

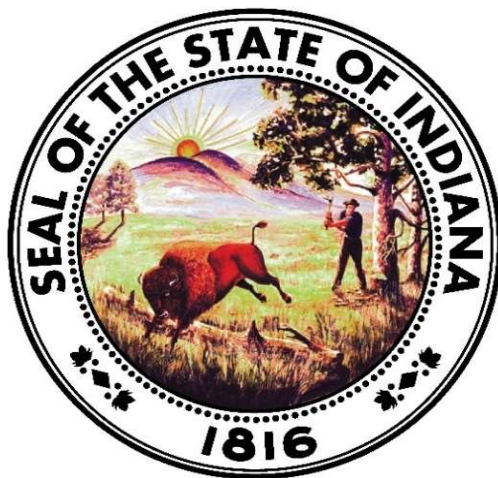
STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT AUDIT REPORT

OF

WHITLEY COUNTY, INDIANA

January 1, 2023 to December 31, 2023



FILED

08/22/2024

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	8-9
Notes to Financial Statement	10-15
Other Information:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	18-40
Schedule of Payables and Receivables	41
Schedule of Leases and Debt	42
Schedule of Capital Assets.....	43
Other Reports.....	44

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Tiffany Deakins	01-01-23 to 12-31-24
County Treasurer	Kay Gatton	01-01-23 to 12-31-24
Clerk of the Circuit Court	Cindy Doolittle	01-01-23 to 12-31-24
County Sheriff	Jason Spencer	01-01-23 to 12-31-24
County Recorder	Rosemary Brown	01-01-23 to 12-31-24
President of the Board of County Commissioners	Chad Banks	01-01-23 to 12-31-24
President of the County Council	James Argerbright	01-01-23 to 12-31-24



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF WHITLEY COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Whitley County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2023, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of and for the year ended December 31, 2023, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of and for the year ended December 31, 2023, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

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

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 6, 2024, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Beth Kelley, CPA, CFE
Deputy State Examiner

August 6, 2024

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES AND OTHER INFORMATION

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

The County's Annual Financial Report information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the County's Annual Financial Report referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the County. It is presented as intended by the County.

WHITLEY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and			Cash and
	Investments	Receipts	Disbursements	Investments
	01-01-23			12-31-23
County General	\$ 3,832,501	\$ 14,681,041	\$ 12,789,263	\$ 5,724,279
Accident Reports	7,281	4,396	2,877	8,800
Campaign Finance Funds	631	-	-	631
CEDIT	2,505,194	1,583,290	1,010,125	3,078,359
City & Town Courts	-	10,400	10,400	-
Comm Corrections Project Incom	639,184	804,680	1,102,635	341,229
Community Transition	5,963	5,525	9,330	2,158
Assess Sales Disc	78,065	7,800	852	85,013
Cum Bridge	1,861,718	1,302,456	104,482	3,059,692
Cum Capital Development	888,490	370,347	215,089	1,043,748
County Drug Fee Community	34,533	24,466	33,719	25,280
Emerg Plan & Right To Know	25,729	-	3,507	22,222
Firearms Training	50,393	16,020	28,930	37,483
General Drain Improvement	210,648	143,341	188,105	165,884
County Health	705,276	650,452	584,443	771,285
Ident Security Protect	1,818	4,569	5,170	1,217
Local Health Maintenance	44,830	20,000	20,000	44,830
Local Roads & Streets	629,476	715,651	838,634	506,493
LOIT Public Safety - Co Share	704,098	1,880,089	1,999,716	584,471
Medical Care for Inmates	13,843	7,649	2,341	19,151
County Misdemeanant	21,354	20,763	30,277	11,840
Motor Vehicle Highway	1,858,947	1,772,799	1,340,098	2,291,648
Plat Book	2,730	15,810	-	18,540
Rainy Day	55,434	-	-	55,434
Co Recorders Record	77,750	111,899	94,134	95,515
Sex and Violent Offender Admin	7,809	3,299	2,072	9,036
Sheriff's Pension Trust	14,750	-	-	14,750
Surplus Tax	76,211	30,276	56,297	50,190
Co Surveyor Cornerstone	239,746	22,845	5,020	257,571
Tax Sale Redemption	3,447	73,515	72,131	4,831
Tax Sale Surplus	614,200	230,419	523,597	321,022
Local Health Dept Trust	76,184	13,139	10,977	78,346
Unsafe Building	7,483	-	7,483	-
Guardian Ad Litem	1,330	-	-	1,330
Guardian Ad Litem/Casa	-	13,770	13,770	-
Auditors Ineligible Deductions	17,550	-	676	16,874
Elected Official Training Fund	22,681	4,569	4,892	22,358
Whitley Co Statewide 911	381,660	439,904	675,296	146,268
Supplemental Adult	128,101	68,523	19,737	176,887
Supplemental Juvenile	19,598	3,345	4,542	18,401
Alternative Dispute Resolution	2,062	15,677	2,925	14,814
County User Fee	3,115	155	-	3,270
Drain Maintenance	2,429,921	756,743	553,208	2,633,456
Sheriff Sale Administration	14,616	1,570	-	16,186
Sheriff K-9 Donation Fund	10,717	-	3,354	7,363
Sheriff Donations	10,463	4,061	820	13,704
Ordinance Violations Liens	(22,147)	22,147	-	-
Redevelopment Commission	10,887,216	438,978	11,326,194	-
Government Center Lease	259,665	385,045	507,500	137,210
Redevelopment Series A	1,451,471	-	-	1,451,471
Payroll	49,657	3,026,009	3,026,009	49,657
Sheriff Pension Holding	1,258	22,779	21,905	2,132
Tax Distribution Clearing Fund	-	48,308,533	48,308,533	-
Local Income Tax-Prop Tax Reli	36,223	379,963	363,389	52,797
Wheel Tax Distributions	-	70,441	70,441	-
Surtax Distributions	-	434,728	434,728	-
CVET	-	364,889	364,889	-
Financial Institution	-	397,902	397,902	-
Fines & Forfeitures	8,895	49,794	46,483	12,206
Infraction Judgements/Seatbelt	6,498	97,662	95,808	8,352
Overweight Vehicles	-	191	156	35
Spc Death Benefit	230	2,605	2,635	200
State Sales Disclosures	780	7,750	7,770	760
Coroner's Continuing Ed	329	3,575	3,043	861
Interstate Compact - State	63	500	563	-
Mortgage Fees	315	2,968	3,000	283
Sex and Violent Offender State	15	367	352	30
Child Restraint	25	425	425	25
Ed Plate Fees	-	319	319	-
Riverboat Sharing	-	192,268	192,268	-
93.563 Title IV-D Incentive	40,127	16,993	11,173	45,947

