

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, 2014 to December 31, 2014



FILED
11/06/2015

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Cindy Yeiter	01-01-11 to 12-31-18
County Treasurer	Brenda Hamilton	01-01-13 to 12-31-16
Clerk of the Circuit Court	Kittie Keiffer	01-01-11 to 12-31-18
County Sheriff	Terry Stoffel	01-01-11 to 12-31-18
County Recorder	Cheryl A. Schenkel	01-01-11 to 12-31-18
President of the Board of County Commissioners	Larry Buzzard Tom Wall	01-01-14 to 12-31-14 01-01-15 to 12-31-15
President of the County Council	Kendall Mickley	01-01-14 to 12-31-15



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF HUNTINGTON COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Huntington County (County), which comprises the financial position and results of operations for the year ended December 31, 2014, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (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, 2014.

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, 2014, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by 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.


Other Information

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated August 20, 2015, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

August 20, 2015



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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, 2014, and the related notes to the financial statement, and have issued our report thereon dated August 20, 2015, 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.

Our consideration of the internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

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. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as item 2014-001 to be material weaknesses.

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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2014-001.

Huntington County's Response to Findings

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

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

August 20, 2015

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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, 2014

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
Emergency Award	\$ -	\$ 3,340	\$ 715	\$ 2,625
D. Little School Interest	59	-	59	-
After Settlement Collections	410,001	963,153	410,001	963,153
Sheriff's Inmate Trust	3,346	189,616	190,346	2,616
Clerk's Trust	326,688	3,274,593	3,275,508	325,773
General	2,971,105	8,750,931	8,664,579	3,057,457
Accident Report	3,222	1,743	2,640	2,325
CAGIT County Certified Shares	584,638	2,022,882	1,892,804	714,716
Campaign Finance Enforcement	-	100	-	100
CEDIT County Share	1,116,249	683,057	714,344	1,084,962
City and Town Court Costs	29,272	11,864	-	41,136
Clerk's Records Perpetuation	65,258	34,276	36,715	62,819
Community Corrections	94,187	159,812	178,059	75,940
Community Transition Program	52,715	83,735	136,450	-
Sales Disclosure - County Share	5,475	4,375	2,881	6,969
Cumulative Bridge	881,052	709,479	573,128	1,017,403
Cumulative Courthouse	847,419	279,693	181,459	945,653
Emergency Planning/Right To Know	6,827	-	4,302	2,525
Firearms Training	17,470	21,015	31,166	7,319
Health	131,356	225,856	251,445	105,767
Identification Security Protection	18,836	2,916	-	21,752
Levy Excess	-	1,102	-	1,102
Local Health Maintenance	20,819	52,959	55,636	18,142
Local Road and Street	48,287	325,759	315,358	58,688
LOIT Public Safety - County Share	814,337	748,722	852,334	710,725
Medical Care for Inmates	6,381	2,956	2,500	6,837
Misdemeanant	63,483	25,996	48,805	40,674
Motor Vehicle Highway	1,013,827	3,249,358	3,184,714	1,078,471
Plat Book	16,849	9,391	2,010	24,230
Rainy Day	914,821	-	90	914,731
Reassessment 2009	14,702	-	14,702	-
Reassessment 2015	340,052	-	340,052	-
Recorder's Records Perpetuation	213,285	62,001	77,058	198,228
Riverboat	-	219,920	219,920	-
Sex And Violent Offender Admin.	-	3,875	2,342	1,533
Sheriff's Pension Trust	4,448	34,358	37,620	1,186
Supplemental Public Defender Services	243,441	77,539	29,170	291,810
Surplus Tax	62,761	29,848	45,047	47,562
Surveyor's Corner Perpetuation	22,266	7,545	3,795	26,016
Tax Sale Fees	37,676	16,690	10,593	43,773
Tax Sale Redemption	7,812	36,520	30,817	13,515
Tax Sale Surplus	352,919	61,870	248,850	165,939
Local Health Department Trust Account	338	-	-	338
Unsafe Building	2,367	-	-	2,367
Auditors Ineligible Deductions	362,515	30,014	56,924	335,605
County Elected Officials Training	6,964	3,004	4,315	5,653
Statewide 911	914,501	489,361	534,331	869,531
Reassessment	-	506,966	124,620	382,346
Adult Probation Administrative	18,082	34,154	22,829	29,407
Circuit Court Adult Probation	11,249	13,534	24,269	514
Supplemental Adult Probation Services	-	111,400	65,037	46,363

