

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF
WHITLEY COUNTY, INDIANA
January 1, 2011 to December 31, 2011



FILED
07/19/2012

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Jennifer R. McGuire	01-01-11 to 12-31-14
Treasurer	Lisa A. Richmond	01-01-09 to 12-31-12
Clerk	Deborah S. Beers	01-01-11 to 12-31-14
Sheriff	Mark E. Hodges	01-01-11 to 12-31-14
Recorder	April Whetstone	01-01-11 to 12-31-14
President of the Board of County Commissioners	Thomas B. Rethlake Donald A. Amber	01-01-11 to 12-31-11 01-01-12 to 12-31-12
President of the County Council	Kim H. Wheeler John M. Barrett	01-01-11 to 12-31-11 01-01-12 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF WHITLEY COUNTY, INDIANA

We have audited the accompanying financial statement of Whitley County (County), for the year ended December 31, 2011. This financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on the 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.

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, 2011, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated May 22, 2012, 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 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Included in the financial statement is 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 of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Leases and Debt, and Schedule of Capital Assets are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

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

May 22, 2012



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

TO: THE OFFICIALS OF WHITLEY COUNTY, INDIANA

We have audited the financial statement of Whitley County (County), for the year ended December 31, 2011, and have issued our report thereon dated May 22, 2012. 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 THE FINANCIAL STATEMENT
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

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

May 22, 2012

FINANCIAL STATEMENT

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.

WHITLEY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
County General	\$ 2,100,493	\$ 7,845,027	\$ 7,647,589	\$ 2,297,931
County Highway	153,068	2,388,357	2,341,121	200,304
Local Road and Street	232,359	356,977	505,556	83,780
Accident Report	1,117	4,619	1,737	3,999
Firearms Training	37,622	10,050	18,754	28,918
County Health	23,631	349,053	262,513	110,171
Alcohol and Drug Services	(35,379)	139,062	102,487	1,196
Law Enforcement Continuing Education	3,844	4,152	5,748	2,248
Motor Vehicle Registration Penalty	8	-	-	8
Unsafe Building	5,250	-	1,793	3,457
County Drug Free Community	61,223	56,970	58,668	59,525
Drainage Maintenance	2,665,774	176,389	412,141	2,430,022
Emergency Planning and Right to Know	7,305	490	4,199	3,596
Prosecutor Incentive	36,441	53,155	17,659	71,937
Supplemental Juvenile Probation Service	12,119	11,146	8,238	15,027
Supplemental Adult Probation Service	46,659	111,831	81,705	76,785
Recorder's Record Perpetuation	22,196	42,727	20,641	44,282
Supplemental Public Defender Service	83,721	3,559	14,836	72,444
Local Health Maintenance	4,141	20,000	16,138	8,003
Pretrial Diversion	162,456	19,194	-	181,650
Guardian Ad Litem/CASA	-	11,765	11,765	-
County Misdemeanant	23,619	20,749	2,453	41,915
Clerk Incentive	28,465	35,330	15,150	48,645
Sheriff's Commissary	35,613	113,495	115,171	33,937
Jury Pay	39,806	8,548	13,358	34,996
Medical Care for Inmates	3,152	2,288	4,239	1,201
CAGIT Certified Shares	-	4,137,088	4,137,088	-
Rainy Day	2,309,259	176,525	854,314	1,631,470
Sales Disclosure	35,426	3,140	4,750	33,816
Sheriff K-9 Donation	-	8,075	6,087	1,988
Project Income	(27,826)	771,149	717,069	26,254
Tobacco Grant	7,335	13,139	3,395	17,079
Levy Excess	20,000	-	20,000	-
Emergency Telephone System	241,602	215,753	251,880	205,475
County Economic Development Income	380,711	715,920	540,775	555,856
Community Transition Program	5,806	16,491	16,949	5,348
Reassessment 2015	-	72,066	-	72,066
County Recorder	17,520	137,535	140,313	14,742
Clerk ARRA	-	6,501	-	6,501
Prosecutor ARRA	19,481	-	19,481	-
County General Incentive	20,674	-	-	20,674
Cumulative Capital Development	101,011	613,074	258,883	455,202
Cumulative Bridge	1,147,541	506,098	454,146	1,199,493
General Drain Improvement	193,626	65,212	72,285	186,553
Employee Health Insurance	374,299	1,295,504	1,434,280	235,523
Sheriff's Pension	2,831,695	256,157	133,694	2,954,158
City and Town Court Cost	1,251	13,876	14,142	985
Clerk's Trust	275,046	5,191,562	5,184,333	282,275
Tax Sale Redemption	-	43,732	37,122	6,610
Surplus Tax	112,309	225,803	52,503	285,609
Fines and Forfeitures	12,371	73,453	78,175	7,649
State Sales Disclosures	265	3,140	3,175	230
Overweight Vehicles	-	4,115	-	4,115
Sheriff's Cashbook	-	2,054,814	2,044,546	10,268
Infraction Judgment	-	114,762	107,296	7,466
Inheritance Tax	49,534	599,341	477,573	171,302
Sheriff's Inmate Trust	11,712	139,544	124,027	27,229
Special Death Benefit	-	2,620	2,435	185
Education Plate Fees	-	525	525	-
EDIT Distribution	-	1,104,711	1,104,711	-
Financial Institution Tax	-	186,389	186,389	-
Wheel Tax Distributions	-	107,948	107,948	-
Surtax Distributions	-	326,558	326,558	-
Mortgage Fees	-	3,548	3,103	445
Seatbelt Violations	-	19,800	18,975	825

