

**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, 2017 to December 31, 2017



**FILED**  
10/18/2018



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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	Paula Farley	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 Larry Buzzard	01-01-17 to 12-31-17 01-01-18 to 12-31-18
President of the County Council	Kendall Mickley	01-01-17 to 12-31-18



## 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, 2017, 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 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, 2017.

***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, 2017, 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 September 11, 2018, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

  
Paul D. Joyce, CPA  
State Examiner

September 11, 2018



**STATE OF INDIANA**  
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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, 2017, and the related notes to the financial statement, and have issued our report thereon dated September 11, 2018, 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 and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2017-001, that we consider to be a material weakness.

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 2017-001.

**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

September 11, 2018

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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, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
D. Little School Interest	\$ 12	\$ 12	\$ -	\$ 24
Private Collection Agency	7,917	-	7,917	-
General	3,676,029	11,689,457	11,777,645	3,587,841
Accident Report	1,132	1,392	-	2,524
Campaign Finance Enforcement	1,550	100	-	1,650
CEDIT County Share	882,102	741,495	648,900	974,697
City and Town Court Costs	13,821	12,421	-	26,242
Clerk's Records Perpetuation	87,740	45,222	38,294	94,668
Community Corrections	194,388	131,000	134,340	191,048
Community Transition Program	1,475	18,850	-	20,325
D. Little - Principal	1,000	-	-	1,000
Sales Disclosure - County Share	12,740	4,883	15	17,608
Cumulative Bridge	763,254	676,456	903,475	536,235
Cumulative Courthouse	636,565	435,878	484,732	587,711
Emergency Planning/Right to Know	6,196	5,683	7,991	3,888
Firearms Training	8,574	8,160	15,857	877
General Drain Improvement	11,054	495,037	59,232	446,859
Health	65,859	252,830	244,727	73,962
Identification Security Protection	13,091	4,676	-	17,767
Levy Excess	1,102	-	1,102	-
Local Health Maintenance	44,041	44,611	40,655	47,997
Local Road and Street	212,470	573,323	495,954	289,839
LOIT Public Safety - County Share	1,581,027	808,663	1,920,010	469,680
Medical Care for Inmates	5,298	2,375	3,118	4,555
Misdemeanant	38,891	25,216	15,153	48,954
Motor Vehicle Highway	486,711	3,972,718	4,074,106	385,323
Plat Book	41,485	9,500	-	50,985
Rainy Day	914,731	-	-	914,731
Recorder's Records Perpetuation	217,265	96,586	65,979	247,872
Riverboat	-	219,920	219,920	-
Sex and Violent Offender Administration	3,657	4,600	1,345	6,912
Sheriff's Pension Trust	5,074	64,260	63,603	5,731
Supplemental Public Defender Services	191,958	74,445	125,919	140,484
Surplus Tax	40,902	37,374	38,614	39,662
Surveyor's Corner Perpetuation	29,038	19,100	2,796	45,342
Tax Sale Fees	29,834	10,642	10,698	29,778
Tax Sale Redemption	17,847	102,609	29,155	91,301
Tax Sale Surplus	208,388	168,272	118,136	258,524
Local Health Department Trust Account	338	-	-	338
Unsafe Building	31,027	9,255	25,230	15,052
Auditor's Ineligible Deductions	187,315	-	1,259	186,056
County Elected Official's Training	6,682	4,691	1,483	9,890
Statewide 911	1,078,407	456,264	684,976	849,695
Reassessment	324,072	151,779	186,907	288,944
LOIT Special Distribution	1,367	-	-	1,367
Adult Probation Administrative	52,565	32,466	25,561	59,470
Juvenile Probation Administrative	20,030	10,234	-	30,264
Supplemental Adult Probation Services	2,889	3,006	-	5,895
Drain Construction/Reconstruction	102,350	160,604	212,496	50,458
Drain Maintenance	2,021,791	728,145	660,986	2,088,950