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, 2014
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
General Drain Improvement	472,936	31,701	36,357	468,280
Drain Maintenance	1,597,442	613,254	665,568	1,545,128
Drug Task Force	14	-	-	14
K-9	8,412	725	173	8,964
Health Clinic	13,428	10,000	13,338	10,090
Collection Agency Fees	2	7	7	2
IT Services	27,018	36,227	30,545	32,700
Self-Insurance	18,357	1,935,053	1,938,878	14,532
Payroll Clearing	52,100	3,152,987	3,133,543	71,544
Settlement	2,586,636	33,259,398	35,846,014	20
LOIT Public Safety	-	1,698,455	1,698,455	-
CVET	-	249,085	249,085	-
Weed Lien Collections	1,804	18,041	19,845	-
Sewage Collections	-	28,288	28,288	-
Financial Institution Tax	-	184,906	184,906	-
HEA 1001 State Homestead Credit	6,312	-	6,243	69
LOIT Residential PTRC	56,828	1,700,785	1,703,874	53,739
State Fines and Forfeitures	3,298	45,833	41,451	7,680
Infraction Judgements	4,773	87,789	86,973	5,589
Overweight Vehicle Fines	2,535	52,065	53,316	1,284
Sales Disclosure - State Share	445	4,375	4,410	410
Coroners Training and Continuing Education	364	3,372	3,468	268
Mortgage Recording Fees - State Share	3,438	36,934	37,420	2,952
DLGF Homestead Property Database	58	56	96	18
Child Restraint Violation Fines	25	375	400	-
Forest Restoration	10,833	-	10,833	-
Inheritance Tax	63,617	17,600	71,380	9,837
Education Plate Fees	-	188	188	-
Innkeepers Tax Collections	7,331	126,609	127,631	6,309
CAGIT Distribution	-	6,793,821	6,793,821	-
CEDIT Distribution	-	1,703,926	1,703,926	-
93.563 Prosecutor PCA	1,555	26,626	24,156	4,025
93.563 ARRA Clerk IV-D Incentive	7,769	-	2,078	5,691
93.563 Title IV-D Incentive	76,093	21,452	52,143	45,402
93.563 Prosecutor IV-D Incentive-Post Oct. '99	195,212	32,401	46,464	181,149
93.563 Clerk IV-D Incentive-Post Oct. '99	74,605	21,452	29,256	66,801
Superior Court Adult Probation Fee	(4,871)	44,367	-	39,496
Circuit Court Juvenile Probation	20,971	4,281	9,768	15,484
Juvenile Reimbursement Fee	15,964	-	-	15,964
Community Corrections CTP	-	1,720	1,720	-
Juvenile Probation Administrative Fees	17,633	1,348	-	18,981
Project Income	-	73,151	73,151	-
EMA Donations CF Industries	-	3,000	2,995	5
PCA Fee	2,079	-	-	2,079
Seatbelt Violation for Roanoke	13,175	-	-	13,175
EMA Donations REMC Operation Round Up	-	1,500	1,403	97
2014-2015 Community Corrections Grant	-	147,606	97,666	49,940
Sheriff Equipment	-	3,995	194	3,801
2013-2014 Community Corrections Grant	-	34,507	7,129	27,378
Clerk's ISETS	2,717	457,926	458,640	2,003
H1N1	441	-	-	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, 2014
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
Huntington County SHRAB	-	3,573	-	3,573
Sheriff's Trust	3,506	124,275	125,529	2,252
Sheriff's Commissary	30,136	226,340	221,042	35,434
GIS	1,215	704	-	1,919
Pre-Trial Diversion	71,475	11,989	2,000	81,464
Infraction Deferral	116,303	26,463	46,962	95,804
Jury Pay	5,265	6,558	2,494	9,329
Stop Tobacco	16,441	-	-	16,441
Drug Free Schools	257	-	-	257
Mt. Etna Fire Station	296	-	-	296
Tobacco Trust	10,717	32,864	8,947	34,634
Veteran's Donations	1,878	3,692	3,072	2,498
Coroner's Donations	2,830	-	-	2,830
Civil Defense Donations	3,913	18,306	17,912	4,307
Sheriff DARE Donations	-	50	-	50
Rescue Donations - Services	1,192	-	-	1,192
Hummer Donations	10	-	-	10
Sheriff Grant Trust	715	-	715	-
Sheriff Operation Pullover	138	6,146	6,146	138
Community Development Demolition Reimbursement	824	619	1,443	-
Ticket Violation	12,613	11,962	9,299	15,276
Sheriff Law Education	1,584	1,279	-	2,863
Soil and Water	1,030	3,534	3,298	1,266
County Transportation	1,439	390	-	1,829
Sheriff - Drug Enforcement	5,250	-	5,232	18
Drug Testing Probation Fee	6,982	7,160	-	14,142
Bond Special Death	18,185	1,655	-	19,840
Revolving Loan	210,463	-	-	210,463
Sheriff's Bullet Proof Vest	-	1,265	1,265	-
Sheriff's Drug Seized Money	775	2,500	1,624	1,651
Community Development City Reimbursement	14,689	7,209	21,898	-
LACE	10,064	28,620	28,958	9,726
Pool Car	227	703	492	438
Intrastate Compact	6,118	1,948	-	8,066
Homeland Security Grant	17,276	-	-	17,276
NFA Grant 2009	1,838	-	-	1,838
97.074 HS GPS Grant	12,337	-	-	12,337
97.073 HS Mobile Radio Grant	57	-	-	57
District Training Grant	2,627	-	-	2,627
97.043 2011 NFA Grant	46	-	-	46
Senior Center Planning Grant	-	343,082	343,082	-
Stimulus Funds for HAT Van	13	-	-	13
D. Little Principle	1,000	-	-	1,000
Sheriff Outside Funds	1,786	-	476	1,310
Health Bio Terrorism	8,821	14,973	20,008	3,786
Totals	<u>\$ 19,043,037</u>	<u>\$ 77,132,324</u>	<u>\$ 79,069,428</u>	<u>\$ 17,105,933</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, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

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

HUNTINGTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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.

HUNTINGTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

HUNTINGTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy and Annual Pension Cost

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

B. County Police Retirement Plan

Plan Description

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

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OTHER INFORMATION - UNAUDITED

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

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Annual Financial 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 other information presented was approved by management of the County. It is presented as intended by the County.

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	Emergency Award	D. Little School Interest	After Settlement Collections	Sheriff's Inmate Trust	Clerk's Trust	General	Accident Report
Cash and investments - beginning	\$ -	\$ 59	\$ 410,001	\$ 3,346	\$ 326,688	\$ 2,971,105	\$ 3,222
Receipts:							
Taxes	-	-	-	-	-	5,587,543	-
Licenses and permits	-	-	-	-	-	128,605	-
Intergovernmental	-	-	-	-	-	1,126,415	-
Charges for services	-	-	-	-	-	1,342,102	-
Fines and forfeits	-	-	-	-	-	165,633	-
Other receipts	3,340	-	963,153	189,616	3,274,593	400,633	1,743
Total receipts	3,340	-	963,153	189,616	3,274,593	8,750,931	1,743
Disbursements:							
Personal services	-	-	-	-	-	6,005,133	-
Supplies	-	-	-	-	-	326,828	-
Other services and charges	-	-	-	-	-	2,121,729	-
Capital outlay	-	-	-	-	-	190,329	-
Other disbursements	715	59	410,001	190,346	3,275,508	20,560	2,640
Total disbursements	715	59	410,001	190,346	3,275,508	8,664,579	2,640
Excess (deficiency) of receipts over disbursements	2,625	(59)	553,152	(730)	(915)	86,352	(897)
Cash and investments - ending	<u>\$ 2,625</u>	<u>\$ -</u>	<u>\$ 963,153</u>	<u>\$ 2,616</u>	<u>\$ 325,773</u>	<u>\$ 3,057,457</u>	<u>\$ 2,325</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	CAGIT County Certified Shares	Campaign Finance Enforcement	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Community Transition Program
Cash and investments - beginning	\$ 584,638	\$ -	\$ 1,116,249	\$ 29,272	\$ 65,258	\$ 94,187	\$ 52,715
Receipts:							
Taxes	2,022,882	-	683,057	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	11,864	31,701	-	82,015
Other receipts	-	100	-	-	2,575	159,812	1,720
Total receipts	<u>2,022,882</u>	<u>100</u>	<u>683,057</u>	<u>11,864</u>	<u>34,276</u>	<u>159,812</u>	<u>83,735</u>
Disbursements:							
Personal services	1,609,654	-	-	-	-	46,130	27,918
Supplies	-	-	-	-	4,593	7,481	-
Other services and charges	283,150	-	714,344	-	12,800	28,765	41,901
Capital outlay	-	-	-	-	-	2,306	-
Other disbursements	-	-	-	-	19,322	93,377	66,631
Total disbursements	<u>1,892,804</u>	<u>-</u>	<u>714,344</u>	<u>-</u>	<u>36,715</u>	<u>178,059</u>	<u>136,450</u>
Excess (deficiency) of receipts over disbursements	<u>130,078</u>	<u>100</u>	<u>(31,287)</u>	<u>11,864</u>	<u>(2,439)</u>	<u>(18,247)</u>	<u>(52,715)</u>
Cash and investments - ending	<u>\$ 714,716</u>	<u>\$ 100</u>	<u>\$ 1,084,962</u>	<u>\$ 41,136</u>	<u>\$ 62,819</u>	<u>\$ 75,940</u>	<u>\$ -</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Courthouse	Emergency Planning/Right To Know	Firearms Training	Health	Identification Security Protection
Cash and investments - beginning	\$ 5,475	\$ 881,052	\$ 847,419	\$ 6,827	\$ 17,470	\$ 131,356	\$ 18,836
Receipts:							
Taxes	-	655,561	251,481	-	-	133,439	-
Licenses and permits	-	-	-	-	-	70,635	-
Intergovernmental	-	53,918	25,776	-	-	13,686	-
Charges for services	-	-	-	-	-	8,047	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	4,375	-	2,436	-	21,015	49	2,916
Total receipts	4,375	709,479	279,693	-	21,015	225,856	2,916
Disbursements:							
Personal services	-	-	-	-	-	205,388	-
Supplies	2,881	-	-	-	-	19,503	-
Other services and charges	-	534,762	181,459	2,303	-	8,610	-
Capital outlay	-	38,366	-	1,999	-	473	-
Other disbursements	-	-	-	-	31,166	17,471	-
Total disbursements	2,881	573,128	181,459	4,302	31,166	251,445	-
Excess (deficiency) of receipts over disbursements	1,494	136,351	98,234	(4,302)	(10,151)	(25,589)	2,916
Cash and investments - ending	\$ 6,969	\$ 1,017,403	\$ 945,653	\$ 2,525	\$ 7,319	\$ 105,767	\$ 21,752