The notes to the financial statement 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, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
CVET	-	323,589	323,589	-
Prosecutor Check Deception	1,500	68,887	68,837	1,550
CAGIT PTRC	-	1,379,029	1,379,029	-
CEDIT - Homestead Credit	7,125	181,725	184,352	4,498
Tax Distribution	-	27,719,025	27,719,024	1
After Settlement Collections	472,722	29,211,273	29,192,728	491,267
Prosecutor Restitution	16,159	116,424	117,706	14,877
Prosecutor Office Account	835	13,003	11,439	2,399
County Health	-	134,864	134,864	-
Community Corrections Project Income	65,988	805,264	868,994	2,258
Planning and Building Department	4,469	67,609	66,437	5,641
Employee Disability	5,657	-	2,833	2,824
County User Fee Infraction	195,067	76,703	99,910	171,860
Public Health Coordinator	2,564	-	141	2,423
Child Restraint Violations	-	475	450	25
Wireless E-911	91,300	142,023	108,120	125,203
Law Enforcement Continuing Education - All	23,739	13,964	14,346	23,357
WIC Grant	2,194	88,868	93,367	(2,305)
TGF II	20,372	20,372	20,372	20,372
Internet Crimes vs. Children	(2,676)	10,300	7,393	231
Sheriff Donations	4,874	-	45	4,829
Health Donations	9,816	101,890	100,538	11,168
Tri Lakes Park	1,208	-	210	998
Youth Improvement	43,151	98,431	114,247	27,335
Bioterrorism Preparedness	-	833	-	833
EMPG Grant	-	3,750	3,750	-
CFDA 16.800 IN Internet Crime	-	2,679	6,371	(3,692)
CFDA 16.738 IN Criminal Justice	-	10,000	10,000	-
2007 RACES Grant	1	52	53	-
H1N1 Public Health Preparedness	(13,074)	15,811	2,737	-
Probation User Fees	10,406	143,332	141,849	11,889
Elected Official Training	-	1,194	-	1,194
Coroners Continuing Education	172	2,914	2,975	111
Tobacco Cessation	8,373	-	-	8,373
Drug Enforcement Grant	22,011	24,997	27,987	19,021
Property Reassessment	1,306,866	65,911	165,560	1,207,217
4-H Clubs Inc.	247	11,624	11,624	247
Credit Card Fees	435	-	-	435
Victims Assistance Grant	(7,219)	13,358	16,845	(10,706)
Senior Citizen Transportation Grant	-	261,356	261,356	-
Riverboat Sharing	-	192,165	192,165	-
Community Corrections Grant	(18,797)	412,838	406,169	(12,128)
Council On Aging	247	77,060	77,060	247
Operation Pullover	(4,133)	4,133	-	-
Surveyor Cornerstone Perpetuation	52,201	5,755	8,275	49,681
Adult Offender Interstate	10	320	205	125
Redevelopment Commission	2,755,960	3,079,432	3,038,834	2,796,558
Economic Development Commission	8,702	-	-	8,702
Emergency Management/Cert Grant	169	-	6	163
Fuel Facility	107,766	779,392	800,690	86,468
Government Center Lease	296,655	498,046	546,000	248,701
Increment Tax	358	-	-	358
Solid Waste District	-	587,575	587,575	-
Identification Security Protection	2,528	7,350	-	9,878
HEA 1001-2008 State Homestead Credit	1,648	-	2,098	(450)
Personal Property Tax Recovery	496	-	3	493
Payroll	59,597	1,781,374	1,781,169	59,802
Ambulance Lease	-	32,144	16,072	16,072
Tax Sale Surplus	43,424	113,481	58,260	98,645
Document Storage Fees	54,203	13,939	20,389	47,753
EMS Donations	2,187	-	2,000	187
Guardian Ad Litem/Court	200	-	-	200
State Share Delinquent Taxes	-	645	645	-
Totals	\$ 19,553,054	\$ 99,727,779	\$ 99,440,277	\$ 19,840,556

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

WHITLEY 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 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 statement. The aggregate receipts may include 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.

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,

WHITLEY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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).

Penalties which include fees received for late payments.

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 statement. The aggregate disbursements include 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.

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

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.

WHITLEY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

WHITLEY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 statement. 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 any replacement items purchased.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is 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 Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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

Indiana Public Retirement System
1 North Capital Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

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

WHITLEY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. 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, the County's 2011 Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Annual Report of the County which is 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 supplementary information presented was approved by management of the County. It is presented as intended by the County.