HUNTINGTON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
K-9	1,030	2,700	-	3,730
Base Public Health Preparedness	10,090	-	-	10,090
Collection Agency Fees	2	-	-	2
IT Services	67,043	164,963	165,720	66,286
Debt Service	-	6,037,515	1,194,586	4,842,929
Self-Insurance	381,712	2,403,805	2,585,370	200,147
Payroll Clearing	141,637	3,581,854	3,552,623	170,868
Settlement	20	35,897,224	35,897,224	20
Wheel Tax	-	1,025,389	1,025,389	-
CVET Agency	-	241,608	241,608	-
Weed Lien Collections	-	41,385	41,385	-
Sewage Collections	-	9,962	9,962	-
Financial Institution Tax	-	190,192	190,192	-
LOIT Residential PTRC	49,303	-	49,303	-
Local Income Tax-Property Tax Relief	-	1,916,245	1,798,042	118,203
State Fines and Forfeitures	6,746	27,003	23,534	10,215
Infraction Judgements	5,236	87,940	85,301	7,875
Overweight Vehicle Fines	2,691	31,270	29,347	4,614
Special Death Benefit	120	1,940	1,930	130
Sales Disclosure - State Share	425	4,883	4,943	365
Coroners Training and Continuing Education	346	3,180	3,376	150
Mortgage Recording Fees - State Share	3,696	6,569	9,960	305
Child Restraint Violation Fines	25	350	300	75
Inheritance Tax	2,660	-	-	2,660
Education Plate Fees Agency	18	150	168	-
Innkeepers Tax Collections	109	155,551	152,857	2,803
LIT Certified Shares	-	7,380,561	7,380,561	-
LIT Public Safety	-	1,845,140	1,845,140	-
LIT Economic Development	-	1,849,702	1,849,702	-
93.563 Prosecutor PCA	-	14,866	8,964	5,902
93.563 ARRA Clerk IV-D Incentive	697	-	680	17
93.563 Title IV-D Incentive	66,659	22,453	8,777	80,335
93.563 Prosecutor IV-D Incentive-Post Oct '99	182,496	33,787	34,334	181,949
93.563 Clerk IV-D Incentive-Post Oct '99	50,771	22,453	30,820	42,404
CFDA 20.703 HMEP Grant	(654)	654	-	-
Juvenile Probation Administrative Fees	21,969	2,190	-	24,159
Supplemental Adult Probation	35,452	67,005	20,000	82,457
Drug Court User Fees	1,580	6,345	-	7,925
Bond Interest	-	202,800	202,800	-
CFDA 97.067 HSGP 16-17	-	4,183	4,183	-
CFDA 97.042 EMPG 16-17	-	5,000	5,000	-
2016 State Drug Free Program	-	9,742	9,742	-
Drug Court Local LACE Grant	-	3,482	3,452	30
Drug Grant	-	2,000	2,000	-
2017-2018 Community Corrections Grant	-	212,540	151,652	60,888
2017-2018 Drug Court Grant	-	56,375	24,064	32,311
2017 Problem Solving Court Grant	-	6,175	2,632	3,543
LACE Drug Court	-	2,000	-	2,000
After Settlement Collections	853,873	947,569	853,873	947,569
Supplemental Adult Probation Services	127,006	38,067	-	165,073

HUNTINGTON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
Clerk's Trust	365,641	3,209,393	3,094,138	480,896
Clerk's ISETS	3,090	333,789	331,978	4,901
Sheriff's Trust	1,000	-	1,000	-
Sheriff's Commissary	54,131	294,949	296,293	52,787
Sheriff's Inmate Trust	6,177	253,992	255,920	4,249
EMA Donations	4,791	9,287	8,973	5,105
GIS	2,845	65	-	2,910
Pre-Trial Diversion	95,359	7,800	9,827	93,332
Infraction Deferral	102,607	44,893	45,120	102,380
Jury Pay	24,411	7,256	1,511	30,156
Mt. Etna Fire Station	296	-	-	296
Commissioner's Tax Sale	60,637	-	60,637	-
CFDA 20.703 HMEP Grant 16-17	-	2,500	2,500	-
93.758 Preventive and HS	13,500	-	-	13,500
2017 Fire Training Infrastructure	-	15,080	39,467	(24,387)
Tobacco Trust	68,249	10,955	15,551	63,653
Community Crossing Grant	19,507	-	19,507	-
2017 Community Crossing Grant	-	178,564	172,250	6,314
2015-2016 Community Corrections Grant	11,561	4,402	15,963	-
2016-2017 Community Corrections Grant	77,617	121,126	198,743	-
Drug Court	51,600	-	51,600	-
Veteran's Donations	28,778	18,661	42,885	4,554
Coroner's Donations	2,243	-	-	2,243
Sheriff DARE Donations	570	-	-	570
Rescue Donations - Services	1,192	-	-	1,192
Sheriff Operation Pullover	138	4,861	6,110	(1,111)
Ticket Violation	24,635	11,799	8,045	28,389
Sheriff Law Education	3,862	1,964	584	5,242
Soil and Water	1,487	3,400	3,291	1,596
County Transportation	2,454	1,125	-	3,579
Drug Testing Probation Fee	26,202	3,470	-	29,672
Revolving Loan	210,463	-	-	210,463
Sheriff's Bullet Proof Vest	3,504	-	1,331	2,173
Sheriff's Drug Seized Money	2,784	-	469	2,315
LACE	35,775	24,666	51,436	9,005
Pool Car	1,741	4,149	2,148	3,742
Intrastate Compact	11,316	200	11,516	-
Senior Center Planning Grant	-	421,734	421,734	-
Stimulus Funds for HAT Van	13	-	-	13
Health Bio Terrorism	29,151	15,864	17,824	27,191
Drug Court 16-17	20,388	34,688	55,076	-
Drug Court Supreme Court Grant	4,008	-	3,765	243
CFDA 97.073 SHSP County Based Competitive	125	-	125	-
Sheriff Outside Funds	4,036	-	1,449	2,587
<b>Totals</b>	<b>\$ 17,673,693</b>	<b>\$ 91,921,609</b>	<b>\$ 88,098,548</b>	<b>\$ 21,496,754</b>

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.

*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

HUNTINGTON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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.

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

*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 lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

**Note 4. Deposits and Investments**

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

HUNTINGTON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

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

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

*Funding Policy and Annual Pension Cost*

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

HUNTINGTON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*B. County Police Retirement Plan*

*Plan Description*

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

*Funding Policy*

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

*C. County Police Benefit Plan*

*Plan Description*

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

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2017.

