

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

ANNUAL FINANCIAL REPORT

2010

WHITLEY COUNTY, INDIANA



**FILED**

06/17/2011



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Linda J. Gerig	01-01-07 to 12-31-10
	Jennifer R. McGuire	01-01-11 to 12-31-14
Treasurer	Lisa A. Richmond	01-01-09 to 12-31-12
Clerk	Cindy Doolittle	01-01-08 to 12-31-10
	Deborah S. Beers	01-01-11 to 12-31-14
Sheriff	Mark E. Hodges	01-01-07 to 12-31-14
Recorder	Rosemary Brown	01-01-08 to 12-31-10
	April Whetstone	01-01-11 to 12-31-14
President of the Board of County Commissioners	Michael D. Schrader	01-01-10 to 12-31-10
	Tom Rethlake	01-01-11 to 12-31-11
President of the County Council	Kim Wheeler	01-01-10 to 12-31-11



**STATE OF INDIANA**  
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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENT  
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF WHITLEY COUNTY, INDIANA

We have audited the accompanying financial statement of Whitley County (County), for the year ended December 31, 2010. This financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing 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 over reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by 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 noted above is a different basis than that used in the prior year.

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, 2010, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated June 8, 2011, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the financial

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENT  
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
(Continued)

statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with Indiana Code 36-8-16-14 and Indiana Code 36-8-16.5-41 these fees have been subject to an annual audit performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule(s) of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the financial statement. The Combining Schedule(s) of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Capital Assets, and Schedule of Long-Term Debt 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.

This report is intended solely for the information and use of the County's management, Board of County Commissioners, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

June 8, 2011



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF WHITLEY COUNTY, INDIANA

We have audited the financial statement of Whitley County (County), for the year ended December 31, 2010, and have issued our report thereon dated June 8, 2011. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
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.

This report is intended solely for the information and use of the County's management, Board of County Commissioners, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

June 8, 2011

FINANCIAL STATEMENT(S)

WHITLEY COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2010

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
County General	\$ 126,839	\$ 9,515,974	\$ 7,542,320	\$ 2,100,493
Local Road and Street	166,661	440,698	375,000	232,359
Accident Report	1,267	2,961	3,111	1,117
Firearms Training	27,101	15,079	4,558	37,622
County Health	57,879	233,922	268,170	23,631
Alcohol and Drug Services	(32,259)	104,557	107,677	(35,379)
Law Enforcement Continuing Education	7,968	3,757	7,881	3,844
Motor Vehicle Registration Penalty	8	-	-	8
Unsafe Building	4,250	1,000	-	5,250
Emergency Telephone System	263,520	242,292	264,210	241,602
County Drug Free Community	70,583	63,566	72,926	61,223
Drug Enforcement Grant	15,480	14,219	7,688	22,011
Drainage Maintenance	2,772,868	249,929	357,023	2,665,774
Emergency Planning and Right to Know	6,257	3,791	2,743	7,305
County Highway	253,703	2,197,525	2,298,160	153,068
Property Reassessment	1,292,643	139,712	125,489	1,306,866
Supplemental Juvenile Probation Service	16,107	14,013	18,001	12,119
Supplemental Adult Probation Service	33,531	96,515	83,387	46,659
Recorder's Record Perpetuation	40,802	44,815	63,421	22,196
Family And Children	1	-	1	-
Local Health Maintenance	4,386	20,000	20,245	4,141
Pretrial Diversion	141,778	20,678	-	162,456
Guardian Ad Litem/Court	200	-	-	200
County Misdemeanant	9,171	20,750	6,302	23,619
Supplemental Public Defender Service	79,988	3,733	-	83,721
Clerk Incentive	17,641	20,674	9,850	28,465
Jury Pay	50,021	10,144	20,359	39,806
Medical Care for Inmates	3,214	1,972	2,034	3,152
Public Health Coordinator	3,094	-	530	2,564
Credit Card Fees	435	-	-	435
Victims Assistance Grant	(9,164)	18,790	16,845	(7,219)
Senior Citizen Transportation Grant	-	358,264	358,264	-
Rainy Day	1,524,819	1,698,675	914,235	2,309,259
Sales Disclosure	32,146	3,280	-	35,426
County User Fee Infraction	189,995	106,441	101,369	195,067
Riverboat Sharing	-	192,165	192,165	-
Project Income	37,976	628,564	694,366	(27,826)
Sheriff's Commissary	27,555	130,843	122,785	35,613
Community Corrections Grant	7,270	412,802	438,869	(18,797)
Tobacco Grant	7,070	13,747	13,482	7,335
Levy Excess	-	20,000	-	20,000
Law Enforcement Continuing Education - All	21,857	15,837	13,955	23,739
Identification Security Protection	5,102	11,426	14,000	2,528
Operation Pullover	(9,251)	7,151	2,033	(4,133)
Surveyor Cornerstone Perpetuation	47,846	6,105	1,750	52,201
Homeland Security Grant	9,850	5,044	14,894	-
Wireless E-911	69,164	131,874	109,738	91,300
Redevelopment Commission	2,676,767	1,947,680	1,868,487	2,755,960
Economic Development Commission	8,702	-	-	8,702
Emergency Management/Cert Grant	169	-	-	169
Community Transition Program	1,517	17,690	13,401	5,806
County General Incentive	-	20,674	-	20,674
Fuel Facility	-	636,109	528,343	107,766
Tobacco Cessation	13,373	-	5,000	8,373
WIC Grant	808	99,241	97,855	2,194
TGF II	20,372	20,372	20,372	20,372
Guardian Ad Litem/CASA	-	7,434	7,434	-
Tri Lakes Park	1,208	-	-	1,208

