

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, 2014 to December 31, 2014



FILED
05/19/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Jennifer R. McGuire	01-01-11 to 08-19-14
	(Vacant)	08-20-14 to 08-21-14
	Vicky L. Schrader (interim)	08-22-14 to 09-03-14
	Jana L. Schinbeckler	09-04-14 to 12-31-18
County Treasurer	Laurell E. Schroeder	01-01-13 to 12-31-20
Clerk of the Circuit Court	Deborah S. Beers	01-01-11 to 12-31-18
County Sheriff	Mark E. Hodges	01-01-11 to 12-31-14
	Marcus E. Gatton	01-01-15 to 12-31-18
County Recorder	April D. Whetstone	01-01-11 to 12-31-18
President of the Board of County Commissioners	George A. Schrupf	01-01-14 to 12-31-14
	Thomas B. Rethlake	01-01-15 to 10-19-15
	Donald A. Amber	10-20-15 to 12-31-15
	George A. Schrupf	01-01-16 to 12-31-17
President of the County Council	Thomas E. Western	01-01-14 to 12-31-15
	Kim H. Wheeler	01-01-16 to 12-31-16
	John M. Barrett	01-01-17 to 12-31-17



STATE OF INDIANA
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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, 2014, and the related notes to the financial statement as listed in the Table of Contents.

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 from 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 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.

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, 2014.

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, 2014, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

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 records 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.


Other Information

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 Payables and Receivables, 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated March 16, 2017, 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.


Paul D. Joyce, CPA
State Examiner

March 16, 2017



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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, 2014, and the related notes to the financial statement, and have issued our report thereon dated March 16, 2017, 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.

Our consideration of the internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statement will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2014-001 and 2014-002 to be material weaknesses.

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 from 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2014-001 and 2014-002.

Whitley County's Response to Findings

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

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.


Paul D. Joyce, CPA
State Examiner

March 16, 2017

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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, 2014

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
After Settlement Collections	\$ 806,940	\$ 843,185	\$ 806,943	\$ 843,182
Sheriff's Inmate Trust	31,155	195,270	213,769	12,656
Prosecutor's Check Deception Program	220	39,844	40,064	-
Sheriff's Commissary	41,077	204,918	210,004	35,991
Clerk's Trust	304,843	3,218,008	3,226,932	295,919
Sheriff's Cashbook	13,943	1,181,877	1,195,820	-
County General	2,310,681	5,332,421	6,812,244	830,858
Accident Reports	3,460	3,230	1,647	5,043
CAGIT County Certified	689,937	3,172,951	2,907,109	955,779
Campaign Finance	75	50	-	125
County Economic Development Income	582,311	806,175	823,030	565,456
City and Town Court Cost	1,014	11,581	11,816	779
Project Income	42,437	930,656	931,369	41,724
Community Transition Program	2,442	14,765	12,502	4,705
Sales Disclosure	37,004	4,175	2,811	38,368
Cumulative Bridge	663,274	569,083	631,886	600,471
Cumulative Capital Development	157,177	477,058	368,834	265,401
County Drug Free Community	60,950	54,247	61,811	53,386
Emergency Planning and Right To Know	3,834	4,411	1,419	6,826
Firearms Training	40,300	19,100	9,525	49,875
General Drain Improvement	187,692	250,692	321,403	116,981
County Health	272,010	419,480	292,640	398,850
Identification Security Protection	207	2,702	-	2,909
Local Health Maintenance	20,604	33,139	27,517	26,226
Local Road and Street	141,242	338,974	374,999	105,217
Medical Care for Inmates	6,869	4,779	1,324	10,324
County Misdemeanant	15,972	20,749	30,737	5,984
Highway	432,909	3,026,404	2,869,722	589,591
Rainy Day	259,037	23,043	156,898	125,182
Property Reassessment	838,446	160	838,606	-
Reassessment 2015	400,558	-	400,558	-
Recorder's Record Perpetuation	46,598	47,197	63,753	30,042
Sex and Violent Offender Administration	(283)	2,075	1,732	60
Surplus Tax	50,387	44,054	38,349	56,092
Surveyor's Cornerstone Perpetuation	53,899	7,010	1,439	59,470
Tax Sale Redemption	17,057	75,328	86,804	5,581
Tax Sale Surplus	345,807	89,143	230,580	204,370
Tobacco Settlement	39,153	13,140	8,256	44,037
Unsafe Building	4,430	300	8,930	(4,200)
Guardian Ad Litem	427	-	-	427
Guardian Ad Litem/CASA	-	7,478	7,478	-
Auditor's Ineligible Deductions	121,260	109,234	31,261	199,233
Elected Official Training	4,688	2,702	3,275	4,115
Whitley County Statewide 911	148,503	378,148	340,753	185,898
Reassessment	-	1,351,477	158,978	1,192,499
Supplemental Adult Probation Services	43,426	86,592	67,398	62,620
Supplemental Juvenile Probation Services	20,970	9,690	7,722	22,938
Law Enforcement Continuing Education	444	3,002	358	3,088
Drainage Maintenance	2,231,718	471,290	372,348	2,330,660
Sheriff's K-9 Donation	1,182	700	180	1,702
EMS Donations	187	-	-	187
Document Storage Fees	46,621	19,047	17,911	47,757
Rail Connect Park TIF	1,223	-	-	1,223
Redevelopment Commission	2,922,385	3,058,468	2,910,276	3,070,577
Ambulance Lease	-	16,072	16,072	-
Payroll	60,800	2,062,791	2,062,566	61,025
Sheriff Pension Holding	976	14,828	14,738	1,066
Tax Distribution Clearing	(4,934)	30,333,616	30,328,657	25
Wheel Tax Distributions	-	127,243	127,243	-
Surtax Distributions	-	336,077	336,077	-

