

**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, 2012 to December 31, 2012



**FILED**  
05/20/2013



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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 Laurell E. Hodges	01-01-09 to 12-31-12 01-01-13 to 12-31-16
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	Donald A. Amber George Schrupf	01-01-12 to 12-31-12 01-01-13 to 12-31-13
President of the County Council	John M. Barrett Thomas Western	01-01-12 to 12-31-12 01-01-13 to 12-31-13



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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

TO: THE OFFICIALS OF WHITLEY COUNTY, INDIANA

***Report on the Financial Statement***

We have audited the accompanying financial statement of Whitley County (County), which comprises the financial position and results of operations for the year ended December 31, 2012, and the related notes to the financial statement.

***Management's Responsibility for the Financial Statement***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As discussed in Note 1 of the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2012.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2012, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated May 2, 2013, 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* in considering the County's internal control over financial reporting and compliance.

***Accompanying Information***

*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by 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 is the responsibility of management and was derived from and relates directly to the underlying accounting and other reports used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

*Other Information*

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16), enhanced wireless emergency telephone fees (IC 36-8-16.5), and statewide 911 services fees (IC 36-8-16.7). In accordance with Indiana Code 36-8-16-14, Indiana Code 36-8-16.5-41, and Indiana Code 36-8-16.7-38, these fees have been subject to an annual audit performed by the Indiana 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.



Bruce Hartman  
State Examiner

May 2, 2013



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

TO: THE OFFICIALS OF WHITLEY COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Whitley County (County), which comprises the financial position and results of operations for the year ended December 31, 2012, and the related notes to the financial statement, and have issued our report thereon dated May 2, 2013, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL  
STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS  
(Continued)

***Compliance and Other Matters***

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

***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Bruce Hartman  
State Examiner

May 2, 2013

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## 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, 2012

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
Sheriff's Inmate Trust	\$ 27,229	\$ 171,846	\$ 156,466	\$ 42,609
Prosecutor's Check Deception	1,550	89,982	90,767	765
Sheriff's Commissary	33,937	166,949	165,090	35,796
Clerk's Trust	282,275	4,198,245	4,097,458	383,062
Sheriff's Cashbook	10,268	1,319,076	1,320,347	8,997
County General	2,297,931	8,957,697	8,031,494	3,224,134
Accident Report	3,999	3,545	1,616	5,928
Campaign Finance	-	50	-	50
County Economic Development Income	555,856	865,180	598,401	822,635
City and Town Court Cost	985	12,520	6,162	7,343
Project Income	26,254	684,881	706,730	4,405
Community Transition Program	5,348	11,991	11,771	5,568
Sales Disclosure	33,816	3,830	1,953	35,693
Cumulative Bridge	1,199,493	537,212	927,041	809,664
Cumulative Capital Development	455,202	279,663	609,959	124,906
County Drug Free Community	59,525	51,756	67,166	44,115
Emergency Planning and Right to Know	3,596	4,710	4,886	3,420
Emergency Telephone System	205,475	119,747	325,222	-
Firearms Training	28,918	15,241	7,219	36,940
General Drain Improvement	186,553	54,497	59,304	181,746
County Health	110,171	351,665	269,294	192,542
Identification Security Protection	9,878	3,458	7,172	6,164
Levy Excess	-	111,459	-	111,459
Local Health Maintenance	8,003	29,504	22,995	14,512
Local Road and Street	83,780	364,763	294,764	153,779
Medical Care for Inmates	1,201	2,739	3,388	552
County Misdemeanant	41,915	20,749	28,502	34,162
County Highway	200,304	2,443,480	2,197,456	446,328
Rainy Day	1,631,470	37,595	1,119,856	549,209
Property Reassessment	1,207,217	1,842	224,733	984,326
Reassessment 2015	72,066	196,549	-	268,615
Recorder's Record Perpetuation	44,282	61,994	28,635	77,641
Adult Offender Interstate	125	240	303	62
Surplus Tax	285,609	55,730	268,899	72,440
Surveyor's Cornerstone Perpetuation	49,681	6,650	4,750	51,581
Tax Sale Redemption	6,610	49,001	42,206	13,405
Tax Sale Surplus	98,645	137,741	69,130	167,256
Tobacco Grant	17,079	21,045	3,578	34,546
Unsafe Building	3,457	12,707	11,734	4,430
Wireless E-911	125,203	55,890	181,093	-
Guardian Ad Litem/Court	200	2,544	2,387	357
Guardian Ad Litem/CASA	-	8,456	8,456	-
Motor Vehicle Registration Penalty	8	-	-	8
Auditor's Ineligible Deductions	-	18,658	2,195	16,463
Elected Official Training	1,194	3,458	318	4,334
Whitley County Statewide 911	-	490,994	207,882	283,112
Supplemental Adult Probation Service	76,785	102,303	125,650	53,438
Supplemental Juvenile Probation Service	15,027	12,707	10,634	17,100
Law Enforcement Continuing Education	2,248	3,213	3,229	2,232
Drainage Maintenance	2,430,022	242,665	387,496	2,285,191
Sheriff's K-9 Donation	1,988	1,300	2,747	541
EMS Donations	187	-	-	187
Document Storage Fees	47,753	16,984	13,577	51,160
Redevelopment Commission	2,796,558	2,722,543	2,679,960	2,839,141
Ambulance Lease	16,072	16,072	32,144	-
Employee Health Insurance	235,523	1,789,587	1,976,141	48,969
Payroll	59,802	1,837,800	1,836,603	60,999
Tax Distributions	1	27,811,429	27,811,430	-
Wheel Tax Distributions	-	111,684	111,684	-
Surtax Distributions	-	335,671	335,671	-
CVET	-	324,861	324,861	-
Financial Institution Tax	-	174,306	174,306	-
CEDIT - Homestead Credit	4,498	228,173	182,251	50,420
HEA 1001-2008 State Homestead Credit	(450)	-	971	(1,421)
Fines and Forfeitures	7,649	51,661	49,773	9,537
Seatbelt Violation	825	-	825	-
Overweight Vehicles	4,115	2,294	6,409	-
Special Death Benefit	185	3,207	3,207	185

