

**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, 2013 to December 31, 2013



**FILED**  
05/30/2014



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Cindy Yeiter	01-01-11 to 12-31-14
Treasurer	Brenda Hamilton	01-01-13 to 12-31-16
Clerk	Kittie Keiffer	01-01-11 to 12-31-14
Sheriff	Terry Stoffel	01-01-11 to 12-31-14
Recorder	Cheryl A. Schenkel	01-01-11 to 12-31-14
President of the Board of County Commissioners	Leon Hurlburt Larry Buzzard	01-01-13 to 12-31-13 01-01-14 to 12-31-14
President of the County Council	John E. Hacker Kendall Mickley	01-01-13 to 12-31-13 01-01-14 to 12-31-14



## 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, 2013, and the related notes to the financial statement.

### ***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 (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 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, 2013.

***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, 2013, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated April 16, 2014, 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.


***Accompanying Information***

*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 the *U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statement. Such information 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.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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, 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.

  
Paul D. Joyce, CPA  
State Examiner

April 16, 2014



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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, 2013, and the related notes to the financial statement, and have issued our report thereon dated April 16, 2014, 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

April 16, 2014

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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, 2013

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
D. Little School Interest	\$ 39	\$ 20	\$ -	\$ 59
PCA Fee	2,079	-	-	2,079
97.042 Buffer Zone Protection Program	-	21,906	21,906	-
General	3,708,442	7,862,245	8,599,582	2,971,105
Sheriff's Accident Report	1,780	2,592	1,150	3,222
CAGIT County Certified Shares	-	1,862,556	1,277,918	584,638
CEDIT County Share	1,197,859	637,740	719,350	1,116,249
City and Town Court Costs	14,402	14,870	-	29,272
Clerk's Records Perpetuation	65,284	31,683	31,709	65,258
Community Corrections	-	133,703	39,516	94,187
Community Transition Program	20,190	116,198	83,673	52,715
Sales Disclosure - County Share	2,216	4,868	1,609	5,475
Cumulative Bridge	900,900	600,866	620,714	881,052
Cumulative Courthouse	892,394	423,077	468,052	847,419
Emergency Planning/Right To Know	6,039	4,455	3,667	6,827
Enhanced Access	794,104	230	794,334	-
Firearms Training	8,139	20,340	11,009	17,470
Health	65,219	308,687	242,550	131,356
Identification Security Protection	15,224	3,612	-	18,836
Levy Excess	85,426	-	85,426	-
Local Health Maintenance	8,129	64,890	52,200	20,819
Local Road and Street	139,988	391,935	483,636	48,287
LOIT Public Safety - County Share	681,017	691,948	558,628	814,337
Medical Care for Inmates	3,614	2,767	-	6,381
Misdemeanant	63,513	25,996	26,026	63,483
Motor Vehicle Highway	1,020,419	2,636,390	2,642,982	1,013,827
Plat Book	8,259	10,590	2,000	16,849
Rainy Day	889,071	111,000	85,250	914,821
Reassessment - 2009	16,887	-	2,185	14,702
Reassessment - 2015	240,213	153,149	53,310	340,052
Recorder's Records Perpetuation	205,054	74,776	66,545	213,285
Riverboat	-	219,920	219,920	-
Sheriff's Pension Trust	4,861	48,827	49,240	4,448
Supplemental Public Defender Service	204,627	67,491	28,677	243,441
Surplus Tax	39,209	49,049	25,497	62,761
Surveyor's Corner Perpetuation	18,720	8,265	4,719	22,266
Tax Sale Fees	46,834	-	9,158	37,676
Tax Sale Redemption	27,302	108,687	128,177	7,812
Tax Sale Surplus	398,801	243,993	289,875	352,919
Tobacco Settlement - Local Health	338	-	-	338
Unsafe Building	2,367	-	-	2,367
Auditor's Ineligible Deduction	141,707	237,064	16,256	362,515
County Elected Officials Training	5,055	3,612	1,703	6,964
Huntington County Statewide 911	140,034	1,591,791	817,324	914,501
Circuit Court Adult Probation	8,318	31,937	22,173	18,082
General Drain Improvement	510,562	76,844	114,470	472,936
Drain Maintenance	1,488,878	504,609	396,045	1,597,442
Drug Enforcement Program	14	-	-	14
K-9	6,806	1,655	49	8,412
Health Clinic	-	16,000	2,572	13,428