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, 2014
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
CVET	-	304,509	304,509	-
Financial Institution	-	240,447	240,447	-
CEDIT Homestead Credit	6,753	213,164	216,152	3,765
HEA 1001-2008 State Homestead Credit	(4,268)	4,268	-	-
Fines and Forfeitures	10,893	61,186	60,118	11,961
Infraction Judgements/Seatbelt Violations	8,371	86,927	89,326	5,972
Overweight Vehicles	1,350	1,032	2,382	-
Special Death Benefit	190	2,065	2,135	120
State Sales Disclosures	315	4,175	4,155	335
Coroner's Continuing Education	152	3,009	2,693	468
Mortgage Fees	313	3,363	3,390	286
Child Restraint Violations	25	525	550	-
Inheritance Tax	27	20,441	12,763	7,705
Education Plate Fees	-	375	375	-
Riverboat Sharing	-	197,219	197,219	-
CAGIT Certified Shares	-	4,854,676	4,854,676	-
EDIT Distribution	-	1,295,827	1,295,827	-
Prosecutor Restitution	10,134	102,271	99,926	12,479
Prosecuting Attorney	4,397	7,712	7,716	4,393
Clerk ARRA	185	-	185	-
93.563 Title IV-D Incentive	26,634	47,553	35,589	38,598
Court Incentive	14,285	58,688	55,196	17,777
Prosecutor Incentive	81,083	26,762	39,089	68,756
Clerk Incentive	73,883	17,789	17,975	73,697
lotron Union TIF Amended	5,344	52,432	70,000	(12,224)
Law Enforcement Continuing Education	26,392	11,358	10,569	27,181
Sheriff's Donation	4,098	100	363	3,835
Immunization Clinic	18,732	59,246	70,716	7,262
Government Center Lease	229,280	287,571	506,500	10,351
Alcohol and Drug Services	6,081	51,637	57,718	-
Pre-Trial Diversion	229,355	17,075	-	246,430
County User Fee Infraction	130,296	65,631	98,714	97,213
Supplemental Public Defender Services	29,160	3,000	30,196	1,964
Self Insurance-Whitley County	111,486	-	111,486	-
Redevelopment Series A	-	2,207,642	55,950	2,151,692
Redevelopment Series B	-	2,985,000	56,050	2,928,950
Homeland Security Grant	-	-	500	(500)
Jury Pay	31,957	6,994	9,439	29,512
Solid Waste District	-	760,695	760,695	-
Fuel Facility	94,571	820,720	828,972	86,319
Personal Property Tax Recovery	554	-	-	554
Vaxcare	3,758	2,122	-	5,880
Employee Disability	2,476	5,000	1,947	5,529
CAGIT PTRC	-	1,618,226	1,618,226	-
CFDA #93.507 Health Infrastructure	28,810	10,000	35	38,775
Asset Forfeiture and Money Laundering	6,520	-	-	6,520
CFDA #16.575 IN Criminal Justice	-	16,169	-	16,169
CFDA #10.557 WIC	64	86,147	97,796	(11,585)
Drug Enforcement Grant	9,559	89,577	31,012	68,124
CFDA #16.543 IN Internet Crime vs. Children	(769)	769	-	-
EMPG Grant	-	5,179	5,180	(1)
Emergency Management/Certified Grant	26	-	-	26
Senior Citizen Transportation Grant	-	253,580	253,580	-
HAVA Grant	4,351	-	3,725	626
Community Corrections Grant	10,398	506,450	490,818	26,030
TGF II	10,341	20,680	20,680	10,341
Community Corrections Project Income	83,389	-	83,389	-
Bioterrorism Preparedness	1,092	12,724	12,349	1,467
Totals	\$ 15,837,587	\$ 77,379,536	\$ 73,656,071	\$ 19,561,052

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, certified shares (local option tax), property tax replacement credit (local option tax), county option 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 non-businesses 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).

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 February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

WHITLEY COUNTY
NOTES TO FINANCIAL STATEMENT
(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 (PERF) is a defined benefit pension plan. PERF is a cost-sharing 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:

WHITLEY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Indiana Public Retirement System
One North Capitol, 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. 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.

WHITLEY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of expenditures exceeding available revenue and reimbursements made for expenditures under grant programs not being received by year end.

Note 8. Holding Corporation

The County has entered into a capital lease with 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 2014 totaled \$506,500.

Note 9. Subsequent Events

On May 28, 2015, the County Commissioners signed a \$625,000 loan agreement. The loan has a 2.14 percent fixed rate and is due on June 1, 2017. The loan proceeds were used to cover excessive claims incurred by the Self Insurance-Whitley County fund.

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OTHER INFORMATION - UNAUDITED

The County's Annual Financial 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 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
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	After Settlement Collections	Sheriff's Inmate Trust	Prosecutor's Check Deception Program	Sheriff's Commissary	Clerk's Trust	Sheriff's Cashbook	County General
Cash and investments - beginning	\$ 806,940	\$ 31,155	\$ 220	\$ 41,077	\$ 304,843	\$ 13,943	\$ 2,310,681
Receipts:							
Taxes	-	-	-	-	-	-	3,779,053
Licenses and permits	-	-	-	-	-	-	74,363
Intergovernmental receipts	-	-	-	-	-	-	607,306
Charges for services	-	-	-	-	-	1,181,877	228,026
Fines and forfeits	-	-	-	-	3,218,008	-	152,433
Other receipts	843,185	195,270	39,844	204,918	-	-	491,240
Total receipts	<u>843,185</u>	<u>195,270</u>	<u>39,844</u>	<u>204,918</u>	<u>3,218,008</u>	<u>1,181,877</u>	<u>5,332,421</u>
Disbursements:							
Personal services	-	-	-	-	-	-	4,456,024
Supplies	-	-	-	-	-	-	299,839
Other services and charges	-	-	-	-	-	-	1,032,974
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	4,972
Other disbursements	806,943	213,769	40,064	210,004	3,226,932	1,195,820	1,018,435
Total disbursements	<u>806,943</u>	<u>213,769</u>	<u>40,064</u>	<u>210,004</u>	<u>3,226,932</u>	<u>1,195,820</u>	<u>6,812,244</u>
Excess (deficiency) of receipts over disbursements	<u>36,242</u>	<u>(18,499)</u>	<u>(220)</u>	<u>(5,086)</u>	<u>(8,924)</u>	<u>(13,943)</u>	<u>(1,479,823)</u>
Cash and investments - ending	<u>\$ 843,182</u>	<u>\$ 12,656</u>	<u>\$ -</u>	<u>\$ 35,991</u>	<u>\$ 295,919</u>	<u>\$ -</u>	<u>\$ 830,858</u>

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Accident Reports	CAGIT County Certified	Campaign Finance	County Economic Development Income	City and Town Court Cost	Project Income	Community Transition Program
Cash and investments - beginning	\$ 3,460	\$ 689,937	\$ 75	\$ 582,311	\$ 1,014	\$ 42,437	\$ 2,442
Receipts:							
Taxes	-	2,670,646	-	806,175	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	472,816	-	-	-	-	-
Charges for services	-	-	-	-	-	-	14,765
Fines and forfeits	-	-	-	-	-	726,427	-
Other receipts	3,230	29,489	50	-	11,581	204,229	-
Total receipts	3,230	3,172,951	50	806,175	11,581	930,656	14,765
Disbursements:							
Personal services	-	1,673,755	-	-	-	571,758	-
Supplies	1,607	71,900	-	-	-	101,045	3,596
Other services and charges	-	580,310	-	252,719	-	121,838	2,223
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	80,624	-	202,531	-	-	-
Other disbursements	40	500,520	-	367,780	11,816	136,728	6,683
Total disbursements	1,647	2,907,109	-	823,030	11,816	931,369	12,502
Excess (deficiency) of receipts over disbursements	1,583	265,842	50	(16,855)	(235)	(713)	2,263
Cash and investments - ending	<u>\$ 5,043</u>	<u>\$ 955,779</u>	<u>\$ 125</u>	<u>\$ 565,456</u>	<u>\$ 779</u>	<u>\$ 41,724</u>	<u>\$ 4,705</u>