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011

	County General	County Highway	Local Road and Street	Accident Report	Firearms Training	County Health	Alcohol and Drug Services
Cash and investments - beginning	\$ 2,100,493	\$ 153,068	\$ 232,359	\$ 1,117	\$ 37,622	\$ 23,631	\$ (35,379)
Receipts:							
Taxes	6,478,923	100,000	-	-	-	275,470	-
Licenses and permits	66,437	3,150	-	-	10,050	-	-
Intergovernmental	567,031	2,246,355	356,977	-	-	21,497	-
Charges for services	188,358	10,781	-	4,619	-	-	-
Fines and forfeits	235,043	112	-	-	-	-	-
Other receipts	309,235	27,959	-	-	-	52,086	139,062
Total receipts	<u>7,845,027</u>	<u>2,388,357</u>	<u>356,977</u>	<u>4,619</u>	<u>10,050</u>	<u>349,053</u>	<u>139,062</u>
Disbursements:							
Personal services	4,248,046	724,299	-	-	-	179,290	86,224
Supplies	388,355	1,106,449	370,169	-	-	237	3,015
Other services and charges	2,168,772	139,059	-	-	-	9,407	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	5,144	48,682	-	-	-	-	-
Other disbursements	837,272	322,632	135,387	1,737	18,754	73,579	13,248
Total disbursements	<u>7,647,589</u>	<u>2,341,121</u>	<u>505,556</u>	<u>1,737</u>	<u>18,754</u>	<u>262,513</u>	<u>102,487</u>
Excess (deficiency) of receipts over disbursements	<u>197,438</u>	<u>47,236</u>	<u>(148,579)</u>	<u>2,882</u>	<u>(8,704)</u>	<u>86,540</u>	<u>36,575</u>
Cash and investments - ending	<u>\$ 2,297,931</u>	<u>\$ 200,304</u>	<u>\$ 83,780</u>	<u>\$ 3,999</u>	<u>\$ 28,918</u>	<u>\$ 110,171</u>	<u>\$ 1,196</u>

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Law Enforcement Continuing Education	Motor Vehicle Registration Penalty	Unsafe Building	County Drug Free Community	Drainage Maintenance	Emergency Planning and Right to Know	Prosecutor Incentive
Cash and investments - beginning	\$ 3,844	\$ 8	\$ 5,250	\$ 61,223	\$ 2,665,774	\$ 7,305	\$ 36,441
Receipts:							
Taxes	-	-	-	-	158,071	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	53,155
Charges for services	-	-	-	56,970	-	-	-
Fines and forfeits	4,152	-	-	-	-	-	-
Other receipts	-	-	-	-	18,318	490	-
Total receipts	<u>4,152</u>	<u>-</u>	<u>-</u>	<u>56,970</u>	<u>176,389</u>	<u>490</u>	<u>53,155</u>
Disbursements:							
Personal services	-	-	-	6,000	-	-	9,616
Supplies	3,502	-	-	-	-	-	-
Other services and charges	10	-	-	-	-	4,199	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,236	-	1,793	52,668	412,141	-	8,043
Total disbursements	<u>5,748</u>	<u>-</u>	<u>1,793</u>	<u>58,668</u>	<u>412,141</u>	<u>4,199</u>	<u>17,659</u>
Excess (deficiency) of receipts over disbursements	<u>(1,596)</u>	<u>-</u>	<u>(1,793)</u>	<u>(1,698)</u>	<u>(235,752)</u>	<u>(3,709)</u>	<u>35,496</u>
Cash and investments - ending	<u>\$ 2,248</u>	<u>\$ 8</u>	<u>\$ 3,457</u>	<u>\$ 59,525</u>	<u>\$ 2,430,022</u>	<u>\$ 3,596</u>	<u>\$ 71,937</u>

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Supplemental Juvenile Probation Service	Supplemental Adult Probation Service	Recorder's Record Perpetuation	Supplemental Public Defender Service	Local Health Maintenance	Pretrial Diversion	Guardian Ad Litem/CASA
Cash and investments - beginning	\$ 12,119	\$ 46,659	\$ 22,196	\$ 83,721	\$ 4,141	\$ 162,456	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	42,727	-	-	-	-
Fines and forfeits	11,146	111,831	-	-	-	-	-
Other receipts	-	-	-	3,559	20,000	19,194	11,765
Total receipts	<u>11,146</u>	<u>111,831</u>	<u>42,727</u>	<u>3,559</u>	<u>20,000</u>	<u>19,194</u>	<u>11,765</u>
Disbursements:							
Personal services	1,950	23,708	-	-	13,428	-	-
Supplies	-	4,304	1,475	-	346	-	-
Other services and charges	6,139	53,448	-	-	1,161	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	149	245	19,166	14,836	1,203	-	11,765
Total disbursements	<u>8,238</u>	<u>81,705</u>	<u>20,641</u>	<u>14,836</u>	<u>16,138</u>	<u>-</u>	<u>11,765</u>
Excess (deficiency) of receipts over disbursements	<u>2,908</u>	<u>30,126</u>	<u>22,086</u>	<u>(11,277)</u>	<u>3,862</u>	<u>19,194</u>	<u>-</u>
Cash and investments - ending	<u>\$ 15,027</u>	<u>\$ 76,785</u>	<u>\$ 44,282</u>	<u>\$ 72,444</u>	<u>\$ 8,003</u>	<u>\$ 181,650</u>	<u>\$ -</u>