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#### OTHER INFORMATION - UNAUDITED

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

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

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

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	D. Little School Interest	Private Collection Agency	General	Accident Report	Campaign Finance Enforcement
Cash and investments - beginning	\$ 12	\$ 7,917	\$ 3,676,029	\$ 1,132	\$ 1,550
Receipts:					
Taxes	-	-	8,254,932	-	-
Licenses and permits	-	-	86,196	-	-
Intergovernmental receipts	-	-	1,117,422	-	-
Charges for services	-	-	1,346,573	-	-
Fines and forfeits	-	-	151,564	-	-
Other receipts	12	-	732,770	1,392	100
Total receipts	12	-	11,689,457	1,392	100
Disbursements:					
Personal services	-	-	8,750,022	-	-
Supplies	-	-	262,650	-	-
Other services and charges	-	-	2,455,901	-	-
Debt service - principal and interest	-	-	89,800	-	-
Capital outlay	-	-	219,272	-	-
Other disbursements	-	7,917	-	-	-
Total disbursements	-	7,917	11,777,645	-	-
Excess (deficiency) of receipts over disbursements	12	(7,917)	(88,188)	1,392	100
Cash and investments - ending	\$ 24	\$ -	\$ 3,587,841	\$ 2,524	\$ 1,650

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Community Transition Program
Cash and investments - beginning	\$ 882,102	\$ 13,821	\$ 87,740	\$ 194,388	\$ 1,475
Receipts:					
Taxes	741,495	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	12,421	41,920	-	-
Other receipts	-	-	3,302	131,000	18,850
Total receipts	<u>741,495</u>	<u>12,421</u>	<u>45,222</u>	<u>131,000</u>	<u>18,850</u>
Disbursements:					
Personal services	-	-	-	103,140	-
Supplies	-	-	29,028	174	-
Other services and charges	648,900	-	9,266	26,404	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	4,622	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>648,900</u>	<u>-</u>	<u>38,294</u>	<u>134,340</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>92,595</u>	<u>12,421</u>	<u>6,928</u>	<u>(3,340)</u>	<u>18,850</u>
Cash and investments - ending	<u>\$ 974,697</u>	<u>\$ 26,242</u>	<u>\$ 94,668</u>	<u>\$ 191,048</u>	<u>\$ 20,325</u>

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	D. Little - Principal	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Courthouse	Emergency Planning/Right To Know
Cash and investments - beginning	\$ 1,000	\$ 12,740	\$ 763,254	\$ 636,565	\$ 6,196
Receipts:					
Taxes	-	-	616,670	404,100	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	59,786	28,581	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	4,883	-	3,197	5,683
Total receipts	-	4,883	676,456	435,878	5,683
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	127
Other services and charges	-	15	674,911	484,732	1,327
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	50,000	-	6,537
Other disbursements	-	-	178,564	-	-
Total disbursements	-	15	903,475	484,732	7,991
Excess (deficiency) of receipts over disbursements	-	4,868	(227,019)	(48,854)	(2,308)
Cash and investments - ending	\$ 1,000	\$ 17,608	\$ 536,235	\$ 587,711	\$ 3,888

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Firearms Training	General Drain Improvement	Health	Identification Security Protection	Levy Excess
Cash and investments - beginning	\$ 8,574	\$ 11,054	\$ 65,859	\$ 13,091	\$ 1,102
Receipts:					
Taxes	-	-	145,885	-	-
Licenses and permits	-	-	75,504	-	-
Intergovernmental receipts	-	-	15,457	-	-
Charges for services	1,140	-	15,883	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	7,020	495,037	101	4,676	-
Total receipts	8,160	495,037	252,830	4,676	-
Disbursements:					
Personal services	-	-	196,203	-	-
Supplies	-	-	13,995	-	-
Other services and charges	15,857	-	34,529	-	1,102
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	59,232	-	-	-
Total disbursements	15,857	59,232	244,727	-	1,102
Excess (deficiency) of receipts over disbursements	(7,697)	435,805	8,103	4,676	(1,102)
Cash and investments - ending	\$ 877	\$ 446,859	\$ 73,962	\$ 17,767	\$ -

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share	Medical Care for Inmates	Misdemeanant
Cash and investments - beginning	\$ 44,041	\$ 212,470	\$ 1,581,027	\$ 5,298	\$ 38,891
Receipts:					
Taxes	-	-	808,663	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	421,429	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	44,611	151,894	-	2,375	25,216
Total receipts	<u>44,611</u>	<u>573,323</u>	<u>808,663</u>	<u>2,375</u>	<u>25,216</u>
Disbursements:					
Personal services	27,935	-	-	-	15,153
Supplies	-	-	-	3,118	-
Other services and charges	12,720	495,954	1,821,902	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	98,108	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>40,655</u>	<u>495,954</u>	<u>1,920,010</u>	<u>3,118</u>	<u>15,153</u>
Excess (deficiency) of receipts over disbursements	<u>3,956</u>	<u>77,369</u>	<u>(1,111,347)</u>	<u>(743)</u>	<u>10,063</u>
Cash and investments - ending	<u>\$ 47,997</u>	<u>\$ 289,839</u>	<u>\$ 469,680</u>	<u>\$ 4,555</u>	<u>\$ 48,954</u>

