

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT AUDIT REPORT

OF

HUNTINGTON COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED
09/16/2022

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	8-10
Notes to Financial Statement	11-17
Required Supplementary Information:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	20-52
Other Information:	
Schedule of Payables and Receivables	54
Schedule of Leases and Debt	55
Schedule of Capital Assets.....	56
Other Reports.....	57

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Jill Landrum	01-01-21 to 12-31-22
County Treasurer	Brenda Hamilton	01-01-21 to 12-31-22
Clerk of the Circuit Court	Shelley Septer	01-01-21 to 12-31-22
County Sheriff	Christian E. Newton	01-01-21 to 12-31-22
County Recorder	Vicki G. Pearson	01-01-21 to 12-31-22
President of the Board of County Commissioners	Tom Wall Rob Miller	01-01-21 to 12-31-21 01-01-22 to 12-31-22
President of the County Council	Ron Kline Kendall Mickley	01-01-21 to 05-13-21 05-14-21 to 12-31-22



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF HUNTINGTON COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Huntington County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2021, and the related notes to the financial statement as listed in the Table of Contents.

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 and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of December 31, 2021, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of December 31, 2021, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Management's Responsibilities for the Financial Statement

Management is responsible for the preparation and fair presentation of the 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 the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 31, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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.


Beth Kelley, CPA, CFE
Deputy State Examiner

August 31, 2022

(This page intentionally left blank.)

FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED SUPPLEMENTARY
INFORMATION; AND OTHER INFORMATION

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.

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
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments		Cash and Investments	
	01-01-21	Receipts	Disbursements	12-31-21
After Settlement Collections	\$ 1,190,815	\$ 1,071,732	\$ 1,190,815	\$ 1,071,732
Inmate Trust	20,784	665,875	640,526	46,133
Commissary	95,467	558,164	506,077	147,554
Clerk Trust	594,307	3,435,484	3,469,339	560,452
General	3,952,361	13,215,158	12,398,983	4,768,536
Accident Report	3,461	5,237	3,559	5,139
Campaign Finance Enforcement - County	1,000	-	1,000	-
LIT Economic Development	1,093,207	956,636	1,232,147	817,696
City and Town Court Costs	16,486	11,051	21,861	5,676
Clerk's Records Perpetuation	22,917	30,204	7,571	45,550
Community Corrections	197,564	179,912	249,375	128,101
Community Transition Program	500	5,850	6,350	-
Sales Disclosure - County Share	20,089	7,945	-	28,034
Cumulative Bridge	852,118	738,401	734,399	856,120
Cumulative Courthouse	557,705	315,368	400,959	472,114
Drug Free Community	15,351	58,506	51,314	22,543
Emergency Planning/Right To Know	17,086	5,801	2,352	20,535
Extradition And Sheriff's Assistance	3,434	-	-	3,434
Firearms Training	3,461	8,942	7,112	5,291
General Drain Improvement	584,995	41,488	47,124	579,359
Health	165,603	402,480	266,280	301,803
Identification Security Protection	38,018	7,926	-	45,944
Local Health Maintenance	63,608	33,148	27,945	68,811
Local Road and Street	258,823	660,642	626,535	292,930
LOIT Public Safety - County Share	831,910	1,018,352	838,259	1,012,003
MVH Restricted	41,241	1,714,804	1,336,581	419,464
Medical Care for Inmates	8,907	5,473	1,128	13,252
Misdemeanant	38,669	25,216	22,496	41,389
Motor Vehicle Highway	817,641	2,937,192	2,751,800	1,003,033
Plat Book	91,073	20,630	-	111,703
Rainy Day	914,731	-	-	914,731
Recorder's Records Perpetuation	387,978	146,373	84,655	449,696
Riverboat	-	220,417	219,660	757
Sex and Violent Offender Administration	7,581	4,360	1,023	10,918
Sheriff's Pension Trust	1,834	43,265	38,138	6,961
Supplemental Public Defender Services	151,453	179,358	61,840	268,971
Surplus Tax	68,449	37,572	52,003	54,018
Surveyor's Corner Perpetuation	91,639	39,742	12,556	118,825
Tax Sale Fees	31,208	7,527	7,716	31,019
Tax Sale Redemption	73,355	149,245	158,667	63,933
Tax Sale Surplus	780,966	176,475	615,824	341,617
Local Health Department Trust Account	338	-	-	338
Unsafe Building	9,537	-	-	9,537
Auditors Ineligible Deductions	6,985	-	1,058	5,927
County Elected Officials Training	24,011	7,960	2,440	29,531
County Offender Transportation	3,321	500	-	3,821
Statewide 911	1,533,787	460,742	835,401	1,159,128
Reassessment	329,093	162,651	196,098	295,646
LIT Correctional/ Rehabilitation Facilities	2,483,196	1,907,287	1,691,500	2,698,983
Prosecutor Forfeiture	-	6,974	2,897	4,077
Adult Probation Administrative	80,280	44,938	22,948	102,270
Supplemental Adult Probation Services	124,162	98,124	65,443	156,843
Drain Construction/ Reconstruction	21,074	65,936	72,712	14,298
Drain Maintenance	2,726,896	595,743	294,298	3,028,341
Drug Buy Money	578	-	70	508
K-9	3,391	37,192	11,397	29,186
Collection Agency Fees	2	-	-	2

HUNTINGTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-21			12-31-21
Jail Bond Construction	2,231,845	7,964,927	10,196,622	150
Self-Insurance	684,974	3,298,729	2,904,107	1,079,596
Payroll Clearing	264,591	2,027,946	2,028,180	264,357
Settlement	60	42,119,272	42,119,312	20
Wheel Tax/Surtax Combined	476	1,191,402	1,157,254	34,624
CVET Agency	-	277,642	277,642	-
Weed Lien Collections	-	117,868	117,868	-
Sewage Collections	-	28,276	28,276	-
Financial Institution Tax	-	314,826	314,826	-
Local Income Tax - Property Tax Relief	118,203	-	-	118,203
State Fines and Forfeitures	15,011	124,871	118,061	21,821
Infraction Judgements	4,348	82,941	83,192	4,097
Overweight Vehicle Fines	3,590	32,315	29,148	6,757
Special Death Benefit	215	2,965	2,920	260
Sales Disclosure - State Share	420	7,945	7,505	860
Coroners Training & Continuing Education	554	4,631	4,772	413
Interstate Compact State Sha	-	500	438	62
Mortgage Recording Fees - State Share	481	5,448	5,465	464
Child Restraint Violation Fines	-	550	500	50
Inheritance Tax	2,661	-	-	2,661
Education Plate Fees Agency	-	362	206	156
Innkeepers Tax Collections	7,209	135,969	130,106	13,072
LIT Certified Shares	263,841	7,185,108	7,448,949	-
LIT Public Safety	49,099	1,365,757	1,414,856	-
LIT Economic Development	53,941	1,428,385	1,482,326	-
93.563 Prosecutor PCA	2,793	4,665	5,284	2,174
93.563 Title IV-D Incentive	121,894	16,784	12,000	126,678
93.563 Prosecutor IV-D Incentive-Post Oct '99	135,313	25,244	26,884	133,673
93.563 Clerk IV-D Incentive-Post Oct '99	34,407	16,784	6,220	44,971
Sheriff Trust	3,153	68,717	70,438	1,432
SETS	2,465	250,035	250,224	2,276
Circuit Court Adult Probation	78,603	29,891	-	108,494
Sup Court Adult Probation Fee	223,830	59,399	43,902	239,327
Circuit Court Juvenile Probation	18,297	3,271	-	21,568
Juvenile Probation Administration Fee	27,935	536	-	28,471
Ticket Violation	38,422	10,514	9,201	39,735
County Law Enforcement Continuing Education	3,756	2,191	-	5,947
Drug Testing Probation Fee	7,963	2,450	6,031	4,382
Pre Trial Diversion	75,650	12,786	15,803	72,633
Infraction Deferral	69,114	25,853	28,423	66,544
Jury Pay	28,773	5,651	1,015	33,409
Drug Court User Fees	15,230	4,423	-	19,653
PSAP Fund	130,779	858,280	866,532	122,527
Veterans Recognition Donation	2,938	408	916	2,430
Coroners Donations	43	-	43	-
EMA Donations	8,622	4,250	2,186	10,686
Construction Fund Bond 2017	301,623	496	120,081	182,038
Bond Interest Fund 2017	-	407,116	407,116	-
2021 Bond Proceeds Fund - O'Donnell	-	1,985,000	73,600	1,911,400
D Little School Prin	1,000	-	-	1,000
D Little School Interest	85	2	-	87
GIS	3,467	-	-	3,467
Soil And Water	1,911	3,472	3,448	1,935
SIA Foundation Grant	3,772	-	474	3,298
United Way Grant	-	25,000	252	24,748
Huntington County Redevelopment Commission	137,402	-	23,358	114,044

HUNTINGTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
Pool Car	32,447	1,682	954	33,175
Sheriff Operation Pullover	(1,652)	6,724	4,935	137
CFDA 97.067 SHSP Grant	-	7,268	7,268	-
CFDA 20.703 HMEP Grant 2021	-	3,220	3,220	-
93.758 Preventive & HS	13,500	-	-	13,500
93.788 Indiana State Opioid Re	12,463	-	9,648	2,815
CFDA 93.788 SIM Grant	60,000	-	59,993	7
2022 SIM Grant	-	60,000	-	60,000
ICJI Criminal Justice	(3,756)	29,331	28,226	(2,651)
COVID Test Site 2021/22	-	100,000	50,000	50,000
CFDA 20.019 COVID IFA Grant	-	117,577	115,876	1,701
CFDA 93.268 Immuniz & Vaccines	-	13,512	13,512	-
CFDA 93.323 ELC Enhancing Det	-	26,808	12,200	14,608
Immunization & Vaccines FYE22	-	74,880	-	74,880
HAT CARES Act	-	572,221	412,068	160,153
HAT - Section 5339 Rural-Vans	-	44,136	44,136	-
American Rescue Plan Act-ARPA	-	3,547,734	390,068	3,157,666
Base Public Health Prepar Grant	10,090	-	-	10,090
Stimulus Funds For HAT Van	13	-	-	13
Health Bio Terrorism	15,630	26,884	31,127	11,387
2021 LACE Grant Sheriff	-	499	499	-
Tobacco Trust	79,573	21,921	9,185	92,309
Sheriff Bullet Proof Vest	8,547	-	1,789	6,758
2020 Community Crossing Grant	4,405	-	4,405	-
2021 Community Crossing Grant	90,017	-	90,017	-
2020-2-CCMG	-	196,247	196,247	-
CCMG 2021-1	-	931,865	-	931,865
HS Foundation Grant	-	3,450	3,450	-
2015 2016 Grant Com Correction	33	-	-	33
2018 2019 Grant Com Correction	75,593	-	75,593	-
2020 Comm Corrections	31,566	-	-	31,566
2021 Comm Corrections	-	352,227	338,134	14,093
2018 2019 Drug Court Grant	52,780	-	52,780	-
2020 Drug Court Grant	21,165	-	2,575	18,590
CY 2021 Drug Court Grant	-	95,487	78,295	17,192
2017 Problem Solving Crt Grant	127	-	-	127
2018 Problem Solving Crt Grant	6,102	-	2,702	3,400
Indiana Supreme Court Grant	7,000	-	7,000	-
2020 LACE Probation Grant	1,268	-	1,240	28
2020 Supreme Court Grant	8,641	-	8,634	7
2020 Pretrial Grant	9,449	-	3,977	5,472
Juvenile Detention Alternative	5,232	3,732	6,676	2,288
2021 GAL/CASA Grant Building	-	6,172	6,172	-
2021 LACE Probation Grant	-	3,488	2,750	738
2021 LACE DC Grant	-	3,500	2,860	640
2021 CASA Grant Matching	-	33,010	33,010	-
2021-2022 JDAI Grant	-	6,233	1,149	5,084
2021 Problem Solving Grant	-	10,000	-	10,000
2021 Pretrial Grant	-	45,370	-	45,370
2021 Court Interpreter Grant	-	-	2,564	(2,564)
Totals	\$ 27,175,438	\$ 110,417,029	\$ 105,251,127	\$ 32,341,340