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, 2012  
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
State Sales Disclosures	230	3,830	3,695	365
Coroner's Continuing Education	111	2,727	2,662	176
Mortgage Fees	445	4,663	4,690	418
Child Restraint Violations	25	725	700	50
Inheritance Tax	171,302	942,836	957,533	156,605
Education Plate Fees	-	544	544	-
Riverboat Sharing	-	197,219	197,219	-
CAGIT Certified Shares	-	5,197,855	5,197,855	-
EDIT Distribution	-	1,386,878	1,386,878	-
Clerk ARRA	6,501	-	-	6,501
County General Incentive	20,674	56,320	-	76,994
Prosecutor Incentive	71,937	31,572	27,099	76,410
Clerk Incentive	48,645	20,990	1,035	68,600
Law Enforcement Continuing Education - All	23,357	11,225	9,071	25,511
Alcohol and Drug Services	1,196	111,559	117,247	(4,492)
Pretrial Diversion	181,650	23,066	-	204,716
County User Fee Infraction	171,860	69,866	89,100	152,626
Supplemental Public Defender Service	72,444	5,135	19,201	58,378
Sheriff's Donations	4,829	250	-	5,079
Immunization Clinic	11,168	80,587	71,886	19,869
Increment Tax	358	-	358	-
Credit Card Fees	435	-	435	-
Economic Development Commission	8,702	-	8,702	-
Government Center Lease	248,701	562,540	272,000	539,241
After Settlement Collections	491,267	318,870	491,267	318,870
Prosecutor's Restitution	14,877	105,998	106,135	14,740
Prosecutor's Office Account	2,399	12,068	10,725	3,742
Community Corrections Project Income	2,258	764,622	692,531	74,349
Jury Pay	34,996	7,048	9,717	32,327
Solid Waste District	-	587,439	587,439	-
Fuel Facility	86,468	773,043	780,929	78,582
4-H Clubs Inc.	247	-	247	-
Council On Aging	247	-	247	-
Personal Property Tax Recovery	493	61	-	554
Vaxcare	-	2,304	-	2,304
Employee Disability	2,824	5,000	3,412	4,412
CAGIT PTRC	-	1,731,956	1,731,956	-
Coesse Water Grant	-	39,600	39,600	-
CFDA #93.507 Health Infrastructure	-	16,000	1,495	14,505
CFDA #16.575 Victims Assistance Grant	(10,706)	16,169	7,126	(1,663)
CFDA #10.557 WIC Grant	(2,305)	97,721	95,102	314
Drug Enforcement Grant	19,021	27,558	27,820	18,759
CFDA #16.543 Internet Crimes vs. Children	231	-	6,351	(6,120)
EMPG Grant	-	3,623	7,291	(3,668)
Emergency Management/Cert Grant	163	-	137	26
CFDA #16.800 IN Internet Crime	(3,692)	5,105	2,181	(768)
Senior Citizen Transportation Grant	-	265,354	265,354	-
Data Exchange	-	2,000	1,000	1,000
HAVA Grant	-	2,000	-	2,000
Tobacco Cessation	8,373	-	8,373	-
Public Health Coordinator	2,423	-	2,423	-
Community Corrections Grant	(12,128)	417,773	398,454	7,191
TGF II	20,372	20,680	20,371	20,681
Tri Lakes Park	998	-	998	-
Youth Improvement	27,335	62,840	89,161	1,014
Bioterrorism Preparedness	833	9,700	9,439	1,094
800 mhz Rebanding	-	7,010	7,254	(244)
Infraction Judgment	7,466	98,402	98,439	7,429
Sheriff Pension Holding	-	16,216	-	16,216
Totals	<u>\$ 16,854,126</u>	<u>\$ 71,952,536</u>	<u>\$ 72,129,231</u>	<u>\$ 16,677,431</u>

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 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).

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.

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.

WHITLEY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is 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.

*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.