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Sales Disclosure	Cumulative Bridge	Cumulative Capital Development	County Drug Free Community	Emergency Planning and Right To Know	Firearms Training	General Drain Improvement
Cash and investments - beginning	\$ 37,004	\$ 663,274	\$ 157,177	\$ 60,950	\$ 3,834	\$ 40,300	\$ 187,692
Receipts:							
Taxes	-	469,936	397,809	-	-	-	709
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	59,998	50,795	-	4,411	-	-
Charges for services	-	-	-	54,247	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	4,175	39,149	28,454	-	-	19,100	249,983
Total receipts	4,175	569,083	477,058	54,247	4,411	19,100	250,692
Disbursements:							
Personal services	-	-	-	38,752	-	-	-
Supplies	-	-	6,533	-	-	-	-
Other services and charges	-	216,833	206,256	23,059	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	92,746	-	-	-	-
Other disbursements	2,811	415,053	63,299	-	1,419	9,525	321,403
Total disbursements	2,811	631,886	368,834	61,811	1,419	9,525	321,403
Excess (deficiency) of receipts over disbursements	1,364	(62,803)	108,224	(7,564)	2,992	9,575	(70,711)
Cash and investments - ending	<u>\$ 38,368</u>	<u>\$ 600,471</u>	<u>\$ 265,401</u>	<u>\$ 53,386</u>	<u>\$ 6,826</u>	<u>\$ 49,875</u>	<u>\$ 116,981</u>

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	County Health	Identification Security Protection	Local Health Maintenance	Local Road and Street	Medical Care for Inmates	County Misdemeanant	Highway
Cash and investments - beginning	\$ 272,010	\$ 207	\$ 20,604	\$ 141,242	\$ 6,869	\$ 15,972	\$ 432,909
Receipts:							
Taxes	324,301	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	3,130
Intergovernmental receipts	41,415	-	33,139	338,974	-	-	2,845,651
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	53,764	2,702	-	-	4,779	20,749	177,623
Total receipts	419,480	2,702	33,139	338,974	4,779	20,749	3,026,404
Disbursements:							
Personal services	286,536	-	12,775	-	-	-	1,311,723
Supplies	402	-	882	-	195	30,737	272,849
Other services and charges	1,501	-	300	-	60	-	326,482
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	174,999	-	-	117,909
Other disbursements	4,201	-	13,560	200,000	1,069	-	840,759
Total disbursements	292,640	-	27,517	374,999	1,324	30,737	2,869,722
Excess (deficiency) of receipts over disbursements	126,840	2,702	5,622	(36,025)	3,455	(9,988)	156,682
Cash and investments - ending	\$ 398,850	\$ 2,909	\$ 26,226	\$ 105,217	\$ 10,324	\$ 5,984	\$ 589,591

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Rainy Day	Property Reassessment	Reassessment 2015	Recorder's Record Perpetuation	Sex and Violent Offender Administration	Surplus Tax	Surveyor's Cornerstone Perpetuation
Cash and investments - beginning	\$ 259,037	\$ 838,446	\$ 400,558	\$ 46,598	\$ (283)	\$ 50,387	\$ 53,899
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	47,197	-	-	7,010
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	23,043	160	-	-	2,075	44,054	-
Total receipts	23,043	160	-	47,197	2,075	44,054	7,010
Disbursements:							
Personal services	98,825	-	7,554	-	-	-	-
Supplies	-	-	-	-	-	-	39
Other services and charges	-	-	-	63,753	-	-	1,400
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	58,073	838,606	393,004	-	1,732	38,349	-
Total disbursements	156,898	838,606	400,558	63,753	1,732	38,349	1,439
Excess (deficiency) of receipts over disbursements	(133,855)	(838,446)	(400,558)	(16,556)	343	5,705	5,571
Cash and investments - ending	\$ 125,182	\$ -	\$ -	\$ 30,042	\$ 60	\$ 56,092	\$ 59,470

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Tax Sale Redemption	Tax Sale Surplus	Tobacco Settlement	Unsafe Building	Guardian Ad Litem	Guardian Ad Litem/CASA	Auditor's Ineligible Deductions
Cash and investments - beginning	\$ 17,057	\$ 345,807	\$ 39,153	\$ 4,430	\$ 427	\$ -	\$ 121,260
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	6,570	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	300	-	-	-
Other receipts	75,328	89,143	6,570	-	-	7,478	109,234
Total receipts	75,328	89,143	13,140	300	-	7,478	109,234
Disbursements:							
Personal services	-	-	3,323	-	-	-	6,960
Supplies	-	-	1,531	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	2,892	-	-	-	-
Other disbursements	86,804	230,580	510	8,930	-	7,478	24,301
Total disbursements	86,804	230,580	8,256	8,930	-	7,478	31,261
Excess (deficiency) of receipts over disbursements	(11,476)	(141,437)	4,884	(8,630)	-	-	77,973
Cash and investments - ending	<u>\$ 5,581</u>	<u>\$ 204,370</u>	<u>\$ 44,037</u>	<u>\$ (4,200)</u>	<u>\$ 427</u>	<u>\$ -</u>	<u>\$ 199,233</u>

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Elected Official Training	Whitley County Statewide 911	Reassessment	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Law Enforcement Continuing Education	Drainage Maintenance
Cash and investments - beginning	\$ 4,688	\$ 148,503	\$ -	\$ 43,426	\$ 20,970	\$ 444	\$ 2,231,718
Receipts:							
Taxes	-	-	105,416	-	-	-	433,312
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	13,451	-	-	-	-
Charges for services	2,702	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	378,148	1,232,610	86,592	9,690	3,002	37,978
Total receipts	<u>2,702</u>	<u>378,148</u>	<u>1,351,477</u>	<u>86,592</u>	<u>9,690</u>	<u>3,002</u>	<u>471,290</u>
Disbursements:							
Personal services	-	209,445	41,993	23,210	2,080	-	-
Supplies	-	3,997	-	1,370	-	-	-
Other services and charges	-	113,229	116,985	39,914	4,482	-	372,348
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,275	14,082	-	2,904	1,160	358	-
Total disbursements	<u>3,275</u>	<u>340,753</u>	<u>158,978</u>	<u>67,398</u>	<u>7,722</u>	<u>358</u>	<u>372,348</u>
Excess (deficiency) of receipts over disbursements	<u>(573)</u>	<u>37,395</u>	<u>1,192,499</u>	<u>19,194</u>	<u>1,968</u>	<u>2,644</u>	<u>98,942</u>
Cash and investments - ending	<u>\$ 4,115</u>	<u>\$ 185,898</u>	<u>\$ 1,192,499</u>	<u>\$ 62,620</u>	<u>\$ 22,938</u>	<u>\$ 3,088</u>	<u>\$ 2,330,660</u>