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	County Misdemeanant	Clerk Incentive	Sheriff's Commissary	Jury Pay	Medical Care for Inmates	CAGIT Certified Shares
Cash and investments - beginning	\$ 23,619	\$ 28,465	\$ 35,613	\$ 39,806	\$ 3,152	\$ -
Receipts:						
Taxes	-	-	-	-	-	4,137,088
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	35,330	-	-	-	-
Charges for services	-	-	-	8,548	2,288	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	20,749	-	113,495	-	-	-
Total receipts	<u>20,749</u>	<u>35,330</u>	<u>113,495</u>	<u>8,548</u>	<u>2,288</u>	<u>4,137,088</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	13,358	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,453	15,150	115,171	-	4,239	4,137,088
Total disbursements	<u>2,453</u>	<u>15,150</u>	<u>115,171</u>	<u>13,358</u>	<u>4,239</u>	<u>4,137,088</u>
Excess (deficiency) of receipts over disbursements	<u>18,296</u>	<u>20,180</u>	<u>(1,676)</u>	<u>(4,810)</u>	<u>(1,951)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 41,915</u>	<u>\$ 48,645</u>	<u>\$ 33,937</u>	<u>\$ 34,996</u>	<u>\$ 1,201</u>	<u>\$ -</u>

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Rainy Day	Sales Disclosure	Sheriff K-9 Donation	Project Income	Tobacco Grant	Levy Excess
Cash and investments - beginning	\$ 2,309,259	\$ 35,426	\$ -	\$ (27,826)	\$ 7,335	\$ 20,000
Receipts:						
Taxes	2	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	124,535	-	-	-	-	-
Charges for services	11,041	-	-	-	-	-
Fines and forfeits	-	-	-	619,905	-	-
Other receipts	40,947	3,140	8,075	151,244	13,139	-
Total receipts	<u>176,525</u>	<u>3,140</u>	<u>8,075</u>	<u>771,149</u>	<u>13,139</u>	<u>-</u>
Disbursements:						
Personal services	822,362	-	-	353,752	71	-
Supplies	-	-	-	126,279	2,354	-
Other services and charges	1,167	-	-	112,020	970	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	30,785	4,750	6,087	125,018	-	20,000
Total disbursements	<u>854,314</u>	<u>4,750</u>	<u>6,087</u>	<u>717,069</u>	<u>3,395</u>	<u>20,000</u>
Excess (deficiency) of receipts over disbursements	<u>(677,789)</u>	<u>(1,610)</u>	<u>1,988</u>	<u>54,080</u>	<u>9,744</u>	<u>(20,000)</u>
Cash and investments - ending	<u>\$ 1,631,470</u>	<u>\$ 33,816</u>	<u>\$ 1,988</u>	<u>\$ 26,254</u>	<u>\$ 17,079</u>	<u>\$ -</u>

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Emergency Telephone System	County Economic Development Income	Community Transition Program	Reassessment 2015	County Recorder	Clerk ARRA
Cash and investments - beginning	\$ 241,602	\$ 380,711	\$ 5,806	\$ -	\$ 17,520	\$ -
Receipts:						
Taxes	-	715,920	-	72,066	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	6,501
Charges for services	-	-	11,520	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	215,753	-	4,971	-	137,535	-
Total receipts	<u>215,753</u>	<u>715,920</u>	<u>16,491</u>	<u>72,066</u>	<u>137,535</u>	<u>6,501</u>
Disbursements:						
Personal services	241,774	-	-	-	-	-
Supplies	-	-	14,203	-	-	-
Other services and charges	10,106	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	540,775	2,746	-	140,313	-
Total disbursements	<u>251,880</u>	<u>540,775</u>	<u>16,949</u>	<u>-</u>	<u>140,313</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(36,127)</u>	<u>175,145</u>	<u>(458)</u>	<u>72,066</u>	<u>(2,778)</u>	<u>6,501</u>
Cash and investments - ending	<u>\$ 205,475</u>	<u>\$ 555,856</u>	<u>\$ 5,348</u>	<u>\$ 72,066</u>	<u>\$ 14,742</u>	<u>\$ 6,501</u>

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Prosecutor ARRA	County General Incentive	Cumulative Capital Development	Cumulative Bridge	General Drain Improvement	Employee Health Insurance
Cash and investments - beginning	\$ 19,481	\$ 20,674	\$ 101,011	\$ 1,147,541	\$ 193,626	\$ 374,299
Receipts:						
Taxes	-	-	232,763	456,108	15,300	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	16,982	33,277	-	-
Charges for services	-	-	21,654	7,611	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	341,675	9,102	49,912	1,295,504
Total receipts	-	-	613,074	506,098	65,212	1,295,504
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	19,083	-	-	-
Other services and charges	-	-	161,199	454,146	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	41,495	-	-	-
Other disbursements	19,481	-	37,106	-	72,285	1,434,280
Total disbursements	19,481	-	258,883	454,146	72,285	1,434,280
Excess (deficiency) of receipts over disbursements	(19,481)	-	354,191	51,952	(7,073)	(138,776)
Cash and investments - ending	\$ -	\$ 20,674	\$ 455,202	\$ 1,199,493	\$ 186,553	\$ 235,523