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, local 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 nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include 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 Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and 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.

The Public Employees' Hybrid 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.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and 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.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

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 funds being set up as reimbursement grants and have not received reimbursements by December 31, 2021.

Note 8. Restatements

For the year ended December 31, 2021, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2020	Prior Period Adjustment	Balance as of January 1, 2021
Inmate Trust	\$ 21,073	\$ (289)	\$ 20,784
Payroll Clearing	261,888	2,703	264,591
2020 Community Crossing Grant	4,578	(173)	4,405

Note 9. Holding Corporation

The County has entered into a capital lease with the Huntington County, Indiana Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2021 totaled \$1,351,500.

Note 10. Other Postemployment Benefits

Huntington County Government Employee Benefit Plan

Plan Description

The County offers a Huntington County Government Employee Benefit Plan to its employees which is a single employer defined benefit plan. The plan is administered by the group administrators. The Huntington County Government Employee Benefit Plan poses a liability to the County.

Benefits Provided

Huntington County Government Employee Benefit Plan provides the following benefits: medical, dental, and vision. Information regarding the benefits can be obtained by contacting the County.

HUNTINGTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Contributions

The cost method for funding purposes is the pay-as-you-go method. For inactive employees or their beneficiaries currently receiving benefit payments, it is the policy of the County that the County will pay 20 percent of the medical, dental, and vision insurance premium, and the employee is responsible for 80 percent.

(This page intentionally left blank.)

REQUIRED SUPPLEMENTARY INFORMATION

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	After Settlement Collections	Inmate Trust	Commissary	Clerk Trust	General
Cash and investments - beginning	\$ 1,190,815	\$ 20,784	\$ 95,467	\$ 594,307	\$ 3,952,361
Receipts:					
Taxes	-	-	-	-	10,678,567
Licenses and permits	-	-	-	-	116,106
Intergovernmental receipts	-	-	-	-	1,698,326
Charges for services	-	-	-	-	359,917
Fines and forfeits	-	-	-	-	151,126
Other receipts	<u>1,071,732</u>	<u>665,875</u>	<u>558,164</u>	<u>3,435,484</u>	<u>211,116</u>
Total receipts	<u>1,071,732</u>	<u>665,875</u>	<u>558,164</u>	<u>3,435,484</u>	<u>13,215,158</u>
Disbursements:					
Personal services	-	-	-	-	8,841,754
Supplies	-	-	-	-	311,793
Other services and charges	-	-	-	-	2,823,051
Debt service - principal and interest	-	-	-	-	182,625
Capital outlay	-	-	-	-	239,760
Other disbursements	<u>1,190,815</u>	<u>640,526</u>	<u>506,077</u>	<u>3,469,339</u>	<u>-</u>
Total disbursements	<u>1,190,815</u>	<u>640,526</u>	<u>506,077</u>	<u>3,469,339</u>	<u>12,398,983</u>
Excess (deficiency) of receipts over disbursements	<u>(119,083)</u>	<u>25,349</u>	<u>52,087</u>	<u>(33,855)</u>	<u>816,175</u>
Cash and investments - ending	<u>\$ 1,071,732</u>	<u>\$ 46,133</u>	<u>\$ 147,554</u>	<u>\$ 560,452</u>	<u>\$ 4,768,536</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Accident Report	Campaign Finance Enforcement - County	LIT Economic Development	City and Town Court Costs	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 3,461	\$ 1,000	\$ 1,093,207	\$ 16,486	\$ 22,917
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	955,724	-	96
Charges for services	970	-	-	-	252
Fines and forfeits	-	-	-	11,051	29,856
Other receipts	4,267	-	912	-	-
Total receipts	<u>5,237</u>	<u>-</u>	<u>956,636</u>	<u>11,051</u>	<u>30,204</u>
Disbursements:					
Personal services	-	-	-	-	7,406
Supplies	-	-	-	-	165
Other services and charges	3,559	1,000	1,232,147	21,861	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>3,559</u>	<u>1,000</u>	<u>1,232,147</u>	<u>21,861</u>	<u>7,571</u>
Excess (deficiency) of receipts over disbursements	<u>1,678</u>	<u>(1,000)</u>	<u>(275,511)</u>	<u>(10,810)</u>	<u>22,633</u>
Cash and investments - ending	<u>\$ 5,139</u>	<u>\$ -</u>	<u>\$ 817,696</u>	<u>\$ 5,676</u>	<u>\$ 45,550</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Community Corrections	Community Transition Program	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Courthouse
Cash and investments - beginning	\$ 197,564	\$ 500	\$ 20,089	\$ 852,118	\$ 557,705
Receipts:					
Taxes	-	-	-	597,369	285,572
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	5,850	-	141,032	29,546
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	179,912	-	7,945	-	250
Total receipts	179,912	5,850	7,945	738,401	315,368
Disbursements:					
Personal services	136,939	-	-	-	-
Supplies	5,584	-	-	48,967	-
Other services and charges	64,042	6,350	-	640,312	174,959
Debt service - principal and interest	-	-	-	-	226,000
Capital outlay	42,810	-	-	45,120	-
Other disbursements	-	-	-	-	-
Total disbursements	249,375	6,350	-	734,399	400,959
Excess (deficiency) of receipts over disbursements	(69,463)	(500)	7,945	4,002	(85,591)
Cash and investments - ending	\$ 128,101	\$ -	\$ 28,034	\$ 856,120	\$ 472,114