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Motor Vehicle Highway	Plat Book	Rainy Day	Recorder's Records Perpetuation	Riverboat
Cash and investments - beginning	\$ 486,711	\$ 41,485	\$ 914,731	\$ 217,265	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	3,570,885	-	-	-	-
Charges for services	304,920	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	96,913	9,500	-	96,586	219,920
Total receipts	3,972,718	9,500	-	96,586	219,920
Disbursements:					
Personal services	1,464,103	-	-	16,842	-
Supplies	1,937,985	-	-	-	-
Other services and charges	201,215	-	-	49,137	219,920
Debt service - principal and interest	-	-	-	-	-
Capital outlay	470,803	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	4,074,106	-	-	65,979	219,920
Excess (deficiency) of receipts over disbursements	(101,388)	9,500	-	30,607	-
Cash and investments - ending	\$ 385,323	\$ 50,985	\$ 914,731	\$ 247,872	\$ -

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 3,657	\$ 5,074	\$ 191,958	\$ 40,902	\$ 29,038
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	19,100
Fines and forfeits	-	26,351	74,445	-	-
Other receipts	4,600	37,909	-	37,374	-
Total receipts	4,600	64,260	74,445	37,374	19,100
Disbursements:					
Personal services	-	-	1,666	-	-
Supplies	1,345	-	-	-	2,796
Other services and charges	-	63,603	124,253	38,614	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,345	63,603	125,919	38,614	2,796
Excess (deficiency) of receipts over disbursements	3,255	657	(51,474)	(1,240)	16,304
Cash and investments - ending	\$ 6,912	\$ 5,731	\$ 140,484	\$ 39,662	\$ 45,342

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Unsafe Building
Cash and investments - beginning	\$ 29,834	\$ 17,847	\$ 208,388	\$ 338	\$ 31,027
Receipts:					
Taxes	10,642	-	-	-	9,255
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	102,609	168,272	-	-
Total receipts	<u>10,642</u>	<u>102,609</u>	<u>168,272</u>	<u>-</u>	<u>9,255</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	10,698	29,155	118,136	-	25,230
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>10,698</u>	<u>29,155</u>	<u>118,136</u>	<u>-</u>	<u>25,230</u>
Excess (deficiency) of receipts over disbursements	<u>(56)</u>	<u>73,454</u>	<u>50,136</u>	<u>-</u>	<u>(15,975)</u>
Cash and investments - ending	<u>\$ 29,778</u>	<u>\$ 91,301</u>	<u>\$ 258,524</u>	<u>\$ 338</u>	<u>\$ 15,052</u>

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Auditor's Ineligible Deductions	County Elected Official's Training	Statewide 911	Reassessment	LOIT Special Distribution
Cash and investments - beginning	\$ 187,315	\$ 6,682	\$ 1,078,407	\$ 324,072	\$ 1,367
Receipts:					
Taxes	-	-	-	136,251	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	14,436	-
Charges for services	-	4,691	453,614	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	2,650	1,092	-
Total receipts	-	4,691	456,264	151,779	-
Disbursements:					
Personal services	1,259	-	106,000	180	-
Supplies	-	-	466,116	203	-
Other services and charges	-	1,483	112,860	186,524	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,259	1,483	684,976	186,907	-
Excess (deficiency) of receipts over disbursements	(1,259)	3,208	(228,712)	(35,128)	-
Cash and investments - ending	\$ 186,056	\$ 9,890	\$ 849,695	\$ 288,944	\$ 1,367

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Adult Probation Administrative	Juvenile Probation Administrative	Supplemental Adult Probation Services	Drain Construction/ Reconstruction	Drain Maintenance
Cash and investments - beginning	\$ 52,565	\$ 20,030	\$ 2,889	\$ 102,350	\$ 2,021,791
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	32,466	10,234	3,006	-	-
Other receipts	-	-	-	160,604	728,145
Total receipts	<u>32,466</u>	<u>10,234</u>	<u>3,006</u>	<u>160,604</u>	<u>728,145</u>
Disbursements:					
Personal services	25,561	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	212,496	660,986
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>25,561</u>	<u>-</u>	<u>-</u>	<u>212,496</u>	<u>660,986</u>
Excess (deficiency) of receipts over disbursements	<u>6,905</u>	<u>10,234</u>	<u>3,006</u>	<u>(51,892)</u>	<u>67,159</u>
Cash and investments - ending	<u>\$ 59,470</u>	<u>\$ 30,264</u>	<u>\$ 5,895</u>	<u>\$ 50,458</u>	<u>\$ 2,088,950</u>

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	K-9	Base Public Health Preparedness	Collection Agency Fees	IT Services	Debt Service
Cash and investments - beginning	\$ 1,030	\$ 10,090	\$ 2	\$ 67,043	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	126,267	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,700	-	-	38,696	6,037,515
Total receipts	<u>2,700</u>	<u>-</u>	<u>-</u>	<u>164,963</u>	<u>6,037,515</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	165,720	-
Other services and charges	-	-	-	-	804,786
Debt service - principal and interest	-	-	-	-	389,800
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>165,720</u>	<u>1,194,586</u>
Excess (deficiency) of receipts over disbursements	<u>2,700</u>	<u>-</u>	<u>-</u>	<u>(757)</u>	<u>4,842,929</u>
Cash and investments - ending	<u>\$ 3,730</u>	<u>\$ 10,090</u>	<u>\$ 2</u>	<u>\$ 66,286</u>	<u>\$ 4,842,929</u>