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, 2013  
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Collection Agency Fees	18	249	265	2
IT Services	28,805	33,818	35,605	27,018
Group Insurance	143,066	1,487,364	1,612,073	18,357
Payroll Clearing	30,520	2,907,568	2,885,988	52,100
Settlement	3,053	33,096,127	30,512,544	2,586,636
LOIT Public Safety	-	1,586,678	1,586,678	-
CVET	-	265,949	265,949	-
Weed Lien Collections	-	23,710	21,906	1,804
Sewage Collections	-	19,585	19,585	-
Financial Institution Tax	-	164,587	164,587	-
HEA 1001 State Homestead Credit	6,299	13	-	6,312
Homestead Credit Rebate	-	13,174	13,174	-
LOIT Residential PTRC	387,722	1,587,053	1,917,947	56,828
State Fines and Forfeitures	5,471	24,479	26,652	3,298
Infraction Judgment	8,529	109,927	113,683	4,773
Overweight Vehicle Fines	6,703	59,279	63,447	2,535
Sales Disclosure - State Share	270	10,084	9,909	445
Coroner's Training and Continuing Education	303	3,478	3,417	364
Mortgage Recording Fees - State	5,102	45,976	47,640	3,438
DLGF HSC Property Database	5	206	153	58
Child Restraint Violations	50	725	750	25
Forest Restoration	-	10,833	-	10,833
Inheritance Tax	525,731	529,713	991,827	63,617
Education Plate Fees	-	281	281	-
Innkeepers Tax Collections	7,069	116,218	115,956	7,331
CAGIT	-	6,346,713	6,346,713	-
CEDIT Distribution	-	1,590,879	1,590,879	-
93.563 Prosecutor PCA	636	2,296	1,377	1,555
93.563 ARRA Clerk IV-D Incentive	7,769	-	-	7,769
93.563 Title IV-D Incentive	59,009	21,884	4,800	76,093
93.563 Pros IV-D Incentive - Post 1999	177,632	52,871	35,291	195,212
93.563 Clerk IV-D Incentive	82,827	21,884	30,106	74,605
Treasurer Cash Book	309,243	410,001	309,243	410,001
Clerk's Trust	308,202	3,488,317	3,469,831	326,688
SETS	3,813	502,270	503,366	2,717
Sheriff Trust	7,618	154,014	158,126	3,506
Sheriff Commissary	24,331	155,223	149,418	30,136
Sheriff Inmate Trust	5,838	164,157	166,649	3,346
Wireless E-911	374,408	48	374,456	-
Circuit Court Adult Probation	19,190	22,140	30,081	11,249
Superior Court Adult Probation Fee	53,337	36,209	94,417	(4,871)
Circuit Court Juvenile Probation	15,043	6,028	100	20,971
Juvenile Probation Administrative Fee	30,113	2,200	14,680	17,633
Juvenile Reimbursement Fee	15,964	-	-	15,964
Sheriff Outside Funds	2,696	-	910	1,786
D. Little Principle	1,000	-	-	1,000
GIS	1,232	238	255	1,215
Pre-Trial Diversion	63,928	9,547	2,000	71,475
Infraction Deferral	106,953	51,030	41,680	116,303
Jury Pay	9,657	9,348	13,740	5,265
Stop Tobacco	16,441	-	-	16,441

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, 2013  
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Drug Free Schools	257	-	-	257
Mt. Etna Fire Station	296	-	-	296
H1N1	441	-	-	441
Tobacco Trust	37,933	34,280	61,496	10,717
Veteran's Recognition Donations	1,439	2,177	1,738	1,878
Coroner's Donations	2,700	130	-	2,830
Civil Defense Donations	1,493	3,662	1,242	3,913
Rescue Donations - Services	1,192	-	-	1,192
Hummer Donations	10	-	-	10
Sheriff Grant Trust	715	-	-	715
Sheriff Operation Pull Over	138	4,210	4,210	138
Community Development City Demolition Reimbursement	368	824	368	824
Ticket Violation	9,601	16,191	13,179	12,613
Sheriff Law Education	560	1,816	792	1,584
Soil and Water	788	3,501	3,259	1,030
County Transportation	751	688	-	1,439
Sheriff - Drug Enforcement	-	7,673	2,423	5,250
Drug Testing Probation Fee	1,997	8,310	3,325	6,982
Seatbelt Violation for Roanoke	13,175	-	-	13,175
Bond Special Death Benefit	16,420	1,765	-	18,185
Revolving Loan (Economic Development)	210,463	-	-	210,463
Sheriff's Drug Seized Money	1,314	-	539	775
Community Development City Reimbursement	15,627	14,659	15,597	14,689
L.A.C.E.	13,297	28,478	31,711	10,064
Pool Car	67	486	326	227
Intrastate Compact	4,161	1,957	-	6,118
Homeland Security Grant	17,276	-	-	17,276
NFA Grant 2009	1,500	338	-	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	-	289,601	289,601	-
Stimulus Funds for Hat Van	13	-	-	13
Health Bio Terrorism	8,821	32,176	32,176	8,821
2012 EMPG Competitive Grant	-	3,449	3,449	-
Totals	<u>\$ 17,333,809</u>	<u>\$ 75,023,575</u>	<u>\$ 73,314,347</u>	<u>\$ 19,043,037</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 which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, innkeepers tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

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

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions

HUNTINGTON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

received from the state, motor vehicle highway distribution received from the state, local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

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

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

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

*E. Disbursements*

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

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

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

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

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

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

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

*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 a fund, the Superior Court Adult Probation Fee fund, with a deficit of \$4,871 in cash. This is a result of a miscalculation of the cash balance in the fund.

**Note 8. Other Postemployment Benefits**

The County provides to eligible retirees and their spouses health insurance benefits. These benefits pose a liability to the County for this year and in future years. Information regarding the benefits can be obtained by contacting the County.