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Drug Free Community	Emergency Planning/Right To Know	Extradition And Sheriff's Assistance	Firearms Training	General Drain Improvement
Cash and investments - beginning	\$ 15,351	\$ 17,086	\$ 3,434	\$ 3,461	\$ 584,995
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	58,506	-	-	-	-
Other receipts	-	5,801	-	8,942	41,488
Total receipts	<u>58,506</u>	<u>5,801</u>	<u>-</u>	<u>8,942</u>	<u>41,488</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	1,504	-	-	-
Other services and charges	51,314	848	-	7,112	47,124
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>51,314</u>	<u>2,352</u>	<u>-</u>	<u>7,112</u>	<u>47,124</u>
Excess (deficiency) of receipts over disbursements	<u>7,192</u>	<u>3,449</u>	<u>-</u>	<u>1,830</u>	<u>(5,636)</u>
Cash and investments - ending	<u>\$ 22,543</u>	<u>\$ 20,535</u>	<u>\$ 3,434</u>	<u>\$ 5,291</u>	<u>\$ 579,359</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share
Cash and investments - beginning	\$ 165,603	\$ 38,018	\$ 63,608	\$ 258,823	\$ 831,910
Receipts:					
Taxes	158,813	-	-	-	-
Licenses and permits	227,199	-	-	-	-
Intergovernmental receipts	16,459	-	33,139	660,642	1,018,352
Charges for services	9	6,125	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,801	9	-	-
Total receipts	402,480	7,926	33,148	660,642	1,018,352
Disbursements:					
Personal services	241,184	-	27,945	-	401,302
Supplies	15,450	-	-	139,870	-
Other services and charges	9,646	-	-	290,587	436,957
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	196,078	-
Other disbursements	-	-	-	-	-
Total disbursements	266,280	-	27,945	626,535	838,259
Excess (deficiency) of receipts over disbursements	136,200	7,926	5,203	34,107	180,093
Cash and investments - ending	\$ 301,803	\$ 45,944	\$ 68,811	\$ 292,930	\$ 1,012,003

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	MVH Restricted	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Plat Book
Cash and investments - beginning	\$ 41,241	\$ 8,907	\$ 38,669	\$ 817,641	\$ 91,073
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,674,195	-	25,216	2,550,380	-
Charges for services	-	-	-	366,665	-
Fines and forfeits	-	-	-	-	-
Other receipts	40,609	5,473	-	20,147	20,630
Total receipts	1,714,804	5,473	25,216	2,937,192	20,630
Disbursements:					
Personal services	345,012	-	19,650	1,356,933	-
Supplies	942,507	913	-	797,272	-
Other services and charges	49,062	215	-	201,913	-
Debt service - principal and interest	-	-	-	75	-
Capital outlay	-	-	2,846	395,607	-
Other disbursements	-	-	-	-	-
Total disbursements	1,336,581	1,128	22,496	2,751,800	-
Excess (deficiency) of receipts over disbursements	378,223	4,345	2,720	185,392	20,630
Cash and investments - ending	\$ 419,464	\$ 13,252	\$ 41,389	\$ 1,003,033	\$ 111,703

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Rainy Day	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Sheriff's Pension Trust
Cash and investments - beginning	\$ 914,731	\$ 387,978	\$ -	\$ 7,581	\$ 1,834
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	219,660	-	-
Charges for services	-	114,636	-	-	-
Fines and forfeits	-	-	-	-	33,831
Other receipts	-	31,737	757	4,360	9,434
Total receipts	-	146,373	220,417	4,360	43,265
Disbursements:					
Personal services	-	40,172	-	-	-
Supplies	-	-	-	1,023	-
Other services and charges	-	44,483	219,660	-	38,138
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	84,655	219,660	1,023	38,138
Excess (deficiency) of receipts over disbursements	-	61,718	757	3,337	5,127
Cash and investments - ending	\$ 914,731	\$ 449,696	\$ 757	\$ 10,918	\$ 6,961

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption
Cash and investments - beginning	\$ 151,453	\$ 68,449	\$ 91,639	\$ 31,208	\$ 73,355
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	39,620	-	-
Fines and forfeits	179,358	-	-	-	-
Other receipts	-	37,572	122	7,527	149,245
Total receipts	179,358	37,572	39,742	7,527	149,245
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	252	-	-
Other services and charges	61,840	52,003	12,304	7,716	158,667
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	61,840	52,003	12,556	7,716	158,667
Excess (deficiency) of receipts over disbursements	117,518	(14,431)	27,186	(189)	(9,422)
Cash and investments - ending	\$ 268,971	\$ 54,018	\$ 118,825	\$ 31,019	\$ 63,933