WHITLEY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and			Cash and
	Investments	Receipts	Disbursements	Investments
	01-01-23			12-31-23
Prosecutor Incentive	59,089	25,562	20,947	63,704
Clerk Incentive	106,307	16,993	6,000	117,300
Extradition & Sheriff	14,750	-	-	14,750
Jail Services-Odd	2,000	24,000	24,000	2,000
Weights & Measures	660	1,160	-	1,820
Opioid Restricted Funds	116,510	32,075	-	148,585
Opioid UnRestricted Funds	49,512	8,859	-	58,371
Union TIF	-	8,934,579	21,263	8,913,316
Larwill TIF	-	2,297	-	2,297
District EMA Fund	3,500	-	-	3,500
Title IV-E Legal Rep Fund	-	12,094	-	12,094
21.019 Coronavirus Relief	98,650	-	762	97,888
ARP Grant Fund	6,291,473	-	78,608	6,212,865
DFI Whitley County	10,338	-	-	10,338
Comm Corrections Grant-Even	-	21,138	-	21,138
After Settlement Collection	1,299,629	1,017,677	1,299,629	1,017,677
Sheriff's Inmate Trust	37,412	322,912	329,056	31,268
Sheriff Jail Commissary	169,342	371,552	322,320	218,574
Clerk's Trust	529,808	3,407,025	3,421,304	515,529
Prosecutor Restitution	5,589	77,402	71,413	11,578
Deceptive Check Fee	-	13,331	13,181	150
Prosecuting Attorney	5,938	5,000	4,251	6,687
MVH Restricted	118,042	1,742,012	1,288,726	571,328
Reassessment Fund	1,310,269	121,667	204,578	1,227,358
LIT - Corr/Rehab Facilities	4,114,976	2,309,810	437,816	5,986,970
Prosecutor Forfeiture	6,094	18,604	14,286	10,412
Sheriff Law Enforcement Con Ed	1,138	2,237	2,614	761
Law Enforcement Continuing Ed	34,430	9,337	9,258	34,509
Alcohol and Drug Services	3,172	600	-	3,772
Pre-Trial Diversion	425,156	50,556	36,498	439,214
County User Fee Infraction	1,476	35,310	22,626	14,160
Supplemental Public	13,343	2,394	-	15,737
Jury Pay	31,205	10,084	4,959	36,330
Highway	378,614	534,787	516,225	397,176
Document Storage Fees	131,452	26,720	16,487	141,685
Rail Connect Park TIF	819,193	1,048,648	-	1,867,841
Iotron Union TIF Amended	93,762	89,471	32,000	151,233
Fuel Facility	82,432	774,976	827,252	30,156
Support Animal	1,207	1,000	1,268	939
LIT Certified Shares	-	11,549,049	11,549,049	-
LIT Public Safety	-	2,887,262	2,887,262	-
LIT Economic Development	-	2,309,810	2,309,810	-
CFDA 93.507 Health Infrastruct	6,816	-	228	6,588
JDAI A	29,806	74,560	81,854	22,512
Asset Forf & Money Laundering	232	-	-	232
CFDA #16.575 IN Criminal Justi	-	18,424	18,424	-
Drug Enforcement Grant	25,592	39,405	13,091	51,906
EMPG Grant	4,157	-	-	4,157
State Homeland Security Grant	26	-	-	26
Senior Citizen Transportation	-	786,066	786,066	-
Indiana State Opioid Response	93,828	91,419	150,187	35,060
Immunization and Vaccines	315,364	135,466	735	450,095
Coronavirus Emergency Supp	2,483	-	-	2,483
Opioid Task Force	2,769	-	-	2,769
Community Crossings Grant	-	770,724	-	770,724
Pretrial Grant	35,590	170,532	206,102	20
Health Issues/Lead Grant	-	5,127	-	5,127
Veterans Treatment Court	19,897	221,301	98,747	142,451
Comm Corrections Grant-Odd	76,119	640,422	696,447	20,094
Prob Officer/CC Grant-Odd	29,927	130,197	98,887	61,237
TGF II	33,370	20,481	11,805	42,046
Bioterrorism Preparedness	36,886	2,238	3,028	36,096
Totals	<u>\$ 48,137,480</u>	<u>\$ 120,986,436</u>	<u>\$ 115,495,458</u>	<u>\$ 53,628,458</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 Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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