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## SUPPLEMENTARY INFORMATION – UNAUDITED

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

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

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

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013

	D. Little School Interest	PCA Fee	97.042 Buffer Zone Protection Program	General	Sheriff's Accident Report	CAGIT County Certified Shares
Cash and investments - beginning	\$ 39	\$ 2,079	\$ -	\$ 3,708,442	\$ 1,780	\$ -
Receipts:						
Taxes	-	-	-	5,514,742	-	1,862,556
Licenses and permits	-	-	-	93,911	-	-
Intergovernmental	-	-	-	1,188,149	-	-
Charges for services	-	-	-	580,683	-	-
Fines and forfeits	-	-	-	193,212	-	-
Other receipts	20	-	21,906	291,548	2,592	-
Total receipts	20	-	21,906	7,862,245	2,592	1,862,556
Disbursements:						
Personal services	-	-	-	5,549,654	-	1,277,918
Supplies	-	-	-	539,377	-	-
Other services and charges	-	-	-	2,162,996	-	-
Capital outlay	-	-	-	181,000	-	-
Other disbursements	-	-	21,906	166,555	1,150	-
Total disbursements	-	-	21,906	8,599,582	1,150	1,277,918
Excess (deficiency) of receipts over disbursements	20	-	-	(737,337)	1,442	584,638
Cash and investments - ending	\$ 59	\$ 2,079	\$ -	\$ 2,971,105	\$ 3,222	\$ 584,638

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Sales Disclosure - County Share
Cash and investments - beginning	\$ 1,197,859	\$ 14,402	\$ 65,284	\$ -	\$ 20,190	\$ 2,216
Receipts:						
Taxes	637,740	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	14,870	30,107	-	116,198	-
Other receipts	-	-	1,576	133,703	-	4,868
Total receipts	<u>637,740</u>	<u>14,870</u>	<u>31,683</u>	<u>133,703</u>	<u>116,198</u>	<u>4,868</u>
Disbursements:						
Personal services	-	-	-	30,980	26,196	-
Supplies	-	-	5,175	837	-	1,609
Other services and charges	-	-	11,987	1,100	57,477	-
Capital outlay	719,350	-	-	6,599	-	-
Other disbursements	-	-	14,547	-	-	-
Total disbursements	<u>719,350</u>	<u>-</u>	<u>31,709</u>	<u>39,516</u>	<u>83,673</u>	<u>1,609</u>
Excess (deficiency) of receipts over disbursements	<u>(81,610)</u>	<u>14,870</u>	<u>(26)</u>	<u>94,187</u>	<u>32,525</u>	<u>3,259</u>
Cash and investments - ending	<u>\$ 1,116,249</u>	<u>\$ 29,272</u>	<u>\$ 65,258</u>	<u>\$ 94,187</u>	<u>\$ 52,715</u>	<u>\$ 5,475</u>

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Cumulative Bridge	Cumulative Courthouse	Emergency Planning/Right to Know	Enhanced Access	Firearms Training	Health
Cash and investments - beginning	\$ 900,900	\$ 892,394	\$ 6,039	\$ 794,104	\$ 8,139	\$ 65,219
Receipts:						
Taxes	546,108	393,827	-	-	-	200,262
Licenses and permits	-	-	-	-	-	84,923
Intergovernmental	54,758	26,177	-	-	-	21,903
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	3,073	4,455	230	20,340	1,599
Total receipts	<u>600,866</u>	<u>423,077</u>	<u>4,455</u>	<u>230</u>	<u>20,340</u>	<u>308,687</u>
Disbursements:						
Personal services	-	-	-	-	-	203,772
Supplies	-	-	39	-	-	11,686
Other services and charges	575,580	468,052	1,999	-	-	6,232
Capital outlay	45,134	-	-	-	-	64
Other disbursements	-	-	1,629	794,334	11,009	20,796
Total disbursements	<u>620,714</u>	<u>468,052</u>	<u>3,667</u>	<u>794,334</u>	<u>11,009</u>	<u>242,550</u>
Excess (deficiency) of receipts over disbursements	<u>(19,848)</u>	<u>(44,975)</u>	<u>788</u>	<u>(794,104)</u>	<u>9,331</u>	<u>66,137</u>
Cash and investments - ending	<u>\$ 881,052</u>	<u>\$ 847,419</u>	<u>\$ 6,827</u>	<u>\$ -</u>	<u>\$ 17,470</u>	<u>\$ 131,356</u>

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share	Medical Care for Inmates
Cash and investments - beginning	\$ 15,224	\$ 85,426	\$ 8,129	\$ 139,988	\$ 681,017	\$ 3,614
Receipts:						
Taxes	-	-	-	-	691,948	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	324,186	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>3,612</u>	<u>-</u>	<u>64,890</u>	<u>67,749</u>	<u>-</u>	<u>2,767</u>
Total receipts	<u>3,612</u>	<u>-</u>	<u>64,890</u>	<u>391,935</u>	<u>691,948</u>	<u>2,767</u>
Disbursements:						
Personal services	-	-	35,915	-	25,186	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	483,636	533,442	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>-</u>	<u>85,426</u>	<u>16,285</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>-</u>	<u>85,426</u>	<u>52,200</u>	<u>483,636</u>	<u>558,628</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>3,612</u>	<u>(85,426)</u>	<u>12,690</u>	<u>(91,701)</u>	<u>133,320</u>	<u>2,767</u>
Cash and investments - ending	<u>\$ 18,836</u>	<u>\$ -</u>	<u>\$ 20,819</u>	<u>\$ 48,287</u>	<u>\$ 814,337</u>	<u>\$ 6,381</u>

