

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

FINANCIAL STATEMENT AUDIT REPORT

OF

WHITLEY COUNTY, INDIANA

January 1, 2021 to December 31, 2021



**FILED**  
08/04/2022



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Jana L. Schinbeckler Tiffany Deakins	01-01-20 to 10-22-21 10-23-21 to 12-31-22
County Treasurer	Kay Gatton	01-01-21 to 12-31-22
Clerk of the Circuit Court	Cindy Doolittle	01-01-21 to 12-31-22
County Sheriff	Marcus E. Gatton	01-01-21 to 12-31-22
County Recorder	Rosemary Brown	01-01-21 to 12-31-22
President of the Board of County Commissioners	George A. Schrumpf Chad Banks	01-01-21 to 12-31-21 01-01-22 to 12-31-22
President of the County Council	Thor Hodges Timothy Kumfer	01-01-21 to 12-31-21 01-01-22 to 12-31-22



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF WHITLEY COUNTY, INDIANA

### **Report on the Audit of the Financial Statement**

#### ***Adverse and Unmodified Opinions***

We have audited the accompanying financial statement of Whitley County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2021, and the related notes to the financial statement as listed in the Table of Contents.

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

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of December 31, 2021, in accordance with accounting principles generally accepted in the United States of America.

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

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of December 31, 2021, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

#### ***Basis for Adverse and Unmodified Opinions***

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

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

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

***Auditor's Responsibilities for the Audit of the Financial Statement***

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

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

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**Other Information**

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

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

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated July 18, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Beth Kelley, CPA, CFE  
Deputy State Examiner

July 18, 2022

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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, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
County General	\$ 4,147,544	\$ 11,526,879	\$ 11,982,247	\$ 3,692,176
Accident Reports	8,002	4,318	8,710	3,610
Campaign Finance	630	1	-	631
CEDIT	1,561,846	1,643,706	968,900	2,236,652
City & Town Courts	5,480	11,704	17,184	-
Comm Corrections Project Income	(31,708)	847,902	263,568	552,626
Community Transition	15,506	11,400	10,219	16,687
Assess Sales Disc	62,286	7,610	679	69,217
Cum Bridge	1,409,035	719,614	542,070	1,586,579
Cum Capital Development	603,005	362,470	186,025	779,450
County Drug Free Community	47,859	43,845	44,578	47,126
Emerg Plan & Right To Know	18,993	4,426	2,391	21,028
Firearms Training	3,693	16,933	2,122	18,504
General Drain Improvement	126,582	133,043	59,967	199,658
County Health	508,337	756,068	628,893	635,512
Identity Security Protection	1,953	7,865	7,260	2,558
Local Health Maintenance	42,236	20,000	17,972	44,264
Local Roads & Streets	394,717	646,117	216,275	824,559
LOIT Public Safety - Co Share	882,557	1,665,091	1,702,548	845,100
Medical Care for Inmates	13,084	5,475	8,950	9,609
County Misdemeanant	58,830	20,126	52,111	26,845
Motor Vehicle Highway	1,222,374	1,623,519	1,231,637	1,614,256
Rainy Day	66,501	-	6,043	60,458
Co Recorder's Record	37,120	177,015	125,288	88,847
Sex and Violent Offender Admin	8,975	3,056	2,841	9,190
Sheriff's Pension Trust	-	11,750	-	11,750
Surplus Tax	77,063	78,234	69,360	85,937
Co Surveyor Cornerstone	170,430	39,310	295	209,445
Tax Sale Redemption	3,447	4,941	4,941	3,447
Tax Sale Surplus	137,125	217,954	48,090	306,989
Tobacco Settlement	67,840	13,139	2,818	78,161
Unsafe Building	14,326	-	-	14,326
Guardian Ad LITEM	1,330	-	-	1,330
Guardian Ad Litem/CASA	-	30,800	30,800	-
Auditor's Ineligible Deductions	18,849	10,032	5,002	23,879
Elected Official Training	14,904	7,865	2,256	20,513
Whitley Co Statewide 911	473,815	434,962	472,226	436,551
Supplemental Adult	80,272	69,561	36,345	113,488
Supplemental Juvenile	23,256	4,493	5,831	21,918
Alternative Dispute Resolution	9,313	-	3,823	5,490
County User Fee	1,850	315	-	2,165
Drain Maintenance	2,743,850	597,210	674,831	2,666,229
Sheriff Sale Administration	12,821	1,225	270	13,776
Sheriff K-9 Donation	21,595	5,050	2,986	23,659
Sheriff Donation	6,139	4,324	-	10,463
Ordinance Violations Liens	(18,897)	-	3,250	(22,147)
Redevelopment Commission	6,332,794	4,015,167	2,145,129	8,202,832