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Self-Insurance	Payroll Clearing	Settlement	Wheel Tax	CVET Agency
Cash and investments - beginning	\$ 381,712	\$ 141,637	\$ 20	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,025,389	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,403,805	3,581,854	35,897,224	-	241,608
Total receipts	<u>2,403,805</u>	<u>3,581,854</u>	<u>35,897,224</u>	<u>1,025,389</u>	<u>241,608</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	2,585,370	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	3,552,623	35,897,224	1,025,389	241,608
Total disbursements	<u>2,585,370</u>	<u>3,552,623</u>	<u>35,897,224</u>	<u>1,025,389</u>	<u>241,608</u>
Excess (deficiency) of receipts over disbursements	<u>(181,565)</u>	<u>29,231</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 200,147</u>	<u>\$ 170,868</u>	<u>\$ 20</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, 2017

	Weed Lien Collections	Sewage Collections	Financial Institution Tax	LOIT Residential PTRC	Local Income Tax-Property Tax Relief
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 49,303	\$ -
Receipts:					
Taxes	-	-	-	-	1,845,140
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	41,385	9,962	190,192	-	71,105
Total receipts	<u>41,385</u>	<u>9,962</u>	<u>190,192</u>	<u>-</u>	<u>1,916,245</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	41,385	9,962	190,192	49,303	1,798,042
Total disbursements	<u>41,385</u>	<u>9,962</u>	<u>190,192</u>	<u>49,303</u>	<u>1,798,042</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>(49,303)</u>	<u>118,203</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 118,203</u>

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	\$ 6,746	\$ 5,236	\$ 2,691	\$ 120	\$ 425
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	4,883
Fines and forfeits	27,003	87,940	31,270	1,940	-
Other receipts	-	-	-	-	-
Total receipts	<u>27,003</u>	<u>87,940</u>	<u>31,270</u>	<u>1,940</u>	<u>4,883</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	23,534	85,301	29,347	1,930	4,943
Total disbursements	<u>23,534</u>	<u>85,301</u>	<u>29,347</u>	<u>1,930</u>	<u>4,943</u>
Excess (deficiency) of receipts over disbursements	<u>3,469</u>	<u>2,639</u>	<u>1,923</u>	<u>10</u>	<u>(60)</u>
Cash and investments - ending	<u>\$ 10,215</u>	<u>\$ 7,875</u>	<u>\$ 4,614</u>	<u>\$ 130</u>	<u>\$ 365</u>

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Coroners Training and Continuing Education	Mortgage Recording Fees - State Share	Child Restraint Violation Fines	Inheritance Tax	Education Plate Fees Agency
Cash and investments - beginning	\$ 346	\$ 3,696	\$ 25	\$ 2,660	\$ 18
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	150
Charges for services	3,080	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	100	6,569	350	-	-
Total receipts	<u>3,180</u>	<u>6,569</u>	<u>350</u>	<u>-</u>	<u>150</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,376	9,960	300	-	168
Total disbursements	<u>3,376</u>	<u>9,960</u>	<u>300</u>	<u>-</u>	<u>168</u>
Excess (deficiency) of receipts over disbursements	<u>(196)</u>	<u>(3,391)</u>	<u>50</u>	<u>-</u>	<u>(18)</u>
Cash and investments - ending	<u>\$ 150</u>	<u>\$ 305</u>	<u>\$ 75</u>	<u>\$ 2,660</u>	<u>\$ -</u>

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Innkeepers Tax Collections	LIT Certified Shares	LIT Public Safety	LIT Economic Development	93.563 Prosecutor PCA
Cash and investments - beginning	\$ 109	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	155,551	7,380,561	1,845,140	1,849,702	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	14,866
Total receipts	<u>155,551</u>	<u>7,380,561</u>	<u>1,845,140</u>	<u>1,849,702</u>	<u>14,866</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	8,964
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	152,857	7,380,561	1,845,140	1,849,702	-
Total disbursements	<u>152,857</u>	<u>7,380,561</u>	<u>1,845,140</u>	<u>1,849,702</u>	<u>8,964</u>
Excess (deficiency) of receipts over disbursements	<u>2,694</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,902</u>
Cash and investments - ending	<u>\$ 2,803</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,902</u>

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	93.563 ARRA Clerk IV-D Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	CFDA 20.703 HMEP Grant
Cash and investments - beginning	\$ 697	\$ 66,659	\$ 182,496	\$ 50,771	\$ (654)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	22,453	33,787	22,453	654
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	22,453	33,787	22,453	654
Disbursements:					
Personal services	-	-	19,930	19,336	-
Supplies	-	-	-	-	-
Other services and charges	680	8,777	14,404	11,484	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	680	8,777	34,334	30,820	-
Excess (deficiency) of receipts over disbursements	(680)	13,676	(547)	(8,367)	654
Cash and investments - ending	\$ 17	\$ 80,335	\$ 181,949	\$ 42,404	\$ -