WHITLEY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

*Funding Policy*

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

**C. County Police Benefit Plan**

*Plan Description*

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

*Funding Policy*

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

**Note 7. Restatement of County Offices**

Certain funds that were included on the prior year financial statement have been omitted from the current year financial statement to more accurately reflect the financial activity of the County. These funds account for receipts and disbursements of County offices that are also eventually accounted for in the County's general ledger and these financial statements.

**Note 8. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The reimbursement for expenditures made by the County was not received by December 31, 2012.

## SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 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, 2012

	Sheriff's Inmate Trust	Prosecutor's Check Deception	Sheriff's Commissary	Clerk's Trust	Sheriff's Cashbook	County General	Accident Report	Campaign Finance
Cash and investments - beginning	\$ 27,229	\$ 1,550	\$ 33,937	\$ 282,275	\$ 10,268	\$ 2,297,931	\$ 3,999	\$ -
Receipts:								
Taxes	-	-	-	-	-	7,496,701	-	-
Licenses and permits	-	-	-	-	-	70,837	-	-
Intergovernmental	-	-	-	-	-	381,521	-	-
Charges for services	-	89,982	-	-	-	529,331	-	-
Fines and forfeits	-	-	-	-	-	218,865	-	-
Other receipts	171,846	-	166,949	4,198,245	1,319,076	260,442	3,545	50
Total receipts	171,846	89,982	166,949	4,198,245	1,319,076	8,957,697	3,545	50
Disbursements:								
Personal services	-	-	-	-	-	4,370,066	-	-
Supplies	-	-	-	-	-	460,381	-	-
Other services and charges	-	-	-	-	-	2,520,605	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	4,533	-	-
Other disbursements	156,466	90,767	165,090	4,097,458	1,320,347	675,909	1,616	-
Total disbursements	156,466	90,767	165,090	4,097,458	1,320,347	8,031,494	1,616	-
Excess (deficiency) of receipts over disbursements	15,380	(785)	1,859	100,787	(1,271)	926,203	1,929	50
Cash and investments - ending	\$ 42,609	\$ 765	\$ 35,796	\$ 383,062	\$ 8,997	\$ 3,224,134	\$ 5,928	\$ 50

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	County Economic Development Income	City and Town Court Cost	Project Income	Community Transition Program	Sales Disclosure	Cumulative Bridge	Cumulative Capital Development	County Drug Free Community
Cash and investments - beginning	\$ 555,856	\$ 985	\$ 26,254	\$ 5,348	\$ 33,816	\$ 1,199,493	\$ 455,202	\$ 59,525
Receipts:								
Taxes	865,180	-	-	-	-	471,365	225,254	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	29,162	13,936	-
Charges for services	-	-	-	7,020	-	-	4,204	51,756
Fines and forfeits	-	-	562,270	-	-	-	-	-
Other receipts	-	12,520	122,611	4,971	3,830	36,685	36,269	-
Total receipts	<u>865,180</u>	<u>12,520</u>	<u>684,881</u>	<u>11,991</u>	<u>3,830</u>	<u>537,212</u>	<u>279,663</u>	<u>51,756</u>
Disbursements:								
Personal services	-	-	324,112	-	-	-	-	6,667
Supplies	-	-	122,631	9,197	-	-	41,027	-
Other services and charges	-	-	100,464	2,539	-	927,041	315,449	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	517,880	-	848	-	-	-	124,701	-
Other disbursements	80,521	6,162	158,675	35	1,953	-	128,782	60,499
Total disbursements	<u>598,401</u>	<u>6,162</u>	<u>706,730</u>	<u>11,771</u>	<u>1,953</u>	<u>927,041</u>	<u>609,959</u>	<u>67,166</u>
Excess (deficiency) of receipts over disbursements	<u>266,779</u>	<u>6,358</u>	<u>(21,849)</u>	<u>220</u>	<u>1,877</u>	<u>(389,829)</u>	<u>(330,296)</u>	<u>(15,410)</u>
Cash and investments - ending	<u>\$ 822,635</u>	<u>\$ 7,343</u>	<u>\$ 4,405</u>	<u>\$ 5,568</u>	<u>\$ 35,693</u>	<u>\$ 809,664</u>	<u>\$ 124,906</u>	<u>\$ 44,115</u>

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Emergency Planning and Right to Know	Emergency Telephone System	Firearms Training	General Drain Improvement	County Health	Identification Security Protection	Levy Excess
Cash and investments - beginning	\$ 3,596	\$ 205,475	\$ 28,918	\$ 186,553	\$ 110,171	\$ 9,878	\$ -
Receipts:							
Taxes	-	-	-	17,612	298,948	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	18,495	-	-
Charges for services	-	-	-	-	-	3,458	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	4,710	119,747	15,241	36,885	34,222	-	111,459
Total receipts	<u>4,710</u>	<u>119,747</u>	<u>15,241</u>	<u>54,497</u>	<u>351,665</u>	<u>3,458</u>	<u>111,459</u>
Disbursements:							
Personal services	-	74,034	-	-	184,936	-	-
Supplies	3,130	-	-	-	343	-	-
Other services and charges	1,756	50,073	-	-	7,495	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	201,115	7,219	59,304	76,520	7,172	-
Total disbursements	<u>4,886</u>	<u>325,222</u>	<u>7,219</u>	<u>59,304</u>	<u>269,294</u>	<u>7,172</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(176)</u>	<u>(205,475)</u>	<u>8,022</u>	<u>(4,807)</u>	<u>82,371</u>	<u>(3,714)</u>	<u>111,459</u>
Cash and investments - ending	<u>\$ 3,420</u>	<u>\$ -</u>	<u>\$ 36,940</u>	<u>\$ 181,746</u>	<u>\$ 192,542</u>	<u>\$ 6,164</u>	<u>\$ 111,459</u>

