

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, 2018 to December 31, 2018



FILED
07/23/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Jana L. Schinbeckler	01-01-15 to 12-31-22
County Treasurer	Laurell E. Schroeder	01-01-17 to 12-31-20
Clerk of the Circuit Court	Deborah S. Beers Cindy Doolittle	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Sheriff	Marcus E. Gatton	01-01-15 to 12-31-22
County Recorder	April D. Whetstone Rosemary Brown	01-01-15 to 12-31-18 01-01-19 to 12-31-22
President of the Board of County Commissioners	George A. Schrumpf	01-01-18 to 12-31-19
President of the County Council	Thor Hodges	01-01-18 to 12-31-19



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, 2018, 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, 2018.

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, 2018, 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 Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 June 24, 2019, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

June 24, 2019



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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, 2018, and the related notes to the financial statement, and have issued our report thereon dated June 24, 2019, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

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

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

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


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

Compliance and Other Matters

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

Purpose of This Report

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


Paul D. Joyce, CPA
State Examiner

June 24, 2019

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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, 2018

Fund	Cash and Investments		Cash and Investments	
	01-01-18	Receipts	Disbursements	12-31-18
After Settlement Collections	\$ 1,027,045	\$ 1,057,557	\$ 1,027,045	\$ 1,057,557
Sheriff's Inmate Trust	57,272	361,315	352,723	65,864
Jail Commissary	113,479	261,962	232,446	142,995
Clerk's Trust	897,547	4,019,175	4,388,260	528,462
Sheriff Cash Book	-	1,451,927	1,451,927	-
County General	824,493	11,711,521	9,920,878	2,615,136
Accident Reports	5,953	5,251	2,946	8,258
CAGIT County Certified Funds	-	8,008,906	8,008,906	-
Campaign Finance Funds	360	-	60	300
Cedit	677,441	1,304,904	1,302,097	680,248
City & Town Courts	1,162	14,103	14,193	1,072
Comm Corrections Project Incom	114,990	969,399	1,069,971	14,418
Community Transition	372	8,400	7,350	1,422
Assess Sales Disc	49,654	4,800	633	53,821
Cum Bridge	947,190	915,434	430,374	1,432,250
Cum Capital Development	360,515	477,857	442,949	395,423
County Drug Free Community	51,618	66,950	71,878	46,690
Emerg Plan & Right To Know	5,987	4,160	83	10,064
Firearms Training	12,948	12,976	8,055	17,869
General Drain Improvement	200,700	117,689	137,599	180,790
County Health	758,910	107,895	418,335	448,470
Ident Security Protect	4,251	5,496	-	9,747
Local Health Maintenance	44,813	13,431	18,312	39,932
Local Roads & Streets	211,629	592,736	626,666	177,699
LOIT Public Safety - Co Share	463,435	1,474,270	1,368,761	568,944
Medical Care for Inmates	21,374	4,030	1,505	23,899
County Misdemeanant	47,881	20,126	7,515	60,492
Motor Vehicle Highway	446,097	4,202,203	4,046,916	601,384
Rainy Day	90,915	-	23,992	66,923
Reassessment Fund	857,446	1,617	303,643	555,420
Co Recorders Record	26,694	98,695	121,320	4,069
Sex and Violent Offender Admin	105	2,308	2,413	-
Surplus Tax	59,807	61,248	41,459	79,596
Co Surveyor Cornerstone	81,185	27,225	-	108,410
Tax Sale Redemption	5,721	38,935	41,200	3,456
Tax Sale Surplus	297,200	208,351	218,034	287,517
Tobacco Settlement	53,237	19,709	12,453	60,493
Unsafe Building	14,326	-	-	14,326
Guardian Ad LITEM	1,330	-	-	1,330
Guardian Ad Litem/Casa	-	22,778	22,778	-
Auditors Ineligible Deductions	70,056	-	29,558	40,498
Elected Official Training Fund	6,473	5,690	4,670	7,493
Whitley Co Statewide 911	356,728	433,790	394,583	395,935
Supplemental Adult	55,573	78,426	73,196	60,803
Supplemental Juvenile	21,057	6,651	5,297	22,411
Alternative Dispute Resolution	11,612	3,076	1,290	13,398
Sheriff Law Enforcement Con Ed	4,152	3,620	3,945	3,827
Drain Maintenance	2,562,362	686,162	542,755	2,705,769
Sheriff Sale Administration	5,737	3,082	-	8,819
Sheriff K-9 Donation Fund	1,902	-	-	1,902
EMS Donations	6,219	2,502	517	8,204
Ordinance Violations Liens	(16,900)	3,700	12,900	(26,100)
Redevelopment Commission	5,140,906	4,352,169	2,717,299	6,775,776
Gov Ctr Lease	261,611	483,020	504,873	239,758
Redevelopment Series A	2,025,352	-	563,881	1,461,471
Redevelopment Series B	2,385,924	-	2,385,924	-
Payroll	49,438	2,515,208	2,514,988	49,658
Sheriff Pension Holding	3,062	40,613	41,200	2,475
Tax Distribution Clearing Fund	-	37,007,291	37,007,291	-
Local Income Tax-Prop Tax Reli	3,498	283,665	261,560	25,603
LIT Public Safety	-	2,002,227	2,002,227	-
Wheel Tax Distributions	-	131,845	131,845	-
Surtax Distributions	-	356,369	356,369	-