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Sheriff's Pension	City and Town Court Cost	Clerk's Trust	Tax Sale Redemption	Surplus Tax	Fines and Forfeitures
Cash and investments - beginning	\$ 2,831,695	\$ 1,251	\$ 275,046	\$ -	\$ 112,309	\$ 12,371
Receipts:						
Taxes	-	-	-	-	218,204	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	13,876	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	256,157	-	5,191,562	43,732	7,599	73,453
Total receipts	<u>256,157</u>	<u>13,876</u>	<u>5,191,562</u>	<u>43,732</u>	<u>225,803</u>	<u>73,453</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	133,694	14,142	5,184,333	37,122	52,503	78,175
Total disbursements	<u>133,694</u>	<u>14,142</u>	<u>5,184,333</u>	<u>37,122</u>	<u>52,503</u>	<u>78,175</u>
Excess (deficiency) of receipts over disbursements	<u>122,463</u>	<u>(266)</u>	<u>7,229</u>	<u>6,610</u>	<u>173,300</u>	<u>(4,722)</u>
Cash and investments - ending	<u>\$ 2,954,158</u>	<u>\$ 985</u>	<u>\$ 282,275</u>	<u>\$ 6,610</u>	<u>\$ 285,609</u>	<u>\$ 7,649</u>

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	State Sales Disclosures	Overweight Vehicles	Sheriff's Cashbook	Infraction Judgment	Inheritance Tax	Sheriff's Inmate Trust
Cash and investments - beginning	\$ 265	\$ -	\$ -	\$ -	\$ 49,534	\$ 11,712
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,140	4,115	2,054,814	114,762	599,341	139,544
Total receipts	<u>3,140</u>	<u>4,115</u>	<u>2,054,814</u>	<u>114,762</u>	<u>599,341</u>	<u>139,544</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,175	-	2,044,546	107,296	477,573	124,027
Total disbursements	<u>3,175</u>	<u>-</u>	<u>2,044,546</u>	<u>107,296</u>	<u>477,573</u>	<u>124,027</u>
Excess (deficiency) of receipts over disbursements	<u>(35)</u>	<u>4,115</u>	<u>10,268</u>	<u>7,466</u>	<u>121,768</u>	<u>15,517</u>
Cash and investments - ending	<u>\$ 230</u>	<u>\$ 4,115</u>	<u>\$ 10,268</u>	<u>\$ 7,466</u>	<u>\$ 171,302</u>	<u>\$ 27,229</u>

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Special Death Benefit	Education Plate Fees	EDIT Distribution	Financial Institution Tax	Wheel Tax Distributions	Surtax Distributions
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	1,104,711	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	186,389	107,948	326,558
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,620	525	-	-	-	-
Total receipts	<u>2,620</u>	<u>525</u>	<u>1,104,711</u>	<u>186,389</u>	<u>107,948</u>	<u>326,558</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,435	525	1,104,711	186,389	107,948	326,558
Total disbursements	<u>2,435</u>	<u>525</u>	<u>1,104,711</u>	<u>186,389</u>	<u>107,948</u>	<u>326,558</u>
Excess (deficiency) of receipts over disbursements	<u>185</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 185</u>	<u>\$ -</u>	<u>\$ -</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, 2011
 (Continued)

	Mortgage Fees	Seatbelt Violations	CVET	Prosecutor Check Deception	CAGIT PTRC	CEDIT - Homestead Credit
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ 7,125
Receipts:						
Taxes	-	-	-	-	1,379,029	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	3,548	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	19,800	323,589	68,887	-	181,725
Total receipts	<u>3,548</u>	<u>19,800</u>	<u>323,589</u>	<u>68,887</u>	<u>1,379,029</u>	<u>181,725</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,103	18,975	323,589	68,837	1,379,029	184,352
Total disbursements	<u>3,103</u>	<u>18,975</u>	<u>323,589</u>	<u>68,837</u>	<u>1,379,029</u>	<u>184,352</u>
Excess (deficiency) of receipts over disbursements	<u>445</u>	<u>825</u>	<u>-</u>	<u>50</u>	<u>-</u>	<u>(2,627)</u>
Cash and investments - ending	<u>\$ 445</u>	<u>\$ 825</u>	<u>\$ -</u>	<u>\$ 1,550</u>	<u>\$ -</u>	<u>\$ 4,498</u>