C. Cash and Investments

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

D. Receipts

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

Taxes. Amounts received from one or more of the following: property tax, local income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

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

WHITLEY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

Penalties. Amounts received from late payment fees.

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

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

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

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

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

WHITLEY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

WHITLEY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

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

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

WHITLEY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

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

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

WHITLEY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

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

Note 7. Holding Corporation

The County has entered into capital leases with the Whitley County Holding Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2023 totaled \$507,500.

Note 8. Other Postemployment Benefits

The County provides to eligible retirees and their spouses the following benefits: COBRA. These benefits pose a liability to the County for this year and in future years. Information regarding these benefits can be obtained by contacting the County.

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OTHER INFORMATION

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	County General	Accident Reports	Campaign Finance Funds	CEDIT	City & Town Courts	Comm Corrections Project Incom
Cash and investments - beginning	\$ 3,832,501	\$ 7,281	\$ 631	\$ 2,505,194	\$ -	\$ 639,184
Receipts:						
Licenses and permits	193,063	-	-	-	-	-
Intergovernmental receipts	12,569,591	-	-	1,580,684	-	31,976
Charges for services	639,069	-	-	2,606	-	15,793
Fines and forfeits	-	-	-	-	-	652,498
Other receipts	1,279,318	4,396	-	-	10,400	104,413
Total receipts	14,681,041	4,396	-	1,583,290	10,400	804,680
Disbursements:						
Personal services	5,778,757	-	-	-	-	320,800
Supplies	280,077	-	-	-	-	172,845
Other services and charges	4,359,771	2,877	-	336,677	-	100,105
Capital outlay	13,912	-	-	-	-	30,858
Other disbursements	2,356,746	-	-	673,448	10,400	478,027
Total disbursements	12,789,263	2,877	-	1,010,125	10,400	1,102,635
Excess (deficiency) of receipts over (under) disbursements	1,891,778	1,519	-	573,165	-	(297,955)
Cash and investments - ending	\$ 5,724,279	\$ 8,800	\$ 631	\$ 3,078,359	\$ -	\$ 341,229

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Community Transition	Assess Sales Disc	Cum Bridge	Cum Capital Development	County Drug Fee Community	Emerg Plan & Right To Know
Cash and investments - beginning	\$ 5,963	\$ 78,065	\$ 1,861,718	\$ 888,490	\$ 34,533	\$ 25,729
Receipts:						
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,280,332	358,057	-	-
Charges for services	5,525	-	-	3,856	24,466	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	7,800	22,124	8,434	-	-
Total receipts	5,525	7,800	1,302,456	370,347	24,466	-
Disbursements:						
Personal services	-	-	-	-	7,200	-
Supplies	4,568	-	-	32,471	9,588	-
Other services and charges	-	852	104,482	82,618	16,931	3,507
Capital outlay	4,762	-	-	100,000	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	9,330	852	104,482	215,089	33,719	3,507
Excess (deficiency) of receipts over (under) disbursements	(3,805)	6,948	1,197,974	155,258	(9,253)	(3,507)
Cash and investments - ending	\$ 2,158	\$ 85,013	\$ 3,059,692	\$ 1,043,748	\$ 25,280	\$ 22,222