WHITLEY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
CVET	-	286,503	286,503	-
Financial Institution	-	233,759	233,759	-
Cedit Homestead Credit	4,470	-	-	4,470
Fines & Forfeitures	8,961	50,423	50,194	9,190
Infraction Judgements/Seatbelt	9,774	107,564	109,458	7,880
Spc Death Benefit	210	3,090	3,115	185
State Sales Disclosures	450	4,800	4,855	395
Coroner's Continuing Ed	328	3,184	3,348	164
Mortgage Fees	520	3,580	4,100	-
Child Restraint	25	450	425	50
Inheritance Tax	715	-	-	715
Ed Plate Fees	-	375	375	-
Riverboat Sharing	-	197,219	197,219	-
LIT Economic Development	-	1,607,742	1,607,742	-
93.563 Title IV-D Incentive	30,862	18,638	32,341	17,159
Prosecutor Incentive	23,657	28,045	10,885	40,817
Clerk Incentive	60,905	18,638	20,699	58,844
Jail Services	-	15,063	12,583	2,480
Law Enforcement Continuing Ed	31,166	13,623	12,366	32,423
Alcohol and Drug Services	200	200	-	400
Pre-Trial Diversion	273,740	27,700	-	301,440
County User Fee Infraction	84,764	107,470	72,876	119,358
Supplemental Public	2,562	4,151	1,826	4,887
Document Storage Fees	50,793	38,652	36,913	52,532
Highway	-	258,310	-	258,310
Rail Connect Park TIF	195,451	77,632	-	273,083
lotron Union TIF Amended	48,434	125,304	95,000	78,738
General EMA Grants	-	2,895	9,295	(6,400)
Bulletproof Vest Grant	-	4,345	4,345	-
Opioid Task Force	-	5,500	2,164	3,336
Veterans Treatment Court	-	72,611	16,218	56,393
Court Recidivism Reduction	-	11,547	9,513	2,034
Probation Officer/CC Grant	32,844	124,500	138,925	18,419
Prosecutor Forfeiture	-	1,128	-	1,128
LOIT Special Distribution	72,782	-	72,781	1
Jury Pay	32,968	8,772	6,811	34,929
Solid Waste District	-	772,686	772,686	-
Fuel Facility	94,608	556,965	660,126	(8,553)
4-H Clubs Inc	1,587	2,528	-	4,115
Community Services	2,679	7,355	-	10,034
LIT Supplemental Distribution	-	845,793	845,793	-
CFDA 93.507 Health Infrastruct	44,022	-	4,625	39,397
CFDA #14.228 CDBG	-	10,976	10,976	-
JDAI Grant	38,608	56,532	78,309	16,831
Asset Forf & Money Laundering	270	-	426	(156)
CFDA #16.575 IN Criminal Justi	-	17,350	17,350	-
CFDA 10.557 WIC	149	79,746	96,885	(16,990)
Drug Enforcement Grant	25,404	29,554	38,347	16,611
EMPG Grant	(1,055)	9,211	4,000	4,156
State Homeland Security Grant	26	-	6,096	(6,070)
Senior Citizen Transportation	-	334,311	334,311	-
HAVA Grant	150	-	-	150
Comm Corrections Grant	85,048	682,993	684,708	83,333
TGF II	10,341	20,680	20,680	10,341
Bioterrorism Preparedness	8,819	11,078	6,412	13,485
Bad Check Account	234	29,665	29,601	298
Prosecutor Restitution	10,705	83,809	87,505	7,009
Prosecuting Attorney	3,599	32,157	31,107	4,649
Totals	<u>\$ 23,081,619</u>	<u>\$ 93,121,247</u>	<u>\$ 92,488,420</u>	<u>\$ 23,714,446</u>

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

WHITLEY COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement presents the financial information for the County.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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

C. Cash and Investments

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

D. Receipts

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

Taxes. Amounts received from one or more of the following: property tax, 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 December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

WHITLEY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

New employees hired have a one-time election to join either the Public Employees' Hybrid Plan (PERF Hybrid) or the My Choice: Retirement Savings Plan for Public Employees (My Choice), which is a multiple-employer defined contribution plan. PERF Hybrid consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

WHITLEY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

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

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

WHITLEY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of either the funds being set up for reimbursable grants or a reimbursable fueling facility. The reimbursements for expenditures made by the County were not received by December 31, 2018.