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Juvenile Probation Administrative Fees	Supplemental Adult Probation	Drug Court User Fees	Bond Interest	CFDA 97.067 HSGP 16-17
Cash and investments - beginning	\$ 21,969	\$ 35,452	\$ 1,580	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	1,113	55,489	6,345	-	-
Other receipts	1,077	11,516	-	202,800	4,183
Total receipts	2,190	67,005	6,345	202,800	4,183
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	20,000	-	-	-
Debt service - principal and interest	-	-	-	202,800	-
Capital outlay	-	-	-	-	4,183
Other disbursements	-	-	-	-	-
Total disbursements	-	20,000	-	202,800	4,183
Excess (deficiency) of receipts over disbursements	2,190	47,005	6,345	-	-
Cash and investments - ending	\$ 24,159	\$ 82,457	\$ 7,925	\$ -	\$ -

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	CFDA 97.042 EMPG 16-17	2016 State Drug Free Program	Drug Court Local LACE Grant	Drug Grant	2017-2018 Community Corrections Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	5,000	9,742	3,482	2,000	212,540
Total receipts	<u>5,000</u>	<u>9,742</u>	<u>3,482</u>	<u>2,000</u>	<u>212,540</u>
Disbursements:					
Personal services	-	-	-	-	98,817
Supplies	-	-	-	-	1,000
Other services and charges	5,000	-	-	-	49,249
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	2,586
Other disbursements	-	9,742	3,452	2,000	-
Total disbursements	<u>5,000</u>	<u>9,742</u>	<u>3,452</u>	<u>2,000</u>	<u>151,652</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>30</u>	<u>-</u>	<u>60,888</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30</u>	<u>\$ -</u>	<u>\$ 60,888</u>

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	2017-2018 Drug Court Grant	2017 Problem Solving Court Grant	LACE Drug Court	After Settlement Collections	Supplemental Adult Probation Services
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 853,873	\$ 127,006
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	56,375	6,175	2,000	947,569	38,067
Total receipts	<u>56,375</u>	<u>6,175</u>	<u>2,000</u>	<u>947,569</u>	<u>38,067</u>
Disbursements:					
Personal services	22,501	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,286	2,632	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	277	-	-	853,873	-
Total disbursements	<u>24,064</u>	<u>2,632</u>	<u>-</u>	<u>853,873</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>32,311</u>	<u>3,543</u>	<u>2,000</u>	<u>93,696</u>	<u>38,067</u>
Cash and investments - ending	<u>\$ 32,311</u>	<u>\$ 3,543</u>	<u>\$ 2,000</u>	<u>\$ 947,569</u>	<u>\$ 165,073</u>

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Clerk's Trust	Clerk's ISETS	Sheriff's Trust	Sheriff's Commissary	Sheriff's Inmate Trust
Cash and investments - beginning	\$ 365,641	\$ 3,090	\$ 1,000	\$ 54,131	\$ 6,177
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,209,393	333,789	-	294,949	253,992
Total receipts	3,209,393	333,789	-	294,949	253,992
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,094,138	331,978	1,000	296,293	255,920
Total disbursements	3,094,138	331,978	1,000	296,293	255,920
Excess (deficiency) of receipts over disbursements	115,255	1,811	(1,000)	(1,344)	(1,928)
Cash and investments - ending	\$ 480,896	\$ 4,901	\$ -	\$ 52,787	\$ 4,249

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	EMA Donations	GIS	Pre-Trial Diversion	Infraction Deferral	Jury Pay
Cash and investments - beginning	\$ 4,791	\$ 2,845	\$ 95,359	\$ 102,607	\$ 24,411
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	6,735	43,736	7,133
Other receipts	9,287	65	1,065	1,157	123
Total receipts	9,287	65	7,800	44,893	7,256
Disbursements:					
Personal services	-	-	3,264	23,515	1,511
Supplies	5,023	-	4,166	4,846	-
Other services and charges	-	-	2,397	16,759	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	3,950	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	8,973	-	9,827	45,120	1,511
Excess (deficiency) of receipts over disbursements	314	65	(2,027)	(227)	5,745
Cash and investments - ending	\$ 5,105	\$ 2,910	\$ 93,332	\$ 102,380	\$ 30,156

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Mt. Etna Fire Station	Commissioner's Tax Sale	CFDA 20.703 HMEP Grant 16-17	93.758 Preventive and HS	2017 Fire Training Infrastructure
Cash and investments - beginning	\$ 296	\$ 60,637	\$ -	\$ 13,500	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	2,500	-	15,080
Total receipts	-	-	2,500	-	15,080
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	2,500	-	34,467
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	5,000
Other disbursements	-	60,637	-	-	-
Total disbursements	-	60,637	2,500	-	39,467
Excess (deficiency) of receipts over disbursements	-	(60,637)	-	-	(24,387)
Cash and investments - ending	\$ 296	\$ -	\$ -	\$ 13,500	\$ (24,387)