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Reassessment - 2009	Reassessment - 2015
Cash and investments - beginning	\$ 63,513	\$ 1,020,419	\$ 8,259	\$ 889,071	\$ 16,887	\$ 240,213
Receipts:						
Taxes	-	-	-	-	-	136,764
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	2,094,914	-	-	-	14,958
Charges for services	-	434,787	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	25,996	106,689	10,590	111,000	-	1,427
Total receipts	<u>25,996</u>	<u>2,636,390</u>	<u>10,590</u>	<u>111,000</u>	<u>-</u>	<u>153,149</u>
Disbursements:						
Personal services	19,095	1,278,129	-	33,071	2,185	-
Supplies	-	1,106,224	-	-	-	-
Other services and charges	-	170,436	2,000	387	-	53,310
Capital outlay	-	88,193	-	12,557	-	-
Other disbursements	6,931	-	-	39,235	-	-
Total disbursements	<u>26,026</u>	<u>2,642,982</u>	<u>2,000</u>	<u>85,250</u>	<u>2,185</u>	<u>53,310</u>
Excess (deficiency) of receipts over disbursements	<u>(30)</u>	<u>(6,592)</u>	<u>8,590</u>	<u>25,750</u>	<u>(2,185)</u>	<u>99,839</u>
Cash and investments - ending	<u>\$ 63,483</u>	<u>\$ 1,013,827</u>	<u>\$ 16,849</u>	<u>\$ 914,821</u>	<u>\$ 14,702</u>	<u>\$ 340,052</u>

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Recorder's Records Perpetuation	Riverboat	Sheriff's Pension Trust	Supplemental Public Defender Service	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 205,054	\$ -	\$ 4,861	\$ 204,627	\$ 39,209	\$ 18,720
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	8,265
Fines and forfeits	-	-	22,904	67,491	-	-
Other receipts	<u>74,776</u>	<u>219,920</u>	<u>25,923</u>	<u>-</u>	<u>49,049</u>	<u>-</u>
Total receipts	<u>74,776</u>	<u>219,920</u>	<u>48,827</u>	<u>67,491</u>	<u>49,049</u>	<u>8,265</u>
Disbursements:						
Personal services	12,265	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>54,280</u>	<u>219,920</u>	<u>49,240</u>	<u>28,677</u>	<u>25,497</u>	<u>4,719</u>
Total disbursements	<u>66,545</u>	<u>219,920</u>	<u>49,240</u>	<u>28,677</u>	<u>25,497</u>	<u>4,719</u>
Excess (deficiency) of receipts over disbursements	<u>8,231</u>	<u>-</u>	<u>(413)</u>	<u>38,814</u>	<u>23,552</u>	<u>3,546</u>
Cash and investments - ending	<u>\$ 213,285</u>	<u>\$ -</u>	<u>\$ 4,448</u>	<u>\$ 243,441</u>	<u>\$ 62,761</u>	<u>\$ 22,266</u>

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Tobacco Settlement - Local Health	Unsafe Building	Auditor's Ineligible Deduction
Cash and investments - beginning	\$ 46,834	\$ 27,302	\$ 398,801	\$ 338	\$ 2,367	\$ 141,707
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	108,687	243,993	-	-	237,064
Total receipts	-	108,687	243,993	-	-	237,064
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	9,158	128,177	289,875	-	-	16,256
Total disbursements	9,158	128,177	289,875	-	-	16,256
Excess (deficiency) of receipts over disbursements	(9,158)	(19,490)	(45,882)	-	-	220,808
Cash and investments - ending	\$ 37,676	\$ 7,812	\$ 352,919	\$ 338	\$ 2,367	\$ 362,515

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	County Elected Officials Training	Huntington County Statewide 911	Circuit Court Adult Probation	General Drain Improvement	Drain Maintenance	Drug Enforcement Program
Cash and investments - beginning	\$ 5,055	\$ 140,034	\$ 8,318	\$ 510,562	\$ 1,488,878	\$ 14
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	3,550	419,938	-	-	-	-
Fines and forfeits	-	-	31,937	-	-	-
Other receipts	62	1,171,853	-	76,844	504,609	-
Total receipts	<u>3,612</u>	<u>1,591,791</u>	<u>31,937</u>	<u>76,844</u>	<u>504,609</u>	<u>-</u>
Disbursements:						
Personal services	-	2,250	22,173	-	-	-
Supplies	-	514,666	-	-	-	-
Other services and charges	1,703	300,408	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	114,470	396,045	-
Total disbursements	<u>1,703</u>	<u>817,324</u>	<u>22,173</u>	<u>114,470</u>	<u>396,045</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,909</u>	<u>774,467</u>	<u>9,764</u>	<u>(37,626)</u>	<u>108,564</u>	<u>-</u>
Cash and investments - ending	<u>\$ 6,964</u>	<u>\$ 914,501</u>	<u>\$ 18,082</u>	<u>\$ 472,936</u>	<u>\$ 1,597,442</u>	<u>\$ 14</u>