Note 8. Holding Corporation

The County has entered into a capital lease with the Whitley County Holding Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2018 totaled \$504,872.

Note 9. Combined Funds

Funds related to EMS Donations and Sheriff Donation were reported individually in the prior financial statement, but were combined into one fund, EMS Donations, for the current financial statement.

Funds related to Highway were combined into one fund in the prior financial statement, but were reported individually in the current financial statement. The new funds are Highway and Motor Vehicle Highway.

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OTHER INFORMATION - UNAUDITED

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

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

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

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	Sheriff Cash Book	County General	Accident Reports
Cash and investments - beginning	\$ 1,027,045	\$ 57,272	\$ 113,479	\$ 897,547	\$ -	\$ 824,493	\$ 5,953
Receipts:							
Taxes	-	-	-	-	-	4,805,574	-
Licenses and permits	-	-	-	-	-	188,549	-
Intergovernmental receipts	-	-	-	-	-	4,941,375	-
Charges for services	-	-	-	-	-	1,223,676	272
Fines and forfeits	-	-	-	-	-	237,494	-
Other receipts	1,057,557	361,315	261,962	4,019,175	1,451,927	314,853	4,979
Total receipts	1,057,557	361,315	261,962	4,019,175	1,451,927	11,711,521	5,251
Disbursements:							
Personal services	-	-	-	-	-	4,510,702	-
Supplies	-	-	-	-	-	212,912	-
Other services and charges	-	-	-	-	-	3,091,919	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	22,283	-
Other disbursements	1,027,045	352,723	232,446	4,388,260	1,451,927	2,083,062	2,946
Total disbursements	1,027,045	352,723	232,446	4,388,260	1,451,927	9,920,878	2,946
Excess (deficiency) of receipts over disbursements	30,512	8,592	29,516	(369,085)	-	1,790,643	2,305
Cash and investments - ending	\$ 1,057,557	\$ 65,864	\$ 142,995	\$ 528,462	\$ -	\$ 2,615,136	\$ 8,258

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	CAGIT County Certified Funds	Campaign Finance Funds	Cedit	City & Town Courts	Comm Corrections Project Income
Cash and investments - beginning	\$ -	\$ 360	\$ 677,441	\$ 1,162	\$ 114,990
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	8,008,906	-	1,072,807	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	851,083
Other receipts	-	-	232,097	14,103	118,316
Total receipts	8,008,906	-	1,304,904	14,103	969,399
Disbursements:					
Personal services	-	-	25,000	-	404,409
Supplies	-	-	-	-	182,405
Other services and charges	-	-	159,429	-	117,662
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	1,117,668	-	3,094
Other disbursements	8,008,906	60	-	14,193	362,401
Total disbursements	8,008,906	60	1,302,097	14,193	1,069,971
Excess (deficiency) of receipts over disbursements	-	(60)	2,807	(90)	(100,572)
Cash and investments - ending	\$ -	\$ 300	\$ 680,248	\$ 1,072	\$ 14,418

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Community Transition	Assess Sales Disc	Cum Bridge	Cum Capital Development	County Drug Free Community
Cash and investments - beginning	\$ 372	\$ 49,654	\$ 947,190	\$ 360,515	\$ 51,618
Receipts:					
Taxes	-	-	766,579	411,821	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	91,482	49,139	-
Charges for services	8,400	-	43,486	13,293	66,950
Fines and forfeits	-	-	11,473	-	-
Other receipts	-	4,800	2,414	3,604	-
Total receipts	8,400	4,800	915,434	477,857	66,950
Disbursements:					
Personal services	-	-	-	-	3,600
Supplies	-	-	-	27,600	-
Other services and charges	4,584	633	430,374	310,741	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	2,766	-	-	104,608	-
Other disbursements	-	-	-	-	68,278
Total disbursements	7,350	633	430,374	442,949	71,878
Excess (deficiency) of receipts over disbursements	1,050	4,167	485,060	34,908	(4,928)
Cash and investments - ending	\$ 1,422	\$ 53,821	\$ 1,432,250	\$ 395,423	\$ 46,690

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Emerg Plan & Right To Know	Firearms Training	General Drain Improvement	County Health	Ident Security Protect
Cash and investments - beginning	\$ 5,987	\$ 12,948	\$ 200,700	\$ 758,910	\$ 4,251
Receipts:					
Taxes	-	-	5,288	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	5,496
Fines and forfeits	-	-	-	-	-
Other receipts	4,160	12,976	112,401	107,895	-
Total receipts	4,160	12,976	117,689	107,895	5,496
Disbursements:					
Personal services	-	-	-	244,111	-
Supplies	-	-	-	40,269	-
Other services and charges	83	6,626	-	16,571	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	228	-
Other disbursements	-	1,429	137,599	117,156	-
Total disbursements	83	8,055	137,599	418,335	-
Excess (deficiency) of receipts over disbursements	4,077	4,921	(19,910)	(310,440)	5,496
Cash and investments - ending	\$ 10,064	\$ 17,869	\$ 180,790	\$ 448,470	\$ 9,747

