

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, 2016 to December 31, 2016



FILED
12/14/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Cindy Yeiter	01-01-15 to 12-31-18
County Treasurer	Brenda Hamilton Paula Farley	01-01-13 to 12-31-16 01-01-17 to 12-31-20
Clerk of the Circuit Court	Kittie Keiffer	01-01-15 to 12-31-18
County Sheriff	Terry Stoffel	01-01-15 to 12-31-18
County Recorder	Cheryl A. Schenkel	01-01-15 to 12-31-18
President of the Board of County Commissioners	Tom Wall	01-01-16 to 12-31-17
President of the County Council	Kendall Mickley	01-01-16 to 12-31-17



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, 2016, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from 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 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

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, 2016.

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, 2016, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Supplementary Information

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

Other Information

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated October 30, 2017, 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

October 30, 2017



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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, 2016, and the related notes to the financial statement, and have issued our report thereon dated October 30, 2017, 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 County'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

October 30, 2017

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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, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Emergency Award	\$ 2,426	\$ -	\$ 2,426	\$ -
D. Little School Interest	7	5	-	12
PCA Fee	2,079	5,838	-	7,917
General	3,117,670	9,847,771	9,289,412	3,676,029
Accident Report	1,915	1,781	2,564	1,132
CAGIT County Certified Shares	881,160	2,209,942	3,091,102	-
Campaign Finance Enforcement	100	1,450	-	1,550
CEDIT County Share	1,148,894	723,813	990,605	882,102
City and Town Court Costs	1,059	12,762	-	13,821
Clerk's Records Perpetuation	70,214	44,503	26,977	87,740
Community Corrections	123,365	149,488	78,465	194,388
Community Transition Program	-	4,125	2,650	1,475
Sales Disclosure - County Share	10,867	4,729	2,856	12,740
Cumulative Bridge	693,672	770,413	700,831	763,254
Cumulative Courthouse	739,857	464,673	567,965	636,565
Emergency Planning/Right to Know	3,630	5,412	2,846	6,196
Firearms Training	3,645	16,409	11,480	8,574
General Drain Improvement	-	890,939	879,885	11,054
Health	68,446	247,763	250,350	65,859
Identification Security Protection	25,038	3,053	15,000	13,091
Levy Excess	1,102	-	-	1,102
Local Health Maintenance	21,077	68,753	45,789	44,041
Local Road and Street	41,954	331,891	161,375	212,470
LOIT Public Safety - County Share	1,085,404	802,623	307,000	1,581,027
Medical Care for Inmates	3,143	2,155	-	5,298
Misdemeanant	36,411	25,216	22,736	38,891
Motor Vehicle Highway	506,930	2,886,065	2,906,284	486,711
Plat Book	32,140	9,345	-	41,485
Rainy Day	914,731	-	-	914,731
Recorder's Records Perpetuation	200,163	73,030	55,928	217,265
Riverboat	-	219,912	219,912	-
Sex and Violent Offender Administration	642	4,615	1,600	3,657
Sheriff's Pension Trust	4,701	77,555	77,182	5,074
Supplemental Public Defender Services	250,401	63,569	122,012	191,958
Surplus Tax	41,222	30,303	30,623	40,902
Surveyor's Corner Perpetuation	30,474	7,866	9,302	29,038
Tax Sale Fees	25,868	16,805	12,839	29,834
Tax Sale Redemption	23,325	41,359	46,837	17,847
Tax Sale Surplus	152,746	102,362	46,720	208,388
Local Health Department Trust Account	338	-	-	338
Unsafe Building	18,112	12,915	-	31,027
Election and Registration	-	4,427	4,427	-
Auditor's Ineligible Deductions	219,410	-	32,095	187,315
County Elected Official's Training	5,668	3,259	2,245	6,682
Statewide 911	942,666	460,066	324,325	1,078,407
Reassessment	380,398	145,720	202,046	324,072
LOIT Special Distribution	-	1,019,662	1,018,295	1,367
Adult Probation Administrative	40,086	33,404	20,925	52,565
Circuit Court Adult Probation	7,825	12,205	-	20,030
Circuit Court Juvenile Probation	8,719	3,918	9,748	2,889
Juvenile Reimbursement Fee	15,964	-	15,964	-
Drain Construction Reconstruction	292,651	980,810	1,171,111	102,350
Drain Maintenance	1,485,906	1,080,270	544,385	2,021,791
K-9	3,481	1,003	3,454	1,030
Collection Agency Fees	2	195	195	2
IT Services	43,052	43,928	19,937	67,043
Self - Insurance	91,326	2,527,029	2,236,643	381,712
Payroll Clearing	100,256	3,378,675	3,337,294	141,637
Settlement	20	35,436,488	35,436,488	20
LOIT Public Safety	-	1,800,409	1,800,409	-
CVET Agency	-	249,191	249,191	-
Abatement Deduction Repayment	-	690,897	690,897	-
Weed Lien Collections	-	37,968	37,968	-
Sewage Collections	-	19,093	19,093	-
Financial Institution Tax	-	211,367	211,367	-
LOIT Residential PTRC	57,868	1,800,411	1,808,976	49,303
State Fines and Forfeitures	7,504	36,523	37,281	6,746
Infraction Judgements	5,177	92,702	92,643	5,236
Overweight Vehicle Fines	4,288	47,234	48,831	2,691
Special Death Benefit	135	1,815	1,830	120
Sales Disclosure - State Share	405	4,730	4,710	425
Coroner's Training and Continuing Education	380	3,640	3,674	346
Mortgage Recording Fees - State Share	2,865	44,867	44,036	3,696
Child Restraint Violation Fines	50	325	350	25
Inheritance Tax	2,660	-	-	2,660