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Firearms Training	General Drain Improvement	County Health	Ident Security Protect	Local Health Maintenance	Local Roads & Streets
Cash and investments - beginning	\$ 50,393	\$ 210,648	\$ 705,276	\$ 1,818	\$ 44,830	\$ 629,476
Receipts:						
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	1,062	558,598	-	20,000	689,418
Charges for services	-	-	-	4,569	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	16,020	142,279	91,854	-	-	26,233
Total receipts	16,020	143,341	650,452	4,569	20,000	715,651
Disbursements:						
Personal services	-	-	378,064	-	20,000	-
Supplies	-	-	19,745	-	-	533,361
Other services and charges	28,930	-	27,554	5,170	-	3,402
Capital outlay	-	-	491	-	-	301,871
Other disbursements	-	188,105	158,589	-	-	-
Total disbursements	28,930	188,105	584,443	5,170	20,000	838,634
Excess (deficiency) of receipts over (under) disbursements	(12,910)	(44,764)	66,009	(601)	-	(122,983)
Cash and investments - ending	\$ 37,483	\$ 165,884	\$ 771,285	\$ 1,217	\$ 44,830	\$ 506,493

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	LOIT Public Safety - Co Share	Medical Care for Inmates	County Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day
Cash and investments - beginning	\$ 704,098	\$ 13,843	\$ 21,354	\$ 1,858,947	\$ 2,730	\$ 55,434
Receipts:						
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,880,089	-	20,763	1,742,012	-	-
Charges for services	-	-	-	9,329	15,810	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	7,649	-	21,458	-	-
Total receipts	1,880,089	7,649	20,763	1,772,799	15,810	-
Disbursements:						
Personal services	1,803,585	-	-	490,915	-	-
Supplies	196,131	-	-	211,854	-	-
Other services and charges	-	2,341	30,277	123,985	-	-
Capital outlay	-	-	-	71,317	-	-
Other disbursements	-	-	-	442,027	-	-
Total disbursements	1,999,716	2,341	30,277	1,340,098	-	-
Excess (deficiency) of receipts over (under) disbursements	(119,627)	5,308	(9,514)	432,701	15,810	-
Cash and investments - ending	\$ 584,471	\$ 19,151	\$ 11,840	\$ 2,291,648	\$ 18,540	\$ 55,434

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Co Recorders Record	Sex and Violent Offender Admin	Sheriff's Pension Trust	Surplus Tax	Co Surveyor Cornerstone	Tax Sale Redemption
Cash and investments - beginning	\$ 77,750	\$ 7,809	\$ 14,750	\$ 76,211	\$ 239,746	\$ 3,447
Receipts:						
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	30,276	-	-
Charges for services	111,899	-	-	-	22,845	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	3,299	-	-	-	73,515
Total receipts	111,899	3,299	-	30,276	22,845	73,515
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	94,134	2,072	-	-	5,020	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	56,297	-	72,131
Total disbursements	94,134	2,072	-	56,297	5,020	72,131
Excess (deficiency) of receipts over (under) disbursements	17,765	1,227	-	(26,021)	17,825	1,384
Cash and investments - ending	\$ 95,515	\$ 9,036	\$ 14,750	\$ 50,190	\$ 257,571	\$ 4,831

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Tax Sale Surplus	Local Health Dept Trust	Unsafe Building	Guardian Ad Litem	Guardian Ad Litem/Casa	Auditors Ineligible Deductions
Cash and investments - beginning	\$ 614,200	\$ 76,184	\$ 7,483	\$ 1,330	\$ -	\$ 17,550
Receipts:						
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	13,139	-	-	13,770	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	230,419	-	-	-	-	-
Total receipts	230,419	13,139	-	-	13,770	-
Disbursements:						
Personal services	-	10,886	-	-	-	-
Supplies	-	91	-	-	-	186
Other services and charges	-	-	-	-	-	490
Capital outlay	-	-	-	-	-	-
Other disbursements	523,597	-	7,483	-	13,770	-
Total disbursements	523,597	10,977	7,483	-	13,770	676
Excess (deficiency) of receipts over (under) disbursements	(293,178)	2,162	(7,483)	-	-	(676)
Cash and investments - ending	\$ 321,022	\$ 78,346	\$ -	\$ 1,330	\$ -	\$ 16,874