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Local Health Maintenance	Local Roads & Streets	LOIT Public Safety - Co Share	Medical Care for Inmates	County Misdemeanant
Cash and investments - beginning	\$ 44,813	\$ 211,629	\$ 463,435	\$ 21,374	\$ 47,881
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	592,736	1,474,270	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	13,431	-	-	4,030	20,126
Total receipts	13,431	592,736	1,474,270	4,030	20,126
Disbursements:					
Personal services	15,160	-	1,220,152	-	-
Supplies	1,160	626,666	148,609	-	-
Other services and charges	832	-	-	686	3,482
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,160	-	-	819	4,033
Total disbursements	18,312	626,666	1,368,761	1,505	7,515
Excess (deficiency) of receipts over disbursements	(4,881)	(33,930)	105,509	2,525	12,611
Cash and investments - ending	\$ 39,932	\$ 177,699	\$ 568,944	\$ 23,899	\$ 60,492

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Motor Vehicle Highway	Rainy Day	Reassessment Fund	Co Recorders Record	Sex and Violent Offender Admin
Cash and investments - beginning	\$ 446,097	\$ 90,915	\$ 857,446	\$ 26,694	\$ 105
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	5,220	-	-	-	-
Intergovernmental receipts	3,669,825	-	-	-	-
Charges for services	-	-	-	98,627	-
Fines and forfeits	112	-	-	-	-
Other receipts	527,046	-	1,617	68	2,308
Total receipts	4,202,203	-	1,617	98,695	2,308
Disbursements:					
Personal services	1,101,210	13,363	66,604	-	-
Supplies	1,482,881	-	2,994	-	-
Other services and charges	84,477	-	234,045	121,320	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	848,705	10,629	-	-	-
Other disbursements	529,643	-	-	-	2,413
Total disbursements	4,046,916	23,992	303,643	121,320	2,413
Excess (deficiency) of receipts over disbursements	155,287	(23,992)	(302,026)	(22,625)	(105)
Cash and investments - ending	\$ 601,384	\$ 66,923	\$ 555,420	\$ 4,069	\$ -

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Surplus Tax	Co Surveyor Cornerstone	Tax Sale Redemption	Tax Sale Surplus	Tobacco Settlement
Cash and investments - beginning	<u>\$ 59,807</u>	<u>\$ 81,185</u>	<u>\$ 5,721</u>	<u>\$ 297,200</u>	<u>\$ 53,237</u>
Receipts:					
Taxes	61,248	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	27,225	38,935	208,351	19,709
Total receipts	<u>61,248</u>	<u>27,225</u>	<u>38,935</u>	<u>208,351</u>	<u>19,709</u>
Disbursements:					
Personal services	-	-	-	-	8,139
Supplies	-	-	-	-	4,314
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	41,459	-	41,200	218,034	-
Total disbursements	<u>41,459</u>	<u>-</u>	<u>41,200</u>	<u>218,034</u>	<u>12,453</u>
Excess (deficiency) of receipts over disbursements	<u>19,789</u>	<u>27,225</u>	<u>(2,265)</u>	<u>(9,683)</u>	<u>7,256</u>
Cash and investments - ending	<u>\$ 79,596</u>	<u>\$ 108,410</u>	<u>\$ 3,456</u>	<u>\$ 287,517</u>	<u>\$ 60,493</u>

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Unsafe Building	Guardian Ad LITEM	Guardian Ad Litem/Casa	Auditors Ineligible Deductions	Elected Official Training Fund
Cash and investments - beginning	\$ 14,326	\$ 1,330	\$ -	\$ 70,056	\$ 6,473
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	5,496
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	22,778	-	194
Total receipts	-	-	22,778	-	5,690
Disbursements:					
Personal services	-	-	-	26,092	-
Supplies	-	-	-	1,000	-
Other services and charges	-	-	-	2,466	4,670
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	22,778	-	-
Total disbursements	-	-	22,778	29,558	4,670
Excess (deficiency) of receipts over disbursements	-	-	-	(29,558)	1,020
Cash and investments - ending	\$ 14,326	\$ 1,330	\$ -	\$ 40,498	\$ 7,493

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Whitley Co Statewide 911	Supplemental Adult	Supplemental Juvenile	Alternative Dispute Resolution	Sheriff Law Enforcement Con Ed
Cash and investments - beginning	\$ 356,728	\$ 55,573	\$ 21,057	\$ 11,612	\$ 4,152
Receipts:					
Taxes	-	16,150	1,565	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	433,790	62,276	5,086	3,076	3,620
Total receipts	433,790	78,426	6,651	3,076	3,620
Disbursements:					
Personal services	250,363	20,178	2,160	-	-
Supplies	-	1,499	-	-	-
Other services and charges	144,220	51,519	3,137	910	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	380	3,945
Total disbursements	394,583	73,196	5,297	1,290	3,945
Excess (deficiency) of receipts over disbursements	39,207	5,230	1,354	1,786	(325)
Cash and investments - ending	\$ 395,935	\$ 60,803	\$ 22,411	\$ 13,398	\$ 3,827