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, 2016
(Continued)

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Education Plate Fees	-	131	113	18
Innkeepers Tax Collections	10,911	136,183	146,985	109
CAGIT Distribution	-	7,201,635	7,201,635	-
CEDIT Distribution	-	1,805,597	1,805,597	-
LOIT 2016 Special Distribution	-	2,661,689	2,661,689	-
93.563 Prosecutor PCA	5,465	911	6,376	-
93.563 ARRA Clerk IV-D Incentive	1,355	-	658	697
93.563 Title IV-D Incentive	56,324	21,020	10,685	66,659
93.563 Prosecutor IV-D Incentive-Post Oct '99	179,407	31,632	28,543	182,496
93.563 Clerk IV-D Incentive-Post Oct '99	59,019	21,021	29,269	50,771
D. Little - Principal	1,000	-	-	1,000
Supplemental Adult Probation Services	84,973	42,033	-	127,006
Juvenile Probation Administrative Fees	20,536	1,433	-	21,969
Supplemental Adult Probation	6,346	55,356	26,250	35,452
Drug Court User Fees	-	1,580	-	1,580
Base Public Health Preparedness	10,090	-	-	10,090
Clerk's Trust	524,832	3,970,722	4,129,913	365,641
Clerk's ISETS	3,582	427,899	428,391	3,090
After Settlement Collections	806,215	853,873	806,215	853,873
Sheriff's Trust	900	75,710	75,610	1,000
Sheriff Outside Funds	6,132	-	2,096	4,036
Sheriff's Commissary	39,424	320,083	305,376	54,131
Sheriff's Inmate Trust	2,692	247,320	243,835	6,177
EMA Donations	3,026	3,258	1,493	4,791
GIS	2,243	602	-	2,845
Pre-Trial Diversion	94,960	9,342	8,943	95,359
Infraction Deferral	90,274	53,158	40,825	102,607
Jury Pay	16,994	7,597	180	24,411
Stop - Stopping Tobacco	16,441	-	16,441	-
Drug Free Schools	257	-	257	-
Mt. Etna Fire Station	296	-	-	296
Commissioners Tax Sale	60,637	-	-	60,637
CFDA 97.067 SHSP Mobile WINLIN	(78)	78	-	-
CFDA 97.042 EMPG Grant 15-16	-	5,111	5,111	-
CFDA 20.703 HMEP Grant	(868)	11,878	11,664	(654)
CFDA 97.073 SHSP Co Based Competitive	-	28,700	28,575	125
93.758 Preventive and HS	13,500	-	-	13,500
Tobacco Trust	47,555	33,336	12,642	68,249
Community Crossing Grant	-	510,488	490,981	19,507
2014-2015 Community Corrections Grant	50,240	-	50,240	-
2015-2016 Community Corrections Grant	36,805	87,965	113,209	11,561
2016-2017 Community Corrections Grant	-	226,063	148,446	77,617
Carry Over Community Corrections Grant	-	50,240	50,240	-
Drug Court	86,100	95	34,595	51,600
Veteran's Donations	7,057	25,443	3,722	28,778
Coroner's Donations	2,830	-	587	2,243
Sheriff DARE Donations	570	-	-	570
Rescue Donations - Services	1,192	-	-	1,192
Sheriff Operation Pullover	138	4,615	4,615	138
Ticket Violation	22,153	13,788	11,306	24,635
Sheriff Law Education	3,693	1,019	850	3,862
Soil and Water	1,377	3,401	3,291	1,487
County Transportation	2,204	250	-	2,454
Drug Testing Probation Fee	19,432	6,770	-	26,202
Seatbelt Violation for Roanoke	13,175	-	13,175	-
Revolving Loan	210,463	-	-	210,463
Sheriff's Bullet Proof Vest	4,635	3,369	4,500	3,504
Sheriff's Drug Seized Money	969	2,499	684	2,784
LACE	13,523	29,270	7,018	35,775
Pool Car	408	2,634	1,301	1,741
Intrastate Compact	10,078	1,238	-	11,316
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	-	396,181	396,181	-
Stimulus Funds for HAT Van	13	-	-	13
Health Bio Terrorism	16,631	33,234	20,714	29,151
CFDA 20.526 Grant	-	33,504	33,504	-
Drug Court 16-17	-	57,813	37,425	20,388
Drug Court Supreme Court Grant	-	7,500	3,492	4,008
Totals	\$ 16,705,997	\$ 89,879,706	\$ 88,912,010	\$ 17,673,693

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

HUNTINGTON COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

The accompanying financial statement presents the financial information for the County.

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

HUNTINGTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

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

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

HUNTINGTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

HUNTINGTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

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.