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	K-9	Health Clinic	Collection Agency Fees	IT Services	Group Insurance	Payroll Clearing
Cash and investments - beginning	\$ 6,806	\$ -	\$ 18	\$ 28,805	\$ 143,066	\$ 30,520
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	6,268	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>1,655</u>	<u>16,000</u>	<u>249</u>	<u>27,550</u>	<u>1,487,364</u>	<u>2,907,568</u>
Total receipts	<u>1,655</u>	<u>16,000</u>	<u>249</u>	<u>33,818</u>	<u>1,487,364</u>	<u>2,907,568</u>
Disbursements:						
Personal services	49	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>-</u>	<u>2,572</u>	<u>265</u>	<u>35,605</u>	<u>1,612,073</u>	<u>2,885,988</u>
Total disbursements	<u>49</u>	<u>2,572</u>	<u>265</u>	<u>35,605</u>	<u>1,612,073</u>	<u>2,885,988</u>
Excess (deficiency) of receipts over disbursements	<u>1,606</u>	<u>13,428</u>	<u>(16)</u>	<u>(1,787)</u>	<u>(124,709)</u>	<u>21,580</u>
Cash and investments - ending	<u>\$ 8,412</u>	<u>\$ 13,428</u>	<u>\$ 2</u>	<u>\$ 27,018</u>	<u>\$ 18,357</u>	<u>\$ 52,100</u>

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Settlement	LOIT Public Safety	CVET	Weed Lien Collections	Sewage Collections	Financial Institution Tax
Cash and investments - beginning	\$ 3,053	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	5,693,590	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>27,402,537</u>	<u>1,586,678</u>	<u>265,949</u>	<u>23,710</u>	<u>19,585</u>	<u>164,587</u>
Total receipts	<u>33,096,127</u>	<u>1,586,678</u>	<u>265,949</u>	<u>23,710</u>	<u>19,585</u>	<u>164,587</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>30,512,544</u>	<u>1,586,678</u>	<u>265,949</u>	<u>21,906</u>	<u>19,585</u>	<u>164,587</u>
Total disbursements	<u>30,512,544</u>	<u>1,586,678</u>	<u>265,949</u>	<u>21,906</u>	<u>19,585</u>	<u>164,587</u>
Excess (deficiency) of receipts over disbursements	<u>2,583,583</u>	-	-	1,804	-	-
Cash and investments - ending	<u>\$ 2,586,636</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,804</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, 2013  
 (Continued)

	HEA 1001 State Homestead Credit	Homestead Credit Rebate	LOIT Residential PTRC	State Fines and Forfeitures	Infraction Judgment	Overweight Vehicle Fines
Cash and investments - beginning	\$ 6,299	\$ -	\$ 387,722	\$ 5,471	\$ 8,529	\$ 6,703
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	24,479	108,717	58,462
Other receipts	13	13,174	1,587,053	-	1,210	817
Total receipts	<u>13</u>	<u>13,174</u>	<u>1,587,053</u>	<u>24,479</u>	<u>109,927</u>	<u>59,279</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	13,174	1,917,947	26,652	113,683	63,447
Total disbursements	<u>-</u>	<u>13,174</u>	<u>1,917,947</u>	<u>26,652</u>	<u>113,683</u>	<u>63,447</u>
Excess (deficiency) of receipts over disbursements	<u>13</u>	<u>-</u>	<u>(330,894)</u>	<u>(2,173)</u>	<u>(3,756)</u>	<u>(4,168)</u>
Cash and investments - ending	<u>\$ 6,312</u>	<u>\$ -</u>	<u>\$ 56,828</u>	<u>\$ 3,298</u>	<u>\$ 4,773</u>	<u>\$ 2,535</u>

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Sales Disclosure - State Share	Coroner's Training and Continuing Education	Mortgage Recording Fees - State	DLGF HSC Property Database	Child Restraint Violations	Forest Restoration
Cash and investments - beginning	\$ 270	\$ 303	\$ 5,102	\$ 5	\$ 50	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	4,973	3,387	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>5,111</u>	<u>91</u>	<u>45,976</u>	<u>206</u>	<u>725</u>	<u>10,833</u>
Total receipts	<u>10,084</u>	<u>3,478</u>	<u>45,976</u>	<u>206</u>	<u>725</u>	<u>10,833</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>9,909</u>	<u>3,417</u>	<u>47,640</u>	<u>153</u>	<u>750</u>	<u>-</u>
Total disbursements	<u>9,909</u>	<u>3,417</u>	<u>47,640</u>	<u>153</u>	<u>750</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>175</u>	<u>61</u>	<u>(1,664)</u>	<u>53</u>	<u>(25)</u>	<u>10,833</u>
Cash and investments - ending	<u>\$ 445</u>	<u>\$ 364</u>	<u>\$ 3,438</u>	<u>\$ 58</u>	<u>\$ 25</u>	<u>\$ 10,833</u>

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Inheritance Tax	Education Plate Fees	Innkeepers Tax Collections	CAGIT	CEDIT Distribution	93.563 Prosecutor PCA
Cash and investments - beginning	\$ 525,731	\$ -	\$ 7,069	\$ -	\$ -	\$ 636
Receipts:						
Taxes	-	-	116,218	4,760,035	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	281	-	1,586,678	1,590,879	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	529,713	-	-	-	-	2,296
Total receipts	<u>529,713</u>	<u>281</u>	<u>116,218</u>	<u>6,346,713</u>	<u>1,590,879</u>	<u>2,296</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	991,827	281	115,956	6,346,713	1,590,879	1,377
Total disbursements	<u>991,827</u>	<u>281</u>	<u>115,956</u>	<u>6,346,713</u>	<u>1,590,879</u>	<u>1,377</u>
Excess (deficiency) of receipts over disbursements	<u>(462,114)</u>	<u>-</u>	<u>262</u>	<u>-</u>	<u>-</u>	<u>919</u>
Cash and investments - ending	<u>\$ 63,617</u>	<u>\$ -</u>	<u>\$ 7,331</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,555</u>