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Tax Sale Surplus	Local Health Department Trust Account	Unsafe Building	Auditors Ineligible Deductions	County Elected Officials Training
Cash and investments - beginning	\$ 780,966	\$ 338	\$ 9,537	\$ 6,985	\$ 24,011
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	6,341
Fines and forfeits	-	-	-	-	1,619
Other receipts	176,475	-	-	-	-
Total receipts	176,475	-	-	-	7,960
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	615,824	-	-	-	2,440
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	1,058	-
Other disbursements	-	-	-	-	-
Total disbursements	615,824	-	-	1,058	2,440
Excess (deficiency) of receipts over disbursements	(439,349)	-	-	(1,058)	5,520
Cash and investments - ending	\$ 341,617	\$ 338	\$ 9,537	\$ 5,927	\$ 29,531

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	County Offender Transportation	Statewide 911	Reassessment	LIT Correctional/ Rehabilitation Facilities	Prosecutor Forfeiture
Cash and investments - beginning	\$ 3,321	\$ 1,533,787	\$ 329,093	\$ 2,483,196	\$ -
Receipts:					
Taxes	-	-	147,157	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	460,742	15,263	1,907,287	-
Charges for services	-	-	-	-	-
Fines and forfeits	500	-	-	-	-
Other receipts	-	-	231	-	6,974
Total receipts	<u>500</u>	<u>460,742</u>	<u>162,651</u>	<u>1,907,287</u>	<u>6,974</u>
Disbursements:					
Personal services	-	192,702	242	-	-
Supplies	-	-	686	-	-
Other services and charges	-	642,699	195,170	1,691,500	2,897
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>835,401</u>	<u>196,098</u>	<u>1,691,500</u>	<u>2,897</u>
Excess (deficiency) of receipts over disbursements	<u>500</u>	<u>(374,659)</u>	<u>(33,447)</u>	<u>215,787</u>	<u>4,077</u>
Cash and investments - ending	<u>\$ 3,821</u>	<u>\$ 1,159,128</u>	<u>\$ 295,646</u>	<u>\$ 2,698,983</u>	<u>\$ 4,077</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Adult Probation Administrative	Supplemental Adult Probation Services	Drain Construction/ Reconstruction	Drain Maintenance	Drug Buy Money
Cash and investments - beginning	\$ 80,280	\$ 124,162	\$ 21,074	\$ 2,726,896	\$ 578
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	44,938	97,849	-	-	-
Other receipts	-	275	65,936	595,743	-
Total receipts	44,938	98,124	65,936	595,743	-
Disbursements:					
Personal services	22,948	29,587	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	35,856	72,712	294,298	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	70
Total disbursements	22,948	65,443	72,712	294,298	70
Excess (deficiency) of receipts over disbursements	21,990	32,681	(6,776)	301,445	(70)
Cash and investments - ending	\$ 102,270	\$ 156,843	\$ 14,298	\$ 3,028,341	\$ 508

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	K-9	Collection Agency Fees	Jail Bond Construction	Self-Insurance	Payroll Clearing
Cash and investments - beginning	\$ 3,391	\$ 2	\$ 2,231,845	\$ 684,974	\$ 264,591
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	166,866	-
Fines and forfeits	-	-	-	-	-
Other receipts	37,192	-	7,964,927	3,131,863	2,027,946
Total receipts	37,192	-	7,964,927	3,298,729	2,027,946
Disbursements:					
Personal services	-	-	-	-	2,028,180
Supplies	3,591	-	-	-	-
Other services and charges	1,006	-	10,196,622	2,904,107	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	6,800	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	11,397	-	10,196,622	2,904,107	2,028,180
Excess (deficiency) of receipts over disbursements	25,795	-	(2,231,695)	394,622	(234)
Cash and investments - ending	\$ 29,186	\$ 2	\$ 150	\$ 1,079,596	\$ 264,357

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Settlement	Wheel Tax/Surtax Combined	CVET Agency	Weed Lien Collections	Sewage Collections
Cash and investments - beginning	\$ 60	\$ 476	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,079,421	277,642	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	42,119,272	111,981	-	117,868	28,276
Total receipts	42,119,272	1,191,402	277,642	117,868	28,276
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	42,119,312	1,157,254	277,642	117,868	28,276
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	42,119,312	1,157,254	277,642	117,868	28,276
Excess (deficiency) of receipts over disbursements	(40)	34,148	-	-	-
Cash and investments - ending	\$ 20	\$ 34,624	\$ -	\$ -	\$ -

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Financial Institution Tax	Local Income Tax - Property Tax Relief	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines
Cash and investments - beginning	\$ -	\$ 118,203	\$ 15,011	\$ 4,348	\$ 3,590
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	314,826	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	122,779	82,941	32,315
Other receipts	-	-	2,092	-	-
Total receipts	314,826	-	124,871	82,941	32,315
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	314,826	-	118,061	83,192	29,148
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	314,826	-	118,061	83,192	29,148
Excess (deficiency) of receipts over disbursements	-	-	6,810	(251)	3,167
Cash and investments - ending	\$ -	\$ 118,203	\$ 21,821	\$ 4,097	\$ 6,757