Note 7. Cash Balance Deficits

The financial statement contains one fund with a cash balance deficit. This is a result of reimbursements not being received by December 31, 2016, for a reimbursable grant.

HUNTINGTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. Subsequent Event

General Revenue Bond

On June 1, 2017, the County received \$6,000,000 in General Revenue Bonds. This bond will be used for County Courthouse improvements, including, but not limited to, ADA compliance measures, HVAC upgrades, utility upgrades, masonry repairs, and roof repairs along with the related improvements and equipment. This is a 20-year bond with the first payment due on August 1, 2017, and each February 1 and August 1 following.

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

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

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Emergency Award	D. Little School Interest	PCA Fee	General	Accident Report	CAGIT County Certified Shares	Campaign Finance Enforcement
Cash and investments - beginning	\$ 2,426	\$ 7	\$ 2,079	\$ 3,117,670	\$ 1,915	\$ 881,160	\$ 100
Receipts:							
Taxes	-	-	-	6,004,895	-	2,204,178	-
Licenses and permits	-	-	-	89,422	-	-	-
Intergovernmental receipts	-	-	-	1,213,923	-	-	-
Charges for services	-	-	-	1,335,381	-	-	-
Fines and forfeits	-	-	-	161,327	-	-	-
Other receipts	-	5	5,838	1,042,823	1,781	5,764	1,450
Total receipts	-	5	5,838	9,847,771	1,781	2,209,942	1,450
Disbursements:							
Personal services	-	-	-	6,414,192	-	1,702,555	-
Supplies	-	-	-	255,815	-	-	-
Other services and charges	-	-	-	2,389,999	2,564	293,440	-
Capital outlay	2,426	-	-	229,406	-	-	-
Other disbursements	-	-	-	-	-	1,095,107	-
Total disbursements	2,426	-	-	9,289,412	2,564	3,091,102	-
Excess (deficiency) of receipts over disbursements	(2,426)	5	5,838	558,359	(783)	(881,160)	1,450
Cash and investments - ending	\$ -	\$ 12	\$ 7,917	\$ 3,676,029	\$ 1,132	\$ -	\$ 1,550

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Sales Disclosure - County Share	Cumulative Bridge
Cash and investments - beginning	\$ 1,148,894	\$ 1,059	\$ 70,214	\$ 123,365	\$ -	\$ 10,867	\$ 693,672
Receipts:							
Taxes	723,813	-	-	-	-	-	714,963
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	55,450
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	12,762	42,191	-	-	-	-
Other receipts	-	-	2,312	149,488	4,125	4,729	-
Total receipts	<u>723,813</u>	<u>12,762</u>	<u>44,503</u>	<u>149,488</u>	<u>4,125</u>	<u>4,729</u>	<u>770,413</u>
Disbursements:							
Personal services	-	-	-	70,919	-	-	-
Supplies	-	-	15,281	1,395	-	2,856	-
Other services and charges	990,605	-	11,696	5,998	2,650	-	677,382
Capital outlay	-	-	-	153	-	-	23,449
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>990,605</u>	<u>-</u>	<u>26,977</u>	<u>78,465</u>	<u>2,650</u>	<u>2,856</u>	<u>700,831</u>
Excess (deficiency) of receipts over disbursements	<u>(266,792)</u>	<u>12,762</u>	<u>17,526</u>	<u>71,023</u>	<u>1,475</u>	<u>1,873</u>	<u>69,582</u>
Cash and investments - ending	<u>\$ 882,102</u>	<u>\$ 13,821</u>	<u>\$ 87,740</u>	<u>\$ 194,388</u>	<u>\$ 1,475</u>	<u>\$ 12,740</u>	<u>\$ 763,254</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Cumulative Courthouse	Emergency Planning/Right to Know	Firearms Training	General Drain Improvement	Health	Identification Security Protection	Levy Excess
Cash and investments - beginning	\$ 739,857	\$ 3,630	\$ 3,645	\$ -	\$ 68,446	\$ 25,038	\$ 1,102
Receipts:							
Taxes	434,652	-	-	-	141,065	-	-
Licenses and permits	-	-	-	-	65,832	-	-
Intergovernmental receipts	26,508	5,412	-	-	14,065	-	-
Charges for services	-	-	-	-	26,624	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	3,513	-	16,409	890,939	177	3,053	-
Total receipts	464,673	5,412	16,409	890,939	247,763	3,053	-
Disbursements:							
Personal services	-	-	-	-	212,473	-	-
Supplies	-	999	-	-	11,723	-	-
Other services and charges	567,965	1,847	11,480	-	26,154	15,000	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	879,885	-	-	-
Total disbursements	567,965	2,846	11,480	879,885	250,350	15,000	-
Excess (deficiency) of receipts over disbursements	(103,292)	2,566	4,929	11,054	(2,587)	(11,947)	-
Cash and investments - ending	\$ 636,565	\$ 6,196	\$ 8,574	\$ 11,054	\$ 65,859	\$ 13,091	\$ 1,102