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

WHITLEY COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2010  
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Youth Improvement	15,635	74,778	47,262	43,151
Prosecutor Incentive	32,152	41,256	36,967	36,441
Personal Property Tax Recovery	316	244	64	496
Prosecutor ARRA	-	19,481	-	19,481
Employee Disability	601	10,000	4,944	5,657
Ambulance Lease	-	16,072	16,072	-
Internet Crimes vs. Children	-	10,692	13,368	(2,676)
2007 RACES Grant	-	2,367	2,366	1
Government Center Lease	286,535	557,120	547,000	296,655
Cumulative Capital Development	771,966	297,331	968,286	101,011
Cumulative Bridge	1,258,498	563,752	674,709	1,147,541
General Drain Improvement	179,823	157,160	143,357	193,626
County Economic Development Income	289,960	1,135,825	1,045,074	380,711
Employee Health Insurance	338,729	1,129,954	1,094,384	374,299
Health Donations	16,002	64,352	70,538	9,816
Sheriff's Pension	2,667,822	287,787	123,914	2,831,695
Sheriff Donations	7,466	500	3,092	4,874
City and Town Court Cost	1,292	16,160	16,201	1,251
Coroners Continuing Education	310	2,655	2,793	172
Clerk's Trust	361,457	3,957,013	4,043,424	275,046
Tax Sale Redemption	-	31,915	31,915	-
Surplus Tax	120,912	39,234	47,837	112,309
Fines and Forfeitures	59,193	88,632	135,454	12,371
State Sales Disclosures	420	3,280	3,435	265
Sheriff's Cashbook	2,572	773,012	775,584	-
Infraction Judgment	10,711	130,326	141,037	-
Inheritance Tax	530,682	458,618	939,766	49,534
HEA 1001-2008 State Homestead Credit	5,378	341,014	344,744	1,648
Payroll	49,217	1,792,566	1,782,186	59,597
Sheriff's Inmate Trust	2,179	144,137	134,604	11,712
Special Death Benefit	240	2,700	2,940	-
Education Plate Fees	-	713	713	-
Tax Sale Surplus	39,612	34,871	31,059	43,424
Document Storage Fees	50,420	13,980	10,197	54,203
EMS Donations	3,207	-	1,020	2,187
Mortgage Fees	383	3,835	4,218	-
Child Restraint Violations	-	375	375	-
State Share Delinquent Taxes	-	31,247	31,247	-
CEDIT - Homestead Credit	6,406	288,313	287,594	7,125
Tax Distribution	-	42,633,929	42,633,435	494
After Settlement Collections	713,883	472,722	713,883	472,722
Prosecutor Check Deception	5,411	63,764	67,675	1,500
Prosecutor Restitution	13,669	118,248	115,758	16,159
Prosecutor Office Account	1,336	5,470	5,971	835
County Recorder	12,558	152,697	147,735	17,520
Planning and Building Department	5,998	66,810	68,339	4,469
County Health	-	95,160	95,160	-
Adult Offender Interstate	38	105	133	10
Increment Tax	358	-	-	358
Bioterrorism Preparedness	-	8,331	8,331	-
Seatbelt Violation	94,600	24,695	119,295	-
Community Corrections Project Income	48,446	709,107	691,565	65,988
Probation User Fees	7,238	132,039	128,871	10,406
Final HEA 1001-Homestead	-	126,629	126,629	-
H1N1 Public Health Preparedness	24,961	-	38,035	(13,074)
Totals	<u>\$ 18,158,880</u>	<u>\$ 77,125,457</u>	<u>\$ 75,731,283</u>	<u>\$ 19,553,054</u>

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

WHITLEY COUNTY  
NOTES TO FINANCIAL STATEMENT(S)

**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(s) present(s) the financial information for the County (primary government), and does not include financial information for any of the County's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the County (primary government).

*B. Basis of Accounting*

The financial statements are reported on a regulatory basis of accounting prescribed by the 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. Receipts are recorded when received and disbursements are recorded when paid.

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 statements. The aggregate receipts may include, but are not limited to, the following sources:

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

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

WHITLEY COUNTY  
NOTES TO FINANCIAL STATEMENT(S)  
(Continued)

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

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

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

Utility fees which are comprised mostly of charges for current services.