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Local Health Maintenance	Local Road and Street	Medical Care for Inmates	County Misdemeanant	County Highway	Rainy Day	Property Reassessment
Cash and investments - beginning	\$ 8,003	\$ 83,780	\$ 1,201	\$ 41,915	\$ 200,304	\$ 1,631,470	\$ 1,207,217
Receipts:							
Taxes	-	-	-	-	100,000	-	-
Licenses and permits	-	-	-	-	3,105	-	-
Intergovernmental	-	364,763	-	-	2,279,601	-	-
Charges for services	-	-	-	-	-	12,049	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	29,504	-	2,739	20,749	60,774	25,546	1,842
Total receipts	<u>29,504</u>	<u>364,763</u>	<u>2,739</u>	<u>20,749</u>	<u>2,443,480</u>	<u>37,595</u>	<u>1,842</u>
Disbursements:							
Personal services	10,901	-	-	-	785,941	15,392	40,332
Supplies	600	264,806	-	-	783,328	-	3,184
Other services and charges	152	-	-	-	123,840	-	117,074
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	57,337	-	-
Other disbursements	11,342	29,958	3,388	28,502	447,010	1,104,464	64,143
Total disbursements	<u>22,995</u>	<u>294,764</u>	<u>3,388</u>	<u>28,502</u>	<u>2,197,456</u>	<u>1,119,856</u>	<u>224,733</u>
Excess (deficiency) of receipts over disbursements	<u>6,509</u>	<u>69,999</u>	<u>(649)</u>	<u>(7,753)</u>	<u>246,024</u>	<u>(1,082,261)</u>	<u>(222,891)</u>
Cash and investments - ending	<u>\$ 14,512</u>	<u>\$ 153,779</u>	<u>\$ 552</u>	<u>\$ 34,162</u>	<u>\$ 446,328</u>	<u>\$ 549,209</u>	<u>\$ 984,326</u>

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Reassessment 2015	Recorder's Record Perpetuation	Adult Offender Interstate	Surplus Tax	Surveyor's Cornerstone Perpetuation	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 72,066	\$ 44,282	\$ 125	\$ 285,609	\$ 49,681	\$ 6,610	\$ 98,645
Receipts:							
Taxes	179,592	-	-	55,730	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	16,957	-	-	-	-	-	-
Charges for services	-	61,994	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	240	-	6,650	49,001	137,741
Total receipts	<u>196,549</u>	<u>61,994</u>	<u>240</u>	<u>55,730</u>	<u>6,650</u>	<u>49,001</u>	<u>137,741</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	28,635	303	268,899	4,750	42,206	69,130
Total disbursements	<u>-</u>	<u>28,635</u>	<u>303</u>	<u>268,899</u>	<u>4,750</u>	<u>42,206</u>	<u>69,130</u>
Excess (deficiency) of receipts over disbursements	<u>196,549</u>	<u>33,359</u>	<u>(63)</u>	<u>(213,169)</u>	<u>1,900</u>	<u>6,795</u>	<u>68,611</u>
Cash and investments - ending	<u>\$ 268,615</u>	<u>\$ 77,641</u>	<u>\$ 62</u>	<u>\$ 72,440</u>	<u>\$ 51,581</u>	<u>\$ 13,405</u>	<u>\$ 167,256</u>

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Tobacco Grant	Unsafe Building	Wireless E-911	Guardian Ad Litem/Court	Guardian Ad Litem/CASA	Motor Vehicle Registration Penalty	Auditor's Ineligible Deductions
Cash and investments - beginning	\$ 17,079	\$ 3,457	\$ 125,203	\$ 200	\$ -	\$ 8	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	21,045	12,707	55,890	2,544	8,456	-	18,658
Total receipts	<u>21,045</u>	<u>12,707</u>	<u>55,890</u>	<u>2,544</u>	<u>8,456</u>	<u>-</u>	<u>18,658</u>
Disbursements:							
Personal services	686	-	56,852	-	-	-	-
Supplies	1,300	-	-	-	-	-	-
Other services and charges	1,592	-	-	-	-	-	772
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	11,734	124,241	2,387	8,456	-	1,423
Total disbursements	<u>3,578</u>	<u>11,734</u>	<u>181,093</u>	<u>2,387</u>	<u>8,456</u>	<u>-</u>	<u>2,195</u>
Excess (deficiency) of receipts over disbursements	<u>17,467</u>	<u>973</u>	<u>(125,203)</u>	<u>157</u>	<u>-</u>	<u>-</u>	<u>16,463</u>
Cash and investments - ending	<u>\$ 34,546</u>	<u>\$ 4,430</u>	<u>\$ -</u>	<u>\$ 357</u>	<u>\$ -</u>	<u>\$ 8</u>	<u>\$ 16,463</u>