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Plat Book
Cash and investments - beginning	\$ 21,077	\$ 41,954	\$ 1,085,404	\$ 3,143	\$ 36,411	\$ 506,930	\$ 32,140
Receipts:							
Taxes	-	-	802,623	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	331,891	-	-	-	2,555,033	-
Charges for services	-	-	-	-	-	246,060	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	68,753	-	-	2,155	25,216	84,972	9,345
Total receipts	<u>68,753</u>	<u>331,891</u>	<u>802,623</u>	<u>2,155</u>	<u>25,216</u>	<u>2,886,065</u>	<u>9,345</u>
Disbursements:							
Personal services	27,935	-	-	-	15,806	1,387,212	-
Supplies	-	-	-	-	-	1,149,480	-
Other services and charges	17,654	161,375	307,000	-	-	205,045	-
Capital outlay	-	-	-	-	6,930	164,547	-
Other disbursements	200	-	-	-	-	-	-
Total disbursements	<u>45,789</u>	<u>161,375</u>	<u>307,000</u>	<u>-</u>	<u>22,736</u>	<u>2,906,284</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>22,964</u>	<u>170,516</u>	<u>495,623</u>	<u>2,155</u>	<u>2,480</u>	<u>(20,219)</u>	<u>9,345</u>
Cash and investments - ending	<u>\$ 44,041</u>	<u>\$ 212,470</u>	<u>\$ 1,581,027</u>	<u>\$ 5,298</u>	<u>\$ 38,891</u>	<u>\$ 486,711</u>	<u>\$ 41,485</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Rainy Day	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax
Cash and investments - beginning	\$ 914,731	\$ 200,163	\$ -	\$ 642	\$ 4,701	\$ 250,401	\$ 41,222
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	56,939	63,569	-
Other receipts	-	73,030	219,912	4,615	20,616	-	30,303
Total receipts	-	73,030	219,912	4,615	77,555	63,569	30,303
Disbursements:							
Personal services	-	14,511	-	-	-	-	-
Supplies	-	-	-	1,600	-	-	-
Other services and charges	-	41,417	219,912	-	77,182	122,012	30,623
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	55,928	219,912	1,600	77,182	122,012	30,623
Excess (deficiency) of receipts over disbursements	-	17,102	-	3,015	373	(58,443)	(320)
Cash and investments - ending	<u>\$ 914,731</u>	<u>\$ 217,265</u>	<u>\$ -</u>	<u>\$ 3,657</u>	<u>\$ 5,074</u>	<u>\$ 191,958</u>	<u>\$ 40,902</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Unsafe Building	Election and Registration
Cash and investments - beginning	\$ 30,474	\$ 25,868	\$ 23,325	\$ 152,746	\$ 338	\$ 18,112	\$ -
Receipts:							
Taxes	-	16,805	-	-	-	12,915	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	7,866	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	41,359	102,362	-	-	4,427
Total receipts	<u>7,866</u>	<u>16,805</u>	<u>41,359</u>	<u>102,362</u>	<u>-</u>	<u>12,915</u>	<u>4,427</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	9,302	-	-	-	-	-	4,427
Other services and charges	-	12,839	46,837	46,720	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>9,302</u>	<u>12,839</u>	<u>46,837</u>	<u>46,720</u>	<u>-</u>	<u>-</u>	<u>4,427</u>
Excess (deficiency) of receipts over disbursements	<u>(1,436)</u>	<u>3,966</u>	<u>(5,478)</u>	<u>55,642</u>	<u>-</u>	<u>12,915</u>	<u>-</u>
Cash and investments - ending	<u>\$ 29,038</u>	<u>\$ 29,834</u>	<u>\$ 17,847</u>	<u>\$ 208,388</u>	<u>\$ 338</u>	<u>\$ 31,027</u>	<u>\$ -</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Auditor's Ineligible Deductions	County Elected Official's Training	Statewide 911	Reassessment	LOIT Special Distribution	Adult Probation Administrative	Circuit Court Adult Probation
Cash and investments - beginning	\$ 219,410	\$ 5,668	\$ 942,666	\$ 380,398	\$ -	\$ 40,086	\$ 7,825
Receipts:							
Taxes	-	-	-	131,570	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	13,119	-	-	-
Charges for services	-	3,259	456,644	-	-	-	-
Fines and forfeits	-	-	-	-	-	33,404	12,205
Other receipts	-	-	3,422	1,031	1,019,662	-	-
Total receipts	<u>-</u>	<u>3,259</u>	<u>460,066</u>	<u>145,720</u>	<u>1,019,662</u>	<u>33,404</u>	<u>12,205</u>
Disbursements:							
Personal services	15,168	-	206,000	361	-	20,925	-
Supplies	5,308	-	9,598	617	-	-	-
Other services and charges	11,619	2,245	108,727	201,068	719,641	-	-
Capital outlay	-	-	-	-	298,654	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>32,095</u>	<u>2,245</u>	<u>324,325</u>	<u>202,046</u>	<u>1,018,295</u>	<u>20,925</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(32,095)</u>	<u>1,014</u>	<u>135,741</u>	<u>(56,326)</u>	<u>1,367</u>	<u>12,479</u>	<u>12,205</u>
Cash and investments - ending	<u>\$ 187,315</u>	<u>\$ 6,682</u>	<u>\$ 1,078,407</u>	<u>\$ 324,072</u>	<u>\$ 1,367</u>	<u>\$ 52,565</u>	<u>\$ 20,030</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Circuit Court Juvenile Probation	Juvenile Reimbursement Fee	Drain Construction Reconstruction	Drain Maintenance	K-9	Collection Agency Fees	IT Services
Cash and investments - beginning	\$ 8,719	\$ 15,964	\$ 292,651	\$ 1,485,906	\$ 3,481	\$ 2	\$ 43,052
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	24,365
Fines and forfeits	3,918	-	-	-	-	-	-
Other receipts	-	-	980,810	1,080,270	1,003	195	19,563
Total receipts	3,918	-	980,810	1,080,270	1,003	195	43,928
Disbursements:							
Personal services	8,608	-	-	-	-	-	-
Supplies	-	-	-	-	3,454	-	19,937
Other services and charges	-	15,964	1,171,111	544,385	-	195	-
Capital outlay	1,140	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	9,748	15,964	1,171,111	544,385	3,454	195	19,937
Excess (deficiency) of receipts over disbursements	(5,830)	(15,964)	(190,301)	535,885	(2,451)	-	23,991
Cash and investments - ending	<u>\$ 2,889</u>	<u>\$ -</u>	<u>\$ 102,350</u>	<u>\$ 2,021,791</u>	<u>\$ 1,030</u>	<u>\$ 2</u>	<u>\$ 67,043</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Self - Insurance	Payroll Clearing	Settlement	LOIT Public Safety	CVET Agency	Abatement Deduction Repayment	Weed Lien Collections
Cash and investments - beginning	\$ 91,326	\$ 100,256	\$ 20	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	14,834,875	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,527,029	3,378,675	20,601,613	1,800,409	249,191	690,897	37,968
Total receipts	<u>2,527,029</u>	<u>3,378,675</u>	<u>35,436,488</u>	<u>1,800,409</u>	<u>249,191</u>	<u>690,897</u>	<u>37,968</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	2,236,643	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	3,337,294	35,436,488	1,800,409	249,191	690,897	37,968
Total disbursements	<u>2,236,643</u>	<u>3,337,294</u>	<u>35,436,488</u>	<u>1,800,409</u>	<u>249,191</u>	<u>690,897</u>	<u>37,968</u>
Excess (deficiency) of receipts over disbursements	<u>290,386</u>	<u>41,381</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 381,712</u>	<u>\$ 141,637</u>	<u>\$ 20</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Sewage Collections	Financial Institution Tax	LOIT Residential PTRC	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit
Cash and investments - beginning	\$ -	\$ -	\$ 57,868	\$ 7,504	\$ 5,177	\$ 4,288	\$ 135
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	36,523	92,702	47,234	1,815
Other receipts	19,093	211,367	1,800,411	-	-	-	-
Total receipts	19,093	211,367	1,800,411	36,523	92,702	47,234	1,815
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	19,093	211,367	1,808,976	37,281	92,643	48,831	1,830
Total disbursements	19,093	211,367	1,808,976	37,281	92,643	48,831	1,830
Excess (deficiency) of receipts over disbursements	-	-	(8,565)	(758)	59	(1,597)	(15)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 49,303</u>	<u>\$ 6,746</u>	<u>\$ 5,236</u>	<u>\$ 2,691</u>	<u>\$ 120</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Sales Disclosure - State Share	Coroner's Training and Continuing Education	Mortgage Recording Fees - State Share	Child Restraint Violation Fines	Inheritance Tax	Education Plate Fees	Innkeepers Tax Collections
Cash and investments - beginning	\$ 405	\$ 380	\$ 2,865	\$ 50	\$ 2,660	\$ -	\$ 10,911
Receipts:							
Taxes	-	-	-	-	-	-	136,183
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	131	-
Charges for services	4,730	3,640	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	44,867	325	-	-	-
Total receipts	4,730	3,640	44,867	325	-	131	136,183
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,710	3,674	44,036	350	-	113	146,985
Total disbursements	4,710	3,674	44,036	350	-	113	146,985
Excess (deficiency) of receipts over disbursements	20	(34)	831	(25)	-	18	(10,802)
Cash and investments - ending	\$ 425	\$ 346	\$ 3,696	\$ 25	\$ 2,660	\$ 18	\$ 109