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

*E. Disbursements*

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements may include, but are not limited to, the following uses:

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

Supplies which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest which include 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.

WHITLEY COUNTY  
NOTES TO FINANCIAL STATEMENT(S)  
(Continued)

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Utility operating expenses which include all outflows for operating the utilities.

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

*F. Interfund Transfers*

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

*G. Fund Accounting*

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

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

WHITLEY COUNTY  
NOTES TO FINANCIAL STATEMENT(S)  
(Continued)

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plan(s)**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

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

WHITLEY COUNTY  
NOTES TO FINANCIAL STATEMENT(S)  
(Continued)

Public Employees' Retirement Fund  
Harrison Building, Room 800  
143 West Market Street  
Indianapolis, IN 46204  
Ph. (317) 233-4162

*Funding Policy and Annual Pension Cost*

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

*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. 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. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

*Funding Policy*

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

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, Whitley County's Annual Report(s) can be found on the Indiana Transparency Portal website: [www.in.gov/itp/annual\\_reports/](http://www.in.gov/itp/annual_reports/).

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010

	County General	Local Road and Street	Accident Report	Firearms Training	County Health	Alcohol and Drug Services	Law Enforcement Continuing Education
Cash and investments - beginning	\$ 126,839	\$ 166,661	\$ 1,267	\$ 27,101	\$ 57,879	\$ (32,259)	\$ 7,968
Receipts:							
Taxes	7,795,936	-	-	-	179,988	-	-
Licenses and permits	62,602	-	-	15,079	-	-	-
Intergovernmental	918,952	440,698	-	-	25,189	-	-
Charges for services	265,316	-	2,961	-	-	104,557	-
Fines and forfeits	230,117	-	-	-	-	-	3,757
Other receipts	243,051	-	-	-	28,745	-	-
Total receipts	<u>9,515,974</u>	<u>440,698</u>	<u>2,961</u>	<u>15,079</u>	<u>233,922</u>	<u>104,557</u>	<u>3,757</u>
Disbursements:							
Personal services	4,921,728	-	-	-	257,139	104,421	-
Supplies	334,619	375,000	-	-	448	3,256	-
Other services and charges	2,131,690	-	-	-	8,814	-	-
Capital outlay	3,968	-	-	-	1,769	-	-
Other disbursements	150,315	-	3,111	4,558	-	-	7,881
Total disbursements	<u>7,542,320</u>	<u>375,000</u>	<u>3,111</u>	<u>4,558</u>	<u>268,170</u>	<u>107,677</u>	<u>7,881</u>
Excess (deficiency) of receipts over disbursements	<u>1,973,654</u>	<u>65,698</u>	<u>(150)</u>	<u>10,521</u>	<u>(34,248)</u>	<u>(3,120)</u>	<u>(4,124)</u>
Cash and investments - ending	<u>\$ 2,100,493</u>	<u>\$ 232,359</u>	<u>\$ 1,117</u>	<u>\$ 37,622</u>	<u>\$ 23,631</u>	<u>\$ (35,379)</u>	<u>\$ 3,844</u>

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Motor Vehicle Registration Penalty	Unsafe Building	Emergency Telephone System	County Drug Free Community	Drug Enforcement Grant	Drainage Maintenance	Emergency Planning and Right to Know
Cash and investments - beginning	\$ 8	\$ 4,250	\$ 263,520	\$ 70,583	\$ 15,480	\$ 2,772,868	\$ 6,257
Receipts:							
Taxes	-	-	-	-	-	209,183	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	6,994	-	3,791
Charges for services	-	-	242,292	1,458	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	1,000	-	62,108	7,225	40,746	-
Total receipts	-	1,000	242,292	63,566	14,219	249,929	3,791
Disbursements:							
Personal services	-	-	122,315	7,333	-	-	-
Supplies	-	-	-	-	206	-	1,260
Other services and charges	-	-	141,895	-	-	-	1,483
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	65,593	7,482	357,023	-
Total disbursements	-	-	264,210	72,926	7,688	357,023	2,743
Excess (deficiency) of receipts over disbursements	-	1,000	(21,918)	(9,360)	6,531	(107,094)	1,048
Cash and investments - ending	\$ 8	\$ 5,250	\$ 241,602	\$ 61,223	\$ 22,011	\$ 2,665,774	\$ 7,305