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Elected Official Training	Whitley County Statewide 911	Supplemental Adult Probation Service	Supplemental Juvenile Probation Service	Law Enforcement Continuing Education	Drainage Maintenance	Sheriff's K-9 Donation
Cash and investments - beginning	\$ 1,194	\$ -	\$ 76,785	\$ 15,027	\$ 2,248	\$ 2,430,022	\$ 1,988
Receipts:							
Taxes	-	-	16,541	3,306	-	205,599	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	3,458	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	490,994	85,762	9,401	3,213	37,066	1,300
Total receipts	<u>3,458</u>	<u>490,994</u>	<u>102,303</u>	<u>12,707</u>	<u>3,213</u>	<u>242,665</u>	<u>1,300</u>
Disbursements:							
Personal services	-	121,887	22,346	1,950	-	-	-
Supplies	-	-	2,288	-	3,168	-	-
Other services and charges	318	85,995	80,059	8,535	61	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	20,957	149	-	387,496	2,747
Total disbursements	<u>318</u>	<u>207,882</u>	<u>125,650</u>	<u>10,634</u>	<u>3,229</u>	<u>387,496</u>	<u>2,747</u>
Excess (deficiency) of receipts over disbursements	<u>3,140</u>	<u>283,112</u>	<u>(23,347)</u>	<u>2,073</u>	<u>(16)</u>	<u>(144,831)</u>	<u>(1,447)</u>
Cash and investments - ending	<u>\$ 4,334</u>	<u>\$ 283,112</u>	<u>\$ 53,438</u>	<u>\$ 17,100</u>	<u>\$ 2,232</u>	<u>\$ 2,285,191</u>	<u>\$ 541</u>

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	EMS Donations	Document Storage Fees	Redevelopment Commission	Ambulance Lease	Employee Health Insurance	Payroll	Tax Distributions
Cash and investments - beginning	\$ 187	\$ 47,753	\$ 2,796,558	\$ 16,072	\$ 235,523	\$ 59,802	\$ 1
Receipts:							
Taxes	-	-	-	-	-	78,743	24,186,004
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	3,531,879
Charges for services	-	-	-	-	-	-	75,956
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	16,984	2,722,543	16,072	1,789,587	1,759,057	17,590
Total receipts	-	16,984	2,722,543	16,072	1,789,587	1,837,800	27,811,429
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	136,614	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	945,000	32,144	-	-	-
Other disbursements	-	13,577	1,598,346	-	1,976,141	1,836,603	27,811,430
Total disbursements	-	13,577	2,679,960	32,144	1,976,141	1,836,603	27,811,430
Excess (deficiency) of receipts over disbursements	-	3,407	42,583	(16,072)	(186,554)	1,197	(1)
Cash and investments - ending	\$ 187	\$ 51,160	\$ 2,839,141	\$ -	\$ 48,969	\$ 60,999	\$ -

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Wheel Tax Distributions	Surtax Distributions	CVET	Financial Institution Tax	CEDIT - Homestead Credit	HEA 1001-2008 State Homestead Credit	Fines and Forfeitures
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 4,498	\$ (450)	\$ 7,649
Receipts:							
Taxes	-	-	-	-	35	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	111,684	335,671	162,278	174,306	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	162,583	-	228,138	-	51,661
Total receipts	<u>111,684</u>	<u>335,671</u>	<u>324,861</u>	<u>174,306</u>	<u>228,173</u>	<u>-</u>	<u>51,661</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	111,684	335,671	324,861	174,306	182,251	971	49,773
Total disbursements	<u>111,684</u>	<u>335,671</u>	<u>324,861</u>	<u>174,306</u>	<u>182,251</u>	<u>971</u>	<u>49,773</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,922</u>	<u>(971)</u>	<u>1,888</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,420</u>	<u>\$ (1,421)</u>	<u>\$ 9,537</u>

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Seatbelt Violation	Overweight Vehicles	Special Death Benefit	State Sales Disclosures	Coroner's Continuing Education	Mortgage Fees	Child Restraint Violations
Cash and investments - beginning	\$ 825	\$ 4,115	\$ 185	\$ 230	\$ 111	\$ 445	\$ 25
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	4,663	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	2,294	3,207	3,830	2,727	-	725
Total receipts	-	2,294	3,207	3,830	2,727	4,663	725
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	825	6,409	3,207	3,695	2,662	4,690	700
Total disbursements	825	6,409	3,207	3,695	2,662	4,690	700
Excess (deficiency) of receipts over disbursements	(825)	(4,115)	-	135	65	(27)	25
Cash and investments - ending	\$ -	\$ -	\$ 185	\$ 365	\$ 176	\$ 418	\$ 50

