

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, 2018 to December 31, 2018



FILED
09/11/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Cindy Yeiter Jill Landrum	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Treasurer	Paula K. Farley	01-01-17 to 12-31-20
Clerk of the Circuit Court	Kittie Keiffer Shelley Septer	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Sheriff	Terry Stoffel Christian E. Newton	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Recorder	Cheryl A. Schenkel Vicki G. Pearson	01-01-15 to 12-31-18 01-01-19 to 12-31-22
President of the Board of County Commissioners	Larry Buzzard	01-01-18 to 12-31-19
President of the County Council	Kendall Mickley	01-01-18 to 12-31-19



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

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, 2018, 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, 2018.

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, 2018, 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 July 31, 2019, 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

July 31, 2019



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, 2018, and the related notes to the financial statement, and have issued our report thereon dated July 31, 2019, 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

July 31, 2019

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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, 2018

Fund	Cash and Investments		Cash and Investments	
	01-01-18	Receipts	Disbursements	12-31-18
D. Little School Interest	\$ 24	\$ 8	\$ -	\$ 32
General	3,587,841	11,269,500	11,956,754	2,900,587
Accident Report	2,524	2,415	3,495	1,444
Campaign Finance Enforcement	1,650	-	-	1,650
LIT Economic Development	974,697	780,888	1,101,637	653,948
City and Town Court Costs	26,242	12,396	-	38,638
Clerk's Records Perpetuation	94,668	41,260	10,618	125,310
Community Corrections	191,048	145,825	122,951	213,922
Community Transition Program	20,325	10,850	21,825	9,350
D. Little Principal	1,000	-	-	1,000
Sales Disclosure - County Share	17,608	4,868	1,516	20,960
Cumulative Bridge	536,235	751,644	788,939	498,940
Cumulative Courthouse	587,711	317,000	279,071	625,640
Emergency Planning/Right to Know	3,888	5,709	2,086	7,511
Emergency Telephone System	-	698,118	607,201	90,917
Extradition and Sheriff's Assistance	-	3,434	-	3,434
Firearms Training	877	9,738	7,697	2,918
General Drain Improvement	446,859	319,200	202,382	563,677
Health	73,962	254,932	217,013	111,881
Identification Security Protection	17,767	6,034	-	23,801
Local Health Maintenance	47,997	39,599	34,395	53,201
Local Road and Street	289,839	569,644	560,401	299,082
LIT Public Safety - County Share	469,680	828,534	780,051	518,163
Medical Care for Inmates	4,555	2,275	3,030	3,800
Misdemeanant	48,954	25,216	36,603	37,567
Motor Vehicle Highway	385,323	4,993,583	5,141,810	237,096
Plat Book	50,985	9,620	4,225	56,380
Rainy Day	914,731	-	-	914,731
Recorder's Records Perpetuation	247,872	109,904	67,324	290,452
Riverboat	-	219,920	219,920	-
Sex and Violent Offender Administration	6,912	4,093	4,645	6,360
Sheriff's Pension Trust	5,731	72,231	73,057	4,905
Supplemental Public Defender Services	140,484	79,981	155,008	65,457
Surplus Tax	39,662	34,359	34,457	39,564
Surveyor's Corner Perpetuation	45,342	30,373	4,950	70,765
Tax Sale Fees	29,778	9,200	8,199	30,779
Tax Sale Redemption	91,301	129,129	134,599	85,831
Tax Sale Surplus	258,524	215,941	126,587	347,878
Local Health Department Trust Account	338	-	-	338
Unsafe Building	15,052	24,375	32,231	7,196
Auditor's Ineligible Deductions	186,056	-	38,564	147,492
County Elected Officials' Training	9,890	6,073	2,092	13,871
Statewide 911	849,695	461,075	405,529	905,241
Reassessment	288,944	151,192	139,552	300,584
LOIT Special Distribution	1,367	-	1,367	-
Adult Probation Administrative	59,470	31,508	24,202	66,776
Circuit Court Adult Probation	30,264	11,391	-	41,655
Drain Construction/Reconstruction	50,458	320,555	360,388	10,625
Drain Maintenance	2,088,950	697,742	449,111	2,337,581
K-9	3,730	200	94	3,836
Base Public Health Preparedness	10,090	-	-	10,090
Collection Agency Fees	2	-	-	2
IT Services	66,286	189,692	19,898	236,080
Veteran's Donations	4,554	1,777	2,587	3,744
Construction Fund Bond 2017	4,842,929	34,664	4,196,939	680,654
Self-Insurance	200,147	2,843,428	2,389,823	653,752
Payroll Clearing	170,868	3,648,780	3,598,986	220,662
Settlement	20	35,959,578	35,959,578	20
Wheel Tax	-	1,133,314	1,132,729	585
CVET Agency	-	234,354	234,354	-
Weed Lien Collections	-	17,156	17,156	-
Sewage Collections	-	9,634	9,634	-
Financial Institution Tax	-	179,763	179,763	-
Local Income Tax-Property Tax Relief	118,203	-	-	118,203
State Fines and Forfeitures	10,215	71,221	73,373	8,063
Infraction Judgements	7,875	89,928	92,074	5,729
Overweight Vehicle Fines	4,614	51,833	54,575	1,872
Special Death Benefit	130	2,030	1,975	185
Sales Disclosure - State Share	365	5,018	4,745	638
Coroners Training and Continuing Education	150	3,158	3,114	194
Mortgage Recording Fees - State Share	305	3,253	3,293	265
Child Restraint Violation Fines	75	225	300	-
Inheritance Tax	2,660	-	-	2,660

HUNTINGTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments			Cash and Investments 12-31-18
	01-01-18	Receipts	Disbursements	
Education Plate Fees Agency	-	113	113	-
Innkeepers Tax Collections	2,803	154,268	153,478	3,593
LIT Certified Shares	-	8,997,967	8,997,967	-
LIT Public Safety	-	2,637,335	2,637,335	-
LIT Economic Development	-	1,947,974	1,947,974	-
93.563 Prosecutor PCA	5,902	6,236	7,749	4,389
93.563 ARRA Clerk IV-D Incentive	17	-	17	-
93.563 Title IV-D Incentive	80,335	21,948	5,144	97,139
93.563 Prosecutor IV-D Incentive-Post Oct '99	181,949	33,024	36,190	178,783
93.563 Clerk IV-D Incentive-Post Oct '99	42,404	21,965	31,512	32,857
Supplemental Court Adult Probation Fee	165,073	40,036	-	205,109
Circuit Court Juvenile Probation	5,895	2,247	-	8,142
Juvenile Probation Administrative Fees	24,159	1,559	-	25,718
Supplemental Adult Probation	82,457	63,007	58,716	86,748
2017-2018 Community Corrections Grant	60,888	127,524	158,900	29,512
2018-2019 Community Corrections Grant	-	212,540	156,728	55,812
2017-2018 Drug Court Grant	32,311	33,825	36,215	29,921
2018-2019 Drug Court Grant	-	56,688	32,095	24,593
2017 Problem Solving Court Grant	3,543	-	2,768	775
2019 LACE Drug Court Grant	-	3,000	-	3,000
2018 Problem Solving Court Grant	-	8,000	957	7,043
CFDA 97.067 SHSP 2018	-	-	537	(537)
Bond and Interest	-	409,420	409,420	-
2017 Fire Training Infrastructure	(24,387)	24,387	-	-
Drug Court Local LACE Grant	30	-	30	-
CFDA 97.067 SHSP	-	35,344	35,344	-
LACE Drug Court	2,000	-	2,000	-
CFDA 97.042 Performance Grant	-	2,000	2,000	-
CFDA 97.047 PreDisaster Miti	-	16,738	16,738	-
2016 State Drug Free Fund Program	-	2,258	2,258	-
Sheriff Outside Funds	2,587	-	500	2,087
Sheriff's Commissary	52,787	330,000	363,430	19,357
Sheriff's Inmate Trust	4,249	251,926	251,388	4,787
After Settlement Collections	947,569	952,518	947,569	952,518
Clerk's Trust	480,896	3,315,094	3,420,089	375,901
Clerk's ISETS	4,901	269,762	268,787	5,876
Drug Court User Fees	7,925	1,101	-	9,026
EMA Donations	5,105	3,470	3,923	4,652
GIS	2,910	278	-	3,188
Pre-Trial Diversion	93,332	5,736	13,742	85,326
Infraction Deferral	102,380	41,819	39,330	104,869
Jury Pay	30,156	7,098	12,411	24,843
Mt. Etna Fire Station	296	-	-	296
93.758 Preventative and HS	13,500	-	-	13,500
CFDA 20.703 HMEP FY 2018	-	8,600	8,600	-
Tobacco Trust	63,653	21,909	9,365	76,197
2017 Community Crossing Grant	6,314	536,246	542,005	555
Coroner's Donations	2,243	-	-	2,243
Sheriff DARE Donations	570	-	-	570
Rescue Donations - Services	1,192	-	-	1,192
Sheriff Operation Pullover	(1,111)	3,870	2,621	138
Ticket Violation	28,389	13,547	10,404	31,532
Sheriff Law Education	5,242	1,412	5,826	828
Soil and Water	1,596	3,400	3,293	1,703
County Transportation	3,579	750	-	4,329
Drug Testing Probation Fee	29,672	2,860	14,776	17,756
Revolving Loan	210,463	-	-	210,463
Sheriff's Bullet Proof Vest	2,173	-	2,173	-
Sheriff's Drug Seized Money	2,315	-	549	1,766
LACE	9,005	26,227	24,923	10,309
Pool Car	3,742	5,269	2,854	6,157
Senior Center Planning Grant	-	412,236	412,236	-
Stimulus Funds for HAT Van	13	-	-	13
Health Bio Terrorism	27,191	23,990	24,200	26,981
Drug Court Supreme Court Grant	243	-	167	76
Totals	<u>\$ 21,496,754</u>	<u>\$ 89,288,859</u>	<u>\$ 93,257,818</u>	<u>\$ 17,527,795</u>

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

HUNTINGTON COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

Taxes. Amounts received from one or more of the following: property tax, 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.