WHITLEY COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
Government Center Lease	192,119	557,172	505,000	244,291
Redevelopment Series A	1,451,471	-	-	1,451,471
Payroll	49,657	2,952,353	2,952,353	49,657
Sheriff Pension Holding	1,401	23,759	22,095	3,065
Tax Distribution Clearing	-	41,461,434	41,461,434	-
Local Income Tax-Prop Tax Relief	39,580	322,242	348,591	13,231
Wheel Tax Distributions	-	70,143	70,143	-
Surtax Distributions	-	437,598	437,598	-
CVET	-	339,423	339,423	-
Financial Institution	-	409,391	409,391	-
Fines & Forfeitures	7,231	59,689	57,442	9,478
Infraction Judgements/Seatbelt	7,539	117,040	116,003	8,576
Overweight Vehicles	-	36	36	-
Special Death Benefit	235	2,870	2,935	170
State Sales Disclosures	615	7,610	7,325	900
Coroner's Continuing Ed	853	5,078	5,263	668
Interstate Compact - State	-	1,163	1,038	125
Mortgage Fees	548	5,910	5,978	480
Sex and Violent Offender State	25	340	350	15
Child Restraint	-	425	400	25
Inheritance Tax	716	-	-	716
Ed Plate Fees	-	375	375	-
Riverboat Sharing	-	196,987	196,987	-
93.563 Title IV-D Incentive	27,281	17,265	10,531	34,015
Prosecutor Incentive	52,048	25,975	22,392	55,631
Clerk Incentive	82,230	19,263	6,000	95,493
Jail Services	(1,033)	24,000	20,967	2,000
Extradition & Sheriff	-	11,750	-	11,750
CEDIT Homestead Credit	4,469	-	-	4,469
District EMA Fund	-	3,500	-	3,500
21.019 Coronavirus Relief	-	110,549	9,792	100,757
ARP Grant	-	3,298,555	177	3,298,378
DFI Whitley County	71	10,267	-	10,338
IPEP Safety Grant	-	10,210	10,210	-
After Settlement Collections	1,383,581	1,275,760	1,383,581	1,275,760
Sheriff's Inmate Trust	28,253	388,344	378,729	37,868
Jail Commissary	194,269	363,889	295,066	263,092
Clerk's Trust	609,801	3,131,914	3,305,202	436,513
Prosecutor Restitution	10,337	87,977	83,384	14,930
Drug Task Force	6,748	14,000	16,519	4,229
Deceptive Check Fund	-	22,941	22,866	75
MVH Restricted	8	1,608,273	1,608,271	10
Reassessment	910,543	773,783	252,640	1,431,686
LOIT Special Distribution	1	-	-	1
LIT - Corr/Rehab Facilities	1,416,173	1,917,447	633,583	2,700,037
Prosecutor Forfeiture	3,527	13,940	5,000	12,467
Sheriff Law Enforcement Cont Ed	2,439	2,813	3,973	1,279

WHITLEY COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
Law Enforcement Continuing Ed	32,520	11,350	11,118	32,752
Alcohol and Drug Services	1,687	448	-	2,135
Pre-Trial Diversion	350,565	67,021	37,237	380,349
County User Fee Infraction	97,760	44,660	89,226	53,194
Supplemental Public	9,467	2,677	-	12,144
Jury Pay	37,299	6,468	8,683	35,084
Immunization Clinic	24	-	-	24
Highway	345,944	504,355	488,445	361,854
Document Storage Fees	90,651	30,377	5,771	115,257
Rail Connect Park TIF	418,065	218,156	-	636,221
lotron Union TIF Amended	23,227	115,088	48,100	90,215
Solid Waste District	-	748,621	748,621	-
Fuel Facility	76,662	611,621	623,007	65,276
4-H Clubs Inc	4,115	-	-	4,115
Community Services	10,034	-	-	10,034
LIT Certified Shares	-	9,587,234	9,587,234	-
LIT Public Safety	-	2,396,808	2,396,808	-
LIT Economic Development	-	1,917,447	1,917,447	-
LIT Supplemental Distribution	-	300,682	300,682	-
CFDA 93.507 Health Infrastructure	31,560	-	20,437	11,123
CFDA #14.228 CDBG	-	71,250	71,250	-
JDAI A	33,426	52,389	60,537	25,278
Asset Forf & Money Laundering	3,580	156	3,505	231
CFDA #16.575 IN Criminal Justice	-	18,391	-	18,391
CFDA 10.557 WIC	(28,024)	98,678	105,867	(35,213)
Drug Enforcement Grant	1,423	38,013	10,440	28,996
Homeland Security Grant	-	-	11,250	(11,250)
General EMA Grants	(15,040)	16,000	13,670	(12,710)
EMPG Grant	4,157	-	-	4,157
State Homeland Security Grant	(21,638)	15,569	-	(6,069)
Senior Citizen Transpiration	-	606,589	606,589	-
Indiana State Opioid Response	84,159	68,780	31,441	121,498
Immunization and Vaccines	-	161,269	15,268	146,001
Coronavirus Emergency Supp	-	36,704	51,053	(14,349)
HAVA Grant	150	-	-	150
Opioid Task Force	2,927	-	223	2,704
Community Crossings Grant	4,853	597,644	590,076	12,421
Pretrial Grant	108,262	56,667	124,630	40,299
Veterans Treatment Court	56,840	15,265	77,653	(5,548)
Comm Corrections Grant	45,453	695,404	643,008	97,849
Probation Officer/CC Grant	7,612	130,725	130,197	8,140
TGF II	27,409	20,680	14,906	33,183
Bioterrorism Preparedness	37,115	13,585	11,486	39,214
Totals	<u>\$ 29,772,539</u>	<u>\$ 105,184,739</u>	<u>\$ 95,461,639</u>	<u>\$ 39,495,639</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**

**A. Reporting Entity**

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

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

**B. Basis of Accounting**

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

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

**C. Cash and Investments**

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

**D. Receipts**

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

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

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

WHITLEY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

*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.

*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.

WHITLEY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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.

