

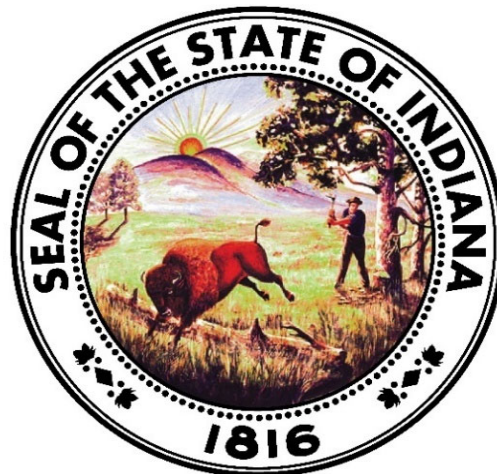
STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT AUDIT REPORT

OF

WHITLEY COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED
06/02/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Tiffany Deakins	01-01-22 to 12-31-23
County Treasurer	Kay Gatton	01-01-22 to 12-31-23
Clerk of the Circuit Court	Cindy Doolittle	01-01-22 to 12-31-23
County Sheriff	Marcus E. Gatton Jason Spencer	01-01-22 to 12-31-22 01-01-23 to 12-31-23
County Recorder	Rosemary Brown	01-01-22 to 12-31-23
President of the Board of County Commissioners	Chad Banks	01-01-22 to 12-31-23
President of the County Council	Timothy Kumfer James Argerbright	01-01-22 to 12-31-22 01-01-23 to 12-31-23



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, 2022, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of and for the year ended December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of and for the year ended December 31, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.


Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 4, 2023, 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

May 4, 2023

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED
SUPPLEMENTARY INFORMATION; AND OTHER INFORMATION

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

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

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

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

WHITLEY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
County General	\$ 3,692,175	\$ 12,741,996	\$ 12,601,668	\$ 3,832,503
Accident Reports	3,610	4,381	710	7,281
Campaign Finance	631	-	-	631
CEDIT	2,236,651	1,276,016	1,007,473	2,505,194
City & Town Courts	-	10,082	10,082	-
Comm Corrections Project Income	552,626	1,011,560	925,001	639,185
Community Transition	16,687	9,000	19,724	5,963
Assess Sales Disc	69,216	9,480	631	78,065
Cum Bridge	1,586,579	1,107,472	832,333	1,861,718
Cum Capital Development	779,450	301,800	192,759	888,491
County Drug Fee Community	47,126	36,609	49,202	34,533
Emerg Plan & Right To Know	21,028	4,701	-	25,729
Firearms Training	18,504	32,040	150	50,394
General Drain Improvement	199,658	103,938	92,949	210,647
County Health	635,513	652,569	582,806	705,276
Identity Security Protection	2,558	6,060	6,800	1,818
Local Health Maintenance	44,263	20,000	19,433	44,830
Local Roads & Streets	824,560	664,809	859,893	629,476
LOIT Public Safety - Co Share	845,098	1,728,289	1,869,290	704,097
Medical Care for Inmates	9,609	7,216	2,982	13,843
County Misdemeanant	26,845	20,126	25,617	21,354
Motor Vehicle Highway	1,614,255	1,697,023	1,452,332	1,858,946
Plat Book	-	2,730	-	2,730
Rainy Day	60,458	-	5,024	55,434
Co Recorders Record	88,846	140,356	151,452	77,750
Sex and Violent Offender Admin	9,190	2,903	4,283	7,810
Sheriff's Pension Trust	11,750	3,000	-	14,750
Surplus Tax	85,937	24,906	34,632	76,211
Co Surveyor Cornerstone	209,446	30,300	-	239,746
Tax Sale Redemption	3,447	25,939	25,939	3,447
Tax Sale Surplus	306,989	512,784	205,572	614,201
Local Health Dept Trust	78,162	13,139	15,117	76,184
Unsafe Building	14,326	-	6,843	7,483
Guardian Ad LITEM	1,330	-	-	1,330
Guardian Ad Litem/Casa	-	14,301	14,301	-
Auditors Ineligible Deductions	23,880	-	6,329	17,551
Elected Official Training	20,513	6,060	3,892	22,681
Whitley Co Statewide 911	436,551	432,309	487,200	381,660
Supplemental Adult	113,488	71,554	56,943	128,099
Supplemental Juvenile	21,918	3,331	5,650	19,599
Alternative Dispute Resolution	5,490	-	3,428	2,062
County User Fee	2,165	950	-	3,115
Drain Maintenance	2,666,229	457,703	694,011	2,429,921
Sheriff Sale Administration	13,776	868	27	14,617
Sheriff K-9 Donation	23,660	1,000	13,943	10,717
Sheriff Donation	10,463	-	-	10,463
Ordinance Violations Liens	(22,147)	-	-	(22,147)
Redevelopment Commission	8,202,832	3,817,042	1,132,658	10,887,216
Government Center Lease	244,291	520,874	505,500	259,665
Redevelopment Series A	1,451,471	-	-	1,451,471
Payroll	49,657	2,945,736	2,945,737	49,656
Sheriff Pension Holding	3,065	22,244	24,051	1,258
Tax Distribution Clearing	-	43,901,480	43,901,480	-
Local Income Tax-Prop Tax Reli	13,230	339,404	316,411	36,223
Wheel Tax Distributions	-	67,461	67,461	-
Surtax Distributions	-	437,638	437,638	-
CVET	-	350,864	350,864	-
Financial Institution	-	462,616	462,616	-
Fines & Forfeitures	9,478	49,287	49,870	8,895
Infraction Judgements/Seatbelt	8,576	90,303	92,382	6,497
Overweight Vehicles	-	71	71	-
Special Death Benefit	170	2,290	2,230	230
State Sales Disclosures	900	9,480	9,600	780
Coroner's Continuing Ed	668	4,357	4,697	328
Interstate Compact - State	125	890	953	62
Mortgage Fees	480	4,063	4,228	315
Sex and Violent Offender State	15	323	323	15
Child Restraint	25	450	450	25
Inheritance Tax	716	-	716	-
Ed Plate Fees	-	375	375	-
Riverboat Sharing	-	192,500	192,500	-
93.563 Title IV-D Incentive	34,015	16,960	10,848	40,127