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Continuing Education	Interstate Compact State Sha	Mortgage Recording Fees - State Share
Cash and investments - beginning	\$ 215	\$ 420	\$ 554	\$ -	\$ 481
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	4,631	-	-
Intergovernmental receipts	-	-	-	-	4,115
Charges for services	-	7,770	-	-	-
Fines and forfeits	2,965	-	-	500	-
Other receipts	-	175	-	-	1,333
Total receipts	<u>2,965</u>	<u>7,945</u>	<u>4,631</u>	<u>500</u>	<u>5,448</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	2,920	7,505	4,772	438	5,465
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>2,920</u>	<u>7,505</u>	<u>4,772</u>	<u>438</u>	<u>5,465</u>
Excess (deficiency) of receipts over disbursements	<u>45</u>	<u>440</u>	<u>(141)</u>	<u>62</u>	<u>(17)</u>
Cash and investments - ending	<u>\$ 260</u>	<u>\$ 860</u>	<u>\$ 413</u>	<u>\$ 62</u>	<u>\$ 464</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Child Restraint Violation Fines	Inheritance Tax	Education Plate Fees Agency	Innkeepers Tax Collections	LIT Certified Shares
Cash and investments - beginning	\$ -	\$ 2,661	\$ -	\$ 7,209	\$ 263,841
Receipts:					
Taxes	-	-	156	122,811	7,185,108
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	206	13,158	-
Charges for services	-	-	-	-	-
Fines and forfeits	550	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	550	-	362	135,969	7,185,108
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	500	-	206	130,106	7,448,949
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	500	-	206	130,106	7,448,949
Excess (deficiency) of receipts over disbursements	50	-	156	5,863	(263,841)
Cash and investments - ending	\$ 50	\$ 2,661	\$ 156	\$ 13,072	\$ -

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	LIT Public Safety	LIT Economic Development	93.563 Prosecutor PCA	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ 49,099	\$ 53,941	\$ 2,793	\$ 121,894	\$ 135,313
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,365,757	1,428,385	4,442	16,784	25,244
Charges for services	-	-	223	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	1,365,757	1,428,385	4,665	16,784	25,244
Disbursements:					
Personal services	-	-	-	-	13,172
Supplies	-	-	-	-	-
Other services and charges	1,414,856	1,482,326	5,284	12,000	13,712
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,414,856	1,482,326	5,284	12,000	26,884
Excess (deficiency) of receipts over disbursements	(49,099)	(53,941)	(619)	4,784	(1,640)
Cash and investments - ending	\$ -	\$ -	\$ 2,174	\$ 126,678	\$ 133,673

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	93.563 Clerk IV-D Incentive-Post Oct '99	Sheriff Trust	ISETS	Circuit Court Adult Probation	Sup Court Adult Probation Fee
Cash and investments - beginning	\$ 34,407	\$ 3,153	\$ 2,465	\$ 78,603	\$ 223,830
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	16,784	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	29,891	59,399
Other receipts	-	68,717	250,035	-	-
Total receipts	16,784	68,717	250,035	29,891	59,399
Disbursements:					
Personal services	-	-	-	-	43,902
Supplies	-	-	-	-	-
Other services and charges	6,220	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	70,438	250,224	-	-
Total disbursements	6,220	70,438	250,224	-	43,902
Excess (deficiency) of receipts over disbursements	10,564	(1,721)	(189)	29,891	15,497
Cash and investments - ending	\$ 44,971	\$ 1,432	\$ 2,276	\$ 108,494	\$ 239,327

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Circuit Court Juvenile Probation	Juvenile Probation Administration Fee	Ticket Violation	County Law Enforcement Continuing Education	Drug Testing Probation Fee
Cash and investments - beginning	\$ 18,297	\$ 27,935	\$ 38,422	\$ 3,756	\$ 7,963
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	3,271	536	10,514	-	2,450
Other receipts	-	-	-	2,191	-
Total receipts	3,271	536	10,514	2,191	2,450
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	6,031
Other services and charges	-	-	9,201	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	9,201	-	6,031
Excess (deficiency) of receipts over disbursements	3,271	536	1,313	2,191	(3,581)
Cash and investments - ending	\$ 21,568	\$ 28,471	\$ 39,735	\$ 5,947	\$ 4,382

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Pre Trial Diversion	Infraction Deferral	Jury Pay	Drug Court User Fees	PSAP Fund
Cash and investments - beginning	\$ 75,650	\$ 69,114	\$ 28,773	\$ 15,230	\$ 130,779
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	858,280
Charges for services	21	4,963	-	-	-
Fines and forfeits	12,765	20,890	5,532	4,423	-
Other receipts	-	-	119	-	-
Total receipts	12,786	25,853	5,651	4,423	858,280
Disbursements:					
Personal services	-	27,301	-	-	863,979
Supplies	627	173	-	-	2,007
Other services and charges	15,176	949	1,015	-	546
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	15,803	28,423	1,015	-	866,532
Excess (deficiency) of receipts over disbursements	(3,017)	(2,570)	4,636	4,423	(8,252)
Cash and investments - ending	\$ 72,633	\$ 66,544	\$ 33,409	\$ 19,653	\$ 122,527

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Veterans Recognition Donation	Coroners Donations	EMA Donations	Construction Fund Bond 2017	Bond Interest Fund 2017
Cash and investments - beginning	\$ 2,938	\$ 43	\$ 8,622	\$ 301,623	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	408	-	4,250	496	407,116
Total receipts	408	-	4,250	496	407,116
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	2,075	-	-
Other services and charges	916	43	111	120,081	-
Debt service - principal and interest	-	-	-	-	407,116
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	916	43	2,186	120,081	407,116
Excess (deficiency) of receipts over disbursements	(508)	(43)	2,064	(119,585)	-
Cash and investments - ending	\$ 2,430	\$ -	\$ 10,686	\$ 182,038	\$ -