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Drain Maintenance	Sheriff Sale Administration	Sheriff K-9 Donation Fund	EMS Donations	Ordinance Violations Liens
Cash and investments - beginning	\$ 2,562,362	\$ 5,737	\$ 1,902	\$ 6,219	\$ (16,900)
Receipts:					
Taxes	583,243	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	3,082	-	-	-
Fines and forfeits	-	-	-	-	3,700
Other receipts	102,919	-	-	2,502	-
Total receipts	<u>686,162</u>	<u>3,082</u>	<u>-</u>	<u>2,502</u>	<u>3,700</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	542,755	-	-	517	12,900
Total disbursements	<u>542,755</u>	<u>-</u>	<u>-</u>	<u>517</u>	<u>12,900</u>
Excess (deficiency) of receipts over disbursements	<u>143,407</u>	<u>3,082</u>	<u>-</u>	<u>1,985</u>	<u>(9,200)</u>
Cash and investments - ending	<u>\$ 2,705,769</u>	<u>\$ 8,819</u>	<u>\$ 1,902</u>	<u>\$ 8,204</u>	<u>\$ (26,100)</u>

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Redevelopment Commission	Gov Ctr Lease	Redevelopment Series A	Redevelopment Series B	Payroll
Cash and investments - beginning	\$ 5,140,906	\$ 261,611	\$ 2,025,352	\$ 2,385,924	\$ 49,438
Receipts:					
Taxes	4,316,865	432,139	-	-	123,190
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	50,881	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	35,304	-	-	-	2,392,018
Total receipts	4,352,169	483,020	-	-	2,515,208
Disbursements:					
Personal services	2,350	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	565,464	-	-	-	-
Debt service - principal and interest	895,315	-	-	-	-
Capital outlay	1,254,170	-	-	-	-
Other disbursements	-	504,873	563,881	2,385,924	2,514,988
Total disbursements	2,717,299	504,873	563,881	2,385,924	2,514,988
Excess (deficiency) of receipts over disbursements	1,634,870	(21,853)	(563,881)	(2,385,924)	220
Cash and investments - ending	\$ 6,775,776	\$ 239,758	\$ 1,461,471	\$ -	\$ 49,658

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Sheriff Pension Holding	Tax Distribution Clearing Fund	Local Income Tax-Prop Tax Reli	LIT Public Safety	Wheel Tax Distributions
Cash and investments - beginning	\$ 3,062	\$ -	\$ 3,498	\$ -	\$ -
Receipts:					
Taxes	-	32,672,160	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	4,297,856	283,665	2,002,227	131,845
Charges for services	6,220	33,530	-	-	-
Fines and forfeits	34,393	-	-	-	-
Other receipts	-	3,745	-	-	-
Total receipts	<u>40,613</u>	<u>37,007,291</u>	<u>283,665</u>	<u>2,002,227</u>	<u>131,845</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	40,703	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	497	37,007,291	261,560	2,002,227	131,845
Total disbursements	<u>41,200</u>	<u>37,007,291</u>	<u>261,560</u>	<u>2,002,227</u>	<u>131,845</u>
Excess (deficiency) of receipts over disbursements	<u>(587)</u>	<u>-</u>	<u>22,105</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,475</u>	<u>\$ -</u>	<u>\$ 25,603</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, 2018

	Surtax Distributions	CVET	Financial Institution	Cedit Homestead Credit	Fines & Forfeitures
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 4,470	\$ 8,961
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	356,369	286,503	233,759	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	50,423
Total receipts	<u>356,369</u>	<u>286,503</u>	<u>233,759</u>	<u>-</u>	<u>50,423</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	356,369	286,503	233,759	-	50,194
Total disbursements	<u>356,369</u>	<u>286,503</u>	<u>233,759</u>	<u>-</u>	<u>50,194</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	229
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,470</u>	<u>\$ 9,190</u>

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Infraction Judgements/ Seatbelt	Spc Death Benefit	State Sales Disclosures	Coroner's Continuing Ed	Mortgage Fees
Cash and investments - beginning	\$ 9,774	\$ 210	\$ 450	\$ 328	\$ 520
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	3,580
Fines and forfeits	-	-	-	-	-
Other receipts	107,564	3,090	4,800	3,184	-
Total receipts	107,564	3,090	4,800	3,184	3,580
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	109,458	3,115	4,855	3,348	4,100
Total disbursements	109,458	3,115	4,855	3,348	4,100
Excess (deficiency) of receipts over disbursements	(1,894)	(25)	(55)	(164)	(520)
Cash and investments - ending	\$ 7,880	\$ 185	\$ 395	\$ 164	\$ -