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	County Highway	Property Reassessment	Supplemental Juvenile Probation Service	Supplemental Adult Probation Service	Recorder's Record Perpetuation	Family And Children	Local Health Maintenance
Cash and investments - beginning	\$ 253,703	\$ 1,292,643	\$ 16,107	\$ 33,531	\$ 40,802	\$ 1	\$ 4,386
Receipts:							
Taxes	194,510	116,927	-	-	-	-	-
Licenses and permits	2,930	-	-	-	-	-	-
Intergovernmental	1,905,433	16,363	-	-	-	-	20,000
Charges for services	62,431	-	-	-	44,815	-	-
Fines and forfeits	-	-	3,379	15,080	-	-	-
Other receipts	32,221	6,422	10,634	81,435	-	-	-
Total receipts	<u>2,197,525</u>	<u>139,712</u>	<u>14,013</u>	<u>96,515</u>	<u>44,815</u>	<u>-</u>	<u>20,000</u>
Disbursements:							
Personal services	1,121,878	-	2,099	24,143	-	-	18,076
Supplies	940,646	3,500	1,160	6,361	-	-	218
Other services and charges	144,215	121,989	14,742	52,883	-	-	1,951
Capital outlay	91,407	-	-	-	-	-	-
Other disbursements	14	-	-	-	63,421	1	-
Total disbursements	<u>2,298,160</u>	<u>125,489</u>	<u>18,001</u>	<u>83,387</u>	<u>63,421</u>	<u>1</u>	<u>20,245</u>
Excess (deficiency) of receipts over disbursements	<u>(100,635)</u>	<u>14,223</u>	<u>(3,988)</u>	<u>13,128</u>	<u>(18,606)</u>	<u>(1)</u>	<u>(245)</u>
Cash and investments - ending	<u>\$ 153,068</u>	<u>\$ 1,306,866</u>	<u>\$ 12,119</u>	<u>\$ 46,659</u>	<u>\$ 22,196</u>	<u>\$ -</u>	<u>\$ 4,141</u>

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Pretrial Diversion	Guardian Ad Litem/Court	County Misdemeanant	Supplemental Public Defender Service	Clerk Incentive	Jury Pay	Medical Care for Inmates
Cash and investments - beginning	\$ 141,778	\$ 200	\$ 9,171	\$ 79,988	\$ 17,641	\$ 50,021	\$ 3,214
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	3,733	-	10,144	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	20,678	-	20,750	-	20,674	-	1,972
Total receipts	<u>20,678</u>	<u>-</u>	<u>20,750</u>	<u>3,733</u>	<u>20,674</u>	<u>10,144</u>	<u>1,972</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	200	-	-	-	-
Other services and charges	-	-	-	-	-	20,359	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	6,102	-	9,850	-	2,034
Total disbursements	<u>-</u>	<u>-</u>	<u>6,302</u>	<u>-</u>	<u>9,850</u>	<u>20,359</u>	<u>2,034</u>
Excess (deficiency) of receipts over disbursements	<u>20,678</u>	<u>-</u>	<u>14,448</u>	<u>3,733</u>	<u>10,824</u>	<u>(10,215)</u>	<u>(62)</u>
Cash and investments - ending	<u>\$ 162,456</u>	<u>\$ 200</u>	<u>\$ 23,619</u>	<u>\$ 83,721</u>	<u>\$ 28,465</u>	<u>\$ 39,806</u>	<u>\$ 3,152</u>

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Public Health Coordinator	Credit Card Fees	Victims Assistance Grant	Senior Citizen Transportation Grant	Rainy Day	Sales Disclosure	County User Fee Infraction
Cash and investments - beginning	\$ 3,094	\$ 435	\$ (9,164)	\$ -	\$ 1,524,819	\$ 32,146	\$ 189,995
Receipts:							
Taxes	-	-	-	-	1,547,935	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	18,790	358,264	124,535	-	-
Charges for services	-	-	-	-	203	3,280	-
Fines and forfeits	-	-	-	-	-	-	106,441
Other receipts	-	-	-	-	26,002	-	-
Total receipts	-	-	18,790	358,264	1,698,675	3,280	106,441
Disbursements:							
Personal services	-	-	16,845	-	792,235	-	-
Supplies	530	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	101,369
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	358,264	122,000	-	-
Total disbursements	530	-	16,845	358,264	914,235	-	101,369
Excess (deficiency) of receipts over disbursements	(530)	-	1,945	-	784,440	3,280	5,072
Cash and investments - ending	\$ 2,564	\$ 435	\$ (7,219)	\$ -	\$ 2,309,259	\$ 35,426	\$ 195,067