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Elected Official Training Fund	Whitley Co Statewide 911	Supplemental Adult	Supplemental Juvenile	Alternative Dispute Resolution	County User Fee
Cash and investments - beginning	\$ 22,681	\$ 381,660	\$ 128,101	\$ 19,598	\$ 2,062	\$ 3,115
Receipts:						
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	12,649	1,565	-	-
Charges for services	4,569	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	439,904	55,874	1,780	15,677	155
Total receipts	4,569	439,904	68,523	3,345	15,677	155
Disbursements:						
Personal services	-	334,395	-	2,080	-	-
Supplies	-	-	2,254	-	-	-
Other services and charges	4,892	340,901	17,483	2,462	2,925	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	4,892	675,296	19,737	4,542	2,925	-
Excess (deficiency) of receipts over (under) disbursements	(323)	(235,392)	48,786	(1,197)	12,752	155
Cash and investments - ending	\$ 22,358	\$ 146,268	\$ 176,887	\$ 18,401	\$ 14,814	\$ 3,270

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Drain Maintenance	Sheriff Sale Administration	Sheriff K-9 Donation Fund	Sheriff Donations	Ordinance Violations Liens	Redevelopment Commission
Cash and investments - beginning	\$ 2,429,921	\$ 14,616	\$ 10,717	\$ 10,463	\$ (22,147)	\$ 10,887,216
Receipts:						
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	632,019	-	-	-	-	-
Charges for services	54,545	1,168	-	-	-	1,541
Fines and forfeits	-	-	-	-	-	-
Other receipts	70,179	402	-	4,061	22,147	437,437
Total receipts	756,743	1,570	-	4,061	22,147	438,978
Disbursements:						
Personal services	-	-	-	-	-	3,750
Supplies	-	-	-	-	-	-
Other services and charges	-	-	3,354	820	-	655,233
Capital outlay	-	-	-	-	-	4,805,104
Other disbursements	553,208	-	-	-	-	5,862,107
Total disbursements	553,208	-	3,354	820	-	11,326,194
Excess (deficiency) of receipts over (under) disbursements	203,535	1,570	(3,354)	3,241	22,147	(10,887,216)
Cash and investments - ending	\$ 2,633,456	\$ 16,186	\$ 7,363	\$ 13,704	\$ -	\$ -

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Government Center Lease	Redevelopment Series A	Payroll	Sheriff Pension Holding	Tax Distribution Clearing Fund	Local Income Tax-Prop Tax Reli
Cash and investments - beginning	\$ 259,665	\$ 1,451,471	\$ 49,657	\$ 1,258	\$ -	\$ 36,223
Receipts:						
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	385,045	-	171,966	-	48,206,171	379,963
Charges for services	-	-	-	22,779	82,434	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	2,854,043	-	19,928	-
Total receipts	385,045	-	3,026,009	22,779	48,308,533	379,963
Disbursements:						
Personal services	-	-	2,533,989	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	507,500	-	492,020	21,905	48,308,533	363,389
Total disbursements	507,500	-	3,026,009	21,905	48,308,533	363,389
Excess (deficiency) of receipts over (under) disbursements	(122,455)	-	-	874	-	16,574
Cash and investments - ending	\$ 137,210	\$ 1,451,471	\$ 49,657	\$ 2,132	\$ -	\$ 52,797

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Wheel Tax Distributions	Surtax Distributions	CVET	Financial Institution	Fines & Forfeitures	Infraction Judgements/Seatbelt
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 8,895	\$ 6,498
Receipts:						
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	70,441	434,728	364,889	397,902	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	49,794	97,662
Total receipts	70,441	434,728	364,889	397,902	49,794	97,662
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	70,441	434,728	364,889	397,902	46,483	95,808
Total disbursements	70,441	434,728	364,889	397,902	46,483	95,808
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	3,311	1,854
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 12,206	\$ 8,352

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Overweight Vehicles	Spc Death Benefit	State Sales Disclosures	Coroner's Continuing Ed	Interstate Compact - State	Mortgage Fees
Cash and investments - beginning	\$ -	\$ 230	\$ 780	\$ 329	\$ 63	\$ 315
Receipts:						
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	500	-
Charges for services	-	-	-	-	-	2,968
Fines and forfeits	-	-	-	-	-	-
Other receipts	191	2,605	7,750	3,575	-	-
Total receipts	191	2,605	7,750	3,575	500	2,968
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	156	2,635	7,770	3,043	563	3,000
Total disbursements	156	2,635	7,770	3,043	563	3,000
Excess (deficiency) of receipts over (under) disbursements	35	(30)	(20)	532	(63)	(32)
Cash and investments - ending	\$ 35	\$ 200	\$ 760	\$ 861	\$ -	\$ 283