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

HUNTINGTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

HUNTINGTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

New employees hired have a one-time election to join either the Public Employees' Hybrid Plan (PERF Hybrid) or the My Choice: Retirement Savings Plan for Public Employees (My Choice), which is a multiple-employer defined contribution plan. PERF Hybrid consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

HUNTINGTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

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

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

HUNTINGTON COUNTY
 NOTES TO FINANCIAL STATEMENT
 (Continued)

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of the fund being set up for reimbursable grants. The reimbursement for expenditures made by the County was not received by December 31, 2018.

Note 8. Other Postemployment Benefits

The County provides to eligible retirees and their dependents the following benefits: Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA) coverage until the age requirement for Medicare eligibility is met. These benefits pose a liability to the County for this year and in future years. Information regarding the benefits can be obtained by contacting the County.

Note 9. Fund Names

The following funds are being reported with different fund names than were reported in the prior audit report:

Fund Name in Prior Audit Report	Fund Name in Current Audit Report
CEDIT County Share	LIT Economic Development
LOIT Public Safety - County Share	LIT Public Safety - County Share
Juvenile Probation Administration	Circuit Court Adult Probation
Debt Service	Construction Fund Bond 2017
Supplemental Adult Probation Services	Supplemental Court Adult Probation Fee
Supplemental Adult Probation Services	Circuit Court Juvenile Probation

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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, 2018

	D. Little School Interest	General	Accident Report	Campaign Finance Enforcement	LIT Economic Development
Cash and investments - beginning	\$ 24	\$ 3,587,841	\$ 2,524	\$ 1,650	\$ 974,697
Receipts:					
Taxes	-	8,585,341	-	-	780,888
Licenses and permits	-	96,469	-	-	-
Intergovernmental receipts	-	739,062	-	-	-
Charges for services	-	1,201,249	-	-	-
Fines and forfeits	-	146,023	-	-	-
Other receipts	8	501,356	2,415	-	-
Total receipts	8	11,269,500	2,415	-	780,888
Disbursements:					
Personal services	-	8,359,453	-	-	-
Supplies	-	261,841	-	-	-
Other services and charges	-	2,950,558	3,495	-	1,101,637
Debt service - principal and interest	-	183,420	-	-	-
Capital outlay	-	201,482	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	11,956,754	3,495	-	1,101,637
Excess (deficiency) of receipts over disbursements	8	(687,254)	(1,080)	-	(320,749)
Cash and investments - ending	\$ 32	\$ 2,900,587	\$ 1,444	\$ 1,650	\$ 653,948

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	D. Little Principal
Cash and investments - beginning	\$ 26,242	\$ 94,668	\$ 191,048	\$ 20,325	\$ 1,000
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	12,396	37,413	-	-	-
Other receipts	-	3,847	145,825	10,850	-
Total receipts	12,396	41,260	145,825	10,850	-
Disbursements:					
Personal services	-	-	99,592	-	-
Supplies	-	8,118	-	-	-
Other services and charges	-	2,500	23,359	21,825	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	10,618	122,951	21,825	-
Excess (deficiency) of receipts over disbursements	12,396	30,642	22,874	(10,975)	-
Cash and investments - ending	\$ 38,638	\$ 125,310	\$ 213,922	\$ 9,350	\$ 1,000

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Courthouse	Emergency Planning/Right to Know	Emergency Telephone System
Cash and investments - beginning	\$ 17,608	\$ 536,235	\$ 587,711	\$ 3,888	\$ -
Receipts:					
Taxes	-	688,473	277,918	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	63,171	30,199	-	698,118
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	4,868	-	8,883	5,709	-
Total receipts	4,868	751,644	317,000	5,709	698,118
Disbursements:					
Personal services	-	-	-	-	601,844
Supplies	1,516	-	-	114	2,911
Other services and charges	-	598,939	53,071	1,972	1,450
Debt service - principal and interest	-	-	226,000	-	-
Capital outlay	-	190,000	-	-	996
Other disbursements	-	-	-	-	-
Total disbursements	1,516	788,939	279,071	2,086	607,201
Excess (deficiency) of receipts over disbursements	3,352	(37,295)	37,929	3,623	90,917
Cash and investments - ending	\$ 20,960	\$ 498,940	\$ 625,640	\$ 7,511	\$ 90,917