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Sheriff's K-9 Donation	EMS Donations	Document Storage Fees	Rail Connect Park TIF	Redevelopment Commission	Ambulance Lease	Payroll
Cash and investments - beginning	\$ 1,182	\$ 187	\$ 46,621	\$ 1,223	\$ 2,922,385	\$ -	\$ 60,800
Receipts:							
Taxes	-	-	-	-	1,382,427	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	700	-	19,047	-	1,676,041	16,072	2,062,791
Total receipts	700	-	19,047	-	3,058,468	16,072	2,062,791
Disbursements:							
Personal services	-	-	5,359	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	213,943	-	-
Debt service - principal and interest	-	-	-	-	500	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	180	-	12,552	-	2,695,833	16,072	2,062,566
Total disbursements	180	-	17,911	-	2,910,276	16,072	2,062,566
Excess (deficiency) of receipts over disbursements	520	-	1,136	-	148,192	-	225
Cash and investments - ending	<u>\$ 1,702</u>	<u>\$ 187</u>	<u>\$ 47,757</u>	<u>\$ 1,223</u>	<u>\$ 3,070,577</u>	<u>\$ -</u>	<u>\$ 61,025</u>

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Sheriff Pension Holding	Tax Distribution Clearing	Wheel Tax Distributions	Surtax Distributions	CVET	Financial Institution	CEDIT Homestead Credit
Cash and investments - beginning	\$ 976	\$ (4,934)	\$ -	\$ -	\$ -	\$ -	\$ 6,753
Receipts:							
Taxes	-	26,491,552	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	3,773,973	127,243	336,077	304,509	240,447	-
Charges for services	-	11,826	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	14,828	56,265	-	-	-	-	213,164
Total receipts	<u>14,828</u>	<u>30,333,616</u>	<u>127,243</u>	<u>336,077</u>	<u>304,509</u>	<u>240,447</u>	<u>213,164</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	14,738	30,328,657	127,243	336,077	304,509	240,447	216,152
Total disbursements	<u>14,738</u>	<u>30,328,657</u>	<u>127,243</u>	<u>336,077</u>	<u>304,509</u>	<u>240,447</u>	<u>216,152</u>
Excess (deficiency) of receipts over disbursements	90	4,959	-	-	-	-	(2,988)
Cash and investments - ending	<u>\$ 1,066</u>	<u>\$ 25</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,765</u>

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	HEA 1001-2008 State Homestead Credit	Fines and Forfeitures	Infraction Judgements/ Seatbelt Violations	Overweight Vehicles	Special Death Benefit	State Sales Disclosures	Coroner's Continuing Education
Cash and investments - beginning	\$ (4,268)	\$ 10,893	\$ 8,371	\$ 1,350	\$ 190	\$ 315	\$ 152
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	4,268	61,186	86,927	1,032	2,065	4,175	3,009
Total receipts	4,268	61,186	86,927	1,032	2,065	4,175	3,009
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	60,118	89,326	2,382	2,135	4,155	2,693
Total disbursements	-	60,118	89,326	2,382	2,135	4,155	2,693
Excess (deficiency) of receipts over disbursements	4,268	1,068	(2,399)	(1,350)	(70)	20	316
Cash and investments - ending	\$ -	\$ 11,961	\$ 5,972	\$ -	\$ 120	\$ 335	\$ 468

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Mortgage Fees	Child Restraint Violations	Inheritance Tax	Education Plate Fees	Riverboat Sharing	CAGIT Certified Shares	EDIT Distribution
Cash and investments - beginning	\$ 313	\$ 25	\$ 27	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	4,854,676	1,295,827
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	197,219	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	3,363	525	20,441	375	-	-	-
Total receipts	<u>3,363</u>	<u>525</u>	<u>20,441</u>	<u>375</u>	<u>197,219</u>	<u>4,854,676</u>	<u>1,295,827</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,390	550	12,763	375	197,219	4,854,676	1,295,827
Total disbursements	<u>3,390</u>	<u>550</u>	<u>12,763</u>	<u>375</u>	<u>197,219</u>	<u>4,854,676</u>	<u>1,295,827</u>
Excess (deficiency) of receipts over disbursements	<u>(27)</u>	<u>(25)</u>	<u>7,678</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 286</u>	<u>\$ -</u>	<u>\$ 7,705</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Prosecutor Restitution	Prosecuting Attorney	Clerk ARRA	93.563 Title IV-D Incentive	Court Incentive	Prosecutor Incentive	Clerk Incentive
Cash and investments - beginning	\$ 10,134	\$ 4,397	\$ 185	\$ 26,634	\$ 14,285	\$ 81,083	\$ 73,883
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	7,712	-	-	-	-	-
Other receipts	102,271	-	-	47,553	58,688	26,762	17,789
Total receipts	102,271	7,712	-	47,553	58,688	26,762	17,789
Disbursements:							
Personal services	-	-	-	32,774	21,832	23,302	9,651
Supplies	-	-	-	384	-	2,163	-
Other services and charges	-	-	185	-	-	6,319	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	99,926	7,716	-	2,431	33,364	7,305	8,324
Total disbursements	99,926	7,716	185	35,589	55,196	39,089	17,975
Excess (deficiency) of receipts over disbursements	2,345	(4)	(185)	11,964	3,492	(12,327)	(186)
Cash and investments - ending	<u>\$ 12,479</u>	<u>\$ 4,393</u>	<u>\$ -</u>	<u>\$ 38,598</u>	<u>\$ 17,777</u>	<u>\$ 68,756</u>	<u>\$ 73,697</u>

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Iotron Union TIF Amended	Law Enforcement Continuing Education	Sheriff's Donation	Immunization Clinic	Government Center Lease	Alcohol and Drug Services	Pre-Trial Diversion
Cash and investments - beginning	\$ 5,344	\$ 26,392	\$ 4,098	\$ 18,732	\$ 229,280	\$ 6,081	\$ 229,355
Receipts:							
Taxes	-	-	-	-	255,359	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	32,212	-	-
Charges for services	-	-	-	3,799	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	52,432	11,358	100	55,447	-	51,637	17,075
Total receipts	52,432	11,358	100	59,246	287,571	51,637	17,075
Disbursements:							
Personal services	-	-	-	-	-	56,642	-
Supplies	-	-	-	11,805	-	1,076	-
Other services and charges	-	-	-	127	-	-	-
Debt service - principal and interest	70,000	-	-	-	506,500	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	10,569	363	58,784	-	-	-
Total disbursements	70,000	10,569	363	70,716	506,500	57,718	-
Excess (deficiency) of receipts over disbursements	(17,568)	789	(263)	(11,470)	(218,929)	(6,081)	17,075
Cash and investments - ending	\$ (12,224)	\$ 27,181	\$ 3,835	\$ 7,262	\$ 10,351	\$ -	\$ 246,430