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Riverboat Sharing	Project Income	Sheriff's Commissary	Community Corrections Grant	Tobacco Grant	Levy Excess	Law Enforcement Continuing Education- All
Cash and investments - beginning	\$ -	\$ 37,976	\$ 27,555	\$ 7,270	\$ 7,070	\$ -	\$ 21,857
Receipts:							
Taxes	-	-	-	-	-	20,000	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	192,165	-	-	412,802	13,747	-	-
Charges for services	-	-	130,843	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	15,837
Other receipts	-	628,564	-	-	-	-	-
Total receipts	<u>192,165</u>	<u>628,564</u>	<u>130,843</u>	<u>412,802</u>	<u>13,747</u>	<u>20,000</u>	<u>15,837</u>
Disbursements:							
Personal services	-	-	-	429,374	10,000	-	-
Supplies	-	-	-	5,556	3,482	-	-
Other services and charges	-	694,366	-	3,939	-	-	13,955
Capital outlay	-	-	-	-	-	-	-
Other disbursements	192,165	-	122,785	-	-	-	-
Total disbursements	<u>192,165</u>	<u>694,366</u>	<u>122,785</u>	<u>438,869</u>	<u>13,482</u>	<u>-</u>	<u>13,955</u>
Excess (deficiency) of receipts over disbursements	-	(65,802)	8,058	(26,067)	265	20,000	1,882
Cash and investments - ending	<u>\$ -</u>	<u>\$ (27,826)</u>	<u>\$ 35,613</u>	<u>\$ (18,797)</u>	<u>\$ 7,335</u>	<u>\$ 20,000</u>	<u>\$ 23,739</u>

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Identification Security Protection	Operation Pullover	Surveyor Cornerstone Perpetuation	Homeland Security Grant	Wireless E-911	Redevelopment Commission	Economic Development Commission
Cash and investments - beginning	\$ 5,102	\$ (9,251)	\$ 47,846	\$ 9,850	\$ 69,164	\$ 2,676,767	\$ 8,702
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	5,044	131,874	1,947,680	-
Charges for services	11,426	-	6,105	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	7,151	-	-	-	-	-
Total receipts	<u>11,426</u>	<u>7,151</u>	<u>6,105</u>	<u>5,044</u>	<u>131,874</u>	<u>1,947,680</u>	<u>-</u>
Disbursements:							
Personal services	-	2,033	-	-	109,738	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	14,000	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	1,750	14,894	-	1,868,487	-
Total disbursements	<u>14,000</u>	<u>2,033</u>	<u>1,750</u>	<u>14,894</u>	<u>109,738</u>	<u>1,868,487</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(2,574)</u>	<u>5,118</u>	<u>4,355</u>	<u>(9,850)</u>	<u>22,136</u>	<u>79,193</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,528</u>	<u>\$ (4,133)</u>	<u>\$ 52,201</u>	<u>\$ -</u>	<u>\$ 91,300</u>	<u>\$ 2,755,960</u>	<u>\$ 8,702</u>

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Emergency Management/Cert Grant	Community Transition Program	County General Incentive	Fuel Facility	Tobacco Cessation	WIC Grant	TGF II
Cash and investments - beginning	\$ 169	\$ 1,517	\$ -	\$ -	\$ 13,373	\$ 808	\$ 20,372
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	17,690	-	-	-	99,241	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	20,674	636,109	-	-	20,372
Total receipts	-	17,690	20,674	636,109	-	99,241	20,372
Disbursements:							
Personal services	-	-	-	-	-	92,782	20,372
Supplies	-	11,289	-	-	-	5,073	-
Other services and charges	-	2,112	-	528,343	5,000	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	13,401	-	528,343	5,000	97,855	20,372
Excess (deficiency) of receipts over disbursements	-	4,289	20,674	107,766	(5,000)	1,386	-
Cash and investments - ending	\$ 169	\$ 5,806	\$ 20,674	\$ 107,766	\$ 8,373	\$ 2,194	\$ 20,372

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Guardian Ad Litem/CASA	Tri Lakes Park	Youth Improvement	Prosecutor Incentive	Personal Property Tax Recovery	Prosecutor ARRA	Employee Disability
Cash and investments - beginning	\$ -	\$ 1,208	\$ 15,635	\$ 32,152	\$ 316	\$ -	\$ 601
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	7,434	-	74,778	41,256	244	19,481	10,000
Total receipts	<u>7,434</u>	<u>-</u>	<u>74,778</u>	<u>41,256</u>	<u>244</u>	<u>19,481</u>	<u>10,000</u>
Disbursements:							
Personal services	-	-	47,262	17,608	-	-	4,944
Supplies	-	-	-	-	-	-	-
Other services and charges	7,434	-	-	19,359	64	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>7,434</u>	<u>-</u>	<u>47,262</u>	<u>36,967</u>	<u>64</u>	<u>-</u>	<u>4,944</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>27,516</u>	<u>4,289</u>	<u>180</u>	<u>19,481</u>	<u>5,056</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1,208</u>	<u>\$ 43,151</u>	<u>\$ 36,441</u>	<u>\$ 496</u>	<u>\$ 19,481</u>	<u>\$ 5,657</u>