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Tax Distribution	After Settlement Collections	Prosecutor Restitution	Prosecutor Office Account	County Health	Community Corrections Project Income
Cash and investments - beginning	\$ -	\$ 472,722	\$ 16,159	\$ 835	\$ -	\$ 65,988
Receipts:						
Taxes	27,666,255	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	51,569	-	-	-	-	-
Fines and forfeits	1,201	-	-	-	-	-
Other receipts	-	29,211,273	116,424	13,003	134,864	805,264
Total receipts	<u>27,719,025</u>	<u>29,211,273</u>	<u>116,424</u>	<u>13,003</u>	<u>134,864</u>	<u>805,264</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	27,719,024	29,192,728	117,706	11,439	134,864	868,994
Total disbursements	<u>27,719,024</u>	<u>29,192,728</u>	<u>117,706</u>	<u>11,439</u>	<u>134,864</u>	<u>868,994</u>
Excess (deficiency) of receipts over disbursements	<u>1</u>	<u>18,545</u>	<u>(1,282)</u>	<u>1,564</u>	<u>-</u>	<u>(63,730)</u>
Cash and investments - ending	<u>\$ 1</u>	<u>\$ 491,267</u>	<u>\$ 14,877</u>	<u>\$ 2,399</u>	<u>\$ -</u>	<u>\$ 2,258</u>

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Planning and Building Department	Employee Disability	County User Fee Infraction	Public Health Coordinator	Child Restraint Violations	Wireless E-911
Cash and investments - beginning	\$ 4,469	\$ 5,657	\$ 195,067	\$ 2,564	\$ -	\$ 91,300
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	67,609	-	76,703	-	475	142,023
Total receipts	<u>67,609</u>	<u>-</u>	<u>76,703</u>	<u>-</u>	<u>475</u>	<u>142,023</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	2,833	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	66,437	-	99,910	141	450	108,120
Total disbursements	<u>66,437</u>	<u>2,833</u>	<u>99,910</u>	<u>141</u>	<u>450</u>	<u>108,120</u>
Excess (deficiency) of receipts over disbursements	<u>1,172</u>	<u>(2,833)</u>	<u>(23,207)</u>	<u>(141)</u>	<u>25</u>	<u>33,903</u>
Cash and investments - ending	<u>\$ 5,641</u>	<u>\$ 2,824</u>	<u>\$ 171,860</u>	<u>\$ 2,423</u>	<u>\$ 25</u>	<u>\$ 125,203</u>

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Law Enforcement Continuing Education - All	WIC Grant	TGF II	Internet Crimes vs. Children	Sheriff Donations	Health Donations
Cash and investments - beginning	\$ 23,739	\$ 2,194	\$ 20,372	\$ (2,676)	\$ 4,874	\$ 9,816
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	13,964	88,868	20,372	10,300	-	101,890
Total receipts	<u>13,964</u>	<u>88,868</u>	<u>20,372</u>	<u>10,300</u>	<u>-</u>	<u>101,890</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	14,346	93,367	20,372	7,393	45	100,538
Total disbursements	<u>14,346</u>	<u>93,367</u>	<u>20,372</u>	<u>7,393</u>	<u>45</u>	<u>100,538</u>
Excess (deficiency) of receipts over disbursements	<u>(382)</u>	<u>(4,499)</u>	<u>-</u>	<u>2,907</u>	<u>(45)</u>	<u>1,352</u>
Cash and investments - ending	<u>\$ 23,357</u>	<u>\$ (2,305)</u>	<u>\$ 20,372</u>	<u>\$ 231</u>	<u>\$ 4,829</u>	<u>\$ 11,168</u>

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Tri Lakes Park	Youth Improvement	Bioterrorism Preparedness	EMPG Grant	CFDA 16.800 IN Internet Crime	CFDA 16.738 IN Criminal Justice
Cash and investments - beginning	\$ 1,208	\$ 43,151	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	98,431	833	3,750	2,679	10,000
Total receipts	-	98,431	833	3,750	2,679	10,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	210	114,247	-	3,750	6,371	10,000
Total disbursements	210	114,247	-	3,750	6,371	10,000
Excess (deficiency) of receipts over disbursements	(210)	(15,816)	833	-	(3,692)	-
Cash and investments - ending	<u>\$ 998</u>	<u>\$ 27,335</u>	<u>\$ 833</u>	<u>\$ -</u>	<u>\$ (3,692)</u>	<u>\$ -</u>

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	2007 RACES Grant	H1N1 Public Health Preparedness	Probation User Fees	Elected Official Training	Coroners Continuing Education	Tobacco Cessation
Cash and investments - beginning	\$ 1	\$ (13,074)	\$ 10,406	\$ -	\$ 172	\$ 8,373
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	52	15,811	143,332	1,194	2,914	-
Total receipts	<u>52</u>	<u>15,811</u>	<u>143,332</u>	<u>1,194</u>	<u>2,914</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	53	2,737	141,849	-	2,975	-
Total disbursements	<u>53</u>	<u>2,737</u>	<u>141,849</u>	<u>-</u>	<u>2,975</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(1)</u>	<u>13,074</u>	<u>1,483</u>	<u>1,194</u>	<u>(61)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,889</u>	<u>\$ 1,194</u>	<u>\$ 111</u>	<u>\$ 8,373</u>