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Child Restraint	Inheritance Tax	Ed Plate Fees	Riverboat Sharing	LIT Economic Development
Cash and investments - beginning	\$ 25	\$ 715	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	197,219	1,607,742
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	450	-	375	-	-
Total receipts	450	-	375	197,219	1,607,742
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	425	-	375	197,219	1,607,742
Total disbursements	425	-	375	197,219	1,607,742
Excess (deficiency) of receipts over disbursements	25	-	-	-	-
Cash and investments - ending	\$ 50	\$ 715	\$ -	\$ -	\$ -

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	93.563 Title IV-D Incentive	Prosecutor Incentive	Clerk Incentive	Jail Services	Law Enforcement Continuing Ed
Cash and investments - beginning	\$ 30,862	\$ 23,657	\$ 60,905	\$ -	\$ 31,166
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	3,680	22,508	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	14,958	5,537	18,638	15,063	13,623
Total receipts	18,638	28,045	18,638	15,063	13,623
Disbursements:					
Personal services	26,138	-	11,145	-	-
Supplies	-	1,464	-	-	-
Other services and charges	-	6,583	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	2,838	-	-	-
Other disbursements	6,203	-	9,554	12,583	12,366
Total disbursements	32,341	10,885	20,699	12,583	12,366
Excess (deficiency) of receipts over disbursements	(13,703)	17,160	(2,061)	2,480	1,257
Cash and investments - ending	\$ 17,159	\$ 40,817	\$ 58,844	\$ 2,480	\$ 32,423

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Alcohol and Drug Services	Pre-Trial Diversion	County User Fee Infraction	Supplemental Public	Document Storage Fees
Cash and investments - beginning	\$ 200	\$ 273,740	\$ 84,764	\$ 2,562	\$ 50,793
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	200	27,700	107,470	4,151	38,652
Total receipts	200	27,700	107,470	4,151	38,652
Disbursements:					
Personal services	-	-	8,492	-	-
Supplies	-	-	59,699	-	-
Other services and charges	-	-	4,685	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	1,826	36,913
Total disbursements	-	-	72,876	1,826	36,913
Excess (deficiency) of receipts over disbursements	200	27,700	34,594	2,325	1,739
Cash and investments - ending	\$ 400	\$ 301,440	\$ 119,358	\$ 4,887	\$ 52,532

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Highway	Rail Connect Park TIF	lotron Union TIF Amended	General EMA Grants	Bulletproof Vest Grant
Cash and investments - beginning	\$ -	\$ 195,451	\$ 48,434	\$ -	\$ -
Receipts:					
Taxes	-	77,632	125,304	-	-
Licenses and permits	700	-	-	-	-
Intergovernmental receipts	226,160	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	31,450	-	-	2,895	4,345
Total receipts	258,310	77,632	125,304	2,895	4,345
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	95,000	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	9,295	4,345
Total disbursements	-	-	95,000	9,295	4,345
Excess (deficiency) of receipts over disbursements	258,310	77,632	30,304	(6,400)	-
Cash and investments - ending	\$ 258,310	\$ 273,083	\$ 78,738	\$ (6,400)	\$ -

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Opioid Task Force	Veterans Treatment Court	Court Recidivism Reduction	Probation Officer/CC Grant	Prosecutor Forfeiture
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 32,844	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	5,500	72,611	11,547	124,500	1,128
Total receipts	5,500	72,611	11,547	124,500	1,128
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,164	16,218	9,513	138,925	-
Total disbursements	2,164	16,218	9,513	138,925	-
Excess (deficiency) of receipts over disbursements	3,336	56,393	2,034	(14,425)	1,128
Cash and investments - ending	\$ 3,336	\$ 56,393	\$ 2,034	\$ 18,419	\$ 1,128

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	LOIT Special Distribution	Jury Pay	Solid Waste District	Fuel Facility	4-H Clubs Inc
Cash and investments - beginning	\$ 72,782	\$ 32,968	\$ -	\$ 94,608	\$ 1,587
Receipts:					
Taxes	-	-	772,686	-	2,250
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	278
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	8,772	-	556,965	-
Total receipts	-	8,772	772,686	556,965	2,528
Disbursements:					
Personal services	-	-	-	-	-
Supplies	72,781	-	-	660,126	-
Other services and charges	-	6,811	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	772,686	-	-
Total disbursements	72,781	6,811	772,686	660,126	-
Excess (deficiency) of receipts over disbursements	(72,781)	1,961	-	(103,161)	2,528
Cash and investments - ending	\$ 1	\$ 34,929	\$ -	\$ (8,553)	\$ 4,115