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Ambulance Lease	Internet Crimes vs. Children	2007 RACES Grant	Government Center Lease	Cumulative Capital Development	Cumulative Bridge	General Drain Improvement
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 286,535	\$ 771,966	\$ 1,258,498	\$ 179,823
Receipts:							
Taxes	-	-	-	488,727	227,284	445,372	56,274
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	2,367	68,393	31,806	62,326	-
Charges for services	-	-	-	-	-	43,127	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	16,072	10,692	-	-	38,241	12,927	100,886
Total receipts	<u>16,072</u>	<u>10,692</u>	<u>2,367</u>	<u>557,120</u>	<u>297,331</u>	<u>563,752</u>	<u>157,160</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	13,368	2,366	-	42,128	-	-
Other services and charges	-	-	-	-	295,806	674,709	-
Capital outlay	16,072	-	-	-	164,238	-	-
Other disbursements	-	-	-	547,000	466,114	-	143,357
Total disbursements	<u>16,072</u>	<u>13,368</u>	<u>2,366</u>	<u>547,000</u>	<u>968,286</u>	<u>674,709</u>	<u>143,357</u>
Excess (deficiency) of receipts over disbursements	-	(2,676)	1	10,120	(670,955)	(110,957)	13,803
Cash and investments - ending	<u>\$ -</u>	<u>\$ (2,676)</u>	<u>\$ 1</u>	<u>\$ 296,655</u>	<u>\$ 101,011</u>	<u>\$ 1,147,541</u>	<u>\$ 193,626</u>

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	County Economic Development Income	Employee Health Insurance	Health Donations	Sheriff's Pension	Sheriff Donations	City and Town Court Cost	Coroners Continuing Education
Cash and investments - beginning	\$ 289,960	\$ 338,729	\$ 16,002	\$ 2,667,822	\$ 7,466	\$ 1,292	\$ 310
Receipts:							
Taxes	1,135,825	-	-	151,300	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	1,129,954	64,352	136,487	500	16,160	2,655
Total receipts	<u>1,135,825</u>	<u>1,129,954</u>	<u>64,352</u>	<u>287,787</u>	<u>500</u>	<u>16,160</u>	<u>2,655</u>
Disbursements:							
Personal services	-	-	-	81,846	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	70,538	16,057	-	-	-
Capital outlay	1,045,074	-	-	-	-	-	-
Other disbursements	-	1,094,384	-	26,011	3,092	16,201	2,793
Total disbursements	<u>1,045,074</u>	<u>1,094,384</u>	<u>70,538</u>	<u>123,914</u>	<u>3,092</u>	<u>16,201</u>	<u>2,793</u>
Excess (deficiency) of receipts over disbursements	<u>90,751</u>	<u>35,570</u>	<u>(6,186)</u>	<u>163,873</u>	<u>(2,592)</u>	<u>(41)</u>	<u>(138)</u>
Cash and investments - ending	<u>\$ 380,711</u>	<u>\$ 374,299</u>	<u>\$ 9,816</u>	<u>\$ 2,831,695</u>	<u>\$ 4,874</u>	<u>\$ 1,251</u>	<u>\$ 172</u>

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Clerk's Trust	Tax Sale Redemption	Surplus Tax	Fines and Forfeitures	State Sales Disclosures	Sheriff's Cashbook	Infraction Judgment
Cash and investments - beginning	\$ 361,457	\$ -	\$ 120,912	\$ 59,193	\$ 420	\$ 2,572	\$ 10,711
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>3,957,013</u>	<u>31,915</u>	<u>39,234</u>	<u>88,632</u>	<u>3,280</u>	<u>773,012</u>	<u>130,326</u>
Total receipts	<u>3,957,013</u>	<u>31,915</u>	<u>39,234</u>	<u>88,632</u>	<u>3,280</u>	<u>773,012</u>	<u>130,326</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>4,043,424</u>	<u>31,915</u>	<u>47,837</u>	<u>135,454</u>	<u>3,435</u>	<u>775,584</u>	<u>141,037</u>
Total disbursements	<u>4,043,424</u>	<u>31,915</u>	<u>47,837</u>	<u>135,454</u>	<u>3,435</u>	<u>775,584</u>	<u>141,037</u>
Excess (deficiency) of receipts over disbursements	<u>(86,411)</u>	<u>-</u>	<u>(8,603)</u>	<u>(46,822)</u>	<u>(155)</u>	<u>(2,572)</u>	<u>(10,711)</u>
Cash and investments - ending	<u>\$ 275,046</u>	<u>\$ -</u>	<u>\$ 112,309</u>	<u>\$ 12,371</u>	<u>\$ 265</u>	<u>\$ -</u>	<u>\$ -</u>

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Inheritance Tax	HEA1001-2008 State Homestead Credit	Payroll	Sheriff's Inmate Trust	Special Death Benefit	Education Plate Fees
Cash and investments - beginning	\$ 530,682	\$ 5,378	\$ 49,217	\$ 2,179	\$ 240	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>458,618</u>	<u>341,014</u>	<u>1,792,566</u>	<u>144,137</u>	<u>2,700</u>	<u>713</u>
Total receipts	<u>458,618</u>	<u>341,014</u>	<u>1,792,566</u>	<u>144,137</u>	<u>2,700</u>	<u>713</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>939,766</u>	<u>344,744</u>	<u>1,782,186</u>	<u>134,604</u>	<u>2,940</u>	<u>713</u>
Total disbursements	<u>939,766</u>	<u>344,744</u>	<u>1,782,186</u>	<u>134,604</u>	<u>2,940</u>	<u>713</u>
Excess (deficiency) of receipts over disbursements	<u>(481,148)</u>	<u>(3,730)</u>	<u>10,380</u>	<u>9,533</u>	<u>(240)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 49,534</u>	<u>\$ 1,648</u>	<u>\$ 59,597</u>	<u>\$ 11,712</u>	<u>\$ -</u>	<u>\$ -</u>