**Note 4. Deposits and Investments**

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

WHITLEY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

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

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

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

*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:

WHITLEY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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.

*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. The reasons include funds being set up as reimbursable grants have not received reimbursements by December 31, 2021. Also, the Ordinance Violations Liens negative fund balance continued to decrease further in 2021.

**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 2021 totaled \$505,000.

**Note 9. Subsequent Events**

The County will receive approximately \$6,597,109 in American Rescue Plan Act Funds over a two-year period. The County has received a total of \$3,298,554 during 2021 and will receive the remaining \$3,298,555 in 2022.

**Note 10. Other Postemployment Benefits**

The County offers a COBRA plan to eligible retirees and their spouses. Information regarding these benefits can be obtained by contacting the County.

**Note 11. Combined Funds**

Funds related to JDAI A and JDAI B were reported individually in the prior financial statement, but were combined into one fund for the current financial statement.

## OTHER INFORMATION

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, 2021

	County General	Accident Reports	Campaign Finance	CEDIT
Cash and investments - beginning	\$ 4,147,544	\$ 8,002	\$ 630	\$ 1,561,846
Receipts:				
Taxes	9,284,839	-	-	1,218,706
Licenses and permits	199,918	-	-	-
Intergovernmental receipts	1,195,283	-	-	-
Charges for services	721,394	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	125,445	4,318	1	425,000
Total receipts	<u>11,526,879</u>	<u>4,318</u>	<u>1</u>	<u>1,643,706</u>
Disbursements:				
Personal services	5,560,314	-	-	-
Supplies	238,720	-	-	-
Other services and charges	3,738,493	8,710	-	-
Capital outlay	45,002	-	-	-
Other disbursements	2,399,718	-	-	968,900
Total disbursements	<u>11,982,247</u>	<u>8,710</u>	<u>-</u>	<u>968,900</u>
Excess (deficiency) of receipts over disbursements	<u>(455,368)</u>	<u>(4,392)</u>	<u>1</u>	<u>674,806</u>
Cash and investments - ending	<u>\$ 3,692,176</u>	<u>\$ 3,610</u>	<u>\$ 631</u>	<u>\$ 2,236,652</u>

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	City & Town Courts	Comm Corrections Project Income	Community Transition	Assess Sales Disc
Cash and investments - beginning	\$ 5,480	\$ (31,708)	\$ 15,506	\$ 62,286
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	35,506	11,400	-
Fines and forfeits	-	699,491	-	-
Other receipts	11,704	112,905	-	7,610
Total receipts	11,704	847,902	11,400	7,610
Disbursements:				
Personal services	-	64,718	-	-
Supplies	-	113,407	9,511	-
Other services and charges	-	83,166	708	679
Capital outlay	-	2,277	-	-
Other disbursements	17,184	-	-	-
Total disbursements	17,184	263,568	10,219	679
Excess (deficiency) of receipts over disbursements	(5,480)	584,334	1,181	6,931
Cash and investments - ending	\$ -	\$ 552,626	\$ 16,687	\$ 69,217

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Cum Bridge	Cum Capital Development	County Drug Free Community	Emerg Plan & Right To Know
Cash and investments - beginning	\$ 1,409,035	\$ 603,005	\$ 47,859	\$ 18,993
Receipts:				
Taxes	636,543	262,333	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	80,921	50,356	-	-
Charges for services	-	48,869	43,845	-
Fines and forfeits	-	-	-	-
Other receipts	2,150	912	-	4,426
Total receipts	<u>719,614</u>	<u>362,470</u>	<u>43,845</u>	<u>4,426</u>
Disbursements:				
Personal services	-	-	6,000	-
Supplies	-	27,600	-	-
Other services and charges	542,070	49,781	-	2,391
Capital outlay	-	108,644	-	-
Other disbursements	-	-	38,578	-
Total disbursements	<u>542,070</u>	<u>186,025</u>	<u>44,578</u>	<u>2,391</u>
Excess (deficiency) of receipts over disbursements	<u>177,544</u>	<u>176,445</u>	<u>(733)</u>	<u>2,035</u>
Cash and investments - ending	<u>\$ 1,586,579</u>	<u>\$ 779,450</u>	<u>\$ 47,126</u>	<u>\$ 21,028</u>

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Firearms Training	General Drain Improvement	County Health	Identity Security Protection
Cash and investments - beginning	\$ 3,693	\$ 126,582	\$ 508,337	\$ 1,953
Receipts:				
Taxes	-	3,850	591,990	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	71,064	-
Charges for services	-	-	-	7,865
Fines and forfeits	-	-	-	-
Other receipts	16,933	129,193	93,014	-
Total receipts	<u>16,933</u>	<u>133,043</u>	<u>756,068</u>	<u>7,865</u>
Disbursements:				
Personal services	-	-	382,392	-
Supplies	-	-	21,636	-
Other services and charges	2,122	-	31,159	7,260
Capital outlay	-	-	37,961	-
Other disbursements	-	59,967	155,745	-
Total disbursements	<u>2,122</u>	<u>59,967</u>	<u>628,893</u>	<u>7,260</u>
Excess (deficiency) of receipts over disbursements	<u>14,811</u>	<u>73,076</u>	<u>127,175</u>	<u>605</u>
Cash and investments - ending	<u>\$ 18,504</u>	<u>\$ 199,658</u>	<u>\$ 635,512</u>	<u>\$ 2,558</u>