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Levy Excess	Local Health Maintenance	Local Road and Street	LOIT Public Safety- County Share	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway
Cash and investments - beginning	\$ -	\$ 20,819	\$ 48,287	\$ 814,337	\$ 6,381	\$ 63,483	\$ 1,013,827
Receipts:							
Taxes	-	-	-	748,722	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	325,759	-	-	-	2,579,271
Charges for services	-	-	-	-	-	-	475,434
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,102	52,959	-	-	2,956	25,996	194,653
Total receipts	1,102	52,959	325,759	748,722	2,956	25,996	3,249,358
Disbursements:							
Personal services	-	27,978	-	1,726	-	29,473	1,359,308
Supplies	-	-	-	-	-	-	1,580,637
Other services and charges	-	15,497	315,358	800,554	-	-	159,964
Capital outlay	-	-	-	-	-	-	84,805
Other disbursements	-	12,161	-	50,054	2,500	19,332	-
Total disbursements	-	55,636	315,358	852,334	2,500	48,805	3,184,714
Excess (deficiency) of receipts over disbursements	1,102	(2,677)	10,401	(103,612)	456	(22,809)	64,644
Cash and investments - ending	\$ 1,102	\$ 18,142	\$ 58,688	\$ 710,725	\$ 6,837	\$ 40,674	\$ 1,078,471

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Plat Book	Rainy Day	Reassessment 2009	Reassessment 2015	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Admin.
Cash and investments - beginning	\$ 16,849	\$ 914,821	\$ 14,702	\$ 340,052	\$ 213,285	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	9,391	-	-	-	62,001	219,920	3,875
Total receipts	9,391	-	-	-	62,001	219,920	3,875
Disbursements:							
Personal services	-	-	-	-	11,737	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	2,000	90	-	7,634	65,321	219,920	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	10	-	14,702	332,418	-	-	2,342
Total disbursements	2,010	90	14,702	340,052	77,058	219,920	2,342
Excess (deficiency) of receipts over disbursements	7,381	(90)	(14,702)	(340,052)	(15,057)	-	1,533
Cash and investments - ending	<u>\$ 24,230</u>	<u>\$ 914,731</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 198,228</u>	<u>\$ -</u>	<u>\$ 1,533</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 4,448	\$ 243,441	\$ 62,761	\$ 22,266	\$ 37,676	\$ 7,812	\$ 352,919
Receipts:							
Taxes	-	-	-	-	16,690	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	7,545	-	-	-
Fines and forfeits	17,435	77,539	-	-	-	-	-
Other receipts	16,923	-	29,848	-	-	36,520	61,870
Total receipts	<u>34,358</u>	<u>77,539</u>	<u>29,848</u>	<u>7,545</u>	<u>16,690</u>	<u>36,520</u>	<u>61,870</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	3,795	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	37,620	29,170	45,047	-	10,593	30,817	248,850
Total disbursements	<u>37,620</u>	<u>29,170</u>	<u>45,047</u>	<u>3,795</u>	<u>10,593</u>	<u>30,817</u>	<u>248,850</u>
Excess (deficiency) of receipts over disbursements	<u>(3,262)</u>	<u>48,369</u>	<u>(15,199)</u>	<u>3,750</u>	<u>6,097</u>	<u>5,703</u>	<u>(186,980)</u>
Cash and investments - ending	<u>\$ 1,186</u>	<u>\$ 291,810</u>	<u>\$ 47,562</u>	<u>\$ 26,016</u>	<u>\$ 43,773</u>	<u>\$ 13,515</u>	<u>\$ 165,939</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Local Health Department Trust Account	Unsafe Building	Auditors Ineligible Deductions	County Elected Officials Training	Statewide 911	Reassessment	Adult Probation Administrative
Cash and investments - beginning	\$ 338	\$ 2,367	\$ 362,515	\$ 6,964	\$ 914,501	\$ -	\$ 18,082
Receipts:							
Taxes	-	-	-	-	-	144,986	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	14,860	-
Charges for services	-	-	-	3,004	401,059	-	-
Fines and forfeits	-	-	-	-	-	-	34,154
Other receipts	-	-	30,014	-	88,302	347,120	-
Total receipts	-	-	30,014	3,004	489,361	506,966	34,154
Disbursements:							
Personal services	-	-	-	-	205,000	1,480	22,829
Supplies	-	-	5,529	-	-	996	-
Other services and charges	-	-	16,536	4,315	129,331	122,144	-
Capital outlay	-	-	34,859	-	-	-	-
Other disbursements	-	-	-	-	200,000	-	-
Total disbursements	-	-	56,924	4,315	534,331	124,620	22,829
Excess (deficiency) of receipts over disbursements	-	-	(26,910)	(1,311)	(44,970)	382,346	11,325
Cash and investments - ending	<u>\$ 338</u>	<u>\$ 2,367</u>	<u>\$ 335,605</u>	<u>\$ 5,653</u>	<u>\$ 869,531</u>	<u>\$ 382,346</u>	<u>\$ 29,407</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Circuit Court Adult Probation	Supplemental Adult Probation Services	General Drain Improvement	Drain Maintenance	Drug Task Force	K-9	Health Clinic
Cash and investments - beginning	\$ 11,249	\$ -	\$ 472,936	\$ 1,597,442	\$ 14	\$ 8,412	\$ 13,428
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	13,534	111,400	-	-	-	-	-
Other receipts	-	-	31,701	613,254	-	725	10,000
Total receipts	<u>13,534</u>	<u>111,400</u>	<u>31,701</u>	<u>613,254</u>	<u>-</u>	<u>725</u>	<u>10,000</u>
Disbursements:							
Personal services	24,269	23,930	-	-	-	173	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	41,107	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	36,357	665,568	-	-	13,338
Total disbursements	<u>24,269</u>	<u>65,037</u>	<u>36,357</u>	<u>665,568</u>	<u>-</u>	<u>173</u>	<u>13,338</u>
Excess (deficiency) of receipts over disbursements	<u>(10,735)</u>	<u>46,363</u>	<u>(4,656)</u>	<u>(52,314)</u>	<u>-</u>	<u>552</u>	<u>(3,338)</u>
Cash and investments - ending	<u>\$ 514</u>	<u>\$ 46,363</u>	<u>\$ 468,280</u>	<u>\$ 1,545,128</u>	<u>\$ 14</u>	<u>\$ 8,964</u>	<u>\$ 10,090</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Collection Agency Fees	IT Services	Self-Insurance	Payroll Clearing	Settlement	LOIT Public Safety	CVET
Cash and investments - beginning	\$ 2	\$ 27,018	\$ 18,357	\$ 52,100	\$ 2,586,636	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	8,940,126	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	18,539	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	7	17,688	1,935,053	3,152,987	24,319,272	1,698,455	249,085
Total receipts	7	36,227	1,935,053	3,152,987	33,259,398	1,698,455	249,085
Disbursements:							
Personal services	-	-	-	3,133,543	-	-	-
Supplies	-	29,145	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	7	1,400	1,938,878	-	35,846,014	1,698,455	249,085
Total disbursements	7	30,545	1,938,878	3,133,543	35,846,014	1,698,455	249,085
Excess (deficiency) of receipts over disbursements	-	5,682	(3,825)	19,444	(2,586,616)	-	-
Cash and investments - ending	\$ 2	\$ 32,700	\$ 14,532	\$ 71,544	\$ 20	\$ -	\$ -