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	93.563 ARRA Clerk IV-D Incentive	93.563 Title IV-D Incentive	93.563 Pros IV-D Incentive - Post 1999	93.563 Clerk IV-D Incentive	Treasurer Cash Book	Clerk's Trust
Cash and investments - beginning	\$ 7,769	\$ 59,009	\$ 177,632	\$ 82,827	\$ 309,243	\$ 308,202
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	21,884	52,871	21,884	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	410,001	3,488,317
Total receipts	-	21,884	52,871	21,884	410,001	3,488,317
Disbursements:						
Personal services	-	-	6,186	17,181	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	9,077	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	4,800	29,105	3,848	309,243	3,469,831
Total disbursements	-	4,800	35,291	30,106	309,243	3,469,831
Excess (deficiency) of receipts over disbursements	-	17,084	17,580	(8,222)	100,758	18,486
Cash and investments - ending	<u>\$ 7,769</u>	<u>\$ 76,093</u>	<u>\$ 195,212</u>	<u>\$ 74,605</u>	<u>\$ 410,001</u>	<u>\$ 326,688</u>

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	ISETS	Sheriff Trust	Sheriff Commissary	Sheriff Inmate Trust	Wireless E-911	Circuit Court Adult Probation
Cash and investments - beginning	\$ 3,813	\$ 7,618	\$ 24,331	\$ 5,838	\$ 374,408	\$ 19,190
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	22,140
Other receipts	502,270	154,014	155,223	164,157	48	-
Total receipts	502,270	154,014	155,223	164,157	48	22,140
Disbursements:						
Personal services	-	-	-	-	-	30,081
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	503,366	158,126	149,418	166,649	374,456	-
Total disbursements	503,366	158,126	149,418	166,649	374,456	30,081
Excess (deficiency) of receipts over disbursements	(1,096)	(4,112)	5,805	(2,492)	(374,408)	(7,941)
Cash and investments - ending	\$ 2,717	\$ 3,506	\$ 30,136	\$ 3,346	\$ -	\$ 11,249

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Superior Court Adult Probation Fee	Circuit Court Juvenile Probation	Juvenile Probation Administrative Fee	Juvenile Reimbursement Fee	Sheriff Outside Funds	D. Little Principle
Cash and investments - beginning	\$ 53,337	\$ 15,043	\$ 30,113	\$ 15,964	\$ 2,696	\$ 1,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	36,034	6,028	2,200	-	-	-
Other receipts	175	-	-	-	-	-
Total receipts	<u>36,209</u>	<u>6,028</u>	<u>2,200</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	54,807	-	14,680	-	-	-
Supplies	4,881	-	-	-	-	-
Other services and charges	27,398	100	-	-	-	-
Capital outlay	7,331	-	-	-	-	-
Other disbursements	-	-	-	-	910	-
Total disbursements	<u>94,417</u>	<u>100</u>	<u>14,680</u>	<u>-</u>	<u>910</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(58,208)</u>	<u>5,928</u>	<u>(12,480)</u>	<u>-</u>	<u>(910)</u>	<u>-</u>
Cash and investments - ending	<u>\$ (4,871)</u>	<u>\$ 20,971</u>	<u>\$ 17,633</u>	<u>\$ 15,964</u>	<u>\$ 1,786</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, 2013  
 (Continued)

	GIS	Pre-Trial Diversion	Infraction Deferral	Jury Pay	Stop Tobacco	Drug Free Schools
Cash and investments - beginning	\$ 1,232	\$ 63,928	\$ 106,953	\$ 9,657	\$ 16,441	\$ 257
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	9,547	51,030	8,939	-	-
Other receipts	238	-	-	409	-	-
Total receipts	<u>238</u>	<u>9,547</u>	<u>51,030</u>	<u>9,348</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	41,680	13,740	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	255	2,000	-	-	-	-
Total disbursements	<u>255</u>	<u>2,000</u>	<u>41,680</u>	<u>13,740</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(17)</u>	<u>7,547</u>	<u>9,350</u>	<u>(4,392)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,215</u>	<u>\$ 71,475</u>	<u>\$ 116,303</u>	<u>\$ 5,265</u>	<u>\$ 16,441</u>	<u>\$ 257</u>

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Mt. Etna Fire Station	H1N1	Tobacco Trust	Veteran's Recognition Donations	Coroner's Donations	Civil Defense Donations
Cash and investments - beginning	\$ 296	\$ 441	\$ 37,933	\$ 1,439	\$ 2,700	\$ 1,493
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	34,280	2,177	130	3,662
Total receipts	-	-	34,280	2,177	130	3,662
Disbursements:						
Personal services	-	-	4,225	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	57,271	1,738	-	1,242
Total disbursements	-	-	61,496	1,738	-	1,242
Excess (deficiency) of receipts over disbursements	-	-	(27,216)	439	130	2,420
Cash and investments - ending	\$ 296	\$ 441	\$ 10,717	\$ 1,878	\$ 2,830	\$ 3,913