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	County User Fee Infraction	Supplemental Public Defender Services	Self Insurance-Whitley County	Redevelopment Series A	Redevelopment Series B	Homeland Security Grant	Jury Pay
Cash and investments - beginning	\$ 130,296	\$ 29,160	\$ 111,486	\$ -	\$ -	\$ -	\$ 31,957
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	65,631	3,000	-	2,207,642	2,985,000	-	6,994
Total receipts	<u>65,631</u>	<u>3,000</u>	<u>-</u>	<u>2,207,642</u>	<u>2,985,000</u>	<u>-</u>	<u>6,994</u>
Disbursements:							
Personal services	8,706	-	-	-	-	-	-
Supplies	2,503	-	-	-	-	500	-
Other services and charges	62,459	30,196	-	-	-	-	9,439
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	8,325	-	-	-	-	-	-
Other disbursements	16,721	-	111,486	55,950	56,050	-	-
Total disbursements	<u>98,714</u>	<u>30,196</u>	<u>111,486</u>	<u>55,950</u>	<u>56,050</u>	<u>500</u>	<u>9,439</u>
Excess (deficiency) of receipts over disbursements	<u>(33,083)</u>	<u>(27,196)</u>	<u>(111,486)</u>	<u>2,151,692</u>	<u>2,928,950</u>	<u>(500)</u>	<u>(2,445)</u>
Cash and investments - ending	<u>\$ 97,213</u>	<u>\$ 1,964</u>	<u>\$ -</u>	<u>\$ 2,151,692</u>	<u>\$ 2,928,950</u>	<u>\$ (500)</u>	<u>\$ 29,512</u>

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Solid Waste District	Fuel Facility	Personal Property Tax Recovery	Vaxcare	Employee Disability	CAGIT PTRC	CFDA #93.507 Health Infrastructure
Cash and investments - beginning	\$ -	\$ 94,571	\$ 554	\$ 3,758	\$ 2,476	\$ -	\$ 28,810
Receipts:							
Taxes	760,695	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	1,618,226	10,000
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	820,720	-	2,122	5,000	-	-
Total receipts	<u>760,695</u>	<u>820,720</u>	<u>-</u>	<u>2,122</u>	<u>5,000</u>	<u>1,618,226</u>	<u>10,000</u>
Disbursements:							
Personal services	-	-	-	-	1,947	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	760,695	828,972	-	-	-	1,618,226	35
Total disbursements	<u>760,695</u>	<u>828,972</u>	<u>-</u>	<u>-</u>	<u>1,947</u>	<u>1,618,226</u>	<u>35</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(8,252)</u>	<u>-</u>	<u>2,122</u>	<u>3,053</u>	<u>-</u>	<u>9,965</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 86,319</u>	<u>\$ 554</u>	<u>\$ 5,880</u>	<u>\$ 5,529</u>	<u>\$ -</u>	<u>\$ 38,775</u>

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Asset Forfeiture and Money Laundering	CFDA #16.575 IN Criminal Justice	CFDA #10.557 WIC	Drug Enforcement Grant	CFDA #16.543 IN Internet Crime vs. Children	EMPG Grant	Emergency Management/ Certified Grant
Cash and investments - beginning	\$ 6,520	\$ -	\$ 64	\$ 9,559	\$ (769)	\$ -	\$ 26
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	5,179	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	16,169	86,147	89,577	769	-	-
Total receipts	-	16,169	86,147	89,577	769	5,179	-
Disbursements:							
Personal services	-	-	91,874	-	-	-	-
Supplies	-	-	3,023	815	-	221	-
Other services and charges	-	-	876	16,034	-	4,959	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	2,023	14,163	-	-	-
Total disbursements	-	-	97,796	31,012	-	5,180	-
Excess (deficiency) of receipts over disbursements	-	16,169	(11,649)	58,565	769	(1)	-
Cash and investments - ending	<u>\$ 6,520</u>	<u>\$ 16,169</u>	<u>\$ (11,585)</u>	<u>\$ 68,124</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ 26</u>

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Senior Citizen Transportation Grant	HAVA Grant	Community Corrections Grant	TGF II	Community Corrections Project Income	Bioterrorism Preparedness	Totals
Cash and investments - beginning	\$ -	\$ 4,351	\$ 10,398	\$ 10,341	\$ 83,389	\$ 1,092	\$ 15,837,587
Receipts:							
Taxes	-	-	-	-	-	-	44,027,893
Licenses and permits	-	-	-	-	-	-	77,493
Intergovernmental receipts	-	-	-	-	-	-	11,119,611
Charges for services	-	-	-	-	-	-	1,551,449
Fines and forfeits	-	-	-	-	-	-	4,104,880
Other receipts	253,580	-	506,450	20,680	-	12,724	16,498,210
Total receipts	253,580	-	506,450	20,680	-	12,724	77,379,536
Disbursements:							
Personal services	-	-	475,160	20,680	-	-	9,492,640
Supplies	-	-	-	-	-	12,349	831,361
Other services and charges	-	3,725	-	-	-	-	3,824,928
Debt service - principal and interest	-	-	-	-	-	-	577,000
Capital outlay	-	-	-	-	-	-	684,998
Other disbursements	253,580	-	15,658	-	83,389	-	58,245,144
Total disbursements	253,580	3,725	490,818	20,680	83,389	12,349	73,656,071
Excess (deficiency) of receipts over disbursements	-	(3,725)	15,632	-	(83,389)	375	3,723,465
Cash and investments - ending	\$ -	\$ 626	\$ 26,030	\$ 10,341	\$ -	\$ 1,467	\$ 19,561,052

WHITLEY COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2014

<u>Government</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 257,405</u>	<u>\$ -</u>

WHITLEY COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2014

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Whitley County Holding Corporation	Government building	\$ 506,500	06/07/2012	01/15/2024
STAR Equipment Finance	Ambulance lease	16,072	08/01/2010	02/01/2015
TCF Equipment Finance	Highway truck purchase	<u>87,104</u>	10/17/2014	02/15/2016
Total of annual lease payments		<u>\$ 609,676</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Redevelopment District Bonds of 2014, Series A	\$ 4,500,000	\$ 113,990
General obligation bonds	Redevelopment District Bonds of 2014, Series B	<u>3,000,000</u>	<u>60,884</u>
Totals		<u>\$ 7,500,000</u>	<u>\$ 174,874</u>

WHITLEY COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2014

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	\$ 147,016
Infrastructure	32,880,576
Buildings	10,975,925
Improvements other than buildings	129,180
Machinery, equipment, and vehicles	4,836,650
Construction in progress	1,137,801
Total capital assets	\$ 50,107,148

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
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INDIANAPOLIS, INDIANA 46204-2769

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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 each of its major federal programs for the year ended December 31, 2014. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

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 each of the County's major federal programs 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 each 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 each of its major federal programs for the year ended December 31, 2014.