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Tobacco Trust	Community Crossing Grant	2017 Community Crossing Grant	2015-2016 Community Corrections Grant	2016-2017 Community Corrections Grant
Cash and investments - beginning	\$ 68,249	\$ 19,507	\$ -	\$ 11,561	\$ 77,617
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	398	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	4,004	-
Other receipts	10,955	-	178,564	-	121,126
Total receipts	<u>10,955</u>	<u>-</u>	<u>178,564</u>	<u>4,402</u>	<u>121,126</u>
Disbursements:					
Personal services	5,250	-	-	-	113,498
Supplies	471	-	-	-	9,150
Other services and charges	5,708	19,507	172,250	-	21,241
Debt service - principal and interest	-	-	-	-	-
Capital outlay	4,122	-	-	-	8,678
Other disbursements	-	-	-	15,963	46,176
Total disbursements	<u>15,551</u>	<u>19,507</u>	<u>172,250</u>	<u>15,963</u>	<u>198,743</u>
Excess (deficiency) of receipts over disbursements	<u>(4,596)</u>	<u>(19,507)</u>	<u>6,314</u>	<u>(11,561)</u>	<u>(77,617)</u>
Cash and investments - ending	<u>\$ 63,653</u>	<u>\$ -</u>	<u>\$ 6,314</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, 2017

	Drug Court	Veteran's Donations	Coroner's Donations	Sheriff DARE Donations	Rescue Donations - Services
Cash and investments - beginning	\$ 51,600	\$ 28,778	\$ 2,243	\$ 570	\$ 1,192
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	18,661	-	-	-
Total receipts	-	18,661	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	42,885	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	51,600	-	-	-	-
Total disbursements	51,600	42,885	-	-	-
Excess (deficiency) of receipts over disbursements	(51,600)	(24,224)	-	-	-
Cash and investments - ending	\$ -	\$ 4,554	\$ 2,243	\$ 570	\$ 1,192

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Sheriff Operation Pullover	Ticket Violation	Sheriff Law Education	Soil and Water	County Transportation
Cash and investments - beginning	\$ 138	\$ 24,635	\$ 3,862	\$ 1,487	\$ 2,454
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	812	-	1,125
Other receipts	4,861	11,799	1,152	3,400	-
Total receipts	<u>4,861</u>	<u>11,799</u>	<u>1,964</u>	<u>3,400</u>	<u>1,125</u>
Disbursements:					
Personal services	6,110	-	-	3,291	-
Supplies	-	-	-	-	-
Other services and charges	-	-	584	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	8,045	-	-	-
Total disbursements	<u>6,110</u>	<u>8,045</u>	<u>584</u>	<u>3,291</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(1,249)</u>	<u>3,754</u>	<u>1,380</u>	<u>109</u>	<u>1,125</u>
Cash and investments - ending	<u>\$ (1,111)</u>	<u>\$ 28,389</u>	<u>\$ 5,242</u>	<u>\$ 1,596</u>	<u>\$ 3,579</u>

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Drug Testing Probation Fee	Revolving Loan	Sheriff's Bullet Proof Vest	Sheriff's Drug Seized Money	LACE
Cash and investments - beginning	\$ 26,202	\$ 210,463	\$ 3,504	\$ 2,784	\$ 35,775
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	3,184	-	-	-	24,666
Other receipts	286	-	-	-	-
Total receipts	3,470	-	-	-	24,666
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	469	-
Other services and charges	-	-	-	-	51,436
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	1,331	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	1,331	469	51,436
Excess (deficiency) of receipts over disbursements	3,470	-	(1,331)	(469)	(26,770)
Cash and investments - ending	\$ 29,672	\$ 210,463	\$ 2,173	\$ 2,315	\$ 9,005

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Pool Car	Intrastate Compact	Senior Center Planning Grant	Stimulus Funds for HAT Van	Health Bio Terrorism
Cash and investments - beginning	\$ 1,741	\$ 11,316	\$ -	\$ 13	\$ 29,151
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	200	-	-	-
Other receipts	4,149	-	421,734	-	15,864
Total receipts	4,149	200	421,734	-	15,864
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	12,105
Other services and charges	2,148	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	5,719
Other disbursements	-	11,516	421,734	-	-
Total disbursements	2,148	11,516	421,734	-	17,824
Excess (deficiency) of receipts over disbursements	2,001	(11,316)	-	-	(1,960)
Cash and investments - ending	\$ 3,742	\$ -	\$ -	\$ 13	\$ 27,191

HUNTINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Drug Court 16-17	Drug Court Supreme Court Grant	CFDA 97.073 SHSP County Based Competitive	Sheriff Outside Funds	Totals
Cash and investments - beginning	\$ 20,388	\$ 4,008	\$ 125	\$ 4,036	\$ 17,673,693
Receipts:					
Taxes	-	-	-	-	24,203,987
Licenses and permits	-	-	-	-	161,700
Intergovernmental receipts	-	-	-	-	6,253,933
Charges for services	-	-	-	-	2,359,498
Fines and forfeits	-	-	-	-	655,102
Other receipts	34,688	-	-	-	58,287,389
Total receipts	34,688	-	-	-	91,921,609
Disbursements:					
Personal services	41,557	-	-	-	11,066,644
Supplies	2,676	2,453	-	-	2,925,616
Other services and charges	7,004	1,312	-	-	12,630,660
Debt service - principal and interest	-	-	-	-	682,400
Capital outlay	3,839	-	-	-	888,750
Other disbursements	-	-	125	1,449	59,904,478
Total disbursements	55,076	3,765	125	1,449	88,098,548
Excess (deficiency) of receipts over disbursements	(20,388)	(3,765)	(125)	(1,449)	3,823,061
Cash and investments - ending	\$ -	\$ 243	\$ -	\$ 2,587	\$ 21,496,754

HUNTINGTON COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2017

<u>Government</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,072,788</u>	<u>\$ 694,331</u>

HUNTINGTON COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2017

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Crossroads Bank	3 Dump Trucks Wheel Loader Chevy Silverado 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>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Courthouse Renovation	<u>\$ 5,830,000</u>	<u>\$ 409,420</u>

HUNTINGTON COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2017

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
	<u>                    </u>
Governmental activities:	
Land	\$ 223,656
Infrastructure	114,088,680
Buildings	8,095,849
Improvements other than buildings	4,928,681
Machinery, equipment, and vehicles	6,525,111
Construction in progress	148,527
Books and other	<u>4,413,972</u>
 Total capital assets	 <u><u>\$ 138,424,476</u></u>

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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, 2017. 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, 2017.