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Extradition and Sheriff's Assistance	Firearms Training	General Drain Improvement	Health	Identification Security Protection
Cash and investments - beginning	\$ -	\$ 877	\$ 446,859	\$ 73,962	\$ 17,767
Receipts:					
Taxes	-	-	-	147,914	-
Licenses and permits	-	-	-	83,918	-
Intergovernmental receipts	-	-	-	16,640	-
Charges for services	-	-	-	6,460	-
Fines and forfeits	3,434	-	-	-	-
Other receipts	-	9,738	319,200	-	6,034
Total receipts	<u>3,434</u>	<u>9,738</u>	<u>319,200</u>	<u>254,932</u>	<u>6,034</u>
Disbursements:					
Personal services	-	-	-	190,847	-
Supplies	-	-	-	14,157	-
Other services and charges	-	7,697	-	12,009	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	202,382	-	-
Total disbursements	<u>-</u>	<u>7,697</u>	<u>202,382</u>	<u>217,013</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>3,434</u>	<u>2,041</u>	<u>116,818</u>	<u>37,919</u>	<u>6,034</u>
Cash and investments - ending	<u>\$ 3,434</u>	<u>\$ 2,918</u>	<u>\$ 563,677</u>	<u>\$ 111,881</u>	<u>\$ 23,801</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Local Health Maintenance	Local Road and Street	LIT Public Safety - County Share	Medical Care for Inmates	Misdemeanant
Cash and investments - beginning	\$ 47,997	\$ 289,839	\$ 469,680	\$ 4,555	\$ 48,954
Receipts:					
Taxes	-	-	828,534	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	569,644	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	39,599	-	-	2,275	25,216
Total receipts	<u>39,599</u>	<u>569,644</u>	<u>828,534</u>	<u>2,275</u>	<u>25,216</u>
Disbursements:					
Personal services	27,935	-	116,999	-	21,582
Supplies	-	-	-	3,030	-
Other services and charges	6,460	560,401	663,052	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	15,021
Other disbursements	-	-	-	-	-
Total disbursements	<u>34,395</u>	<u>560,401</u>	<u>780,051</u>	<u>3,030</u>	<u>36,603</u>
Excess (deficiency) of receipts over disbursements	<u>5,204</u>	<u>9,243</u>	<u>48,483</u>	<u>(755)</u>	<u>(11,387)</u>
Cash and investments - ending	<u>\$ 53,201</u>	<u>\$ 299,082</u>	<u>\$ 518,163</u>	<u>\$ 3,800</u>	<u>\$ 37,567</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Motor Vehicle Highway	Plat Book	Rainy Day	Recorder's Records Perpetuation	Riverboat
Cash and investments - beginning	\$ 385,323	\$ 50,985	\$ 914,731	\$ 247,872	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	4,310,975	-	-	-	-
Charges for services	414,695	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	267,913	9,620	-	109,904	219,920
Total receipts	4,993,583	9,620	-	109,904	219,920
Disbursements:					
Personal services	1,559,546	-	-	17,444	-
Supplies	2,560,491	-	-	-	-
Other services and charges	201,649	4,225	-	49,880	219,920
Debt service - principal and interest	-	-	-	-	-
Capital outlay	820,124	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	5,141,810	4,225	-	67,324	219,920
Excess (deficiency) of receipts over disbursements	(148,227)	5,395	-	42,580	-
Cash and investments - ending	\$ 237,096	\$ 56,380	\$ 914,731	\$ 290,452	\$ -

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 6,912	\$ 5,731	\$ 140,484	\$ 39,662	\$ 45,342
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	29,915
Fines and forfeits	-	51,461	79,981	-	-
Other receipts	4,093	20,770	-	34,359	458
Total receipts	<u>4,093</u>	<u>72,231</u>	<u>79,981</u>	<u>34,359</u>	<u>30,373</u>
Disbursements:					
Personal services	-	-	1,208	-	-
Supplies	4,645	-	-	-	4,950
Other services and charges	-	73,057	153,800	34,457	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>4,645</u>	<u>73,057</u>	<u>155,008</u>	<u>34,457</u>	<u>4,950</u>
Excess (deficiency) of receipts over disbursements	<u>(552)</u>	<u>(826)</u>	<u>(75,027)</u>	<u>(98)</u>	<u>25,423</u>
Cash and investments - ending	<u>\$ 6,360</u>	<u>\$ 4,905</u>	<u>\$ 65,457</u>	<u>\$ 39,564</u>	<u>\$ 70,765</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Unsafe Building
Cash and investments - beginning	\$ 29,778	\$ 91,301	\$ 258,524	\$ 338	\$ 15,052
Receipts:					
Taxes	9,200	-	-	-	24,375
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	129,129	215,941	-	-
Total receipts	<u>9,200</u>	<u>129,129</u>	<u>215,941</u>	<u>-</u>	<u>24,375</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	8,199	134,599	126,587	-	32,231
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>8,199</u>	<u>134,599</u>	<u>126,587</u>	<u>-</u>	<u>32,231</u>
Excess (deficiency) of receipts over disbursements	<u>1,001</u>	<u>(5,470)</u>	<u>89,354</u>	<u>-</u>	<u>(7,856)</u>
Cash and investments - ending	<u>\$ 30,779</u>	<u>\$ 85,831</u>	<u>\$ 347,878</u>	<u>\$ 338</u>	<u>\$ 7,196</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Auditor's Ineligible Deductions	County Elected Officials' Training	Statewide 911	Reassessment	LOIT Special Distribution
Cash and investments - beginning	\$ 186,056	\$ 9,890	\$ 849,695	\$ 288,944	\$ 1,367
Receipts:					
Taxes	-	-	-	134,218	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	15,099	-
Charges for services	-	6,073	461,075	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	1,875	-
Total receipts	-	6,073	461,075	151,192	-
Disbursements:					
Personal services	5,565	-	112,137	675	-
Supplies	2,421	-	172,342	395	-
Other services and charges	30,578	2,092	121,050	138,482	21
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	1,346
Other disbursements	-	-	-	-	-
Total disbursements	38,564	2,092	405,529	139,552	1,367
Excess (deficiency) of receipts over disbursements	(38,564)	3,981	55,546	11,640	(1,367)
Cash and investments - ending	\$ 147,492	\$ 13,871	\$ 905,241	\$ 300,584	\$ -