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Rescue Donations - Services	Hummer Donations	Sheriff Grant Trust	Sheriff Operation Pull Over	Community Development City Demolition Reimbursement	Ticket Violation
Cash and investments - beginning	\$ 1,192	\$ 10	\$ 715	\$ 138	\$ 368	\$ 9,601
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	4,210	824	16,191
Total receipts	-	-	-	4,210	824	16,191
Disbursements:						
Personal services	-	-	-	4,210	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	368	13,179
Total disbursements	-	-	-	4,210	368	13,179
Excess (deficiency) of receipts over disbursements	-	-	-	-	456	3,012
Cash and investments - ending	<u>\$ 1,192</u>	<u>\$ 10</u>	<u>\$ 715</u>	<u>\$ 138</u>	<u>\$ 824</u>	<u>\$ 12,613</u>

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Sheriff Law Education	Soil and Water	County Transportation	Sheriff - Drug Enforcement	Drug Testing Probation Fee	Seatbelt Violation for Roanoke
Cash and investments - beginning	\$ 560	\$ 788	\$ 751	\$ -	\$ 1,997	\$ 13,175
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	625	-	8,310	-
Other receipts	1,816	3,501	63	7,673	-	-
Total receipts	1,816	3,501	688	7,673	8,310	-
Disbursements:						
Personal services	-	3,259	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	792	-	-	2,423	3,325	-
Total disbursements	792	3,259	-	2,423	3,325	-
Excess (deficiency) of receipts over disbursements	1,024	242	688	5,250	4,985	-
Cash and investments - ending	\$ 1,584	\$ 1,030	\$ 1,439	\$ 5,250	\$ 6,982	\$ 13,175

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Bond Special Death Benefit	Revolving Loan (Economic Development)	Sheriff's Drug Seized Money	Community Development City Reimbursement	L.A.C.E.	Pool Car
Cash and investments - beginning	\$ 16,420	\$ 210,463	\$ 1,314	\$ 15,627	\$ 13,297	\$ 67
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	1,765	-	-	-	28,478	-
Other receipts	-	-	-	14,659	-	486
Total receipts	<u>1,765</u>	<u>-</u>	<u>-</u>	<u>14,659</u>	<u>28,478</u>	<u>486</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	31,711	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	539	15,597	-	326
Total disbursements	<u>-</u>	<u>-</u>	<u>539</u>	<u>15,597</u>	<u>31,711</u>	<u>326</u>
Excess (deficiency) of receipts over disbursements	<u>1,765</u>	<u>-</u>	<u>(539)</u>	<u>(938)</u>	<u>(3,233)</u>	<u>160</u>
Cash and investments - ending	<u>\$ 18,185</u>	<u>\$ 210,463</u>	<u>\$ 775</u>	<u>\$ 14,689</u>	<u>\$ 10,064</u>	<u>\$ 227</u>

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Intrastate Compact	Homeland Security Grant	NFA Grant 2009	97.074 HS GPS Grant	97.073 HS Mobile Radio Grant	District Training Grant
Cash and investments - beginning	\$ 4,161	\$ 17,276	\$ 1,500	\$ 12,337	\$ 57	\$ 2,627
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	1,957	-	-	-	-	-
Other receipts	-	-	338	-	-	-
Total receipts	<u>1,957</u>	<u>-</u>	<u>338</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,957</u>	<u>-</u>	<u>338</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 6,118</u>	<u>\$ 17,276</u>	<u>\$ 1,838</u>	<u>\$ 12,337</u>	<u>\$ 57</u>	<u>\$ 2,627</u>

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	97.043 2011 NFA Grant	Senior Center Planning Grant	Stimulus Funds for Hat Van	Health Bio Terrorism	2012 EMPG Competitive Grant	Totals
Cash and investments - beginning	\$ 46	\$ -	\$ 13	\$ 8,821	\$ -	\$ 17,333,809
Receipts:						
Taxes	-	-	-	32,176	-	20,585,966
Licenses and permits	-	-	-	-	-	178,834
Intergovernmental	-	-	-	-	-	6,902,883
Charges for services	-	-	-	-	-	1,558,490
Fines and forfeits	-	-	-	-	-	845,430
Other receipts	-	289,601	-	-	3,449	44,951,972
Total receipts	-	289,601	-	32,176	3,449	75,023,575
Disbursements:						
Personal services	-	-	-	-	-	8,708,887
Supplies	-	-	-	-	-	2,184,494
Other services and charges	-	-	-	-	-	4,899,031
Capital outlay	-	-	-	-	-	1,060,228
Other disbursements	-	289,601	-	32,176	3,449	56,461,707
Total disbursements	-	289,601	-	32,176	3,449	73,314,347
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	1,709,228
Cash and investments - ending	\$ 46	\$ -	\$ 13	\$ 8,821	\$ -	\$ 19,043,037

HUNTINGTON COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2013

Government	Accounts Payable	Accounts Receivable
Governmental activities	<u>\$ 588,570</u>	<u>\$ 262,190</u>

HUNTINGTON COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2013

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	\$ 223,021
Infrastructure	114,824,794
Buildings	7,232,916
Improvements other than buildings	2,133,914
Machinery, equipment, and vehicles	8,366,010
Total capital assets	\$ 132,780,655

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF HUNTINGTON COUNTY, INDIANA

***Report on Compliance for Each Major Federal Program***

We have audited Huntington County's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2013. 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 the requirements of laws, regulations, contracts, and grants 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the County's compliance.