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Inheritance Tax	Education Plate Fees	Riverboat Sharing	CAGIT Certified Shares	EDIT Distribution	Clerk ARRA	County General Incentive
Cash and investments - beginning	\$ 171,302	\$ -	\$ -	\$ -	\$ -	\$ 6,501	\$ 20,674
Receipts:							
Taxes	-	-	-	5,195,866	1,386,878	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	197,219	-	-	-	-
Charges for services	-	-	-	-	-	-	56,320
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	942,836	544	-	1,989	-	-	-
Total receipts	<u>942,836</u>	<u>544</u>	<u>197,219</u>	<u>5,197,855</u>	<u>1,386,878</u>	<u>-</u>	<u>56,320</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	957,533	544	197,219	5,197,855	1,386,878	-	-
Total disbursements	<u>957,533</u>	<u>544</u>	<u>197,219</u>	<u>5,197,855</u>	<u>1,386,878</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(14,697)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>56,320</u>
Cash and investments - ending	<u>\$ 156,605</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,501</u>	<u>\$ 76,994</u>

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Prosecutor Incentive	Clerk Incentive	Law Enforcement Continuing Education - All	Alcohol and Drug Services	Pretrial Diversion	County User Fee Infraction	Supplemental Public Defender Service
Cash and investments - beginning	\$ 71,937	\$ 48,645	\$ 23,357	\$ 1,196	\$ 181,650	\$ 171,860	\$ 72,444
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	69,866	5,135
Other receipts	31,572	20,990	11,225	111,559	23,066	-	-
Total receipts	<u>31,572</u>	<u>20,990</u>	<u>11,225</u>	<u>111,559</u>	<u>23,066</u>	<u>69,866</u>	<u>5,135</u>
Disbursements:							
Personal services	16,118	-	-	111,875	-	8,345	19,201
Supplies	-	-	-	3,168	-	-	-
Other services and charges	-	-	9,071	2,204	-	80,755	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	10,981	1,035	-	-	-	-	-
Total disbursements	<u>27,099</u>	<u>1,035</u>	<u>9,071</u>	<u>117,247</u>	<u>-</u>	<u>89,100</u>	<u>19,201</u>
Excess (deficiency) of receipts over disbursements	<u>4,473</u>	<u>19,955</u>	<u>2,154</u>	<u>(5,688)</u>	<u>23,066</u>	<u>(19,234)</u>	<u>(14,066)</u>
Cash and investments - ending	<u>\$ 76,410</u>	<u>\$ 68,600</u>	<u>\$ 25,511</u>	<u>\$ (4,492)</u>	<u>\$ 204,716</u>	<u>\$ 152,626</u>	<u>\$ 58,378</u>

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Sheriff's Donations	Immunization Clinic	Increment Tax	Credit Card Fees	Economic Development Commission	Government Center Lease	After Settlement Collections
Cash and investments - beginning	\$ 4,829	\$ 11,168	\$ 358	\$ 435	\$ 8,702	\$ 248,701	\$ 491,267
Receipts:							
Taxes	-	-	-	-	-	529,764	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	32,776	-
Charges for services	-	80,587	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	250	-	-	-	-	-	318,870
Total receipts	<u>250</u>	<u>80,587</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>562,540</u>	<u>318,870</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	71,886	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	272,000	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	358	435	8,702	-	491,267
Total disbursements	<u>-</u>	<u>71,886</u>	<u>358</u>	<u>435</u>	<u>8,702</u>	<u>272,000</u>	<u>491,267</u>
Excess (deficiency) of receipts over disbursements	<u>250</u>	<u>8,701</u>	<u>(358)</u>	<u>(435)</u>	<u>(8,702)</u>	<u>290,540</u>	<u>(172,397)</u>
Cash and investments - ending	<u>\$ 5,079</u>	<u>\$ 19,869</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 539,241</u>	<u>\$ 318,870</u>

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Prosecutor's Restitution	Prosecutor's Office Account	Community Corrections Project Income	Jury Pay	Solid Waste District	Fuel Facility	4-H Clubs Inc.
Cash and investments - beginning	\$ 14,877	\$ 2,399	\$ 2,258	\$ 34,996	\$ -	\$ 86,468	\$ 247
Receipts:							
Taxes	-	-	-	-	587,439	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	105,998	-	-	-	-	-	-
Other receipts	-	12,068	764,622	7,048	-	773,043	-
Total receipts	<u>105,998</u>	<u>12,068</u>	<u>764,622</u>	<u>7,048</u>	<u>587,439</u>	<u>773,043</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	780,929	-
Other services and charges	-	-	-	8,837	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	106,135	10,725	692,531	880	587,439	-	247
Total disbursements	<u>106,135</u>	<u>10,725</u>	<u>692,531</u>	<u>9,717</u>	<u>587,439</u>	<u>780,929</u>	<u>247</u>
Excess (deficiency) of receipts over disbursements	<u>(137)</u>	<u>1,343</u>	<u>72,091</u>	<u>(2,669)</u>	<u>-</u>	<u>(7,886)</u>	<u>(247)</u>
Cash and investments - ending	<u>\$ 14,740</u>	<u>\$ 3,742</u>	<u>\$ 74,349</u>	<u>\$ 32,327</u>	<u>\$ -</u>	<u>\$ 78,582</u>	<u>\$ -</u>