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	CAGIT Distribution	CEDIT Distribution	LOIT 2016 Special Distribution	93.563 Prosecutor PCA	93.563 ARRA Clerk IV-D Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 5,465	\$ 1,355	\$ 56,324	\$ 179,407
Receipts:							
Taxes	5,401,226	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	1,800,409	1,655,131	-	-	-	-	-
Charges for services	-	-	-	-	-	21,020	31,632
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	150,466	2,661,689	911	-	-	-
Total receipts	<u>7,201,635</u>	<u>1,805,597</u>	<u>2,661,689</u>	<u>911</u>	<u>-</u>	<u>21,020</u>	<u>31,632</u>
Disbursements:							
Personal services	-	-	-	-	-	-	2,269
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	6,376	658	10,685	26,274
Capital outlay	-	-	-	-	-	-	-
Other disbursements	7,201,635	1,805,597	2,661,689	-	-	-	-
Total disbursements	<u>7,201,635</u>	<u>1,805,597</u>	<u>2,661,689</u>	<u>6,376</u>	<u>658</u>	<u>10,685</u>	<u>28,543</u>
Excess (deficiency) of receipts over disbursements	-	-	-	(5,465)	(658)	10,335	3,089
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 697</u>	<u>\$ 66,659</u>	<u>\$ 182,496</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	93.563 Clerk IV-D Incentive-Post Oct '99	D. Little - Principal	Supplemental Adult Probation Services	Juvenile Probation Administrative Fees	Supplemental Adult Probation	Drug Court User Fees	Base Public Health Preparedness
Cash and investments - beginning	\$ 59,019	\$ 1,000	\$ 84,973	\$ 20,536	\$ 6,346	\$ -	\$ 10,090
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	21,021	-	-	-	-	-	-
Fines and forfeits	-	-	42,033	1,433	55,356	1,580	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>21,021</u>	<u>-</u>	<u>42,033</u>	<u>1,433</u>	<u>55,356</u>	<u>1,580</u>	<u>-</u>
Disbursements:							
Personal services	18,535	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	10,734	-	-	-	26,250	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>29,269</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,250</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(8,248)</u>	<u>-</u>	<u>42,033</u>	<u>1,433</u>	<u>29,106</u>	<u>1,580</u>	<u>-</u>
Cash and investments - ending	<u>\$ 50,771</u>	<u>\$ 1,000</u>	<u>\$ 127,006</u>	<u>\$ 21,969</u>	<u>\$ 35,452</u>	<u>\$ 1,580</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, 2016
 (Continued)