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Adult Probation Administrative	Circuit Court Adult Probation	Drain Construction/ Reconstruction	Drain Maintenance	K-9
Cash and investments - beginning	\$ 59,470	\$ 30,264	\$ 50,458	\$ 2,088,950	\$ 3,730
Receipts:					
Taxes	-	-	90,224	218,460	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	31,508	11,391	-	-	-
Other receipts	-	-	230,331	479,282	200
Total receipts	31,508	11,391	320,555	697,742	200
Disbursements:					
Personal services	24,202	-	-	-	-
Supplies	-	-	-	-	94
Other services and charges	-	-	360,388	449,111	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	24,202	-	360,388	449,111	94
Excess (deficiency) of receipts over disbursements	7,306	11,391	(39,833)	248,631	106
Cash and investments - ending	\$ 66,776	\$ 41,655	\$ 10,625	\$ 2,337,581	\$ 3,836

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Base Public Health Preparedness	Collection Agency Fees	IT Services	Veteran's Donations	Construction Fund Bond 2017
Cash and investments - beginning	\$ 10,090	\$ 2	\$ 66,286	\$ 4,554	\$ 4,842,929
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	189,692	1,777	34,664
Total receipts	-	-	189,692	1,777	34,664
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	19,898	-	-
Other services and charges	-	-	-	2,587	4,196,939
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	19,898	2,587	4,196,939
Excess (deficiency) of receipts over disbursements	-	-	169,794	(810)	(4,162,275)
Cash and investments - ending	<u>\$ 10,090</u>	<u>\$ 2</u>	<u>\$ 236,080</u>	<u>\$ 3,744</u>	<u>\$ 680,654</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Self-Insurance	Payroll Clearing	Settlement	Wheel Tax	CVET Agency
Cash and investments - beginning	\$ 200,147	\$ 170,868	\$ 20	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,133,314	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,843,428	3,648,780	35,959,578	-	234,354
Total receipts	<u>2,843,428</u>	<u>3,648,780</u>	<u>35,959,578</u>	<u>1,133,314</u>	<u>234,354</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	2,389,823	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	3,598,986	35,959,578	1,132,729	234,354
Total disbursements	<u>2,389,823</u>	<u>3,598,986</u>	<u>35,959,578</u>	<u>1,132,729</u>	<u>234,354</u>
Excess (deficiency) of receipts over disbursements	<u>453,605</u>	<u>49,794</u>	<u>-</u>	<u>585</u>	<u>-</u>
Cash and investments - ending	<u>\$ 653,752</u>	<u>\$ 220,662</u>	<u>\$ 20</u>	<u>\$ 585</u>	<u>\$ -</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Weed Lien Collections	Sewage Collections	Financial Institution Tax	Local Income Tax-Property Tax Relief	State Fines and Forfeitures
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 118,203	\$ 10,215
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	71,221
Other receipts	17,156	9,634	179,763	-	-
Total receipts	17,156	9,634	179,763	-	71,221
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	17,156	9,634	179,763	-	73,373
Total disbursements	17,156	9,634	179,763	-	73,373
Excess (deficiency) of receipts over disbursements	-	-	-	-	(2,152)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 118,203	\$ 8,063

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training and Continuing Education
Cash and investments - beginning	\$ 7,875	\$ 4,614	\$ 130	\$ 365	\$ 150
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	4,723	3,077
Fines and forfeits	89,928	51,833	2,030	-	-
Other receipts	-	-	-	295	81
Total receipts	<u>89,928</u>	<u>51,833</u>	<u>2,030</u>	<u>5,018</u>	<u>3,158</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	92,074	54,575	1,975	4,745	3,114
Total disbursements	<u>92,074</u>	<u>54,575</u>	<u>1,975</u>	<u>4,745</u>	<u>3,114</u>
Excess (deficiency) of receipts over disbursements	<u>(2,146)</u>	<u>(2,742)</u>	<u>55</u>	<u>273</u>	<u>44</u>
Cash and investments - ending	<u>\$ 5,729</u>	<u>\$ 1,872</u>	<u>\$ 185</u>	<u>\$ 638</u>	<u>\$ 194</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Mortgage Recording Fees - State Share	Child Restraint Violation Fines	Inheritance Tax	Education Plate Fees Agency	Innkeepers Tax Collections
Cash and investments - beginning	\$ 305	\$ 75	\$ 2,660	\$ -	\$ 2,803
Receipts:					
Taxes	-	-	-	-	150,947
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	113	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,253	225	-	-	3,321
Total receipts	3,253	225	-	113	154,268
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,293	300	-	113	153,478
Total disbursements	3,293	300	-	113	153,478
Excess (deficiency) of receipts over disbursements	(40)	(75)	-	-	790
Cash and investments - ending	\$ 265	\$ -	\$ 2,660	\$ -	\$ 3,593

