - ending	\$ 13,500	\$ 9,154	\$ 80,962	\$ 72,277	\$ (68,485)	\$ -

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	21,027 Lead & Tobacco	Safety Awareness Grant	HAT CARES Act	20,509 HAT - Section 5311	20,526 HAT-Section 5339 Rural	93,354 Health CoAg Grant FYE23
Cash and investments - beginning	\$ (23,814)	\$ 1	\$ -	\$ 221,482	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	75,830	-	42,305	468,949	53,734	55,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>75,830</u>	<u>-</u>	<u>42,305</u>	<u>468,949</u>	<u>53,734</u>	<u>55,000</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	6,167	-	-	-	-	-
Other services and charges	53,126	-	42,305	690,431	53,734	55,000
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>59,293</u>	<u>-</u>	<u>42,305</u>	<u>690,431</u>	<u>53,734</u>	<u>55,000</u>
Excess (deficiency) of receipts over (under) disbursements	<u>16,537</u>	<u>-</u>	<u>-</u>	<u>(221,482)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ (7,277)</u>	<u>\$ 1</u>	<u>\$ -</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, 2023

	American Rescue Plan Act-ARPA	CFDA 21.032 LATCF	Base Public Health Prepar Grant	Stimulus Funds For Hat Van	Health Bio Terrorism	Marathon Comm. Invest Grant
Cash and investments - beginning	\$ 3,794,687	\$ 50,000	\$ 10,090	\$ 13	\$ 12,116	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	50,000	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,634	-	-	-	-	5,000
Total receipts	1,634	50,000	-	-	-	5,000
Disbursements:						
Personal services	630,131	-	-	-	-	-
Supplies	13,050	-	-	-	-	-
Other services and charges	1,350,132	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	185,298	100,000	-	-	-	4,900
Other disbursements	-	-	-	-	-	-
Total disbursements	2,178,611	100,000	-	-	-	4,900
Excess (deficiency) of receipts over (under) disbursements	(2,176,977)	(50,000)	-	-	-	100
Cash and investments - ending	\$ 1,617,710	\$ -	\$ 10,090	\$ 13	\$ 12,116	\$ 100

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Tobacco Trust - Indiana Local Health Dept Trust	Sheriff Bullet Proof Vest	CCMG 2022-2	CCMG 2023-1	2015 2016 Grant Comm Correction
Cash and investments - beginning	\$ 105,788	\$ 4,603	\$ -	\$ -	\$ 33
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	21,238	-	1,000,000	716,282	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	990	72,952	33,788	-
Total receipts	21,238	990	1,072,952	750,070	-
Disbursements:					
Personal services	3,636	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	4,297	-	72,952	33,788	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	7,933	-	72,952	33,788	-
Excess (deficiency) of receipts over (under) disbursements	13,305	990	1,000,000	716,282	-
Cash and investments - ending	\$ 119,093	\$ 5,593	\$ 1,000,000	\$ 716,282	\$ 33

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Community Corrections - Even Yr	Community Corrections - Odd Yr	Community Coordination Grant	Drug Court Grant (Even Yrs)	Drug Court Grant (Odd Yrs)	2017 Problem Solving Court Grant
Cash and investments - beginning	\$ 104,585	\$ 14,093	\$ 89,291	\$ 68,978	\$ 7,940	\$ 127
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	573,133	7,000	-	156,731	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	1,265	-
Total receipts	-	573,133	7,000	-	157,996	-
Disbursements:						
Personal services	5,437	440,250	38,649	-	101,694	-
Supplies	34	26,311	-	1,258	4,160	-
Other services and charges	64	59,121	148	1,000	30,739	127
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	6,219	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	5,535	525,682	45,016	2,258	136,593	127
Excess (deficiency) of receipts over (under) disbursements	(5,535)	47,451	(38,016)	(2,258)	21,403	(127)
Cash and investments - ending	\$ 99,050	\$ 61,544	\$ 51,275	\$ 66,720	\$ 29,343	\$ -

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	2018 Problem Solving Court Grant	2020 Lace Probation Grant	2020 Supreme Court Grant	Juvenile Detention Alternative - FYE Odd #	GAL/CASA Grant Building CAPAC	2021 Lace Probation Grant
Cash and investments - beginning	\$ 321	\$ 28	\$ 7	\$ 13,118	\$ -	\$ 410
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	26,280	4,613	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	26,280	4,613	-
Disbursements:						
Personal services	-	-	-	23,083	-	-
Supplies	-	28	-	11,251	-	410
Other services and charges	321	-	7	2,596	4,613	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	321	28	7	36,930	4,613	410
Excess (deficiency) of receipts over (under) disbursements	(321)	(28)	(7)	(10,650)	-	(410)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 2,468	\$ -	\$ -