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

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2014-003, 2014-004, and 2014-005. Our opinion on each major federal program is not modified with respect to these matters.

The County's response to the noncompliance findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

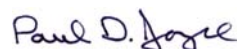
Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types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

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

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 a 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. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2014-003, 2014-004, and 2014-005 to be material weaknesses.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.


Paul D. Joyce, CPA
State Examiner

March 16, 2017

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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, 2014

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	Pass-Through To Subrecipient	Total Federal Awards Expended
<u>Department of Agriculture</u>					
Special Supplemental Nutrition Program for Women, Infants, and Children	Indiana State Department of Health	10.557	WIC WIC PC	\$ -	\$ 81,373 4,774
Total - Department of Agriculture				-	86,147
<u>Department of Housing and Urban Development</u>					
CDBG - State-Administered GDBG Cluster Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	Indiana Office of Community and Rural Affairs	14.228	DR2-09-211	-	130,000
Total - Department of Housing and Urban Development				-	130,000
<u>Department of Justice</u>					
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575	2013-VA-GX-0036	-	16,169
Total - Department of Justice				-	16,169
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster Highway Planning and Construction	Indiana Department of Transportation	20.205	Des 1382116	-	38,578
Total - Highway Planning and Construction Cluster				-	38,578
ARRA - Formula Grants for Rural Areas, Recovery Act	Indiana Department of Transportation	20.509	A249-14-320499	33,830	33,830
Formula Grants for Rural Areas Senior Citizen Transportation	Indiana Department of Transportation	20.509	A249-13-320336 A249-14-320442	35,500 118,542	35,500 118,542
Total - Formula Grants for Rural Areas				154,042	154,042
Total - Department of Transportation				187,872	226,450
<u>Department of Health and Human Services</u>					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	Indiana State Department of Health	93.074	FY 2014	-	12,724
PPHF National Public Health Improvement Initiative	Indiana State Department of Health	93.507	A70-3-079848	-	35
Child Support Enforcement	Indiana Department of Child Services	93.563	FY 2014	-	429,005
Voting Access for Individuals with Disabilities_Grants to States	Indiana Secretary of State	93.617	FY 2014	-	3,725
Total - Department of Health and Human Services				-	445,489
<u>Department of Homeland Security</u>					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Indiana Department of Homeland Security	97.036	183-UQ2K6-0	-	43,127
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042	C44P-4-408B C44P-5-090B	-	5,179 21,981
Total - Emergency Management Performance Grants				-	27,160
Total - Department of Homeland Security				-	70,287
Total federal awards expended				\$ 187,872	\$ 974,542

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 (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2014. The information in the SEFA is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

Note 2. *Summary of Significant Accounting Policies*

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received.

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; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiency identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section .510(a) of OMB Circular A-133?	yes

Identification of Major Programs:

CFDA Number	<u>Name of Federal Program or Cluster</u>
20.509	Formula Grants for Rural Areas
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

FINDING 2014-001 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING - DISBURSEMENTS

Condition

There were several deficiencies in the internal control system of the County related to financial transactions and reporting - disbursements. The following deficiencies constituted material weaknesses:

1. Lack of Segregation of Duties: The County had not separated incompatible activities related to disbursements. There were numerous claims paid without supporting documentation that would have verified that the claims were for County related business.

WHITLEY COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

2. Monitoring of Controls: Effective internal control over financial reporting of disbursements required the Board of County Commissioners or their designee to monitor and assess the quality of the County's system of internal control. The Board of County Commissioners or their designee had not performed either an ongoing or separate evaluation of their system of internal controls.

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

"Evaluations are used to determine whether each of the five components of internal control is present and functioning. These evaluations may be conducted on an ongoing or periodic basis. The criteria used are developed by the oversight body, elected officials, management, governing boards, or recognized standard-setting bodies or regulators. . . .

A baseline of the current state of the internal control system is compared against the original design of the internal control system. The baseline consists of issues and deficiencies identified in the internal control system. The results of the monitoring process are evaluated and documented. . . .

Management remediates identified issues. . . ."

Indiana Code 5-11-10-1.6(c) states in part:

"The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless:

- (1) there is a fully itemized invoice or bill for the claim;
- (2) the invoice or bill is approved by the officer or person receiving the goods and services.
- (3) the invoice or bill is filed with the governmental entity's fiscal officer;

WHITLEY COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and
- (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim. . . ."

Cause

Management of the County had not established and properly implemented a system of internal control. Additionally, the internal control system was not monitored by the County.

Effect

The failure to establish and properly implement controls enabled material misstatements or irregularities to remain undetected. The failure to monitor the internal control system placed the County at risk that controls may not be either designed properly or operating effectively to provide reasonable assurance that controls would have prevented, or detected and corrected, misstatements in a timely manner.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2014-002 - PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Condition

The County did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). One person was solely responsible for preparing and submitting the SEFA without oversight, review, or approval.

During the audit of the SEFA, there were the following errors:

1. The Community Development Block Grant/State's program and Non-Entitlement Grants in Hawaii grant was understated by \$130,000.
2. The Highway Planning and Construction grant was understated by \$38,578.
3. The Formula Grants for Rural Areas was overstated by the state reimbursement of \$65,708.
4. The Hospital Preparedness Program (HHP) and Public health Emergency Preparedness (PHEP) Aligned Cooperative Agreements was understated by \$375.
5. The Child Support Enforcement grant was understated by \$89.
6. The Disaster Grants - Public Assistance (Presidentially Declared Disasters) grant was understated by \$43,127.

WHITLEY COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Audit adjustments were proposed, accepted by the County, and made to the SEFA.

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

OMB Circular A-133, Subpart C, section .300 states in part: "The auditee shall: . . . (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with section .310. . . ."

OMB Circular A-133, Subpart C, section .310(b) states:

"Schedule of expenditures of Federal awards. The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately. At a minimum, the schedule shall:

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.

WHITLEY COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (4) Include notes that describe the significant accounting policies used in preparing the schedule.
- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.
- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."

Cause

Management of the County had not established a system of internal control that would have ensured accurate and complete reporting of the federal expenditures on the SEFA.