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	LIT Certified Shares	LIT Public Safety	LIT Economic Development	93.563 Prosecutor PCA	93.563 ARRA Clerk IV-D Incentive
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 5,902	\$ 17
Receipts:					
Taxes	8,997,967	2,637,335	1,947,974	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	6,236	-
Total receipts	<u>8,997,967</u>	<u>2,637,335</u>	<u>1,947,974</u>	<u>6,236</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	1,500	-
Other services and charges	-	-	-	6,249	17
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	8,997,967	2,637,335	1,947,974	-	-
Total disbursements	<u>8,997,967</u>	<u>2,637,335</u>	<u>1,947,974</u>	<u>7,749</u>	<u>17</u>
Excess (deficiency) of receipts over disbursements	-	-	-	(1,513)	(17)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,389</u>	<u>\$ -</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Supplemental Court Adult Probation Fee	Circuit Court Juvenile Probation
Cash and investments - beginning	\$ 80,335	\$ 181,949	\$ 42,404	\$ 165,073	\$ 5,895
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	21,948	33,024	21,965	-	-
Fines and forfeits	-	-	-	40,036	2,247
Other receipts	-	-	-	-	-
Total receipts	21,948	33,024	21,965	40,036	2,247
Disbursements:					
Personal services	-	23,686	19,891	-	-
Supplies	-	-	-	-	-
Other services and charges	5,144	12,504	11,621	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	5,144	36,190	31,512	-	-
Excess (deficiency) of receipts over disbursements	16,804	(3,166)	(9,547)	40,036	2,247
Cash and investments - ending	\$ 97,139	\$ 178,783	\$ 32,857	\$ 205,109	\$ 8,142

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Juvenile Probation Administrative Fees	Supplemental Adult Probation	2017-2018 Community Corrections Grant	2018-2019 Community Corrections Grant	2017-2018 Drug Court Grant
Cash and investments - beginning	\$ 24,159	\$ 82,457	\$ 60,888	\$ -	\$ 32,311
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	1,559	63,007	-	-	-
Other receipts	-	-	127,524	212,540	33,825
Total receipts	1,559	63,007	127,524	212,540	33,825
Disbursements:					
Personal services	-	58,716	115,291	100,882	32,796
Supplies	-	-	2,982	1,143	-
Other services and charges	-	-	28,519	23,587	3,419
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	12,108	31,116	-
Other disbursements	-	-	-	-	-
Total disbursements	-	58,716	158,900	156,728	36,215
Excess (deficiency) of receipts over disbursements	1,559	4,291	(31,376)	55,812	(2,390)
Cash and investments - ending	\$ 25,718	\$ 86,748	\$ 29,512	\$ 55,812	\$ 29,921

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	2018-2019 Drug Court Grant	2017 Problem Solving Court Grant	2019 LACE Drug Court Grant	2018 Problem Solving Court Grant	CFDA 97.067 SHSP 2018
Cash and investments - beginning	\$ -	\$ 3,543	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	56,688	-	3,000	-	-
Other receipts	-	-	-	8,000	-
Total receipts	56,688	-	3,000	8,000	-
Disbursements:					
Personal services	28,865	-	-	-	-
Supplies	700	-	-	957	-
Other services and charges	2,530	2,768	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	537
Other disbursements	-	-	-	-	-
Total disbursements	32,095	2,768	-	957	537
Excess (deficiency) of receipts over disbursements	24,593	(2,768)	3,000	7,043	(537)
Cash and investments - ending	\$ 24,593	\$ 775	\$ 3,000	\$ 7,043	\$ (537)

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Bond and Interest	2017 Fire Training Infrastructure	Drug Court Local LACE Grant	CFDA 97.067 SHSP	LACE Drug Court
Cash and investments - beginning	\$ -	\$ (24,387)	\$ 30	\$ -	\$ 2,000
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	409,420	24,387	-	35,344	-
Total receipts	409,420	24,387	-	35,344	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	30	-	2,000
Other services and charges	-	-	-	35,344	-
Debt service - principal and interest	409,420	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	409,420	-	30	35,344	2,000
Excess (deficiency) of receipts over disbursements	-	24,387	(30)	-	(2,000)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	CFDA 97.042 Performance Grant	CFDA 97.047 PreDisaster Miti	2016 State Drug Free Fund Program	Sheriff Outside Funds	Sheriff's Commissary
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 2,587	\$ 52,787
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,000	16,738	2,258	-	330,000
Total receipts	<u>2,000</u>	<u>16,738</u>	<u>2,258</u>	<u>-</u>	<u>330,000</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	2,000	16,738	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	2,258	500	363,430
Total disbursements	<u>2,000</u>	<u>16,738</u>	<u>2,258</u>	<u>500</u>	<u>363,430</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>(500)</u>	<u>(33,430)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,087</u>	<u>\$ 19,357</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Sheriff's Inmate Trust	After Settlement Collections	Clerk's Trust	Clerk's ISETS	Drug Court User Fees
Cash and investments - beginning	\$ 4,249	\$ 947,569	\$ 480,896	\$ 4,901	\$ 7,925
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	251,926	-	-	269,762	1,101
Other receipts	-	952,518	3,315,094	-	-
Total receipts	<u>251,926</u>	<u>952,518</u>	<u>3,315,094</u>	<u>269,762</u>	<u>1,101</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	251,388	947,569	3,420,089	268,787	-
Total disbursements	<u>251,388</u>	<u>947,569</u>	<u>3,420,089</u>	<u>268,787</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>538</u>	<u>4,949</u>	<u>(104,995)</u>	<u>975</u>	<u>1,101</u>
Cash and investments - ending	<u>\$ 4,787</u>	<u>\$ 952,518</u>	<u>\$ 375,901</u>	<u>\$ 5,876</u>	<u>\$ 9,026</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	EMA Donations	GIS	Pre-Trial Diversion	Infraction Deferral	Jury Pay
Cash and investments - beginning	\$ 5,105	\$ 2,910	\$ 93,332	\$ 102,380	\$ 30,156
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	5,736	41,294	7,098
Other receipts	3,470	278	-	525	-
Total receipts	<u>3,470</u>	<u>278</u>	<u>5,736</u>	<u>41,819</u>	<u>7,098</u>
Disbursements:					
Personal services	-	-	6,742	26,720	12,411
Supplies	3,923	-	-	1,638	-
Other services and charges	-	-	7,000	10,972	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>3,923</u>	<u>-</u>	<u>13,742</u>	<u>39,330</u>	<u>12,411</u>
Excess (deficiency) of receipts over disbursements	<u>(453)</u>	<u>278</u>	<u>(8,006)</u>	<u>2,489</u>	<u>(5,313)</u>
Cash and investments - ending	<u>\$ 4,652</u>	<u>\$ 3,188</u>	<u>\$ 85,326</u>	<u>\$ 104,869</u>	<u>\$ 24,843</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Mt. Etna Fire Station	93.758 Preventative and HS	CFDA 20.703 HMEP FY 2018	Tobacco Trust	2017 Community Crossing Grant
Cash and investments - beginning	\$ 296	\$ 13,500	\$ -	\$ 63,653	\$ 6,314
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	8,600	21,909	536,246
Total receipts	-	-	8,600	21,909	536,246
Disbursements:					
Personal services	-	-	-	4,184	-
Supplies	-	-	-	621	-
Other services and charges	-	-	8,600	4,560	542,005
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	8,600	9,365	542,005
Excess (deficiency) of receipts over disbursements	-	-	-	12,544	(5,759)
Cash and investments - ending	\$ 296	\$ 13,500	\$ -	\$ 76,197	\$ 555