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Sex and Violent Offender State	Child Restraint	Ed Plate Fees	Riverboat Sharing	93.563 Title IV-D Incentive	Prosecutor Incentive
Cash and investments - beginning	\$ 15	\$ 25	\$ -	\$ -	\$ 40,127	\$ 59,089
Receipts:						
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	192,268	16,993	25,562
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	367	425	319	-	-	-
Total receipts	367	425	319	192,268	16,993	25,562
Disbursements:						
Personal services	-	-	-	-	11,173	17,500
Supplies	-	-	-	-	-	1,176
Other services and charges	-	-	-	-	-	2,271
Capital outlay	-	-	-	-	-	-
Other disbursements	352	425	319	192,268	-	-
Total disbursements	352	425	319	192,268	11,173	20,947
Excess (deficiency) of receipts over (under) disbursements	15	-	-	-	5,820	4,615
Cash and investments - ending	\$ 30	\$ 25	\$ -	\$ -	\$ 45,947	\$ 63,704

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Clerk Incentive	Extradition & Sheriff	Jail Services-Odd	Weights & Measures	Opioid Restricted Funds	Opioid UnRestricted Funds
Cash and investments - beginning	\$ 106,307	\$ 14,750	\$ 2,000	\$ 660	\$ 116,510	\$ 49,512
Receipts:						
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	16,993	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	24,000	1,160	32,075	8,859
Total receipts	16,993	-	24,000	1,160	32,075	8,859
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	6,000	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	24,000	-	-	-
Total disbursements	6,000	-	24,000	-	-	-
Excess (deficiency) of receipts over (under) disbursements	10,993	-	-	1,160	32,075	8,859
Cash and investments - ending	\$ 117,300	\$ 14,750	\$ 2,000	\$ 1,820	\$ 148,585	\$ 58,371

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Union TIF	Larwill TIF	District EMA Fund	Title IV-E Legal Rep Fund	21.019 Coronavirus Relief	ARP Grant Fund
Cash and investments - beginning	\$ -	\$ -	\$ 3,500	\$ -	\$ 98,650	\$ 6,291,473
Receipts:						
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	8,934,579	2,297	-	12,094	-	-
Total receipts	8,934,579	2,297	-	12,094	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	21,263	-	-	-	762	78,608
Total disbursements	21,263	-	-	-	762	78,608
Excess (deficiency) of receipts over (under) disbursements	8,913,316	2,297	-	12,094	(762)	(78,608)
Cash and investments - ending	\$ 8,913,316	\$ 2,297	\$ 3,500	\$ 12,094	\$ 97,888	\$ 6,212,865

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	DFI Whitley County	Comm Corrections Grant-Even	After Settlement Collection	Sheriff's Inmate Trust	Sheriff Jail Commissary	Clerk's Trust
Cash and investments - beginning	\$ 10,338	\$ -	\$ 1,299,629	\$ 37,412	\$ 169,342	\$ 529,808
Receipts:						
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	21,138	1,017,677	322,912	371,552	3,407,025
Total receipts	-	21,138	1,017,677	322,912	371,552	3,407,025
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	1,299,629	329,056	322,320	3,421,304
Total disbursements	-	-	1,299,629	329,056	322,320	3,421,304
Excess (deficiency) of receipts over (under) disbursements	-	21,138	(281,952)	(6,144)	49,232	(14,279)
Cash and investments - ending	\$ 10,338	\$ 21,138	\$ 1,017,677	\$ 31,268	\$ 218,574	\$ 515,529

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Prosecutor Restitution	Deceptive Check Fee	Prosecuting Attorney	MVH Restricted	Reassessment Fund	LIT - Corr/Rehab Facilities
Cash and investments - beginning	\$ 5,589	\$ -	\$ 5,938	\$ 118,042	\$ 1,310,269	\$ 4,114,976
Receipts:						
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,742,012	109,820	2,309,810
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	77,402	13,331	5,000	-	11,847	-
Total receipts	<u>77,402</u>	<u>13,331</u>	<u>5,000</u>	<u>1,742,012</u>	<u>121,667</u>	<u>2,309,810</u>
Disbursements:						
Personal services	-	-	-	390,666	82,328	-
Supplies	-	-	-	898,060	-	-
Other services and charges	-	-	-	-	122,250	-
Capital outlay	-	-	-	-	-	-
Other disbursements	71,413	13,181	4,251	-	-	437,816
Total disbursements	<u>71,413</u>	<u>13,181</u>	<u>4,251</u>	<u>1,288,726</u>	<u>204,578</u>	<u>437,816</u>
Excess (deficiency) of receipts over (under) disbursements	<u>5,989</u>	<u>150</u>	<u>749</u>	<u>453,286</u>	<u>(82,911)</u>	<u>1,871,994</u>
Cash and investments - ending	<u>\$ 11,578</u>	<u>\$ 150</u>	<u>\$ 6,687</u>	<u>\$ 571,328</u>	<u>\$ 1,227,358</u>	<u>\$ 5,986,970</u>