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	2022 LACE Grant - Drug Court	GAL/CASA Grant Matching	JDAI Grant - FYE Even #	2021 Pretrial Grant	2022 Pretrial Grant
Cash and investments - beginning	\$ 910	\$ -	\$ 3,826	\$ 13,294	\$ 9,413
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	12,336	49,875	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	10,760	-	-	-
Total receipts	-	23,096	49,875	-	-
Disbursements:					
Personal services	-	-	22,303	-	1,480
Supplies	-	-	3,267	-	-
Other services and charges	910	23,096	8,100	-	7,933
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	910	23,096	33,670	-	9,413
Excess (deficiency) of receipts over (under) disbursements	(910)	-	16,205	-	(9,413)
Cash and investments - ending	\$ -	\$ -	\$ 20,031	\$ 13,294	\$ -

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	2023 Pretrial Services Grant	2021 Court Interpreter Grant	2023 (Partial) Problem-Solving	2022 Problem Solving Grant
Cash and investments - beginning	\$ -	\$ (3,436)	\$ -	\$ 8,000
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	97,257	3,436	7,600	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>97,257</u>	<u>3,436</u>	<u>7,600</u>	<u>-</u>
Disbursements:				
Personal services	29,445	-	-	8,000
Supplies	-	-	2,600	-
Other services and charges	98	-	4,218	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>29,543</u>	<u>-</u>	<u>6,818</u>	<u>8,000</u>
Excess (deficiency) of receipts over (under) disbursements	<u>67,714</u>	<u>3,436</u>	<u>782</u>	<u>(8,000)</u>
Cash and investments - ending	<u>\$ 67,714</u>	<u>\$ -</u>	<u>\$ 782</u>	<u>\$ -</u>

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	2023 LACE Grant -	2023 LACE Grant -	2023 LACE Grant -	Totals
	Probation	Drug Court	Sheriff	
Cash and investments - beginning	\$ 3,500	\$ -	\$ -	\$ 35,150,220
Receipts:				
Taxes	-	-	-	8,779,917
Licenses and permits	-	-	-	112,799
Intergovernmental receipts	-	-	-	35,752,520
Charges for services	-	-	-	1,929,438
Fines and forfeits	-	-	-	881,841
Other receipts	-	3,000	1,878	61,633,188
Total receipts	-	3,000	1,878	109,089,703
Disbursements:				
Personal services	-	-	-	17,835,106
Supplies	1,643	3,000	-	3,329,440
Other services and charges	-	-	-	74,876,340
Debt service - principal and interest	-	-	-	815,524
Capital outlay	-	-	1,878	1,928,656
Other disbursements	-	-	-	7,153,833
Total disbursements	1,643	3,000	1,878	105,938,899
Excess (deficiency) of receipts over (under) disbursements	(1,643)	-	-	3,150,804
Cash and investments - ending	\$ 1,857	\$ -	\$ -	\$ 38,301,024

HUNTINGTON COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 3,755,345</u>	<u>\$ 77,818</u>

HUNTINGTON COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Crossroads Bank (Lease #5)	3 Dump Trucks/Chevy HD Crew/Chevy HD Reg Cab	\$ 163,753	03/09/20	08/01/25
Crossroads Bank (Lease #6)	4 Tandem Dump Trucks (2022) & 2 Monroe Plows	185,086	12/01/20	12/01/25
Crossroads Bank (Lease #7)	2017 Global M4 Street Sweeper	28,745	02/17/22	12/01/26
Crossroads Bank (Lease #8)	3 Tandem Axle Trucks (Chassis Plows Spreaders etc.)	162,696	03/02/22	12/01/27
Crossroads Bank (Lease #9)	2022 Kobelco Mini Excavator & Hydraulic Thumb	15,785	10/03/22	12/01/27
Dell Financial Services Lease	Dell Computer Supplies (Jumper Cord Cables EMC Switch etc.)	51,878	07/01/21	01/01/26
Gordon Food Service	Dishwasher for the Jail	1,140	11/07/22	01/18/24
Huntington County Indiana Building Corporation	Jail Addition Project 2020 - Lease Rental Revenue Bond	1,348,500	07/15/20	01/15/40
Motorola Solutions Inc.	Dispatch Radio Equipment	<u>155,486</u>	11/13/18	11/01/28
Total of annual lease payments		<u>\$ 2,113,069</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
General obligation bonds	Courthouse Renovation	\$ 4,410,000	\$ 265,000
General obligation bonds	O'Donnell Center	<u>1,870,000</u>	<u>80,000</u>
Totals		<u>\$ 6,280,000</u>	<u>\$ 345,000</u>

HUNTINGTON COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2023

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 223,656
Infrastructure	322,415,666
Buildings	35,534,299
Improvements other than buildings	100,720
Machinery, equipment, and vehicles	<u>16,919,380</u>
Total capital assets	<u>\$ 375,193,721</u>

## OTHER REPORTS

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