	Clerk's Trust	Clerk's ISETS	After Settlement Collections	Sheriff's Trust	Sheriff Outside Funds	Sheriff's Commissary	Sheriff's Inmate Trust
Cash and investments - beginning	\$ 524,832	\$ 3,582	\$ 806,215	\$ 900	\$ 6,132	\$ 39,424	\$ 2,692
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	3,970,722	427,899	853,873	75,710	-	320,083	247,320
Total receipts	3,970,722	427,899	853,873	75,710	-	320,083	247,320
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,129,913	428,391	806,215	75,610	2,096	305,376	243,835
Total disbursements	4,129,913	428,391	806,215	75,610	2,096	305,376	243,835
Excess (deficiency) of receipts over disbursements	(159,191)	(492)	47,658	100	(2,096)	14,707	3,485
Cash and investments - ending	\$ 365,641	\$ 3,090	\$ 853,873	\$ 1,000	\$ 4,036	\$ 54,131	\$ 6,177

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	EMA Donations	GIS	Pre-Trial Diversion	Infraction Deferral	Jury Pay	Stop - Stopping Tobacco	Drug Free Schools
Cash and investments - beginning	\$ 3,026	\$ 2,243	\$ 94,960	\$ 90,274	\$ 16,994	\$ 16,441	\$ 257
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	9,342	39,300	7,505	-	-
Other receipts	3,258	602	-	13,858	92	-	-
Total receipts	<u>3,258</u>	<u>602</u>	<u>9,342</u>	<u>53,158</u>	<u>7,597</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	8,943	32,250	180	-	-
Supplies	1,293	-	-	690	-	-	-
Other services and charges	200	-	-	7,885	-	-	257
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	16,441	-
Total disbursements	<u>1,493</u>	<u>-</u>	<u>8,943</u>	<u>40,825</u>	<u>180</u>	<u>16,441</u>	<u>257</u>
Excess (deficiency) of receipts over disbursements	<u>1,765</u>	<u>602</u>	<u>399</u>	<u>12,333</u>	<u>7,417</u>	<u>(16,441)</u>	<u>(257)</u>
Cash and investments - ending	<u>\$ 4,791</u>	<u>\$ 2,845</u>	<u>\$ 95,359</u>	<u>\$ 102,607</u>	<u>\$ 24,411</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, 2016
 (Continued)

	Mt. Etna Fire Station	Commissioners Tax Sale	CFDA 97.067 SHSP Mobile WINLIN	CFDA 97.042 EMPG Grant 15-16	CFDA 20.703 HMEP Grant	CFDA 97.073 SHSP Co Based Competitive	93.758 Preventive and HS
Cash and investments - beginning	\$ 296	\$ 60,637	\$ (78)	\$ -	\$ (868)	\$ -	\$ 13,500
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	11,878	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	78	5,111	-	28,700	-
Total receipts	-	-	78	5,111	11,878	28,700	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	89	-	-
Other services and charges	-	-	-	-	11,575	-	-
Capital outlay	-	-	-	5,111	-	28,575	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	5,111	11,664	28,575	-
Excess (deficiency) of receipts over disbursements	-	-	78	-	214	125	-
Cash and investments - ending	\$ 296	\$ 60,637	\$ -	\$ -	\$ (654)	\$ 125	\$ 13,500