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Prosecutor Forfeiture	Sheriff Law Enforcement Con Ed	Law Enforcement Continuing Ed	Alcohol and Drug Services	Pre-Trial Diversion	County User Fee Infraction
Cash and investments - beginning	\$ 6,094	\$ 1,138	\$ 34,430	\$ 3,172	\$ 425,156	\$ 1,476
Receipts:						
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	7,485	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	18,604	2,237	9,337	600	43,071	35,310
Total receipts	18,604	2,237	9,337	600	50,556	35,310
Disbursements:						
Personal services	-	-	-	-	-	22,007
Supplies	14,286	-	-	-	33,026	-
Other services and charges	-	2,614	-	-	3,472	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	9,258	-	-	619
Total disbursements	14,286	2,614	9,258	-	36,498	22,626
Excess (deficiency) of receipts over (under) disbursements	4,318	(377)	79	600	14,058	12,684
Cash and investments - ending	\$ 10,412	\$ 761	\$ 34,509	\$ 3,772	\$ 439,214	\$ 14,160

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Supplemental Public	Jury Pay	Highway	Document Storage Fees	Rail Connect Park TIF	lotron Union TIF Amended
Cash and investments - beginning	\$ 13,343	\$ 31,205	\$ 378,614	\$ 131,452	\$ 819,193	\$ 93,762
Receipts:						
Licenses and permits	-	-	36,922	-	-	-
Intergovernmental receipts	-	-	435,954	-	228,388	89,471
Charges for services	-	-	3,778	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,394	10,084	58,133	26,720	820,260	-
Total receipts	2,394	10,084	534,787	26,720	1,048,648	89,471
Disbursements:						
Personal services	-	-	394,486	12,500	-	-
Supplies	-	-	5,380	1,466	-	-
Other services and charges	-	4,959	-	2,521	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	116,359	-	-	32,000
Total disbursements	-	4,959	516,225	16,487	-	32,000
Excess (deficiency) of receipts over (under) disbursements	2,394	5,125	18,562	10,233	1,048,648	57,471
Cash and investments - ending	\$ 15,737	\$ 36,330	\$ 397,176	\$ 141,685	\$ 1,867,841	\$ 151,233

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Fuel Facility	Support Animal	LIT Certified Shares	LIT Public Safety	LIT Economic Development	CFDA 93.507 Health Infrastruct
Cash and investments - beginning	\$ 82,432	\$ 1,207	\$ -	\$ -	\$ -	\$ 6,816
Receipts:						
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	11,549,049	2,887,262	2,309,810	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	774,976	1,000	-	-	-	-
Total receipts	774,976	1,000	11,549,049	2,887,262	2,309,810	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	827,252	-	-	-	-	-
Other services and charges	-	-	-	-	-	228
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,268	11,549,049	2,887,262	2,309,810	-
Total disbursements	827,252	1,268	11,549,049	2,887,262	2,309,810	228
Excess (deficiency) of receipts over (under) disbursements	(52,276)	(268)	-	-	-	(228)
Cash and investments - ending	\$ 30,156	\$ 939	\$ -	\$ -	\$ -	\$ 6,588

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	JDAI A	Asset Forf & Money Laundering	CFDA #16,575 IN Criminal Justi	Drug Enforcement Grant	EMPG Grant	State Homeland Security Grant
Cash and investments - beginning	\$ 29,806	\$ 232	\$ -	\$ 25,592	\$ 4,157	\$ 26
Receipts:						
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	74,560	-	18,424	3,234	-	-
Charges for services	-	-	-	700	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	35,471	-	-
Total receipts	74,560	-	18,424	39,405	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	14,174	-	-	13,091	-	-
Other services and charges	66,027	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,653	-	18,424	-	-	-
Total disbursements	81,854	-	18,424	13,091	-	-
Excess (deficiency) of receipts over (under) disbursements	(7,294)	-	-	26,314	-	-
Cash and investments - ending	\$ 22,512	\$ 232	\$ -	\$ 51,906	\$ 4,157	\$ 26