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Local Health Maintenance	Local Roads & Streets	LOIT Public Safety - Co Share	Medical Care for Inmates
Cash and investments - beginning	\$ 42,236	\$ 394,717	\$ 882,557	\$ 13,084
Receipts:				
Taxes	-	-	1,664,953	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	20,000	646,117	-	-
Charges for services	-	-	138	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	5,475
Total receipts	20,000	646,117	1,665,091	5,475
Disbursements:				
Personal services	17,547	-	1,530,322	-
Supplies	-	215,275	172,226	-
Other services and charges	-	-	-	8,950
Capital outlay	-	1,000	-	-
Other disbursements	425	-	-	-
Total disbursements	17,972	216,275	1,702,548	8,950
Excess (deficiency) of receipts over disbursements	2,028	429,842	(37,457)	(3,475)
Cash and investments - ending	\$ 44,264	\$ 824,559	\$ 845,100	\$ 9,609

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	County Misdemeanant	Motor Vehicle Highway	Rainy Day	Co Recorder's Record
Cash and investments - beginning	\$ 58,830	\$ 1,222,374	\$ 66,501	\$ 37,120
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	20,126	1,608,273	-	-
Charges for services	-	11,529	-	177,015
Fines and forfeits	-	-	-	-
Other receipts	-	3,717	-	-
Total receipts	<u>20,126</u>	<u>1,623,519</u>	<u>-</u>	<u>177,015</u>
Disbursements:				
Personal services	-	526,389	6,043	-
Supplies	-	198,025	-	-
Other services and charges	52,111	76,485	-	125,288
Capital outlay	-	234	-	-
Other disbursements	-	430,504	-	-
Total disbursements	<u>52,111</u>	<u>1,231,637</u>	<u>6,043</u>	<u>125,288</u>
Excess (deficiency) of receipts over disbursements	<u>(31,985)</u>	<u>391,882</u>	<u>(6,043)</u>	<u>51,727</u>
Cash and investments - ending	<u>\$ 26,845</u>	<u>\$ 1,614,256</u>	<u>\$ 60,458</u>	<u>\$ 88,847</u>

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Sex and Violent Offender Admin	Sheriff's Pension Trust	Surplus Tax	Co Surveyor Cornerstone
Cash and investments - beginning	\$ 8,975	\$ -	\$ 77,063	\$ 170,430
Receipts:				
Taxes	-	-	78,234	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	39,310
Fines and forfeits	-	-	-	-
Other receipts	3,056	11,750	-	-
Total receipts	<u>3,056</u>	<u>11,750</u>	<u>78,234</u>	<u>39,310</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	2,841	-	-	295
Capital outlay	-	-	-	-
Other disbursements	-	-	69,360	-
Total disbursements	<u>2,841</u>	<u>-</u>	<u>69,360</u>	<u>295</u>
Excess (deficiency) of receipts over disbursements	<u>215</u>	<u>11,750</u>	<u>8,874</u>	<u>39,015</u>
Cash and investments - ending	<u>\$ 9,190</u>	<u>\$ 11,750</u>	<u>\$ 85,937</u>	<u>\$ 209,445</u>

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Tax Sale Redemption	Tax Sale Surplus	Tobacco Settlement	Unsafe Building
Cash and investments - beginning	\$ 3,447	\$ 137,125	\$ 67,840	\$ 14,326
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	13,139	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	4,941	217,954	-	-
Total receipts	<u>4,941</u>	<u>217,954</u>	<u>13,139</u>	<u>-</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	2,818	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	4,941	48,090	-	-
Total disbursements	<u>4,941</u>	<u>48,090</u>	<u>2,818</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>169,864</u>	<u>10,321</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3,447</u>	<u>\$ 306,989</u>	<u>\$ 78,161</u>	<u>\$ 14,326</u>

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Guardian Ad LITEM	Guardian Ad Litem/CASA	Auditor's Ineligible Deductions	Elected Official Training
Cash and investments - beginning	\$ 1,330	\$ -	\$ 18,849	\$ 14,904
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	30,800	-	-
Charges for services	-	-	-	7,865
Fines and forfeits	-	-	-	-
Other receipts	-	-	10,032	-
Total receipts	<u>-</u>	<u>30,800</u>	<u>10,032</u>	<u>7,865</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	732	-
Other services and charges	-	-	3,596	2,256
Capital outlay	-	-	-	-
Other disbursements	-	30,800	674	-
Total disbursements	<u>-</u>	<u>30,800</u>	<u>5,002</u>	<u>2,256</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>5,030</u>	<u>5,609</u>
Cash and investments - ending	<u>\$ 1,330</u>	<u>\$ -</u>	<u>\$ 23,879</u>	<u>\$ 20,513</u>

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Whitley Co Statewide 911	Supplemental Adult	Supplemental Juvenile	Alternative Dispute Resolution
Cash and investments - beginning	\$ 473,815	\$ 80,272	\$ 23,256	\$ 9,313
Receipts:				
Taxes	-	15,332	2,130	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	434,962	54,229	2,363	-
Total receipts	<u>434,962</u>	<u>69,561</u>	<u>4,493</u>	<u>-</u>
Disbursements:				
Personal services	313,569	-	2,080	-
Supplies	-	1,392	-	-
Other services and charges	158,657	34,953	3,671	3,823
Capital outlay	-	-	-	-
Other disbursements	-	-	80	-
Total disbursements	<u>472,226</u>	<u>36,345</u>	<u>5,831</u>	<u>3,823</u>
Excess (deficiency) of receipts over disbursements	<u>(37,264)</u>	<u>33,216</u>	<u>(1,338)</u>	<u>(3,823)</u>
Cash and investments - ending	<u>\$ 436,551</u>	<u>\$ 113,488</u>	<u>\$ 21,918</u>	<u>\$ 5,490</u>