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Coroner's Donations	Sheriff DARE Donations	Rescue Donations - Services	Sheriff Operation Pullover	Ticket Violation
Cash and investments - beginning	\$ 2,243	\$ 570	\$ 1,192	\$ (1,111)	\$ 28,389
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	3,870	13,547
Total receipts	-	-	-	3,870	13,547
Disbursements:					
Personal services	-	-	-	2,621	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	10,404
Total disbursements	-	-	-	2,621	10,404
Excess (deficiency) of receipts over disbursements	-	-	-	1,249	3,143
Cash and investments - ending	\$ 2,243	\$ 570	\$ 1,192	\$ 138	\$ 31,532

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Sheriff Law Education	Soil and Water	County Transportation	Drug Testing Probation Fee	Revolving Loan
Cash and investments - beginning	\$ 5,242	\$ 1,596	\$ 3,579	\$ 29,672	\$ 210,463
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	750	2,860	-
Other receipts	1,412	3,400	-	-	-
Total receipts	<u>1,412</u>	<u>3,400</u>	<u>750</u>	<u>2,860</u>	<u>-</u>
Disbursements:					
Personal services	-	3,293	-	-	-
Supplies	-	-	-	14,776	-
Other services and charges	5,114	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	712	-	-	-	-
Total disbursements	<u>5,826</u>	<u>3,293</u>	<u>-</u>	<u>14,776</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(4,414)</u>	<u>107</u>	<u>750</u>	<u>(11,916)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 828</u>	<u>\$ 1,703</u>	<u>\$ 4,329</u>	<u>\$ 17,756</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, 2018

	Sheriff's Bullet Proof Vest	Sheriff's Drug Seized Money	LACE	Pool Car	Senior Center Planning Grant
Cash and investments - beginning	\$ 2,173	\$ 2,315	\$ 9,005	\$ 3,742	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	26,227	-	-
Other receipts	-	-	-	5,269	412,236
Total receipts	-	-	26,227	5,269	412,236
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	549	-	-	-
Other services and charges	-	-	24,923	2,854	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	2,173	-	-	-	-
Other disbursements	-	-	-	-	412,236
Total disbursements	2,173	549	24,923	2,854	412,236
Excess (deficiency) of receipts over disbursements	(2,173)	(549)	1,304	2,415	-
Cash and investments - ending	\$ -	\$ 1,766	\$ 10,309	\$ 6,157	\$ -

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Stimulus Funds for HAT Van	Health Bio Terrorism	Drug Court Supreme Court Grant	Totals
Cash and investments - beginning	\$ 13	\$ 27,191	\$ 243	\$ 21,496,754
Receipts:				
Taxes	-	-	-	25,519,768
Licenses and permits	-	-	-	180,387
Intergovernmental receipts	-	-	-	7,576,335
Charges for services	-	-	-	2,204,204
Fines and forfeits	-	-	-	1,361,910
Other receipts	-	23,990	-	52,446,255
Total receipts	-	23,990	-	89,288,859
Disbursements:				
Personal services	-	-	-	11,575,127
Supplies	-	16,954	-	3,104,696
Other services and charges	-	28	167	15,494,763
Debt service - principal and interest	-	-	-	818,840
Capital outlay	-	7,218	-	1,282,121
Other disbursements	-	-	-	60,982,271
Total disbursements	-	24,200	167	93,257,818
Excess (deficiency) of receipts over disbursements	-	(210)	(167)	(3,968,959)
Cash and investments - ending	\$ 13	\$ 26,981	\$ 76	\$ 17,527,795