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

September 11, 2018

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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, 2017

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	Passed Through to Subrecipient	Total Federal Awards Expended
<u>Department of Justice</u>					
Equitable Sharing Program Equitable Sharing Program	Allen County Police Department	16.922	FY 2016	\$ -	\$ 469
Total - Department of Justice				-	469
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster Highway Planning and Construction Bridge Inspection Reimbursements	Indiana Department of Transportation	20.205	1173243 1382103	- -	51,020 1,380
Total - Highway Planning and Construction Cluster				-	52,400
Highway Safety Cluster National Priority Safety Programs Operation Pullover	Indiana Criminal Justice Institute	20.616	D3-17-11085	-	4,861
Total - Highway Safety Cluster				-	4,861
Formula Grants for Rural Areas HAT Transportation Operating	Indiana Department of Transportation	20.509	A249-16-G150140 A249-17-G15040	73,358 210,000	73,358 210,000
Total - Formula Grants for Rural Areas				283,358	283,358
Interagency Hazardous Materials Public Sector Training and Planning Grants	Indiana Department of Homeland Security	20.703	HM-HMP-0548-16-01-00	-	2,500
Total - Department of Transportation				283,358	343,119
<u>Department of Health and Human Service</u>					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Health Bioterrorism	Indiana State Department of Health	93.074	U90TP000521	-	15,864
Child Support Enforcement	Indiana Department of Child Services	93.563	FY 2017	-	452,434
Total - Department of Health and Human Services				-	468,298
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants 2016 EMPG Comp Grant EMPG Program - Salary Grant	Indiana Department of Homeland Security	97.042	EMC-2016-EP-00006-S01 EMC-2016-EP-00006	- -	5,000 35,591
Total - Emergency Management Performance Grants				-	40,591
Homeland Security Grant Program County Based Competitive Project	Indiana Department of Homeland Security	97.067	EMW-2016-SS-00078	-	2,500
Total - Department of Homeland Security				-	43,091
Total federal awards expended				\$ 283,358	\$ 854,977

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, 2017. 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 not elected 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?	yes
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major program:	
Material weakness identified?	no
Significant deficiency identified?	none reported
Any audit finding 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**

**FINDING 2017-001**

Subject: Preparation of the Schedule of Expenditures of Federal Awards  
Audit Findings: Material Weakness, Noncompliance

*Condition*

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). There was an approval process involving another individual at the County to ensure the SEFA was accurate. However, the approval process did not detect the errors in the SEFA.

HUNTINGTON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Context*

The lack of effective controls was a systemic problem, occurring throughout the audit period. As a result, the SEFA presented for audit contained the following errors:

1. The Child Support Enforcement program was understated by \$29,640.
2. Not all CFDA numbers, program names, grants, and pass-through identifying numbers were correct or listed.
3. The Formula Grant for Rural Areas grant passed through to subrecipient amounts were understated by \$283,358. The Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements grant passed through to subrecipient amount was overstated by \$15,864.

Audit adjustments were proposed, accepted by the County, and made to the SEFA.

*Criteria*

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

2 CFR 200.508 states in part: "The auditee must: . . . (b) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with § 200.510 Financial statements. . . ."

2 CFR 200.510(b) states:

"*Schedule of expenditures of Federal awards*. The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502 Basis for determining Federal awards expended. 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 Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

HUNTINGTON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within a cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal 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 must 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. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe that significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414 Indirect (F&A) costs."

*Cause*

Management had not established a system of internal control that would have ensured proper reporting of the SEFA.

*Effect*

Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the *Context*.

*Recommendation*

We recommended that the County's management establish controls related to the preparation of the SEFA.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

**Section III - Federal Award Findings and Questioned Costs**

No matters are reportable.

AUDITEE-PREPARED DOCUMENT

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



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

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

August 23, 2018

**CORRECTIVE ACTION PLAN**

**FINDING 2017-001**

Contact Person Responsible for Corrective Action: Cindy Yeiter, County Auditor

Contact Phone Number: 260-358-4805

Views of Responsible Official: Huntington County Auditor concurs with the finding.

Description of Corrective Action Plan:

The County Auditor will work with the Deputy Auditor to review the information that is submitted on the Gateway AFR to ensure that the schedule of expenditures of federal awards is correct.

Anticipated Completion Date:

The corrective action plan will be implemented with the 2018 Submission.

A handwritten signature in black ink that reads "Cindy Yeiter". The signature is written in a cursive style with a large loop at the end.

Cindy Yeiter  
Huntington County Auditor

#### OTHER REPORTS

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