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Council On Aging	Personal Property Tax Recovery	Vaxcare	Employee Disability	CAGIT PTRC	Coesse Water Grant	CFDA #93.507 Health Infrastructure
Cash and investments - beginning	\$ 247	\$ 493	\$ -	\$ 2,824	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	1,731,956	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	61	2,304	5,000	-	39,600	16,000
Total receipts	<u>-</u>	<u>61</u>	<u>2,304</u>	<u>5,000</u>	<u>1,731,956</u>	<u>39,600</u>	<u>16,000</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	3,412	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	247	-	-	-	1,731,956	39,600	1,495
Total disbursements	<u>247</u>	<u>-</u>	<u>-</u>	<u>3,412</u>	<u>1,731,956</u>	<u>39,600</u>	<u>1,495</u>
Excess (deficiency) of receipts over disbursements	<u>(247)</u>	<u>61</u>	<u>2,304</u>	<u>1,588</u>	<u>-</u>	<u>-</u>	<u>14,505</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 554</u>	<u>\$ 2,304</u>	<u>\$ 4,412</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,505</u>

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	CFDA #16.575 Victims Assistance Grant	CFDA #10.557 WIC Grant	Drug Enforcement Grant	CFDA #16.543 Internet Crimes vs. Children	EMPG Grant	Emergency Management/ Cert Grant	CFDA #16.800 IN Internet Crime
Cash and investments - beginning	\$ (10,706)	\$ (2,305)	\$ 19,021	\$ 231	\$ -	\$ 163	\$ (3,692)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	16,169	97,721	27,558	-	3,623	-	5,105
Total receipts	<u>16,169</u>	<u>97,721</u>	<u>27,558</u>	<u>-</u>	<u>3,623</u>	<u>-</u>	<u>5,105</u>
Disbursements:							
Personal services	6,620	81,097	-	-	-	-	-
Supplies	-	2,461	-	-	-	-	-
Other services and charges	-	4,988	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	506	6,556	27,820	6,351	7,291	137	2,181
Total disbursements	<u>7,126</u>	<u>95,102</u>	<u>27,820</u>	<u>6,351</u>	<u>7,291</u>	<u>137</u>	<u>2,181</u>
Excess (deficiency) of receipts over disbursements	<u>9,043</u>	<u>2,619</u>	<u>(262)</u>	<u>(6,351)</u>	<u>(3,668)</u>	<u>(137)</u>	<u>2,924</u>
Cash and investments - ending	<u>\$ (1,663)</u>	<u>\$ 314</u>	<u>\$ 18,759</u>	<u>\$ (6,120)</u>	<u>\$ (3,668)</u>	<u>\$ 26</u>	<u>\$ (768)</u>

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Senior Citizen Transportation Grant	Data Exchange	HAVA Grant	Tobacco Cessation	Public Health Coordinator	Community Corrections Grant	TGF II
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 8,373	\$ 2,423	\$ (12,128)	\$ 20,372
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	265,354	2,000	2,000	-	-	417,773	20,680
Total receipts	265,354	2,000	2,000	-	-	417,773	20,680
Disbursements:							
Personal services	-	-	-	-	-	363,969	20,371
Supplies	-	-	-	-	12	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	265,354	1,000	-	8,373	2,411	34,485	-
Total disbursements	265,354	1,000	-	8,373	2,423	398,454	20,371
Excess (deficiency) of receipts over disbursements	-	1,000	2,000	(8,373)	(2,423)	19,319	309
Cash and investments - ending	\$ -	\$ 1,000	\$ 2,000	\$ -	\$ -	\$ 7,191	\$ 20,681

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Tri Lakes Park	Youth Improvement	Bioterrorism Preparedness	800 mhz Rebanding	Infraction Judgment	Sheriff Pension Holding	Totals
Cash and investments - beginning	\$ 998	\$ 27,335	\$ 833	\$ -	\$ 7,466	\$ -	\$ 16,854,126
Receipts:							
Taxes	-	-	-	-	-	-	43,632,513
Licenses and permits	-	-	-	-	-	-	73,942
Intergovernmental	-	-	-	-	-	-	7,650,248
Charges for services	-	-	-	-	-	-	980,778
Fines and forfeits	-	-	-	-	-	16,216	978,350
Other receipts	-	62,840	9,700	7,010	98,402	-	18,636,705
Total receipts	-	62,840	9,700	7,010	98,402	16,216	71,952,536
Disbursements:							
Personal services	-	80,764	-	-	-	-	6,724,462
Supplies	-	2,219	-	-	-	-	2,556,058
Other services and charges	-	-	-	-	-	-	4,589,701
Debt service - principal and interest	-	-	-	-	-	-	272,000
Capital outlay	-	-	-	-	-	-	1,682,443
Other disbursements	998	6,178	9,439	7,254	98,439	-	56,304,567
Total disbursements	998	89,161	9,439	7,254	98,439	-	72,129,231
Excess (deficiency) of receipts over disbursements	(998)	(26,321)	261	(244)	(37)	16,216	(176,695)
Cash and investments - ending	\$ -	\$ 1,014	\$ 1,094	\$ (244)	\$ 7,429	\$ 16,216	\$ 16,677,431