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Drug Enforcement Grant	Property Reassessment	4-H Clubs Inc.	Credit Card Fees	Victims Assistance Grant	Senior Citizen Transportation Grant
Cash and investments - beginning	\$ 22,011	\$ 1,306,866	\$ 247	\$ 435	\$ (7,219)	\$ -
Receipts:						
Taxes	-	53,061	11,624	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	9,129	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	24,997	3,721	-	-	13,358	261,356
Total receipts	<u>24,997</u>	<u>65,911</u>	<u>11,624</u>	<u>-</u>	<u>13,358</u>	<u>261,356</u>
Disbursements:						
Personal services	-	3,757	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	161,516	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	27,987	287	11,624	-	16,845	261,356
Total disbursements	<u>27,987</u>	<u>165,560</u>	<u>11,624</u>	<u>-</u>	<u>16,845</u>	<u>261,356</u>
Excess (deficiency) of receipts over disbursements	<u>(2,990)</u>	<u>(99,649)</u>	<u>-</u>	<u>-</u>	<u>(3,487)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 19,021</u>	<u>\$ 1,207,217</u>	<u>\$ 247</u>	<u>\$ 435</u>	<u>\$ (10,706)</u>	<u>\$ -</u>

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Riverboat Sharing	Community Corrections Grant	Council On Aging	Operation Pullover	Surveyor Cornerstone Perpetuation	Adult Offender Interstate
Cash and investments - beginning	\$ -	\$ (18,797)	\$ 247	\$ (4,133)	\$ 52,201	\$ 10
Receipts:						
Taxes	-	-	11,624	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	192,165	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	412,838	65,436	4,133	5,755	320
Total receipts	<u>192,165</u>	<u>412,838</u>	<u>77,060</u>	<u>4,133</u>	<u>5,755</u>	<u>320</u>
Disbursements:						
Personal services	-	375,304	-	-	-	-
Supplies	-	399	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	192,165	30,466	77,060	-	8,275	205
Total disbursements	<u>192,165</u>	<u>406,169</u>	<u>77,060</u>	<u>-</u>	<u>8,275</u>	<u>205</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>6,669</u>	<u>-</u>	<u>4,133</u>	<u>(2,520)</u>	<u>115</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (12,128)</u>	<u>\$ 247</u>	<u>\$ -</u>	<u>\$ 49,681</u>	<u>\$ 125</u>

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Redevelopment Commission	Economic Development Commission	Emergency Management/Cert Grant	Fuel Facility	Government Center Lease	Increment Tax
Cash and investments - beginning	\$ 2,755,960	\$ 8,702	\$ 169	\$ 107,766	\$ 296,655	\$ 358
Receipts:						
Taxes	-	-	-	-	464,180	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	323,589	33,866	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,079,432	-	-	455,803	-	-
Total receipts	<u>3,079,432</u>	<u>-</u>	<u>-</u>	<u>779,392</u>	<u>498,046</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	800,690	-	-
Other services and charges	1,292,349	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	546,000	-
Capital outlay	783,992	-	-	-	-	-
Other disbursements	962,493	-	6	-	-	-
Total disbursements	<u>3,038,834</u>	<u>-</u>	<u>6</u>	<u>800,690</u>	<u>546,000</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>40,598</u>	<u>-</u>	<u>(6)</u>	<u>(21,298)</u>	<u>(47,954)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,796,558</u>	<u>\$ 8,702</u>	<u>\$ 163</u>	<u>\$ 86,468</u>	<u>\$ 248,701</u>	<u>\$ 358</u>

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Solid Waste District	Identification Security Protection	HEA 1001-2008 State Homestead Credit	Personal Property Tax Recovery	Payroll	Ambulance Lease
Cash and investments - beginning	\$ -	\$ 2,528	\$ 1,648	\$ 496	\$ 59,597	\$ -
Receipts:						
Taxes	587,575	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	7,350	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	1,781,374	32,144
Total receipts	<u>587,575</u>	<u>7,350</u>	<u>-</u>	<u>-</u>	<u>1,781,374</u>	<u>32,144</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	587,575	-	2,098	3	1,781,169	16,072
Total disbursements	<u>587,575</u>	<u>-</u>	<u>2,098</u>	<u>3</u>	<u>1,781,169</u>	<u>16,072</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>7,350</u>	<u>(2,098)</u>	<u>(3)</u>	<u>205</u>	<u>16,072</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 9,878</u>	<u>\$ (450)</u>	<u>\$ 493</u>	<u>\$ 59,802</u>	<u>\$ 16,072</u>