***Opinion on Each 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, 2013.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH 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 its major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for its major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

  
Paul D. Joyce, CPA  
State Examiner

April 16, 2014

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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, 2013

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	Total Federal Awards Expended
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster				
Highway Planning and Construction	Indiana Department of Transportation	20.205		
Bridge #133 Reimbursements			1173243	\$ 45,454
Sign Inventory Reimbursements			1173497	45,000
Total - Highway Planning and Construction Cluster				<u>90,454</u>
Highway Safety Cluster				
State and Community Highway Safety	Indiana Criminal Justice Institute	20.600		
Operation Pull Over			18X9204020IN13	4,210
Total - Highway Safety Cluster				<u>4,210</u>
Formula Grants for Rural Areas	Indiana Department of Transportation	20.509		
HAT Transportation			A249-12-320297	52,308
HAT Transportation			A249-13-320285	143,218
Total - Formula Grants for Rural Areas				<u>195,526</u>
Total - Department of Transportation				<u>290,190</u>
<u>Department of Health and Human Services</u>				
Public Health Emergency Preparedness	Indiana State Department of Health	93.069		
Health Bio-Terrorism			BPRS 134-75	18,280
Hospital Preparedness Program (HPP) and Public Health Emergency				
Preparedness (PHEP) Aligned Cooperative Agreements	Indiana State Department of Health	93.074		
Health Bio-Terrorism			BPRS 134-70	19,300
PPHF 2012 National Public Health Improvement Initiative	Indiana State Department of Health	93.507		
Health Bio-Terrorism and Local Health Maintenance			A70-3-079847	2,572
Child Support Enforcement	Indiana Department of Child Services	93.563		
Title IV-D Prosecutor			FY 2013	191,178
Title IV-D Courts			FY 2013	25,788
Incentive			FY 2013	70,196
Title IV-D Clerk			FY 2013	36,884
Indirect Costs			FY 2013	54,061
Total - Child Support Enforcement				<u>378,107</u>
Total - Department of Health and Human Services				<u>418,259</u>
<u>Department of Homeland Security</u>				
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042		
2011 Emergency Management Performance Grant			EMW-2011-EP-00036	3,449
Emergency Management Performance Grant			C44P-3-266B	14,671
Total - Emergency Management Performance Grants				<u>18,120</u>
Buffer Zone Protection Program (BZPP)	Indiana Department of Homeland Security	97.078		
2010 Buffer Zone Protection			2010-BF-TO-0018	21,906
Total - Department of Homeland Security				<u>40,026</u>
Total federal awards expended				<u>\$ 748,475</u>

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

HUNTINGTON COUNTY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. Basis of Presentation**

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

**Note 2. Subrecipients**

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2013:

Program Title	Federal CFDA Number	2013
Formula Grants for Rural Areas	20.509	\$ <u>195,526</u>

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 program:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major program:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	no

Identification of Major Program:

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

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

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

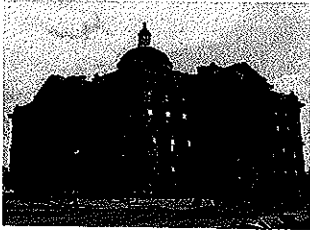
No matters are reportable.

**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.



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

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

March 13, 2014

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

Original SBA Audit Report Number: B42547

Fiscal Year: 1/1/2012 to 12/31/2012

Auditee Contact Person: Cindy Yeiter

Title of Contact Person: Huntington County Auditor

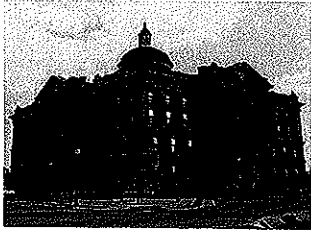
Phone: 260-358-4805

Status of Finding 2012-1: Internal Controls over Financial Transactions and Reporting – Schedule of Expenditures of Federal Rewards (SEFA)

Huntington County Auditor's Office has established internal controls to be in compliance with the Federal law to have proper oversight, reviews and approvals to take place and have a separation of functions over certain activities related to the Schedule of Expenditures of Federal Awards program.

Status of Finding 2012-2: Internal Controls over Title IV-D Expenditures & Incentive Expenditure Reports

The Huntington County Clerk and Auditor has established internal controls to be in compliance with Federal Law to have proper oversight, reviews and approvals. The company contracted to prepare Monthly Reimbursement Claim forms for Title IV-D Expenditures & Incentive Expenditure Reports for Title IV-D has been submitting additional data to Clerk (Form 920). In addition, Clerk will receive a Transaction History Listing Report from Auditor. Both reports will be used to cross-check expenses submitted for reimbursement on a monthly bases.



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

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

Status of Finding 2012-3

Equipment and Real Property Management

Emergency Management Agency and Auditor's staff has established Capital Asset Records to maintain for the purchase of equipment. Records are required to maintain and ensure adequate safeguards over capital assets.

Status of Finding 2012-4

Procurement and Suspension and Debarment

Emergency Management Agency and Auditor's staff have followed procurement procedures including sealed bids being kept on file. This has insured the County is receiving the best price for the equipment in the manner required.

  
Cindy Yeiter  
Huntington County Auditor

#### OTHER REPORT

In addition to this report, a Supplemental Compliance Report has been issued for the County. That report can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.