Effect

Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the *Condition*.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

Section III - Federal Award Findings and Questioned Costs

FINDING 2014-003 - SUBRECIPIENT MONITORING

Federal Agency: Department of Transportation

Federal Program: Formula Grants for Rural Areas

CFDA Number: 20.509

Federal Award Numbers and Years (or Other Identifying Numbers): A249-13-320336, A249-14-320442

Pass-Through Entity: Indiana Department of Transportation

Condition

Management of the County had not established an effective internal control system related to the grant agreement and the Subrecipient Monitoring compliance requirement. The following deficiency constituted a material weakness.

The County passed through funds to a subrecipient but did not monitor the activities of the subrecipient as necessary to ensure that federal awards were used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements.

Context

The County did not have adequate controls in place to comply with the Subrecipient Monitoring requirement of the program.

WHITLEY COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Criteria

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

2 CFR 200.331 states in part:

"All pass-through entities must:

(d) Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved.

. . .

Cause

Management had not developed an effective system of internal controls that segregated key functions.

Effect

The failure to establish internal controls enabled material noncompliance to go undetected which could have resulted in the loss of federal funds to the County.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the County's management establish controls related to the grant agreement and the Subrecipient Monitoring compliance requirement.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

**FINDING 2014-004 - SPECIAL TESTS AND PROVISIONS -
SEPARATE ACCOUNTABILITY FOR ARRA FUNDING**

Federal Agency: Department of Transportation

Federal Program: Formula Grants for Rural Areas

CFDA Number: 20.509

Federal Award Number and Year (or Other Identifying Number): A249-14-320499

Pass-Through Entity: Indiana Department of Transportation

WHITLEY COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Condition

An effective internal control system was not in place at the County in order to ensure compliance with requirements related to the grant agreement and the Special Tests and Provisions - Separate Accountability for ARRA Funding compliance requirement.

The County combined the federal program records of Formula Grants for Rural Areas and ARRA - Formula Grants for Rural Areas, Recovery Act into the Senior Citizen Transportation Grant fund; however, the ARRA - Formula Grants for Rural Areas, Recovery Act was required to maintain separate records.

Context

No control procedures had been established for the audit period to ensure program records for the ARRA - Formula Grants for Rural Areas, Recovery Act were maintained separately from the records for Formula Grants for Rural Areas.

Criteria

2 CFR 176.210(a) states in part:

"To maximize the transparency and accountability of funds authorized under the American Recovery and Reinvestment Act of 2009 (Pub. L. 111-5) (Recovery Act) as required by Congress and in accordance with 2 CFR 215.21 'Uniform Administrative Requirements for Grants and Agreements' and OMB Circular A-102 Common Rules provisions, recipients agree to maintain records that identify adequately the source and application of Recovery Act funds. . . ."

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

Cause

Management had not developed a system of internal controls that segregated key functions.

Effect

The failure to establish internal controls enabled material noncompliance to go undetected which could have resulted in the loss of federal funds to the County.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the County's management establish controls, including segregation of duties, related to the grant agreement and compliance requirement listed above.

WHITLEY COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

We also recommended that the County comply with the Special Tests and Provisions - Separate Accountability for ARRA Funding requirements of the program.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2014-005 - ALLOWABLE COSTS/COST PRINCIPLES

Federal Agency: Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number and Year (or Other Identifying Number): FY 2014
Pass-Through Entity: Indiana Department of Child Services

Condition

An effective internal control system was not in place at the County in order to ensure compliance with requirements related to the grant agreement and the Allowable Costs/Cost Principles compliance requirement.

The County Prosecuting Attorney's office was required to maintain Semiannual Certifications and Personnel Activity Reports on all full and part-time employees paid from the grant.

Context

There was a lack of controls for the entire audit period. There were no certifications or reports being maintained for employees during the audit period.

Criteria

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

OMB Circular A-87, Attachment B, item 8h, states in part:

". . . (3) Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared a least semi annually and will be signed by the employee or supervisory official having first hand knowledge of the work performed by the employee.

WHITLEY COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

(4) Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets the standards in subsection (5) unless a statistical sampling system (see subsection (6)) or other substitute system has been approved by the cognizant Federal agency. Such documentary support will be required where employees work on:

- (a) More than one Federal award,
- (b) A Federal award and a non Federal award,
- (c) An indirect cost activity and a direct cost activity,
- (d) Two or more indirect activities which are allocated using different allocation bases,
or
- (e) An unallowable activity and a direct or indirect cost activity. . . ."

Cause

Management had not developed a system of internal controls that ensured the Allowable Costs/Cost Principles compliance requirement was met.

Effect

The failure to establish internal controls enabled material noncompliance to go undetected which could have resulted in the loss of federal funds to the County.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the Prosecuting Attorney's office establish internal controls related to the grant agreement and Allowable Costs/Cost Principles compliance requirement.

We also recommended that the County comply with the Allowable Costs/Cost Principles requirements of the program.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

AUDITEE-PREPARED DOCUMENT

The subsequent document was provided by management of the County. The document is presented as intended by the County.

Whitley County Auditor

Jana L. Schinbeckler

220 W Van Buren St., Suite 207 | Columbia City, Indiana 46725 | Phone: 260.248.3176

Email: wcauditor@whitleygov.com

CORRECTIVE ACTION PLAN

FINDING 2014-001

Contact Person Responsible for Corrective Action: Jana Schinbeckler

Contact Phone Number: 260-248-3176

Views of Responsible Official: As county auditor it is important to have sufficient internal controls in place.

1. Lack of Segregation of Duties: In review of the segregation of duties for disbursements made from the office we will now be ensuring that each claim will be filled out by the coordinating department and then turned into the Auditor's office. The department heads will sign the claims that are turned into the office. We will also mandate that there will be documentation to go with the claim each time. If there is not, we will ask for supporting documentation and obtain it from the department. We will confirm that each claim is County related business as well.
2. Monitoring of Controls: In review of the internal controls over financial reporting of disbursements, the Board of Commissioners will now be reviewing each individual claim to verify that they have reviewed the claims against the County. They will ensure that each claim is County business related and confirm that there is documentation with each claim. The County Auditor will review each claim as well and sign the docket breakdown sheet along with the Board of Commissioners.

Anticipated Completion Date: Corrected action will be put in place immediately

Jana L. Schinbeckler

(Signature)

Auditor

(Title)

2/24/17

(Date)



WHITLEY COUNTY BOARD OF COMMISSIONERS

Whitley County Government Center

220 W. Van Buren St., Ste. 103

Columbia City, IN 46725

CORRECTIVE ACTION PLAN

FINDING 2014-001

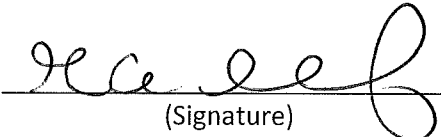
Contact Person Responsible for Corrective Action: Whitley County Board of Commissioners

Contact Phone Number: 260-248-3176

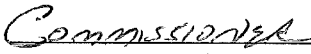
Views of Responsible Official: As the Whitley County Board of Commissioners, it is important to have sufficient internal controls in place.