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	County User Fee	Drain Maintenance	Sheriff Sale Administration	Sheriff K-9 Donation
Cash and investments - beginning	\$ 1,850	\$ 2,743,850	\$ 12,821	\$ 21,595
Receipts:				
Taxes	-	475,920	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	315	121,290	1,225	5,050
Total receipts	<u>315</u>	<u>597,210</u>	<u>1,225</u>	<u>5,050</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	270	2,986
Capital outlay	-	-	-	-
Other disbursements	-	674,831	-	-
Total disbursements	<u>-</u>	<u>674,831</u>	<u>270</u>	<u>2,986</u>
Excess (deficiency) of receipts over disbursements	<u>315</u>	<u>(77,621)</u>	<u>955</u>	<u>2,064</u>
Cash and investments - ending	<u>\$ 2,165</u>	<u>\$ 2,666,229</u>	<u>\$ 13,776</u>	<u>\$ 23,659</u>

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Sheriff Donation	Ordinance Violations Liens	Redevelopment Commission	Government Center Lease
Cash and investments - beginning	\$ 6,139	\$ (18,897)	\$ 6,332,794	\$ 192,119
Receipts:				
Taxes	-	-	3,904,739	497,985
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	59,187
Charges for services	-	-	6,000	-
Fines and forfeits	-	-	-	-
Other receipts	4,324	-	104,428	-
Total receipts	<u>4,324</u>	<u>-</u>	<u>4,015,167</u>	<u>557,172</u>
Disbursements:				
Personal services	-	-	3,600	-
Supplies	-	-	-	-
Other services and charges	-	-	896,845	-
Capital outlay	-	-	1,244,684	-
Other disbursements	-	3,250	-	505,000
Total disbursements	<u>-</u>	<u>3,250</u>	<u>2,145,129</u>	<u>505,000</u>
Excess (deficiency) of receipts over disbursements	<u>4,324</u>	<u>(3,250)</u>	<u>1,870,038</u>	<u>52,172</u>
Cash and investments - ending	<u>\$ 10,463</u>	<u>\$ (22,147)</u>	<u>\$ 8,202,832</u>	<u>\$ 244,291</u>

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Redevelopment Series A	Payroll	Sheriff Pension Holding	Tax Distribution Clearing
Cash and investments - beginning	\$ 1,451,471	\$ 49,657	\$ 1,401	\$ -
Receipts:				
Taxes	-	161,247	-	36,656,606
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	4,723,213
Charges for services	-	-	23,759	57,096
Fines and forfeits	-	-	-	-
Other receipts	-	2,791,106	-	24,519
Total receipts	-	2,952,353	23,759	41,461,434
Disbursements:				
Personal services	-	2,492,744	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	459,609	22,095	41,461,434
Total disbursements	-	2,952,353	22,095	41,461,434
Excess (deficiency) of receipts over disbursements	-	-	1,664	-
Cash and investments - ending	\$ 1,451,471	\$ 49,657	\$ 3,065	\$ -

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Local Income Tax-Prop Tax Relief	Wheel Tax Distributions	Surtax Distributions	CVET
Cash and investments - beginning	\$ 39,580	\$ -	\$ -	\$ -
Receipts:				
Taxes	322,242	70,143	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	437,598	339,423
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>322,242</u>	<u>70,143</u>	<u>437,598</u>	<u>339,423</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	348,591	70,143	437,598	339,423
Total disbursements	<u>348,591</u>	<u>70,143</u>	<u>437,598</u>	<u>339,423</u>
Excess (deficiency) of receipts over disbursements	<u>(26,349)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 13,231</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, 2021

	Financial Institution	Fines & Forfeitures	Infraction Judgements/Seatbelt	Overweight Vehicles
Cash and investments - beginning	\$ -	\$ 7,231	\$ 7,539	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	409,391	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	59,689	117,040	36
Total receipts	409,391	59,689	117,040	36
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	409,391	57,442	116,003	36
Total disbursements	409,391	57,442	116,003	36
Excess (deficiency) of receipts over disbursements	-	2,247	1,037	-
Cash and investments - ending	\$ -	\$ 9,478	\$ 8,576	\$ -

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Special Death Benefit	State Sales Disclosures	Coroner's Continuing Ed	Interstate Compact - State
Cash and investments - beginning	\$ 235	\$ 615	\$ 853	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	1,163
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	2,870	7,610	5,078	-
Total receipts	<u>2,870</u>	<u>7,610</u>	<u>5,078</u>	<u>1,163</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	2,935	7,325	5,263	1,038
Total disbursements	<u>2,935</u>	<u>7,325</u>	<u>5,263</u>	<u>1,038</u>
Excess (deficiency) of receipts over disbursements	<u>(65)</u>	<u>285</u>	<u>(185)</u>	<u>125</u>
Cash and investments - ending	<u>\$ 170</u>	<u>\$ 900</u>	<u>\$ 668</u>	<u>\$ 125</u>