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Senior Citizen Transportation	Indiana State Opioid Response	Immunization and Vaccines	Coronavirus Emergency Supp	Opioid Task Force
Cash and investments - beginning	\$ -	\$ 93,828	\$ 315,364	\$ 2,483	\$ 2,769
Receipts:					
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	786,066	80,059	135,466	-	-
Charges for services	-	11,360	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	786,066	91,419	135,466	-	-
Disbursements:					
Personal services	-	59,600	-	-	-
Supplies	-	-	735	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	786,066	90,587	-	-	-
Total disbursements	786,066	150,187	735	-	-
Excess (deficiency) of receipts over (under) disbursements	-	(58,768)	134,731	-	-
Cash and investments - ending	\$ -	\$ 35,060	\$ 450,095	\$ 2,483	\$ 2,769

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Community Crossings Grant	Pretrial Grant	Health Issues/Lead Grant	Veterans Treatment Court	Comm Corrections Grant-Odd
Cash and investments - beginning	\$ -	\$ 35,590	\$ -	\$ 19,897	\$ 76,119
Receipts:					
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	770,724	170,532	5,127	221,301	640,422
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>770,724</u>	<u>170,532</u>	<u>5,127</u>	<u>221,301</u>	<u>640,422</u>
Disbursements:					
Personal services	-	116,498	-	51,309	675,309
Supplies	-	-	-	3,990	-
Other services and charges	-	25,992	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	63,612	-	43,448	21,138
Total disbursements	<u>-</u>	<u>206,102</u>	<u>-</u>	<u>98,747</u>	<u>696,447</u>
Excess (deficiency) of receipts over (under) disbursements	<u>770,724</u>	<u>(35,570)</u>	<u>5,127</u>	<u>122,554</u>	<u>(56,025)</u>
Cash and investments - ending	<u>\$ 770,724</u>	<u>\$ 20</u>	<u>\$ 5,127</u>	<u>\$ 142,451</u>	<u>\$ 20,094</u>

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Prob Officer/CC Grant-Odd	TGF II	Bioterrorism Preparedness	Totals
Cash and investments - beginning	\$ 29,927	\$ 33,370	\$ 36,886	\$48,137,480
Receipts:				
Licenses and permits	-	-	-	229,985
Intergovernmental receipts	130,197	20,481	2,238	96,819,828
Charges for services	-	-	-	1,049,094
Fines and forfeits	-	-	-	652,498
Other receipts	-	-	-	22,235,031
Total receipts	<u>130,197</u>	<u>20,481</u>	<u>2,238</u>	<u>120,986,436</u>
Disbursements:				
Personal services	73,471	11,805	-	13,603,073
Supplies	-	-	247	3,276,054
Other services and charges	-	-	-	6,595,599
Capital outlay	-	-	2,781	5,331,096
Other disbursements	25,416	-	-	86,689,636
Total disbursements	<u>98,887</u>	<u>11,805</u>	<u>3,028</u>	<u>115,495,458</u>
Excess (deficiency) of receipts over (under) disbursements	<u>31,310</u>	<u>8,676</u>	<u>(790)</u>	<u>5,490,978</u>
Cash and investments - ending	<u>\$ 61,237</u>	<u>\$ 42,046</u>	<u>\$ 36,096</u>	<u>\$53,628,458</u>

WHITLEY COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 923,013</u>	<u>\$ -</u>

WHITLEY COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Whitley County Holding Corporation	Lease on Government Center Building	\$ 255,500	06/04/12	02/01/24
Whitley County Holding Corporation	Lease On Jail	<u>1,890,500</u> *	04/18/22	01/01/43
Total of annual lease payments		<u>\$ 2,146,000</u>		

* Annual lease payments are scheduled to begin January 1, 2025.

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
General obligation bonds	2014 Redevelopment Bond, Series A	\$ 2,375,000	\$ 335,000
General obligation bonds	2014 Redevelopment Bond, Series B	1,945,000	160,000
Revenue bonds	2021 Sotera Project	<u>636,000</u>	<u>74,000</u>
Total governmental activities		<u>4,956,000</u>	<u>569,000</u>
Totals		<u>\$ 4,956,000</u>	<u>\$ 569,000</u>

WHITLEY COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2023

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.

	Ending Balance
Governmental activities:	
Land	\$ 7,050,208
Infrastructure	58,517,292
Buildings	11,849,925
Improvements other than buildings	129,180
Machinery, equipment, and vehicles	<u>9,415,645</u>
Total governmental activities	<u>86,962,250</u>
Total capital assets	<u>\$ 86,962,250</u>

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.