WHITLEY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
Prosecutor Incentive	55,632	25,519	22,061	59,090
Clerk Incentive	95,493	16,960	6,145	106,308
After Settlement Collection	1,275,760	1,299,629	1,275,760	1,299,629
Sheriff's Inmate Trust	37,868	288,479	288,934	37,413
Jail Commissary	263,092	303,505	397,255	169,342
Clerk's Trust	436,513	3,098,283	3,004,988	529,808
Prosecutor Restitution	14,930	95,549	104,889	5,590
Prosecuting Attorney	4,229	13,580	11,871	5,938
Deceptive Check Fee	75	11,048	11,123	-
Extradition-Sheriff	11,750	3,000	-	14,750
Cedit Homestead Credit	4,469	-	4,469	-
District EMA	3,500	-	-	3,500
Coronavirus Relief	100,756	-	2,106	98,650
ARP Grant	3,298,378	3,298,555	305,459	6,291,474
DFI Whitley County	10,338	-	-	10,338
Weights _ Measures	-	660	-	660
Jail Services	2,000	24,000	24,000	2,000
Opioid Restricted	-	116,510	-	116,510
Opioid Unrestricted	-	49,512	-	49,512
MVH Restricted	9	1,677,681	1,559,649	118,041
Reassessment	1,431,685	112,804	234,221	1,310,268
LOIT Special Distribution	1	-	1	-
LIT - Corr/Rehab Facilities	2,700,038	2,036,082	621,144	4,114,976
Prosecutor Forfeiture	12,466	3,627	10,000	6,093
Sheriff Law Enforcement Con Ed	1,279	2,301	2,442	1,138
Law Enforcement Continuing Ed	32,752	9,321	7,643	34,430
Alcohol and Drug Services	2,136	1,036	-	3,172
Pre-Trial Diversion	380,348	67,046	22,238	425,156
County User Fee Infraction	53,194	37,510	89,228	1,476
Supplemental Public	12,144	3,049	1,850	13,343
Jury Pay	35,084	5,329	9,208	31,205
Immunization Clinic	24	-	24	-
Highway	361,854	475,617	458,857	378,614
Document Storage Fees	115,257	24,988	8,794	131,451
Rail Connect Park TIF	636,222	182,971	-	819,193
Iotron Union TIF Amended	90,215	51,546	48,000	93,761
Fuel Facility	65,276	965,465	948,309	82,432
4-H Clubs Inc	4,115	-	4,115	-
Community Services	10,034	-	10,034	-
Support Animal	-	9,500	8,293	1,207
LIT Certified Shares	-	10,180,410	10,180,410	-
LIT Public Safety	-	2,545,102	2,545,102	-
LIT Economic Development	-	2,036,082	2,036,082	-
CFDA 93.507 Health Infrastruct	11,123	345	4,652	6,816
JDAI A	25,277	58,721	54,194	29,804
Asset Forf & Money Laundering	232	-	-	232
CFDA #16.575 IN Criminal Justi	18,391	18,743	37,134	-
CFDA 10.557 WIC	(35,213)	49,085	13,872	-
Drug Enforcement Grant	28,996	25,995	29,398	25,593
Homeland Security Grant	(11,250)	11,250	-	-
General EMA Grants	(12,710)	27,910	15,200	-
EMPG Grant	4,157	-	-	4,157
State Homeland Security Grant	(6,070)	6,096	-	26
Senior Citizen Transportation	-	393,219	393,219	-
Indiana State Opioid Response	121,499	-	27,671	93,828
Immunization and Vaccines	146,001	181,241	11,878	315,364
Coronavirus Emergency Supp	(14,349)	18,797	1,965	2,483
HAVA Grant	150	-	150	-
Opioid Task Force	2,704	840	775	2,769
Community Crossings Grant	12,421	806,558	818,978	1
Pretrial Grant	40,298	173,078	177,786	35,590
Veterans Treatment Court	(5,548)	94,010	68,566	19,896
Comm Corrections Grant	97,849	677,884	699,613	76,120
Probation Officer/CC Grant	8,141	123,113	101,326	29,928
TGF II	33,183	20,481	20,294	33,370
Bioterrorism Preparedness	39,214	34,873	37,201	36,886
Totals	<u>\$ 39,495,635</u>	<u>\$ 108,220,503</u>	<u>\$ 99,578,656</u>	<u>\$ 48,137,482</u>