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Community Services	LIT Supplemental Distribution	CFDA 93.507 Health Infrastruct	CFDA #14.228 CDBG	JDAI Grant
Cash and investments - beginning	\$ 2,679	\$ -	\$ 44,022	\$ -	\$ 38,608
Receipts:					
Taxes	6,546	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	809	845,793	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	10,976	56,532
Total receipts	<u>7,355</u>	<u>845,793</u>	<u>-</u>	<u>10,976</u>	<u>56,532</u>
Disbursements:					
Personal services	-	-	-	-	32,067
Supplies	-	-	-	-	2,696
Other services and charges	-	-	-	-	9,980
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	6,204
Other disbursements	-	845,793	4,625	10,976	27,362
Total disbursements	<u>-</u>	<u>845,793</u>	<u>4,625</u>	<u>10,976</u>	<u>78,309</u>
Excess (deficiency) of receipts over disbursements	<u>7,355</u>	<u>-</u>	<u>(4,625)</u>	<u>-</u>	<u>(21,777)</u>
Cash and investments - ending	<u>\$ 10,034</u>	<u>\$ -</u>	<u>\$ 39,397</u>	<u>\$ -</u>	<u>\$ 16,831</u>

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Asset Forf & Money Laundering	CFDA #16.575 IN Criminal Justi	CFDA 10.557 WIC	Drug Enforcement Grant	EMPG Grant
Cash and investments - beginning	\$ 270	\$ -	\$ 149	\$ 25,404	\$ (1,055)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	17,350	79,746	29,554	9,211
Total receipts	-	17,350	79,746	29,554	9,211
Disbursements:					
Personal services	-	-	83,286	-	-
Supplies	426	-	1,739	38,347	-
Other services and charges	-	-	5,405	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	17,350	6,455	-	4,000
Total disbursements	426	17,350	96,885	38,347	4,000
Excess (deficiency) of receipts over disbursements	(426)	-	(17,139)	(8,793)	5,211
Cash and investments - ending	\$ (156)	\$ -	\$ (16,990)	\$ 16,611	\$ 4,156

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	State Homeland Security Grant	Senior Citizen Transportation	HAVA Grant	Comm Corrections Grant	TGF II	Bioterrorism Preparedness
Cash and investments - beginning	\$ 26	\$ -	\$ 150	\$ 85,048	\$ 10,341	\$ 8,819
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	334,311	-	682,993	20,680	11,078
Total receipts	-	334,311	-	682,993	20,680	11,078
Disbursements:						
Personal services	-	-	-	684,708	20,680	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	6,412
Other disbursements	6,096	334,311	-	-	-	-
Total disbursements	6,096	334,311	-	684,708	20,680	6,412
Excess (deficiency) of receipts over disbursements	(6,096)	-	-	(1,715)	-	4,666
Cash and investments - ending	\$ (6,070)	\$ -	\$ 150	\$ 83,333	\$ 10,341	\$ 13,485

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Bad Check Account	Prosecutor Restitution	Prosecuting Attorney	Totals
Cash and investments - beginning	\$ 234	\$ 10,705	\$ 3,599	\$ 23,081,619
Receipts:				
Taxes	-	-	-	45,180,240
Licenses and permits	-	-	-	194,469
Intergovernmental receipts	-	-	-	30,421,646
Charges for services	-	-	-	1,538,296
Fines and forfeits	-	-	-	1,138,255
Other receipts	29,665	83,809	32,157	14,648,341
Total receipts	29,665	83,809	32,157	93,121,247
Disbursements:				
Personal services	-	-	-	8,780,109
Supplies	-	-	-	3,569,587
Other services and charges	-	-	-	5,430,017
Debt service - principal and interest	-	-	-	990,315
Capital outlay	-	-	-	3,379,605
Other disbursements	29,601	87,505	31,107	70,338,787
Total disbursements	29,601	87,505	31,107	92,488,420
Excess (deficiency) of receipts over disbursements	64	(3,696)	1,050	632,827
Cash and investments - ending	\$ 298	\$ 7,009	\$ 4,649	\$ 23,714,446

WHITLEY COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2018

<u>Government</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 523,299</u>	<u>\$ -</u>

WHITLEY COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Whitley County Holding Corporation	Government Building	<u>\$ 505,000</u>	06/07/2012	01/15/2024

Type	Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities: General obligation bonds	2014 Redevelopment Bond Series A	\$ 4,280,000	\$ 600,670
General obligation bonds	2014 Redevelopment Bond Series B	<u>2,890,000</u>	<u>315,355</u>
Totals		<u>\$ 7,170,000</u>	<u>\$ 916,025</u>

WHITLEY COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2018

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 203,782
Infrastructure	38,442,906
Buildings	11,399,925
Improvements other than buildings	129,180
Machinery, equipment, and vehicles	<u>6,318,305</u>
 Total capital assets	 <u>\$ 56,494,098</u>

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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

TO: THE OFFICIALS OF WHITLEY COUNTY, INDIANA

Report on Compliance for the Major Federal Program

We have audited Whitley County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2018. The County's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the County's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on the Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2018.