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Weed Lien Collections	Sewage Collections	Financial Institution Tax	HEA 1001 State Homestead Credit	LOIT Residential PTRC	State Fines and Forfeitures	Infraction Judgements
Cash and investments - beginning	\$ 1,804	\$ -	\$ -	\$ 6,312	\$ 56,828	\$ 3,298	\$ 4,773
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	45,833	87,789
Other receipts	18,041	28,288	184,906	-	1,700,785	-	-
Total receipts	18,041	28,288	184,906	-	1,700,785	45,833	87,789
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	19,845	28,288	184,906	6,243	1,703,874	41,451	86,973
Total disbursements	19,845	28,288	184,906	6,243	1,703,874	41,451	86,973
Excess (deficiency) of receipts over disbursements	(1,804)	-	-	(6,243)	(3,089)	4,382	816
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 69	\$ 53,739	\$ 7,680	\$ 5,589

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Overweight Vehicle Fines	Sales Disclosure - State Share	Coroners Training and Continuing Education	Mortgage Recording Fees - State Share	DLGF Homestead Property Database	Child Restraint Violation Fines	Forest Restoration
Cash and investments - beginning	\$ 2,535	\$ 445	\$ 364	\$ 3,438	\$ 58	\$ 25	\$ 10,833
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	4,375	3,372	-	-	-	-
Fines and forfeits	52,065	-	-	-	-	-	-
Other receipts	-	-	-	36,934	56	375	-
Total receipts	<u>52,065</u>	<u>4,375</u>	<u>3,372</u>	<u>36,934</u>	<u>56</u>	<u>375</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	53,316	4,410	3,468	37,420	96	400	10,833
Total disbursements	<u>53,316</u>	<u>4,410</u>	<u>3,468</u>	<u>37,420</u>	<u>96</u>	<u>400</u>	<u>10,833</u>
Excess (deficiency) of receipts over disbursements	<u>(1,251)</u>	<u>(35)</u>	<u>(96)</u>	<u>(486)</u>	<u>(40)</u>	<u>(25)</u>	<u>(10,833)</u>
Cash and investments - ending	<u>\$ 1,284</u>	<u>\$ 410</u>	<u>\$ 268</u>	<u>\$ 2,952</u>	<u>\$ 18</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, 2014
 (Continued)