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	2021 Bond Proceeds Fund - O'Donnell	D Little School Prin	D Little School Interest	GIS	Soil And Water
Cash and investments - beginning	\$ -	\$ 1,000	\$ 85	\$ 3,467	\$ 1,911
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,985,000	-	2	-	3,472
Total receipts	1,985,000	-	2	-	3,472
Disbursements:					
Personal services	-	-	-	-	3,448
Supplies	-	-	-	-	-
Other services and charges	73,600	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	73,600	-	-	-	3,448
Excess (deficiency) of receipts over disbursements	1,911,400	-	2	-	24
Cash and investments - ending	\$ 1,911,400	\$ 1,000	\$ 87	\$ 3,467	\$ 1,935

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	SIA Foundation Grant	United Way Grant	Huntington County Redevelopment Commission	Pool Car	Sheriff Operation Pullover
Cash and investments - beginning	\$ 3,772	\$ -	\$ 137,402	\$ 32,447	\$ (1,652)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	6,724
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	25,000	-	1,682	-
Total receipts	-	25,000	-	1,682	6,724
Disbursements:					
Personal services	-	-	4,812	-	4,935
Supplies	-	252	-	669	-
Other services and charges	-	-	18,546	285	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	474	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	474	252	23,358	954	4,935
Excess (deficiency) of receipts over disbursements	(474)	24,748	(23,358)	728	1,789
Cash and investments - ending	\$ 3,298	\$ 24,748	\$ 114,044	\$ 33,175	\$ 137

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	CFDA 97.067 SHSP Grant	CFDA 20.703 HMEP Grant 2021	93.758 Preventive & HS	93.788 Indiana State Opioid Re	CFDA 93.788 SIM Grant
Cash and investments - beginning	\$ -	\$ -	\$ 13,500	\$ 12,463	\$ 60,000
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	7,268	3,220	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>7,268</u>	<u>3,220</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	9,648	59,993
Supplies	-	-	-	-	-
Other services and charges	-	3,220	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	7,268	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>7,268</u>	<u>3,220</u>	<u>-</u>	<u>9,648</u>	<u>59,993</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>(9,648)</u>	<u>(59,993)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,500</u>	<u>\$ 2,815</u>	<u>\$ 7</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	2022 SIM Grant	ICJI Criminal Justice	COVID Test Site 2021/22	CFDA 20.019 COVID IFA Grant	CFDA 93.268 Immuniz & Vaccines
Cash and investments - beginning	\$ -	\$ (3,756)	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	60,000	29,331	100,000	117,577	13,512
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>60,000</u>	<u>29,331</u>	<u>100,000</u>	<u>117,577</u>	<u>13,512</u>
Disbursements:					
Personal services	-	15,493	-	-	-
Supplies	-	8,962	-	-	13,512
Other services and charges	-	3,771	50,000	115,876	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>28,226</u>	<u>50,000</u>	<u>115,876</u>	<u>13,512</u>
Excess (deficiency) of receipts over disbursements	<u>60,000</u>	<u>1,105</u>	<u>50,000</u>	<u>1,701</u>	<u>-</u>
Cash and investments - ending	<u>\$ 60,000</u>	<u>\$ (2,651)</u>	<u>\$ 50,000</u>	<u>\$ 1,701</u>	<u>\$ -</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	CFDA 93.323 ELC Enhancing Det	Immunization & Vaccines FYE22	HAT CARES Act	HAT - Section 5339 Rural-Vans	American Rescue Plan Act-ARPA
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	26,808	74,880	572,221	44,136	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	3,547,734
Total receipts	<u>26,808</u>	<u>74,880</u>	<u>572,221</u>	<u>44,136</u>	<u>3,547,734</u>
Disbursements:					
Personal services	-	-	-	-	8,462
Supplies	12,200	-	-	-	4,885
Other services and charges	-	-	412,068	44,136	376,721
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>12,200</u>	<u>-</u>	<u>412,068</u>	<u>44,136</u>	<u>390,068</u>
Excess (deficiency) of receipts over disbursements	<u>14,608</u>	<u>74,880</u>	<u>160,153</u>	<u>-</u>	<u>3,157,666</u>
Cash and investments - ending	<u>\$ 14,608</u>	<u>\$ 74,880</u>	<u>\$ 160,153</u>	<u>\$ -</u>	<u>\$ 3,157,666</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Base Public Health Prepar Grant	Stimulus Funds For HAT Van	Health Bio Terrorism	2021 LACE Grant Sheriff	Tobacco Trust
Cash and investments - beginning	\$ 10,090	\$ 13	\$ 15,630	\$ -	\$ 79,573
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	26,884	-	21,909
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	499	12
Total receipts	-	-	26,884	499	21,921
Disbursements:					
Personal services	-	-	28,649	-	4,725
Supplies	-	-	836	-	-
Other services and charges	-	-	1,642	499	4,460
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	31,127	499	9,185
Excess (deficiency) of receipts over disbursements	-	-	(4,243)	-	12,736
Cash and investments - ending	\$ 10,090	\$ 13	\$ 11,387	\$ -	\$ 92,309

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Sheriff Bullet Proof Vest	2020 Community Crossing Grant	2021 Community Crossing Grant	2020-2-CCMG	CCMG 2021-1
Cash and investments - beginning	\$ 8,547	\$ 4,405	\$ 90,017	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	147,185	931,865
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	49,062	-
Total receipts	-	-	-	196,247	931,865
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	4,405	90,017	196,247	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,789	-	-	-	-
Total disbursements	1,789	4,405	90,017	196,247	-
Excess (deficiency) of receipts over disbursements	(1,789)	(4,405)	(90,017)	-	931,865
Cash and investments - ending	\$ 6,758	\$ -	\$ -	\$ -	\$ 931,865