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


Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with 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 the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

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

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


Paul D. Joyce, CPA
State Examiner

June 24, 2019

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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, 2018

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	Passed Through to Subrecipient	Total Federal Awards Expended
<u>Department of Agriculture</u>					
WIC Special Supplemental Nutrition Program for Women, Infants, and Children WIC Program	Indiana State Department of Health	10.557	WIC 2018	\$ -	\$ 71,188
WIC Program			WIC PC 2018	-	8,558
Total - WIC Special Supplemental Nutrition Program for Women, Infants, and Children				-	79,746
Total - Department of Agriculture				-	79,746
<u>Department of Housing and Urban Development</u>					
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii State CDBG	Indiana Office of Community and Rural Affairs	14.228	A192-16-WFD-15-100	-	10,976
Total - Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii				-	10,976
Total - Department of Housing and Urban Development				-	10,976
<u>Department of Justice</u>					
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575	D3-17-11528	-	17,350
Bulletproof Vest Partnership Program	Direct Grant	16.607	2018	-	4,345
Total - Department of Justice				-	21,695
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster Highway Planning and Construction	Indiana Department of Transportation	20.205	DES 1592943	-	43,486
Total - Highway Planning and Construction				-	43,486
Total - Highway Planning and Construction Cluster				-	43,486
Formula Grants for Rural Areas and Tribal Transit Program	Indiana Department of Transportation	20.509	A249-17-G160276 A249-18-G170059	39,289 190,580	39,289 190,580
Total - Formula Grants for Rural Areas and Tribal Transit Program				229,869	229,869
Federal Transit Cluster Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	Indiana Department of Transportation	20.526	A249-18-G170084	42,646	42,646
Total - Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs				42,646	42,646
Total - Federal Transit Cluster				42,646	42,646
Total - Department of Transportation				272,515	316,001
<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	2018 2019	- -	7,743 3,335
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				-	11,078
Child Support Enforcement Child Support	Indiana Department of Child Services	93.563	2018	-	398,163
Total - Child Support Enforcement				-	398,163
Total - Department of Health and Human Services				-	409,241
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042	23759 27133	- -	4,000 34,662
Total - Emergency Management Performance Grants				-	38,662
Homeland Security Grant Program	Indiana Department of Homeland Security	97.067	22980	-	6,096
Total - Homeland Security Grant Program				-	6,096
Total - Department of Homeland Security				-	44,758
Total federal awards expended				\$ 272,515	\$ 882,417

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, 2018. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). 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 the Uniform Guidance, 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. The County has elected to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

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 weakness identified?	no
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major program:	
Material weakness identified?	no
Significant deficiency identified?	none reported
Any audit finding disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	no

Identification of Major Program and type of auditor's report issued on compliance for it:

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
93.563	Child Support Enforcement	Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?	no
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Section II - Financial Statement Findings

No matters are reportable.

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

AUDITEE-PREPARED DOCUMENT

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



Jana L. Schinbeckler
Auditor, Whitley County
Whitley County Government Center

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-001

Fiscal year in which the finding initially occurred: 2017
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: N/A
Contact Person Responsible for Corrective Action: Jana Schinbeckler- County Auditor
Contact Phone Number: 260-248-3100

Status of Audit Finding: This finding has been corrected

Since our previous audit for FY 2017, Whitley County now has internal controls in place to ensure that all appropriate personnel will oversee the schedule of expenditures for all grants and other federal monies that are received and/or disbursed to be in compliance with the State Board of Accounts requirements.

1. The Auditor inputs all of the information for the federal grant schedule and the Finance Deputy reviews all of the information for accuracy.
2. The Auditor then signs the finished document as the preparer and the Finance Deputy signs it as the reviewer.

Jana L. Schinbeckler

(Signature)

Auditor

(Title)

5/29/19

(Date)

PROSECUTING ATTORNEY

82nd JUDICIAL CIRCUIT

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



WHITLEY COUNTY, INDIANA

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-002

Fiscal year in which the finding initially occurred: 2017

Pass-Through Entity: Indiana Department of Child Services

Contact Person Responsible for Corrective Action: D.J. Sigler, Jr., Prosecutor

Contact Phone Number: 260-244-3000

Status of Audit Finding: This finding has been corrected.

The Prosecutor's Office has implemented corrective action by making the necessary prior period adjustments on the Monthly Expense Claim Forms for the IV-D Incentive Reporting in 2018. We also have implemented a system of internal controls for completing Personnel Service Worksheets. This finding is corrected.

PROSECUTOR'S STAFF

Jennifer E. Fulk

Jennifer R. Patrick

Kristina M. Stinson

PROSECUTOR'S INVESTIGATOR

Michael S. Christie

VICTIM'S ADVOCATE

Denice R. Spencer

Signature

Whitley County Prosecutor
Title

6/3/19
Date

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/>.