HUNTINGTON COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2018

<u>Government</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 318,265</u>	<u>\$ 537</u>

HUNTINGTON COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Crossroads Bank	2 2014 International Dump Trucks	\$ 35,012	05/09/14	04/01/19
Crossroads Bank	Patcher Vactron Locator & Dump Truck	40,368	01/04/19	07/04/23
Crossroads Bank	3 Dump Trucks Wheel Loader Chevy Siverado PU	161,168	05/09/14	12/31/20
Crossroads Bank	Asphalt Roller & Freightliner Truck	<u>63,954</u>	05/09/14	06/30/21
Total of annual lease payments		<u>\$ 300,502</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Courthouse Renovation	<u>\$ 5,610,000</u>	<u>\$ 407,204</u>

HUNTINGTON COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2018

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 223,656
Infrastructure	114,741,578
Buildings	12,400,662
Improvements other than buildings	4,928,681
Machinery, equipment, and vehicles	6,706,949
Construction in progress	169,242
Books and other	<u>5,354,938</u>
Total capital assets	<u>\$ 144,525,706</u>

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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

TO: THE OFFICIALS OF HUNTINGTON COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Huntington County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2018. The County's major federal programs are 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 each of the County's major federal programs 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 each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2018.

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


Report on Internal Control over Compliance

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

July 31, 2019

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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, 2018

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	\$ -	\$ 549
Total - Department of Justice				-	549
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster Highway Planning and Construction Bridge Inspection Reimbursements	Indiana Department of Transportation	20.205	1592889	-	126,948
Total - Highway Planning and Construction Cluster				-	126,948
Highway Safety Cluster State and Community Highway Safety Operation Pullover	Indiana Criminal Justice Institute	20.600	D3-18-11888	-	3,870
Total - Highway Safety Cluster				-	3,870
Formula Grants for Rural Areas HAT Transportation HAT Transportation	Indiana Department of Transportation	20.509	A249-17-G150140 A249-18-G170186	67,200 209,931	67,200 209,931
Total - Formula Grants for Rural Areas				277,131	277,131
Interagency Hazardous Materials Public Sector Training and Planning Grants 20.703 HMP GRANT	Indiana Department of Homeland Security	20.703	HM-HMP-0548-16	-	8,600
Total - Department of Transportation				277,131	416,549
<u>Department of Health and Human Services</u>					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Health Bioterrorism 17/18 Health Bioterrorism 18/19	Indiana State Department of Health	93.074	U90TP000521 U90TP000521	- -	12,674 11,316
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				-	23,990
Child Support Enforcement	Indiana Department of Child Services	93.563	FY 2018	-	420,106
Total - Department of Health and Human Services				-	444,096
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants 2017 EMPG Comp Grant	Indiana Department of Homeland Security	97.042	EMC-2017-EP-00002	-	36,665
Pre-Disaster Mitigation 2016 MHMP Grant	Indiana Department of Homeland Security	97.047	EMC-2017-PC-0004	-	16,738
Homeland Security Grant Program 2017 SHSP Grant	Indiana Department of Homeland Security	97.067	EMW-2017-SS-00003	-	35,344
Total - Department of Homeland Security				-	88,747
Total federal awards expended				\$ 277,131	\$ 949,941

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, 2018. 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
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 programs:	
Material weakness identified?	no
Significant deficiency identified?	none reported
Any audit finding disclosed that is required to be reported in accordance with section 2 CFR 200.516(a)?	no

Identification of Major Programs and type of auditor's report issued on compliance for each:

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
20.509	Highway Planning and Construction Cluster Formula Grants for Rural Areas	Unmodified 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

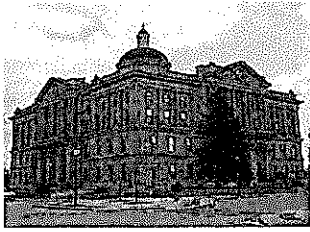
No matters are reportable.

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

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
JILL M. LANDRUM, AUDITOR
jill.landrum@huntington.in.us

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-001

Fiscal year in which the finding initially occurred: 2017

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:

Contact Person Responsible for Corrective Action: Cindy Yeiter, former Auditor (term exp. 12/31/18)
New Auditor – Jill Landrum (term 01/01/19 – 12/31/22)

Contact Phone Number: 260-358-4805 (Jill Landrum)

Status of Audit Finding:

The newly-elected County Auditor, Jill Landrum, has reviewed the Correction Action Plan for Finding 2017-001.

In preparation for the submission for the 2018 Annual Financial Report, the Deputy Auditor gathered the grant files and information. The auditor reviewed the data to verify that the schedule of expenditures of federal awards was reported correctly in the Gateway system.

Jill M. Landrum
(Signature)

Auditor
(Title)

04/26/2019
(Date)

(Note to Officials: To determine what audit findings are required to be reported in the Summary Schedule of Prior Audit Findings, please see U.S. Office of Management and Budget (OMB), Circular A-133, Subpart C, section .315(b) for audit periods beginning before December 26, 2014. For audit periods beginning after December 26, 2014, please see 2 CFR §200.511(b).)

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/>.