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Tax Sale Surplus	Document Storage Fees	EMS Donations	Mortgage Fees	Child Restraint Violations	State Share Delinquent Taxes
Cash and investments - beginning	\$ 39,612	\$ 50,420	\$ 3,207	\$ 383	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>34,871</u>	<u>13,980</u>	<u>-</u>	<u>3,835</u>	<u>375</u>	<u>31,247</u>
Total receipts	<u>34,871</u>	<u>13,980</u>	<u>-</u>	<u>3,835</u>	<u>375</u>	<u>31,247</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>31,059</u>	<u>10,197</u>	<u>1,020</u>	<u>4,218</u>	<u>375</u>	<u>31,247</u>
Total disbursements	<u>31,059</u>	<u>10,197</u>	<u>1,020</u>	<u>4,218</u>	<u>375</u>	<u>31,247</u>
Excess (deficiency) of receipts over disbursements	<u>3,812</u>	<u>3,783</u>	<u>(1,020)</u>	<u>(383)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 43,424</u>	<u>\$ 54,203</u>	<u>\$ 2,187</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	CEDIT Homestead Credit	Tax Distribution	After Settlement Collections	Prosecutor Check Deception	Prosecutor Restitution	Prosecutor Office Account
Cash and investments - beginning	\$ 6,406	\$ -	\$ 713,883	\$ 5,411	\$ 13,669	\$ 1,336
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>288,313</u>	<u>42,633,929</u>	<u>472,722</u>	<u>63,764</u>	<u>118,248</u>	<u>5,470</u>
Total receipts	<u>288,313</u>	<u>42,633,929</u>	<u>472,722</u>	<u>63,764</u>	<u>118,248</u>	<u>5,470</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>287,594</u>	<u>42,633,435</u>	<u>713,883</u>	<u>67,675</u>	<u>115,758</u>	<u>5,971</u>
Total disbursements	<u>287,594</u>	<u>42,633,435</u>	<u>713,883</u>	<u>67,675</u>	<u>115,758</u>	<u>5,971</u>
Excess (deficiency) of receipts over disbursements	<u>719</u>	<u>494</u>	<u>(241,161)</u>	<u>(3,911)</u>	<u>2,490</u>	<u>(501)</u>
Cash and investments - ending	<u>\$ 7,125</u>	<u>\$ 494</u>	<u>\$ 472,722</u>	<u>\$ 1,500</u>	<u>\$ 16,159</u>	<u>\$ 835</u>

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	County Recorder	Planning and Building Department	County Health	Adult Offender Interstate	Increment Tax	Bioterrorism Preparedness
Cash and investments - beginning	\$ 12,558	\$ 5,998	\$ -	\$ 38	\$ 358	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>152,697</u>	<u>66,810</u>	<u>95,160</u>	<u>105</u>	<u>-</u>	<u>8,331</u>
Total receipts	<u>152,697</u>	<u>66,810</u>	<u>95,160</u>	<u>105</u>	<u>-</u>	<u>8,331</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>147,735</u>	<u>68,339</u>	<u>95,160</u>	<u>133</u>	<u>-</u>	<u>8,331</u>
Total disbursements	<u>147,735</u>	<u>68,339</u>	<u>95,160</u>	<u>133</u>	<u>-</u>	<u>8,331</u>
Excess (deficiency) of receipts over disbursements	<u>4,962</u>	<u>(1,529)</u>	<u>-</u>	<u>(28)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 17,520</u>	<u>\$ 4,469</u>	<u>\$ -</u>	<u>\$ 10</u>	<u>\$ 358</u>	<u>\$ -</u>