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Tobacco Trust	Community Crossing Grant	2014-2015 Community Corrections Grant	2015-2016 Community Corrections Grant	2016-2017 Community Corrections Grant	Carry Over Community Corrections Grant	Drug Court
Cash and investments - beginning	\$ 47,555	\$ -	\$ 50,240	\$ 36,805	\$ -	\$ -	\$ 86,100
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	226,063	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	33,336	510,488	-	87,965	-	50,240	95
Total receipts	<u>33,336</u>	<u>510,488</u>	<u>-</u>	<u>87,965</u>	<u>226,063</u>	<u>50,240</u>	<u>95</u>
Disbursements:							
Personal services	4,301	-	-	59,989	86,215	-	27,991
Supplies	150	-	-	6,000	1,707	-	1,998
Other services and charges	3,402	-	-	20,851	34,013	-	1,917
Capital outlay	4,789	-	-	26,369	3,386	-	2,689
Other disbursements	-	490,981	50,240	-	23,125	50,240	-
Total disbursements	<u>12,642</u>	<u>490,981</u>	<u>50,240</u>	<u>113,209</u>	<u>148,446</u>	<u>50,240</u>	<u>34,595</u>
Excess (deficiency) of receipts over disbursements	<u>20,694</u>	<u>19,507</u>	<u>(50,240)</u>	<u>(25,244)</u>	<u>77,617</u>	<u>-</u>	<u>(34,500)</u>
Cash and investments - ending	<u>\$ 68,249</u>	<u>\$ 19,507</u>	<u>\$ -</u>	<u>\$ 11,561</u>	<u>\$ 77,617</u>	<u>\$ -</u>	<u>\$ 51,600</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Veteran's Donations	Coroner's Donations	Sheriff DARE Donations	Rescue Donations - Services	Sheriff Operation Pullover	Ticket Violation
Cash and investments - beginning	\$ 7,057	\$ 2,830	\$ 570	\$ 1,192	\$ 138	\$ 22,153
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	25,443	-	-	-	4,615	13,788
Total receipts	25,443	-	-	-	4,615	13,788
Disbursements:						
Personal services	-	-	-	-	4,615	-
Supplies	-	-	-	-	-	-
Other services and charges	3,722	587	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	11,306
Total disbursements	3,722	587	-	-	4,615	11,306
Excess (deficiency) of receipts over disbursements	21,721	(587)	-	-	-	2,482
Cash and investments - ending	\$ 28,778	\$ 2,243	\$ 570	\$ 1,192	\$ 138	\$ 24,635

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Sheriff Law Education	Soil and Water	County Transportation	Drug Testing Probation Fee	Seatbelt Violation for Roanoke	Revolving Loan
Cash and investments - beginning	\$ 3,693	\$ 1,377	\$ 2,204	\$ 19,432	\$ 13,175	\$ 210,463
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	120	-	250	6,770	-	-
Other receipts	899	3,401	-	-	-	-
Total receipts	<u>1,019</u>	<u>3,401</u>	<u>250</u>	<u>6,770</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	3,291	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	850	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	13,175	-
Total disbursements	<u>850</u>	<u>3,291</u>	<u>-</u>	<u>-</u>	<u>13,175</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>169</u>	<u>110</u>	<u>250</u>	<u>6,770</u>	<u>(13,175)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3,862</u>	<u>\$ 1,487</u>	<u>\$ 2,454</u>	<u>\$ 26,202</u>	<u>\$ -</u>	<u>\$ 210,463</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Sheriff's Bullet Proof Vest	Sheriff's Drug Seized Money	LACE	Pool Car	Intrastate Compact	Homeland Security Grant
Cash and investments - beginning	\$ 4,635	\$ 969	\$ 13,523	\$ 408	\$ 10,078	\$ 17,276
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	28,669	-	1,238	-
Other receipts	3,369	2,499	601	2,634	-	-
Total receipts	<u>3,369</u>	<u>2,499</u>	<u>29,270</u>	<u>2,634</u>	<u>1,238</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	684	-	-	-	-
Other services and charges	-	-	7,018	1,301	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	4,500	-	-	-	-	17,276
Total disbursements	<u>4,500</u>	<u>684</u>	<u>7,018</u>	<u>1,301</u>	<u>-</u>	<u>17,276</u>
Excess (deficiency) of receipts over disbursements	<u>(1,131)</u>	<u>1,815</u>	<u>22,252</u>	<u>1,333</u>	<u>1,238</u>	<u>(17,276)</u>
Cash and investments - ending	<u>\$ 3,504</u>	<u>\$ 2,784</u>	<u>\$ 35,775</u>	<u>\$ 1,741</u>	<u>\$ 11,316</u>	<u>\$ -</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	NFA Grant 2009	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	\$ 1,838	\$ 12,337	\$ 57	\$ 2,627	\$ 46	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	396,181
Total receipts	-	-	-	-	-	396,181
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,838	12,337	57	2,627	46	396,181
Total disbursements	1,838	12,337	57	2,627	46	396,181
Excess (deficiency) of receipts over disbursements	(1,838)	(12,337)	(57)	(2,627)	(46)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Stimulus Funds for HAT Van	Health Bio Terrorism	CFDA 20.526 Grant	Drug Court 16-17	Drug Court Supreme Court Grant	Totals
Cash and investments - beginning	\$ 13	\$ 16,631	\$ -	\$ -	\$ -	\$ 16,705,997
Receipts:						
Taxes	-	-	-	-	-	31,559,763
Licenses and permits	-	-	-	-	-	155,254
Intergovernmental receipts	-	-	-	57,813	7,500	7,974,326
Charges for services	-	-	-	-	-	2,182,242
Fines and forfeits	-	-	-	-	-	758,185
Other receipts	-	33,234	33,504	-	-	47,249,936
Total receipts	-	33,234	33,504	57,813	7,500	89,879,706
Disbursements:						
Personal services	-	-	-	36,679	-	10,381,923
Supplies	-	3,082	-	295	-	1,507,780
Other services and charges	-	3,348	-	451	3,492	11,478,840
Capital outlay	-	14,284	-	-	-	811,908
Other disbursements	-	-	33,504	-	-	64,731,559
Total disbursements	-	20,714	33,504	37,425	3,492	88,912,010
Excess (deficiency) of receipts over disbursements	-	12,520	-	20,388	4,008	967,696
Cash and investments - ending	<u>\$ 13</u>	<u>\$ 29,151</u>	<u>\$ -</u>	<u>\$ 20,388</u>	<u>\$ 4,008</u>	<u>\$ 17,673,693</u>