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Mortgage Fees	Sex and Violent Offender State	Child Restraint	Inheritance Tax
Cash and investments - beginning	\$ 548	\$ 25	\$ -	\$ 716
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	5,910	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	340	425	-
Total receipts	<u>5,910</u>	<u>340</u>	<u>425</u>	<u>-</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	5,978	350	400	-
Total disbursements	<u>5,978</u>	<u>350</u>	<u>400</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(68)</u>	<u>(10)</u>	<u>25</u>	<u>-</u>
Cash and investments - ending	<u>\$ 480</u>	<u>\$ 15</u>	<u>\$ 25</u>	<u>\$ 716</u>

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Ed Plate Fees	Riverboat Sharing	93.563 Title IV-D Incentive	Prosecutor Incentive
Cash and investments - beginning	\$ -	\$ -	\$ 27,281	\$ 52,048
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	196,987	17,265	25,975
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	375	-	-	-
Total receipts	<u>375</u>	<u>196,987</u>	<u>17,265</u>	<u>25,975</u>
Disbursements:				
Personal services	-	-	10,531	15,000
Supplies	-	-	-	1,725
Other services and charges	-	-	-	1,944
Capital outlay	-	-	-	3,723
Other disbursements	375	196,987	-	-
Total disbursements	<u>375</u>	<u>196,987</u>	<u>10,531</u>	<u>22,392</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>6,734</u>	<u>3,583</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,015</u>	<u>\$ 55,631</u>

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Clerk Incentive	Jail Services	Extradition & Sheriff	CEDIT Homestead Credit
Cash and investments - beginning	\$ 82,230	\$ (1,033)	\$ -	\$ 4,469
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	17,265	24,000	-	-
Charges for services	1,998	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	11,750	-
Total receipts	<u>19,263</u>	<u>24,000</u>	<u>11,750</u>	<u>-</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	6,000	20,967	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>6,000</u>	<u>20,967</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>13,263</u>	<u>3,033</u>	<u>11,750</u>	<u>-</u>
Cash and investments - ending	<u>\$ 95,493</u>	<u>\$ 2,000</u>	<u>\$ 11,750</u>	<u>\$ 4,469</u>

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	District EMA Fund	21.019 Coronavirus Relief	ARP Grant	DFI Whitley County
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 71
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	3,500	110,549	3,298,555	10,267
Total receipts	<u>3,500</u>	<u>110,549</u>	<u>3,298,555</u>	<u>10,267</u>
Disbursements:				
Personal services	-	6,000	-	-
Supplies	-	1,341	-	-
Other services and charges	-	-	177	-
Capital outlay	-	2,451	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>-</u>	<u>9,792</u>	<u>177</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>3,500</u>	<u>100,757</u>	<u>3,298,378</u>	<u>10,267</u>
Cash and investments - ending	<u>\$ 3,500</u>	<u>\$ 100,757</u>	<u>\$ 3,298,378</u>	<u>\$ 10,338</u>

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	IPEP Safety Grant	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary
Cash and investments - beginning	\$ -	\$ 1,383,581	\$ 28,253	\$ 194,269
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	10,210	1,275,760	388,344	363,889
Total receipts	<u>10,210</u>	<u>1,275,760</u>	<u>388,344</u>	<u>363,889</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	10,210	-	-	-
Other services and charges	-	1,383,581	378,729	295,066
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>10,210</u>	<u>1,383,581</u>	<u>378,729</u>	<u>295,066</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(107,821)</u>	<u>9,615</u>	<u>68,823</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1,275,760</u>	<u>\$ 37,868</u>	<u>\$ 263,092</u>

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Clerk's Trust	Prosecutor Restitution	Drug Task Force	Deceptive Check Fund
Cash and investments - beginning	\$ 609,801	\$ 10,337	\$ 6,748	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	3,131,914	87,977	14,000	22,941
Total receipts	<u>3,131,914</u>	<u>87,977</u>	<u>14,000</u>	<u>22,941</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	3,305,202	83,384	16,519	22,866
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>3,305,202</u>	<u>83,384</u>	<u>16,519</u>	<u>22,866</u>
Excess (deficiency) of receipts over disbursements	<u>(173,288)</u>	<u>4,593</u>	<u>(2,519)</u>	<u>75</u>
Cash and investments - ending	<u>\$ 436,513</u>	<u>\$ 14,930</u>	<u>\$ 4,229</u>	<u>\$ 75</u>

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	MVH Restricted	Reassessment	LOIT Special Distribution	LIT - Corr/Rehab Facilities
Cash and investments - beginning	\$ 8	\$ 910,543	\$ 1	\$ 1,416,173
Receipts:				
Taxes	-	689,351	-	1,917,447
Licenses and permits	-	-	-	-
Intergovernmental receipts	1,608,273	82,743	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	1,689	-	-
Total receipts	<u>1,608,273</u>	<u>773,783</u>	<u>-</u>	<u>1,917,447</u>
Disbursements:				
Personal services	356,537	77,640	-	145,906
Supplies	1,237,630	-	-	-
Other services and charges	14,104	175,000	-	-
Capital outlay	-	-	-	349,961
Other disbursements	-	-	-	137,716
Total disbursements	<u>1,608,271</u>	<u>252,640</u>	<u>-</u>	<u>633,583</u>
Excess (deficiency) of receipts over disbursements	<u>2</u>	<u>521,143</u>	<u>-</u>	<u>1,283,864</u>
Cash and investments - ending	<u>\$ 10</u>	<u>\$ 1,431,686</u>	<u>\$ 1</u>	<u>\$ 2,700,037</u>