	Inheritance Tax	Education Plate Fees	Innkeepers Tax Collections	CAGIT Distribution	CEDIT Distribution	93.563 Prosecutor PCA	93.563 ARRA Clerk IV-D Incentive
Cash and investments - beginning	\$ 63,617	\$ -	\$ 7,331	\$ -	\$ -	\$ 1,555	\$ 7,769
Receipts:							
Taxes	-	-	126,609	5,095,366	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	188	-	1,698,455	1,703,926	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	17,600	-	-	-	-	26,626	-
Total receipts	17,600	188	126,609	6,793,821	1,703,926	26,626	-
Disbursements:							
Personal services	-	-	-	-	-	-	978
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	71,380	188	127,631	6,793,821	1,703,926	24,156	1,100
Total disbursements	71,380	188	127,631	6,793,821	1,703,926	24,156	2,078
Excess (deficiency) of receipts over disbursements	(53,780)	-	(1,022)	-	-	2,470	(2,078)
Cash and investments - ending	\$ 9,837	\$ -	\$ 6,309	\$ -	\$ -	\$ 4,025	\$ 5,691

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct. '99	93.563 Clerk IV-D Incentive-Post Oct. '99	Superior Court Adult Probation Fee	Circuit Court Juvenile Probation	Juvenile Reimbursement Fee	Community Corrections CTP
Cash and investments - beginning	\$ 76,093	\$ 195,212	\$ 74,605	\$ (4,871)	\$ 20,971	\$ 15,964	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	21,452	32,401	21,452	-	-	-	-
Fines and forfeits	-	-	-	44,367	4,281	-	1,720
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>21,452</u>	<u>32,401</u>	<u>21,452</u>	<u>44,367</u>	<u>4,281</u>	<u>-</u>	<u>1,720</u>
Disbursements:							
Personal services	-	19,054	18,149	-	9,768	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	11,107	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	52,143	27,410	-	-	-	-	1,720
Total disbursements	<u>52,143</u>	<u>46,464</u>	<u>29,256</u>	<u>-</u>	<u>9,768</u>	<u>-</u>	<u>1,720</u>
Excess (deficiency) of receipts over disbursements	<u>(30,691)</u>	<u>(14,063)</u>	<u>(7,804)</u>	<u>44,367</u>	<u>(5,487)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 45,402</u>	<u>\$ 181,149</u>	<u>\$ 66,801</u>	<u>\$ 39,496</u>	<u>\$ 15,484</u>	<u>\$ 15,964</u>	<u>\$ -</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Juvenile Probation Administrative Fees	Project Income	EMA Donations CF Industries	PCA Fee	Seatbelt Violation for Roanoke	EMA Donations REMC Operation Round Up	2014-2015 Community Corrections Grant
Cash and investments - beginning	\$ 17,633	\$ -	\$ -	\$ 2,079	\$ 13,175	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	1,348	73,151	-	-	-	-	-
Other receipts	-	-	3,000	-	-	1,500	147,606
Total receipts	1,348	73,151	3,000	-	-	1,500	147,606
Disbursements:							
Personal services	-	-	-	-	-	-	63,012
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	147
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	73,151	2,995	-	-	1,403	34,507
Total disbursements	-	73,151	2,995	-	-	1,403	97,666
Excess (deficiency) of receipts over disbursements	1,348	-	5	-	-	97	49,940
Cash and investments - ending	\$ 18,981	\$ -	\$ 5	\$ 2,079	\$ 13,175	\$ 97	\$ 49,940

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Sheriff Equipment	2013-2014 Community Corrections Grant	Clerk's ISETS	H1N1	Huntington County SHRAB	Sheriff's Trust	Sheriff's Commissary
Cash and investments - beginning	\$ -	\$ -	\$ 2,717	\$ 441	\$ -	\$ 3,506	\$ 30,136
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	3,995	34,507	457,926	-	3,573	124,275	226,340
Total receipts	3,995	34,507	457,926	-	3,573	124,275	226,340
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	194	7,129	458,640	-	-	125,529	221,042
Total disbursements	194	7,129	458,640	-	-	125,529	221,042
Excess (deficiency) of receipts over disbursements	3,801	27,378	(714)	-	3,573	(1,254)	5,298
Cash and investments - ending	<u>\$ 3,801</u>	<u>\$ 27,378</u>	<u>\$ 2,003</u>	<u>\$ 441</u>	<u>\$ 3,573</u>	<u>\$ 2,252</u>	<u>\$ 35,434</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	GIS	Pre-Trial Diversion	Infraction Deferral	Jury Pay	Stop Tobacco	Drug Free Schools	Mt. Etna Fire Station
Cash and investments - beginning	\$ 1,215	\$ 71,475	\$ 116,303	\$ 5,265	\$ 16,441	\$ 257	\$ 296
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	11,989	25,900	6,403	-	-	-
Other receipts	704	-	563	155	-	-	-
Total receipts	<u>704</u>	<u>11,989</u>	<u>26,463</u>	<u>6,558</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	45,802	2,494	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	2,000	1,160	-	-	-	-
Total disbursements	<u>-</u>	<u>2,000</u>	<u>46,962</u>	<u>2,494</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>704</u>	<u>9,989</u>	<u>(20,499)</u>	<u>4,064</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,919</u>	<u>\$ 81,464</u>	<u>\$ 95,804</u>	<u>\$ 9,329</u>	<u>\$ 16,441</u>	<u>\$ 257</u>	<u>\$ 296</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Tobacco Trust	Veteran's Donations	Coroner's Donations	Civil Defense Donations	Sheriff DARE Donations	Rescue Donations - Services	Hummer Donations
Cash and investments - beginning	\$ 10,717	\$ 1,878	\$ 2,830	\$ 3,913	\$ -	\$ 1,192	\$ 10
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>32,864</u>	<u>3,692</u>	<u>-</u>	<u>18,306</u>	<u>50</u>	<u>-</u>	<u>-</u>
Total receipts	<u>32,864</u>	<u>3,692</u>	<u>-</u>	<u>18,306</u>	<u>50</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	5,517	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	16,250	-	-	-
Other disbursements	<u>3,430</u>	<u>3,072</u>	<u>-</u>	<u>1,662</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>8,947</u>	<u>3,072</u>	<u>-</u>	<u>17,912</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>23,917</u>	<u>620</u>	<u>-</u>	<u>394</u>	<u>50</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 34,634</u>	<u>\$ 2,498</u>	<u>\$ 2,830</u>	<u>\$ 4,307</u>	<u>\$ 50</u>	<u>\$ 1,192</u>	<u>\$ 10</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Sheriff Grant Trust	Sheriff Operation Pullover	Community Development Demolition Reimbursement	Ticket Violation	Sheriff Law Education	Soil and Water	County Transportation
Cash and investments - beginning	\$ 715	\$ 138	\$ 824	\$ 12,613	\$ 1,584	\$ 1,030	\$ 1,439
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	271	-	390
Other receipts	-	6,146	619	11,962	1,008	3,534	-
Total receipts	-	6,146	619	11,962	1,279	3,534	390
Disbursements:							
Personal services	-	4,412	-	-	-	3,298	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	715	1,734	1,443	9,299	-	-	-
Total disbursements	715	6,146	1,443	9,299	-	3,298	-
Excess (deficiency) of receipts over disbursements	(715)	-	(824)	2,663	1,279	236	390
Cash and investments - ending	\$ -	\$ 138	\$ -	\$ 15,276	\$ 2,863	\$ 1,266	\$ 1,829