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Tax Sale Surplus	Document Storage Fees	EMS Donations	Guardian Ad Litem/Court	State Share Delinquent Taxes	Totals
Cash and investments - beginning	\$ 43,424	\$ 54,203	\$ 2,187	\$ 200	\$ -	\$ 19,553,054
Receipts:						
Taxes	-	-	-	-	645	44,138,619
Licenses and permits	-	-	-	-	-	79,637
Intergovernmental	-	-	-	-	-	4,641,284
Charges for services	-	13,939	-	-	-	456,399
Fines and forfeits	-	-	-	-	-	983,390
Other receipts	113,481	-	-	-	-	49,428,450
Total receipts	<u>113,481</u>	<u>13,939</u>	<u>-</u>	<u>-</u>	<u>645</u>	<u>99,727,779</u>
Disbursements:						
Personal services	-	7,010	-	-	-	7,096,591
Supplies	-	-	-	-	-	2,840,860
Other services and charges	-	-	-	-	-	4,591,859
Debt service - principal and interest	-	-	-	-	-	546,000
Capital outlay	-	-	-	-	-	879,313
Other disbursements	58,260	13,379	2,000	-	645	83,485,654
Total disbursements	<u>58,260</u>	<u>20,389</u>	<u>2,000</u>	<u>-</u>	<u>645</u>	<u>99,440,277</u>
Excess (deficiency) of receipts over disbursements	<u>55,221</u>	<u>(6,450)</u>	<u>(2,000)</u>	<u>-</u>	<u>-</u>	<u>287,502</u>
Cash and investments - ending	<u>\$ 98,645</u>	<u>\$ 47,753</u>	<u>\$ 187</u>	<u>\$ 200</u>	<u>\$ -</u>	<u>\$ 19,840,556</u>

WHITLEY COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2011

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Government Building Lease Bond	\$ 4,925,000	\$ 272,000
General obligation bonds	Redevelopment Bond Anticipation Note	2,275,786	95,614
Notes and loans payable	Ambulance Lease	102,941	32,144
Notes and loans payable	Highway Truck Lease	<u>46,637</u>	<u>48,522</u>
Totals		<u>\$ 7,350,364</u>	<u>\$ 448,280</u>

WHITLEY COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2011

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	\$ 147,016
Infrastructure	30,764,599
Buildings	10,975,925
Improvements other than buildings	129,180
Machinery, equipment and vehicles	<u>4,605,365</u>
Total capital assets	<u>\$ 46,622,085</u>

WHITLEY COUNTY
OTHER REPORTS

The annual report presented herein was prepared in addition to other official reports prepared for the individual County offices listed below:

County Auditor
County Sheriff
Health Department
Joint Planning and Building Department

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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
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON 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 the 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, 2011. 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, 2011.

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 THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON 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

May 22, 2012

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the County. The schedule and notes are presented as intended by the County.

WHITLEY COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2011

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	\$ 93,367
Total for federal grantor agency			<u>93,367</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Indiana Office of Community and Rural Affairs CDBG - State-Administered CDBG Cluster Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	A192-11-DR2-09-197	250,000
Total for federal grantor agency			<u>250,000</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute JAG Program Cluster Edward Byrne Memorial Justice Assistance Grant Program	16.738	2009-DJ-BX-0049	10,000
Pass-Through Indiana State Police Missing Children's Assistance	16.543	2008-MC-CX-K006	7,393
Pass-Through Indiana Criminal Justice Institute Crime Victim Assistance	16.575	10VAPR172 10VAPR211 11VAPR177	9,896 3,719 3,230
Total for program			<u>16,845</u>
Pass-Through Indiana State Police ARRA - Recovery Act - Internet Crimes Against Children Task Force Program	16.800	2009-SN-B9-K051	6,371
Total for federal grantor agency			<u>40,609</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation Formula Grants for Other Than Urbanized Areas	20.509	A249-10-320411 A249-11-320288	35,245 138,411
ARRA - Formula Grants for Other Than Urbanized Areas	20.509	A249-09-321082	933
Total for federal grantor agency			<u>174,589</u>
<u>U.S. DEPARTMENT OF ENERGY</u>			
Pass-Through Indiana Office of Energy Development ARRA - State Energy Program	81.041	DE-EE-000725	340,646
Total for federal grantor agency			<u>340,646</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana State Department of Health Public Health Emergency Preparedness	93.069	H1N1 192-67	2,737
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	FY 2011	141
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563	FY 2011	275,809
ARRA - Child Support Enforcement, Recovery Act	93.563	FY 2011	6,501
Total for program			<u>282,310</u>
Total for federal grantor agency			<u>285,188</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Emergency Management Performance Grants	97.042	C44P-1-374A C44P-1-150A	27,107 3,750
Total for program			<u>30,857</u>
Homeland Security Cluster State Homeland Security Program	97.073	C44P-9-502A	53
Total for federal grantor agency			<u>30,910</u>
Total federal awards expended			<u>\$ 1,215,309</u>

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

WHITLEY COUNTY
NOTES 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, 2011:

Program Title	Federal CFDA Number	2011
Community Development Block Grants/State's Program And Non-Entitlement Grants in Hawaii	14.228	\$ 250,000
Formula Grants for Other Than Urbanized Areas	20.509	173,656
ARRA - Formula Grants for Other Than Urbanized Areas, Recovery Act	20.509	933

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 the 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
81.041	ARRA – State Energy Program, Recovery Act
93.563	Child Support Enforcement
93.563	ARRA – Child Support Enforcement, Recovery Act

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 May 22, 2012, with Jennifer R. McGuire, Auditor; Donald A. Amber, President of the Board of County Commissioners; and John M. Barrett, President of the County Council.