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Prosecutor Forfeiture	Sheriff Law Enforcement Cont Ed	Law Enforcement Continuing Ed	Alcohol and Drug Services
Cash and investments - beginning	\$ 3,527	\$ 2,439	\$ 32,520	\$ 1,687
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	13,940	2,813	11,350	448
Total receipts	13,940	2,813	11,350	448
Disbursements:				
Personal services	-	-	-	-
Supplies	5,000	-	-	-
Other services and charges	-	3,973	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	11,118	-
Total disbursements	5,000	3,973	11,118	-
Excess (deficiency) of receipts over disbursements	8,940	(1,160)	232	448
Cash and investments - ending	\$ 12,467	\$ 1,279	\$ 32,752	\$ 2,135

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Pre-Trial Diversion	County User Fee Infraction	Supplemental Public	Jury Pay
Cash and investments - beginning	\$ 350,565	\$ 97,760	\$ 9,467	\$ 37,299
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	31,680	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	35,341	44,660	2,677	6,468
Total receipts	67,021	44,660	2,677	6,468
Disbursements:				
Personal services	-	27,435	-	-
Supplies	-	61,173	-	-
Other services and charges	36,984	-	-	8,683
Capital outlay	-	-	-	-
Other disbursements	253	618	-	-
Total disbursements	37,237	89,226	-	8,683
Excess (deficiency) of receipts over disbursements	29,784	(44,566)	2,677	(2,215)
Cash and investments - ending	\$ 380,349	\$ 53,194	\$ 12,144	\$ 35,084

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Immunization Clinic	Highway	Document Storage Fees	Rail Connect Park TIF
Cash and investments - beginning	\$ 24	\$ 345,944	\$ 90,651	\$ 418,065
Receipts:				
Taxes	-	65,316	-	218,156
Licenses and permits	-	11,570	-	-
Intergovernmental receipts	-	374,898	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	52,571	30,377	-
Total receipts	-	504,355	30,377	218,156
Disbursements:				
Personal services	-	332,050	-	-
Supplies	-	42,970	1,188	-
Other services and charges	-	-	4,583	-
Capital outlay	-	-	-	-
Other disbursements	-	113,425	-	-
Total disbursements	-	488,445	5,771	-
Excess (deficiency) of receipts over disbursements	-	15,910	24,606	218,156
Cash and investments - ending	\$ 24	\$ 361,854	\$ 115,257	\$ 636,221

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	lotron Union TIF Amended	Solid Waste District	Fuel Facility	4-H Clubs Inc
Cash and investments - beginning	\$ 23,227	\$ -	\$ 76,662	\$ 4,115
Receipts:				
Taxes	115,088	748,621	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	611,621	-
Total receipts	<u>115,088</u>	<u>748,621</u>	<u>611,621</u>	<u>-</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	623,007	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	48,100	748,621	-	-
Total disbursements	<u>48,100</u>	<u>748,621</u>	<u>623,007</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>66,988</u>	<u>-</u>	<u>(11,386)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 90,215</u>	<u>\$ -</u>	<u>\$ 65,276</u>	<u>\$ 4,115</u>

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Community Services	LIT Certified Shares	LIT Public Safety	LIT Economic Development
Cash and investments - beginning	\$ 10,034	\$ -	\$ -	\$ -
Receipts:				
Taxes	-	9,587,234	2,396,808	1,917,447
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>-</u>	<u>9,587,234</u>	<u>2,396,808</u>	<u>1,917,447</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	9,587,234	2,396,808	1,917,447
Total disbursements	<u>-</u>	<u>9,587,234</u>	<u>2,396,808</u>	<u>1,917,447</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 10,034</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, 2021

	LIT Supplemental Distribution	CFDA 93.507 Health Infrastructure	CFDA #14.228 CDBG	JDAI A
Cash and investments - beginning	\$ -	\$ 31,560	\$ -	\$ 33,426
Receipts:				
Taxes	300,682	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	71,250	52,389
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>300,682</u>	<u>-</u>	<u>71,250</u>	<u>52,389</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	14,750
Other services and charges	-	-	-	35,381
Capital outlay	-	-	-	10,228
Other disbursements	<u>300,682</u>	<u>20,437</u>	<u>71,250</u>	<u>178</u>
Total disbursements	<u>300,682</u>	<u>20,437</u>	<u>71,250</u>	<u>60,537</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(20,437)</u>	<u>-</u>	<u>(8,148)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 11,123</u>	<u>\$ -</u>	<u>\$ 25,278</u>

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Asset Forf & Money Laundering	CFDA #16.575 IN Criminal Justice	CFDA 10.557 WIC	Drug Enforcement Grant
Cash and investments - beginning	\$ 3,580	\$ -	\$ (28,024)	\$ 1,423
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	18,391	98,678	-
Charges for services	-	-	-	1,425
Fines and forfeits	-	-	-	-
Other receipts	156	-	-	36,588
Total receipts	156	18,391	98,678	38,013
Disbursements:				
Personal services	-	-	84,644	-
Supplies	3,505	-	3,547	10,440
Other services and charges	-	-	5,101	-
Capital outlay	-	-	967	-
Other disbursements	-	-	11,608	-
Total disbursements	3,505	-	105,867	10,440
Excess (deficiency) of receipts over disbursements	(3,349)	18,391	(7,189)	27,573
Cash and investments - ending	\$ 231	\$ 18,391	\$ (35,213)	\$ 28,996