1. Lack of Segregation of Duties: In review of the segregation of duties for disbursements made from the Auditor's Office, the Commissioners will now be ensuring that each claim will be filled out by the coordinating department and then turned into the Auditor's office. The department heads will sign the claims that are turned into the office. We will ensure there is proper documentation with every claim each time. If there is not, we will ask for supporting documentation and obtain it from the department. We will confirm that each claim is County related business as well and review each claim.
2. Monitoring of Controls: In review of the internal controls over financial reporting of disbursements, the Board of Commissioners will now be reviewing each individual claim to verify that they have reviewed the claims against the County. They will ensure that each claim is County business related and confirm that there is documentation with each claim. The County Auditor will review each claim as well and sign the docket breakdown sheet along with the Board of Commissioners.

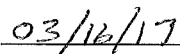
Anticipated Completion Date: Corrected action will be put in place immediately



(Signature)



(Title)



(Date)

Whitley County Auditor

Jana L. Schinbeckler

220 W Van Buren St., Suite 207 | Columbia City, Indiana 46725 | Phone: 260.248.3176

Email: wcauditor@whitleygov.com

CORRECTIVE ACTION PLAN

FINDING 2014-002

Contact Person Responsible for Corrective Action: Jana Schinbeckler

Contact Phone Number: 260-248-3176

Views of Responsible Official: As county auditor it is important to have sufficient preparation of the schedule of expenditures of federal awards.

Description of Corrective Action Plan:

In regard to future preparation of the schedule of expenditures of federal awards, Whitley County will ensure that all appropriate personnel will oversee the schedule of expenditures for all grants and other federal monies that are receipted and/or disbursed as to be in compliance with the State Board of Accounts requirements.

Anticipated Completion Date: Corrected action will be put in place immediately.

Jana L. Schinbeckler

(Signature)

Auditor

(Title)

2/24/17

(Date)

Whitley County Auditor

Jana L. Schinbeckler

220 W Van Buren St., Suite 207 | Columbia City, Indiana 46725 | Phone: 260.248.3176

Email: wcauditor@whitleygov.com

CORRECTIVE ACTION PLAN

FINDING 2014-003

Contact Person Responsible for Corrective Action: Jana Schinbeckler

Contact Phone Number: 260-248-3176

Views of Responsible Official: As county auditor it is important to have adequate sub recipient monitoring in place.

Description of Corrective Action Plan:

The Director of Whitley County Council on Aging will now be sending the county auditor the grant application, grant agreements and quarterly claims with all supporting documentation to the Board of Commissioners and the County Auditor before the Commissioners meeting. This allows for enough time for their review prior to bringing it to the Commissioners meeting for approval and signatures.

Anticipated Completion Date: Corrected action will be put in place immediately.

Jana L. Schinbeckler

(Signature)

Auditor

(Title)

2/24/17

(Date)



WHITLEY COUNTY BOARD OF COMMISSIONERS

Whitley County Government Center

220 W. Van Buren St., Ste. 103

Columbia City, IN 46725

CORRECTIVE ACTION PLAN

FINDING 2014-003

Contact Person Responsible for Corrective Action: Whitley County Board of Commissioners

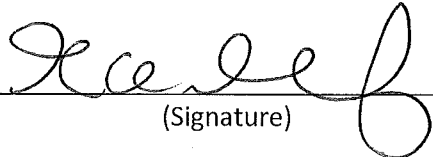
Contact Phone Number: 260-248-3176

Views of Responsible Official: As the Whitley County Board of Commissioners, it is important to have adequate sub recipient monitoring in place.

Description of Corrective Action Plan:

The Director of Whitley County Council on Aging will now be sending the county auditor the grant application, grant agreements and quarterly claims with all supporting documentation to the Board of Commissioners and the County Auditor before the Commissioners meeting. This allows for enough time for the Commissioner's review prior to bringing it to the Commissioners meeting for approval and signatures.

Anticipated Completion Date: Corrected action will be put in place immediately.



(Signature)

Commissioner

(Title)

03/16/17

(Date)

Whitley County Auditor

Jana L. Schinbeckler

220 W Van Buren St., Suite 207 | Columbia City, Indiana 46725 | Phone: 260.248.3176

Email: wcauditor@whitleygov.com

CORRECTIVE ACTION PLAN

FINDING 2014-004

Contact Person Responsible for Corrective Action: Jana Schinbeckler

Contact Phone Number: 260-248-3176

Views of Responsible Official: As county auditor it is important to have an effective internal control system in place in order to ensure compliance with requirements related to the grant agreement for ARRA funding.

Description of Corrective Action Plan:

In regard to the internal controls for ARRA funding, the County Auditor will implement internal controls to provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives and compliance with laws and regulations. Implementing an internal controls policy will address the segregation of duties and the ARRA funds will be maintained separately.

Anticipated Completion Date: Corrected action will be put in place immediately.

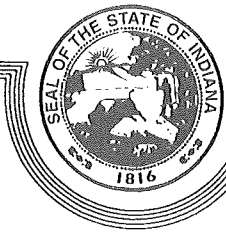
Jana L. Schinbeckler
(Signature)

Auditor
(Title)

2/24/17
(Date)

PROSECUTING ATTORNEY

82nd JUDICIAL CIRCUIT



WHITLEY COUNTY, INDIANA

D.J. SIGLER, JR. - PROSECUTOR
CORY A. SPREEN - CHIEF DEPUTY
LINDSEY A. GROSSNICKLE - DEPUTY

101 W. VAN BUREN ST., ROOM 13
COLUMBIA CITY, INDIANA 46725
TELEPHONE (260) 244-3000
FACSIMILE (260) 244-7380

CORRECTIVE ACTION PLAN

FINDING 2014-005

Contact Person Responsible for Corrective Action:

D.J. Sigler, Jr., Whitley Co. Prosecutor

Contact phone number: 260-244-3000

View of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

We are putting into place a system of internal control by filing the Monthly Expense Claim Personal Services Worksheets to document the number of IV-D hours worked by each employee. We will also file the semi-annual IV-D Time & Effort Certifications.

Anticipated completion date:

Next reporting period of March 10, 2017.

Dated this 7 day of March, 2017

D.J. Sigler, Jr.
Whitley County Prosecuting Attorney

PROSECUTOR'S
STAFF

Jennifer E. Fulk

Jennifer R. Patrick

Kristina M. Stinson

PROSECUTOR'S
INVESTIGATOR

Michael S. Christie

VICTIM'S
ADVOCATE

Denice R. Spencer

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/>.