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Sheriff - Drug Enforcement	Drug Testing Probation Fee	Bond Special Death	Revolving Loan	Sheriff's Bullet Proof Vest	Sheriff's Drug Seized Money	Community Development City Reimbursement
Cash and investments - beginning	\$ 5,250	\$ 6,982	\$ 18,185	\$ 210,463	\$ -	\$ 775	\$ 14,689
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	7,160	1,655	-	-	-	-
Other receipts	-	-	-	-	1,265	2,500	7,209
Total receipts	<u>-</u>	<u>7,160</u>	<u>1,655</u>	<u>-</u>	<u>1,265</u>	<u>2,500</u>	<u>7,209</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	5,232	-	-	-	1,265	1,624	21,898
Total disbursements	<u>5,232</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,265</u>	<u>1,624</u>	<u>21,898</u>
Excess (deficiency) of receipts over disbursements	<u>(5,232)</u>	<u>7,160</u>	<u>1,655</u>	<u>-</u>	<u>-</u>	<u>876</u>	<u>(14,689)</u>
Cash and investments - ending	<u>\$ 18</u>	<u>\$ 14,142</u>	<u>\$ 19,840</u>	<u>\$ 210,463</u>	<u>\$ -</u>	<u>\$ 1,651</u>	<u>\$ -</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	LACE	Pool Car	Intrastate Compact	Homeland Security Grant	NFA Grant 2009
Cash and investments - beginning	\$ 10,064	\$ 227	\$ 6,118	\$ 17,276	\$ 1,838
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	28,620	-	1,948	-	-
Other receipts	-	703	-	-	-
Total receipts	<u>28,620</u>	<u>703</u>	<u>1,948</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	28,958	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	492	-	-	-
Total disbursements	<u>28,958</u>	<u>492</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(338)</u>	<u>211</u>	<u>1,948</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 9,726</u>	<u>\$ 438</u>	<u>\$ 8,066</u>	<u>\$ 17,276</u>	<u>\$ 1,838</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	97.074 HS GPS Grant	97.073 HS Mobile Radio Grant	District Training Grant	97.043 2011 NFA Grant	Senior Center Planning Grant
Cash and investments - beginning	\$ 12,337	\$ 57	\$ 2,627	\$ 46	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	343,082
Total receipts	-	-	-	-	343,082
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	343,082
Total disbursements	-	-	-	-	343,082
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	<u>\$ 12,337</u>	<u>\$ 57</u>	<u>\$ 2,627</u>	<u>\$ 46</u>	<u>\$ -</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Stimulus Funds for HAT Van	D. Little Principle	Sheriff Outside Funds	Health Bio Terrorism	Totals
Cash and investments - beginning	\$ 13	\$ 1,000	\$ 1,786	\$ 8,821	\$ 19,043,037
Receipts:					
Taxes	-	-	-	-	24,406,462
Licenses and permits	-	-	-	-	199,240
Intergovernmental	-	-	-	-	7,542,254
Charges for services	-	-	-	-	2,338,782
Fines and forfeits	-	-	-	-	940,165
Other receipts	-	-	-	14,973	41,705,421
Total receipts	-	-	-	14,973	77,132,324
Disbursements:					
Personal services	-	-	-	-	12,908,153
Supplies	-	-	-	-	1,977,593
Other services and charges	-	-	-	-	5,873,601
Capital outlay	-	-	-	-	369,387
Other disbursements	-	-	476	20,008	57,940,694
Total disbursements	-	-	476	20,008	79,069,428
Excess (deficiency) of receipts over disbursements	-	-	(476)	(5,035)	(1,937,104)
Cash and investments - ending	\$ 13	\$ 1,000	\$ 1,310	\$ 3,786	\$ 17,105,933