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Seatbelt Violation	Community Corrections Project Income	Probation User Fees	Final HEA 1001-Homestead	H1N1 Public Health Preparedness	Totals
Cash and investments - beginning	\$ 94,600	\$ 48,446	\$ 7,238	\$ -	\$ 24,961	\$ 18,158,880
Receipts:						
Taxes	-	-	-	-	-	12,569,261
Licenses and permits	-	-	-	-	-	80,611
Intergovernmental	-	-	-	-	-	6,824,144
Charges for services	-	-	-	-	-	932,691
Fines and forfeits	-	-	-	-	-	374,611
Other receipts	24,695	709,107	132,039	126,629	-	56,344,139
Total receipts	<u>24,695</u>	<u>709,107</u>	<u>132,039</u>	<u>126,629</u>	<u>-</u>	<u>77,125,457</u>
Disbursements:						
Personal services	-	-	-	-	-	8,204,171
Supplies	-	-	-	-	-	1,750,666
Other services and charges	-	-	-	-	-	5,087,072
Capital outlay	-	-	-	-	-	1,322,528
Other disbursements	119,295	691,565	128,871	126,629	38,035	59,366,846
Total disbursements	<u>119,295</u>	<u>691,565</u>	<u>128,871</u>	<u>126,629</u>	<u>38,035</u>	<u>75,731,283</u>
Excess (deficiency) of receipts over disbursements	<u>(94,600)</u>	<u>17,542</u>	<u>3,168</u>	<u>-</u>	<u>(38,035)</u>	<u>1,394,174</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 65,988</u>	<u>\$ 10,406</u>	<u>\$ -</u>	<u>\$ (13,074)</u>	<u>\$ 19,553,054</u>

WHITLEY COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2010

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.

General infrastructure assets are included regardless of their acquisition date or amount. The government was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are reported at historical cost.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 147,016
Infrastructure	27,820,940
Buildings	10,975,925
Improvements other than buildings	129,180
Machinery and equipment	<u>4,364,886</u>
 Total governmental activities, capital assets not being depreciated	 <u><u>\$ 43,437,947</u></u>

WHITLEY COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 December 31, 2010

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
Government Center	\$ 5,235,000	\$ 273,000
Highway Truck	<u>91,461</u>	<u>48,522</u>
Totals	<u>\$ 5,326,461</u>	<u>\$ 321,522</u>

WHITLEY COUNTY  
OTHER REPORT(S)

The annual report presented herein was prepared in addition to other official report(s) prepared for the individual County office(s) listed below:

County Auditor  
County Sheriff

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**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](http://www.in.gov/sboa)

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF WHITLEY COUNTY, INDIANA

Compliance

We have audited the compliance of Whitley County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2010. 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. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2010.

Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133  
(Continued)

A deficiency in internal control over compliance 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, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the 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 deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the County's management, Board of County Commissioners, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

June 8, 2011

WHITLEY COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2010

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Pass-Through Indiana State Department of Health Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	WIC 192-1	\$ 97,854
Total for federal grantor agency			<u>97,854</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana State Police Missing Children's Assistance	16.543	2008-MC-CX-K006	<u>13,368</u>
Pass-Through Indiana Criminal Justice Institute Crime Victim Assistance	16.575	09VAPR198 07VA311	2,104 <u>14,741</u>
Total for program			<u>16,845</u>
Total for federal grantor agency			<u>30,213</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster State and Community Highway Safety	20.600	OP-10-02-01-54	<u>2,032</u>
Pass-Through Indiana Department of Transportation Formula Grants for Other Than Urbanized Areas	20.509	A249-10-320411	116,172
ARRA - Formula Grants for Other Than Urbanized Areas	20.509	A249-09-321082	<u>145,467</u>
Total for program			<u>261,639</u>
Total for federal grantor agency			<u>263,671</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana State Department of Health Public Health Emergency Preparedness	93.069	BPRS 192-4 H1N1192-67	8,323 <u>38,034</u>
Total for program			<u>46,357</u>
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	FY 2010	<u>531</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563	FY 2010	416,224
ARRA - Child Support Enforcement	93.563	FY 2010	<u>19,481</u>
Total for program			<u>435,705</u>
Total for federal grantor agency			<u>482,593</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Emergency Management Performance Grants	97.042	C44P-0-341A	<u>21,094</u>
State Homeland Security Program	97.073	C44P-9-502A	<u>2,366</u>
Law Enforcement Terrorism Prevention Program	97.074	C44P-9-731A	<u>14,894</u>
Total for federal grantor agency			<u>38,354</u>
Total federal awards expended			<u>\$ 912,685</u>

The accompanying note(s) are an integral part of the Schedule of Expenditures of Federal Awards.

WHITLEY COUNTY  
NOTE(S) TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Whitley County (County) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statement. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

**Note 2. Subrecipients**

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2010:

Program Title	Federal CFDA Number	2010
Formula Grants for Other Than Urbanized Areas	20.509	\$ 116,172
ARRA - Formula Grants for Other Than Urbanized Areas	20.509	<u>145,467</u>
Total		<u>\$ 261,639</u>

WHITLEY COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**Section I – Summary of Auditor's Results**

Financial Statement:

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiency identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
20.509	Formula Grants for Other Than Urbanized Areas
20.509	ARRA - Formula Grants for Other Than Urbanized Areas
93.563	Child Support Enforcement
93.563	ARRA - Child Support Enforcement

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? no

**Section II – Financial Statement Findings**

No matters are reportable.

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

No matters are reportable.

WHITLEY COUNTY  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

WHITLEY COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 8, 2011, with Jennifer R. McGuire, Auditor; Tom Rethlake, President of the Board of County Commissioners; and Kim Wheeler, President of the County Council.