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	HS Foundation Grant	2015 2016 Grant Com Correction	2018 2019 Grant Com Correction	2020 Comm Corrections	2021 Comm Corrections
Cash and investments - beginning	\$ -	\$ 33	\$ 75,593	\$ 31,566	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	3,450	-	-	-	352,227
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>3,450</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>352,227</u>
Disbursements:					
Personal services	-	-	-	-	270,772
Supplies	-	-	-	-	2,000
Other services and charges	-	-	75,593	-	65,362
Debt service - principal and interest	-	-	-	-	-
Capital outlay	3,450	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>3,450</u>	<u>-</u>	<u>75,593</u>	<u>-</u>	<u>338,134</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(75,593)</u>	<u>-</u>	<u>14,093</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 33</u>	<u>\$ -</u>	<u>\$ 31,566</u>	<u>\$ 14,093</u>

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	2018 2019 Drug Court Grant	2020 Drug Court Grant	CY 2021 Drug Court Grant	2017 Problem Solving Crt Grant	2018 Problem Solving Crt Grant
Cash and investments - beginning	\$ 52,780	\$ 21,165	\$ -	\$ 127	\$ 6,102
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	94,878	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	609	-	-
Total receipts	-	-	95,487	-	-
Disbursements:					
Personal services	-	-	74,607	-	-
Supplies	-	274	1,421	-	70
Other services and charges	52,780	2,301	2,267	-	2,632
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	52,780	2,575	78,295	-	2,702
Excess (deficiency) of receipts over disbursements	(52,780)	(2,575)	17,192	-	(2,702)
Cash and investments - ending	\$ -	\$ 18,590	\$ 17,192	\$ 127	\$ 3,400

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Indiana Supreme Court Grant	2020 LACE Probation Grant	2020 Supreme Court Grant	2020 Pretrial Grant	Juvenile Detention Alternative
Cash and investments - beginning	\$ 7,000	\$ 1,268	\$ 8,641	\$ 9,449	\$ 5,232
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	3,732
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	3,732
Disbursements:					
Personal services	-	-	6,914	-	-
Supplies	2,000	1,240	-	1,000	2,091
Other services and charges	5,000	-	1,720	370	150
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	2,607	4,435
Other disbursements	-	-	-	-	-
Total disbursements	7,000	1,240	8,634	3,977	6,676
Excess (deficiency) of receipts over disbursements	(7,000)	(1,240)	(8,634)	(3,977)	(2,944)
Cash and investments - ending	\$ -	\$ 28	\$ 7	\$ 5,472	\$ 2,288

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	2021 GAL/CASA Grant Building	2021 LACE Probation Grant	2021 LACE DC Grant	2021 CASA Grant Matching	2021-2022 JDAI Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	6,172	-	-	14,398	6,233
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	3,488	3,500	18,612	-
Total receipts	6,172	3,488	3,500	33,010	6,233
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	2,750	-	-	672
Other services and charges	6,172	-	2,860	33,010	477
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	6,172	2,750	2,860	33,010	1,149
Excess (deficiency) of receipts over disbursements	-	738	640	-	5,084
Cash and investments - ending	\$ -	\$ 738	\$ 640	\$ -	\$ 5,084

HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	2021 Problem Solving Grant	2021 Pretrial Grant	2021 Court Interpreter Grant	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 27,175,438
Receipts:				
Taxes	-	-	-	19,175,553
Licenses and permits	-	-	-	347,936
Intergovernmental receipts	-	-	-	19,481,563
Charges for services	-	-	-	1,074,378
Fines and forfeits	-	-	-	1,000,355
Other receipts	10,000	45,370	-	69,337,244
Total receipts	<u>10,000</u>	<u>45,370</u>	<u>-</u>	<u>110,417,029</u>
Disbursements:				
Personal services	-	-	-	15,132,768
Supplies	-	-	-	2,335,324
Other services and charges	-	-	2,564	79,889,628
Debt service - principal and interest	-	-	-	815,816
Capital outlay	-	-	-	948,313
Other disbursements	-	-	-	6,129,278
Total disbursements	<u>-</u>	<u>-</u>	<u>2,564</u>	<u>105,251,127</u>
Excess (deficiency) of receipts over disbursements	<u>10,000</u>	<u>45,370</u>	<u>(2,564)</u>	<u>5,165,902</u>
Cash and investments - ending	<u>\$ 10,000</u>	<u>\$ 45,370</u>	<u>\$ (2,564)</u>	<u>\$ 32,341,340</u>

OTHER INFORMATION

HUNTINGTON COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2021

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,200,148</u>	<u>\$ 5,214</u>

HUNTINGTON COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2021

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Crossroads Bank	3 Dump Trucks/Chevy HD Crew/Chevy HD Reg Cab - Master Lease #5	\$ 163,753	03/09/20	08/01/25
Crossroads Bank	4 Tandem Dump Trucks (2022) & 2 Monroe Plows - Master Lease #6	185,086	12/01/20	12/01/25
Huntington National Bank	Jail Addition Project 2020 - Lease Rental Revenue Bond	<u>1,351,500</u>	07/15/20	01/15/40
Total of annual lease payments		<u>\$ 1,700,339</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Courthouse Renovation	\$ 4,915,000	\$ 409,162
General obligation bonds	O'Donnell Center	<u>1,985,000</u>	<u>62,573</u>
Totals		<u>\$ 6,900,000</u>	<u>\$ 471,735</u>

HUNTINGTON COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2021

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	317,982,189
Buildings	21,448,709
Improvements other than buildings	77,499
Machinery, equipment, and vehicles	16,099,337
Construction in progress	<u>14,533,199</u>
Total capital assets	<u>\$ 370,364,589</u>

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/>.