HUNTINGTON COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2014

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	114,095,679
Buildings	7,246,073
Improvements other than buildings	2,646,519
Machinery, equipment, and vehicles	9,101,741
 Total capital assets	 \$ 133,313,033

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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

TO: THE OFFICIALS OF HUNTINGTON COUNTY, INDIANA

Report on Compliance for the Major Federal Program

We have audited Huntington County's (County) compliance with the types of compliance requirements described in the *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, 2014. 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 the Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2014.

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

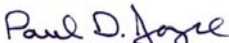
Report on Internal Control Over Compliance

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

August 20, 2015

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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, 2014

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 Justice</u>				
Bulletproof Vest Partnership Program	Direct Grant	16.607	FY 2014	\$ 1,265
Total - Department of Justice				<u>1,265</u>
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster Highway Planning and Construction	Indiana Department of Transportation	20.205	Des. 1173243 Des. 1382103	51,764 <u>76,339</u>
Total - Highway Planning and Construction Cluster				<u>128,103</u>
Highway Safety Cluster State and Community Highway Safety	Indiana Criminal Justice Institute	20.600	OP-12-04-02-33	<u>6,146</u>
Total - Highway Safety Cluster				<u>6,146</u>
Formula Grants for Rural Areas	Indiana Department of Transportation	20.509	A249-13-320285 A249-14-320413	47,740 <u>177,477</u>
Total - Formula Grants for Rural Areas				<u>225,217</u>
Total - Department of Transportation				<u>359,466</u>
<u>Department of Health And Human Services</u>				
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	Indiana State Department of Health	93.074	A70-5-0532396	<u>14,973</u>
National Public Health Improvement Initiative	Indiana State Department of Health	93.292	A70-4-0791014	<u>10,000</u>
Child Support Enforcement	Indiana Department of Child Services	93.563	FY 2014	<u>479,922</u>
Total - Department of Health and Human Services				<u>504,895</u>
<u>Department of Homeland Security</u>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Indiana Department of Homeland Security	97.036	FY 2014	<u>40,616</u>
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042	C44P-5-036B	<u>18,641</u>
Total - Department of Homeland Security				<u>59,257</u>
Total federal awards expended				<u>\$ 924,883</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 the 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, 2014:

Program Title	Federal CFDA Number	2014
Formula Grants for Rural Areas	20.509	\$ 225,217

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?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	yes

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:

CFDA Number	Name of Federal Program or Cluster
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 Finding

FINDING 2014-001 - INTERNAL CONTROLS OVER THE PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The County did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). The County should have proper controls in place over the preparation of the SEFA to ensure accurate reporting of federal awards. Without a proper system of internal control in place that operates effectively, material misstatements of the SEFA could remain undetected.

HUNTINGTON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

During the audit of the SEFA, we noted the following errors: an amount of \$1,734 for State and Community Highway Safety (CFDA 20.600) was omitted from the SEFA; an amount of \$47,740 for Formula Grants for Rural Areas (CFDA 20.509) was omitted from the SEFA; an amount of \$114,330 for Child Support Enforcement (CFDA 93.563) was omitted from the SEFA; an amount of \$40,616 for Disaster Grants - Public Assistance (Presidentially Declared Disasters) (CFDA 97.036) was omitted from the SEFA; and five grants totaling \$119,204 were reported on the SEFA that were not federal grants. Audit adjustments were proposed, accepted by the County, and made to the SEFA presented in this report.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

OMB Circular A-133, Subpart C, section .300 states in part: "The auditee shall: . . . (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal Awards in accordance with section .310."

OMB Circular A-133, Subpart C, section .310(b) states:

"Schedule of expenditures of Federal awards. The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately. At a minimum, the schedule shall:

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.
- (4) Include notes that describe the significant accounting policies used in preparing the schedule.
- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.

HUNTINGTON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."

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

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

Corrective Action Plan

AUDIT PERIOD: JANUARY 1, 2014 – DECEMBER 31, 2014

Contact Person Responsible for Corrective Action: Cindy Yeiter (Auditor)
 Contact Information: (260)358-4805, cindy.yeiter@huntington.in.us

FINDING 2014-001- INTERNAL CONTROLS OVER THE PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Huntington County Auditor will correct the internal controls related to Schedule of Expenditures of Federal Awards immediately by having a reviewer conduct an Annual checklist of Federal Awards and sign off confirming the completion and timely submission. The Auditor will execute these reports and ensure the transmittals are submitted prior to the due date.

Cindy Yeiter

 Auditor – Cindy Yeiter

8/20/15

 Date

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/>.