HUNTINGTON COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2016

<u>Government</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 405,305</u>	<u>\$ 358,858</u>

HUNTINGTON COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2016

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Crossroads Bank	3 Dump Trucks Wheel Loader Chevy Siverado PU	\$ 161,168	05/09/2014	12/31/2020
Crossroads Bank	Asphalt Roller & Freightliner Truck	63,954	05/09/2014	06/30/2021
Crossroads Bank	2 2014 International Dump Trucks	70,024	05/09/2014	04/01/2019
US Bancorp	Highway Department Stone Spreader	<u>135,663</u>	06/01/2016	06/01/2018
Total of annual lease payments		<u>\$ 430,809</u>		

HUNTINGTON COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2016

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

	Ending Balance
Governmental activities:	
Land	\$ 223,656
Infrastructure	114,008,130
Buildings	7,902,905
Improvements other than buildings	2,935,712
Machinery, equipment, and vehicles	6,345,319
Other	3,959,611
Total capital assets	\$ 135,375,333

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 *OMB Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2016. The County's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the County's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on the Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2016.

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

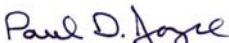
Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a 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 a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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


Paul D. Joyce, CPA
State Examiner

October 30, 2017

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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, 2016

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through To Subrecipient	Total Federal Awards Expended
Department of Justice					
Bulletproof Vest Partnership Program Sheriff Bulletproof Vest	Direct Grant	16.607	FY 2015	\$ -	\$ 3,369
Equitable Sharing Program	Allen County	16.922	FY 2016	-	684
Total - Department of Justice				-	4,053
Department of Transportation					
Highway Planning and Construction Cluster Highway Planning and Construction Bridge Inspection Reimbursements	Indiana Department of Transportation	20.205	1005658 1173243 1382103	- - -	44,015 49,203 58,413
Total - Highway Planning and Construction Cluster				-	151,631
Federal Transit Cluster Bus and Bus Facilities Formula Program Huntington Area Transit (HAT) Transportation Equipment	Indiana Department of Transportation	20.526	A249-15-320521	33,504	33,504
Total - Federal Transit Cluster				33,504	33,504
Highway Safety Cluster State and Community Highway Safety Operation Pullover	Indiana Criminal Justice Institute	20.600	D3-16-10146	-	4,615
Total - Highway Safety Cluster				-	4,615
Formula Grants for Rural Areas HAT Transportation Operating	Indiana Department of Transportation	20.509	A249-15-320475 A249-16-G150140	67,380 195,643	67,380 195,643
Total - Formula Grants for Rural Areas				263,023	263,023
Interagency Hazardous Materials Public Sector Training and Planning Grants	Indiana Department of Homeland Security	20.703	HM-HMP-0498-15-01-00	-	11,878
Total - Department of Transportation				296,527	464,651
Department of Health and Human Services					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Health Bioterrorism Preparedness Grant	Indiana State Department of Health	93.074	BPRS-134-70 U90TP000521	- -	19,055 14,179
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				-	33,234
Child Support Enforcement	Indiana Department of Child Services	93.563	FY 2016	-	449,185
Voting Access for Individuals with Disabilities_Grants to States	Indiana Secretary of State	93.617	0631103INVOTE11	-	4,427
Total - Department of Health and Human Services				-	486,846
Department of Homeland Security					
Emergency Management Performance Grants 2015 Local Base Award EMPG Program - Salary Grants	Indiana Department of Homeland Security	97.042	EMW-2015-EP-00037 EMW-2015-EP-00037	- -	5,111 36,035
Total - Emergency Management Performance Grant				-	41,146
Homeland Security Grant Program Equipment Grant County Based Competitive Project	Indiana Department of Homeland Security	97.067	C44P-5-825B EMW-2015-SS-00049	- -	78 28,700
Total - Homeland Security Grant Program				-	28,778
Total - Department of Homeland Security				-	69,924
Total federal awards expended				\$ 296,527	\$ 1,025,474

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

HUNTINGTON COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2016. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received. The County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

HUNTINGTON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weakness identified?	no
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major program:	
Material weakness identified?	no
Significant deficiency identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	no

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

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
93.563	Child Support Enforcement	Unmodified

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

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

No matters are reportable.

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

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/>.