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Homeland Security Grant	General EMA Grants	EMPG Grant	State Homeland Security Grant
Cash and investments - beginning	\$ -	\$ (15,040)	\$ 4,157	\$ (21,638)
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	16,000	-	15,569
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	-	16,000	-	15,569
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	11,250	13,670	-	-
Total disbursements	11,250	13,670	-	-
Excess (deficiency) of receipts over disbursements	(11,250)	2,330	-	15,569
Cash and investments - ending	\$ (11,250)	\$ (12,710)	\$ 4,157	\$ (6,069)

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Senior Citizen Transpiration	Indiana State Opioid Response	Immunization and Vaccines	Coronavirus Emergency Supp
Cash and investments - beginning	\$ -	\$ 84,159	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	606,589	60,000	161,269	36,704
Charges for services	-	8,780	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>606,589</u>	<u>68,780</u>	<u>161,269</u>	<u>36,704</u>
Disbursements:				
Personal services	-	18,210	-	35,700
Supplies	-	-	7,210	3,189
Other services and charges	-	12,699	184	-
Capital outlay	-	-	7,874	-
Other disbursements	606,589	532	-	12,164
Total disbursements	<u>606,589</u>	<u>31,441</u>	<u>15,268</u>	<u>51,053</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>37,339</u>	<u>146,001</u>	<u>(14,349)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 121,498</u>	<u>\$ 146,001</u>	<u>\$ (14,349)</u>

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	HAVA Grant	Opioid Task Force	Community Crossings Grant	Pretrial Grant
Cash and investments - beginning	\$ 150	\$ 2,927	\$ 4,853	\$ 108,262
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	597,644	56,667
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	-	-	597,644	56,667
Disbursements:				
Personal services	-	-	-	106,245
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	223	590,076	18,385
Total disbursements	-	223	590,076	124,630
Excess (deficiency) of receipts over disbursements	-	(223)	7,568	(67,963)
Cash and investments - ending	\$ 150	\$ 2,704	\$ 12,421	\$ 40,299

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Veterans Treatment Court	Comm Corrections Grant	Probation Officer/CC Grant
Cash and investments - beginning	\$ 56,840	\$ 45,453	\$ 7,612
Receipts:			
Taxes	-	-	-
Licenses and permits	-	-	-
Intergovernmental receipts	15,265	695,404	130,725
Charges for services	-	-	-
Fines and forfeits	-	-	-
Other receipts	-	-	-
Total receipts	<u>15,265</u>	<u>695,404</u>	<u>130,725</u>
Disbursements:			
Personal services	42,788	643,008	91,100
Supplies	3,556	-	-
Other services and charges	-	-	-
Capital outlay	-	-	-
Other disbursements	31,309	-	39,097
Total disbursements	<u>77,653</u>	<u>643,008</u>	<u>130,197</u>
Excess (deficiency) of receipts over disbursements	<u>(62,388)</u>	<u>52,396</u>	<u>528</u>
Cash and investments - ending	<u>\$ (5,548)</u>	<u>\$ 97,849</u>	<u>\$ 8,140</u>

WHITLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	<u>TGF II</u>	<u>Bioterrorism Preparedness</u>	<u>Totals</u>
Cash and investments - beginning	\$ 27,409	\$ 37,115	\$ 29,772,539
Receipts:			
Taxes	-	-	73,803,942
Licenses and permits	-	-	211,488
Intergovernmental receipts	20,680	13,585	14,720,269
Charges for services	-	-	1,241,384
Fines and forfeits	-	-	699,491
Other receipts	-	-	14,508,165
Total receipts	<u>20,680</u>	<u>13,585</u>	<u>105,184,739</u>
Disbursements:			
Personal services	14,906	-	12,913,418
Supplies	-	-	3,031,783
Other services and charges	-	-	11,650,693
Capital outlay	-	11,486	1,826,492
Other disbursements	-	-	66,039,253
Total disbursements	<u>14,906</u>	<u>11,486</u>	<u>95,461,639</u>
Excess (deficiency) of receipts over disbursements	<u>5,774</u>	<u>2,099</u>	<u>9,723,100</u>
Cash and investments - ending	<u>\$ 33,183</u>	<u>\$ 39,214</u>	<u>\$ 39,495,639</u>

WHITLEY COUNTY  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 December 31, 2021

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 922,012</u>	<u>\$ -</u>

WHITLEY COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2021

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Whitley County Holding Corporation	Lease on Government Center Building	\$ 505,500	6/4/2012	2/1/2024

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
General obligation bonds	2014 Redevelopment Bond Series A	\$ 3,010,000	\$ 439,955
General obligation bonds	2014 Redevelopment Bond Series B	2,250,000	230,626
General obligation bonds	2021 Sotera Project	737,000	-
Revenue bonds	2010 Iotron Project Series	48,000	48,000
Totals		<u>\$ 6,045,000</u>	<u>\$ 718,581</u>

WHITLEY COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2021

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	\$ 7,050,208
Infrastructure	58,235,299
Buildings	11,849,925
Improvements other than buildings	129,180
Machinery, equipment, and vehicles	<u>8,166,839</u>
 Total capital assets	 <u>\$ 85,431,451</u>

## OTHER REPORTS

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