WHITLEY COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2012

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Government Building Lease Bond	\$ 4,765,000	\$ 545,000
General obligation bonds	Redevelopment Bond Anticipation Note	2,237,921	83,292
Notes and loans payable	Ambulance Lease - Star Bank	<u>75,162</u>	<u>32,144</u>
Totals		<u>\$ 7,078,083</u>	<u>\$ 660,436</u>

WHITLEY COUNTY  
SCHEDULE OF CAPITAL ASSETS  
December 31, 2012

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	31,550,310
Buildings	10,975,925
Improvements other than buildings	129,180
Machinery, equipment and vehicles	<u>4,671,476</u>
Total capital assets	<u><u>\$ 47,473,907</u></u>

WHITLEY COUNTY  
OTHER REPORT

The annual report presented herein was prepared in addition to the other official report prepared for the County Auditor.

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



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

TO: THE OFFICIALS OF WHITLEY COUNTY, INDIANA

***Report on Compliance for Each Major Federal Program***

We have audited Whitley County's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2012. The County's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for the County's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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 on compliance for the major federal program. However, our audit does not provide a legal determination of the County's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2012.

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

***Report on Internal Control Over Compliance***

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Bruce Hartman  
State Examiner

May 2, 2013

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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, 2012

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Agriculture</u>				
Special Supplemental Nutrition Program for Women, Infants, and Children WIC Program	Indiana State Department of Health	10.557	WIC 192-1	\$ 73,968
Total - Department of Agriculture				<u>73,968</u>
<u>Department of Housing and Urban Development</u>				
CDBG - State-Administered CDBG Cluster Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii Coesse Water Grant	Indiana Office of Community and Rural Affairs	14.228	A192-12-PL-11-013	39,600
Total - Department of Housing and Urban Development				<u>39,600</u>
<u>Department of Justice</u>				
Crime Victim Assistance IN Criminal Justice	Indiana Criminal Justice Institute	16.575	11VAPR177	12,939
ARRA - Internet Crimes Against Children Task Force Program (ICAC), Recovery Act IN Internet Crime	Indiana State Police	16.800	2009-SN-B9-K051	1,413
Total - Department of Justice				<u>14,352</u>
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster Highway Planning and Construction Bridge Inspection Unofficial Detour Reimbursement	Indiana Department of Transportation	20.205	FY 2012 FY 2012	35,219 15,227
Total - Highway Planning and Construction Cluster				<u>50,446</u>
Formula Grants for Other Than Urbanized Areas Senior Citizen Transportation	Indiana Department of Transportation	20.509	A249-12-320326	158,946
Total - Department of Transportation				<u>209,392</u>
<u>Department of Health and Human Services</u>				
Public Health Emergency Preparedness Bioterrorism Preparedness	Indiana State Department of Health	93.069	BPRS 192-70	9,439
Centers for Disease Control and Prevention - Investigations and Technical Assistance Health	Indiana State Department of Health	93.283	FY 2012	2,422
PPHF 2012 National Public Health Improvement Initiative Health Infrastructure	Indiana State Department of Health	93.507	SPHI 192-1	1,495
Child Support Enforcement Title IV-D Incentive Prosecutor Incentive Clerk Incentive Prosecutor, Clerk, and Court Expenditures, and Indirect Costs Document Storage	Indiana Department of Child Services	93.563	FY 2012	20,990 31,572 20,990 369,759 2,323
Total - Child Support Enforcement				<u>445,634</u>
Voting Access for Individuals with Disabilities - Grants to States HAVA Grant	Indiana Secretary of State	93.617	FY 2012	720
Total - Department of Health and Human Services				<u>459,710</u>
<u>Department of Homeland Security</u>				
Emergency Management Performance Grants EMPG Grant Emergency Management Salary Reimbursement	Indiana Department of Homeland Security	97.042	C44P-2-141A C44P-2-397A	3,623 21,022
Total - Department of Homeland Security				<u>24,645</u>
Total federal awards expended				<u>\$ 821,667</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 the 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, 2012:

Program Title	Federal CFDA Number	2012
Formula Grants for Other Than Urbanized Areas	20.509	\$ <u>158,946</u>

WHITLEY COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unqualified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

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

Identification of Major Program:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
93.563	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  
EXIT CONFERENCE

The contents of this report were discussed on May 2, 2013, with Jennifer R. McGuire, Auditor; George Schrupf, President of the Board of County Commissioners; and Thomas Western, President of the County Council.