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

WHITLEY COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

WHITLEY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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. This is a result of disbursements exceeding receipts in prior audit periods for the Ordinance Violations Liens fund.

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 2022 totaled \$505,000.

Note 9. Subsequent Events

The County is in the process of building a new jail with an estimated \$24,640,000 bond, \$7,233,722 Local Income Tax Revenue, and \$8,000,000 local funds for a total estimated cost of \$39,873,722.

Note 10. Other Postemployment Benefits

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

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REQUIRED SUPPLEMENTARY INFORMATION

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	County General	Accident Reports	Campaign Finance	CEDIT	City & Town Courts
Cash and investments - beginning	\$ 3,692,175	\$ 3,610	\$ 631	\$ 2,236,651	\$ -
Receipts:					
Taxes	10,240,108	-	-	1,266,709	-
Licenses and permits	181,123	-	-	-	-
Intergovernmental receipts	1,293,929	-	-	1,880	-
Charges for services	699,960	-	-	7,427	-
Fines and forfeits	-	-	-	-	-
Other receipts	326,876	4,381	-	-	10,082
Total receipts	12,741,996	4,381	-	1,276,016	10,082
Disbursements:					
Personal services	5,618,963	-	-	-	-
Supplies	265,197	-	-	-	-
Other services and charges	4,381,367	710	-	-	-
Capital outlay	47,645	-	-	-	-
Other disbursements	2,288,496	-	-	1,007,473	10,082
Total disbursements	12,601,668	710	-	1,007,473	10,082
Excess (deficiency) of receipts over disbursements	140,328	3,671	-	268,543	-
Cash and investments - ending	\$ 3,832,503	\$ 7,281	\$ 631	\$ 2,505,194	\$ -

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Comm Corrections Project Income	Community Transition	Assess Sales Disc	Cum Bridge	Cum Capital Development
Cash and investments - beginning	\$ 552,626	\$ 16,687	\$ 69,216	\$ 1,586,579	\$ 779,450
Receipts:					
Taxes	-	-	-	960,915	269,928
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	143,805	30,407
Charges for services	29,023	9,000	-	-	-
Fines and forfeits	826,128	-	-	-	-
Other receipts	156,409	-	9,480	2,752	1,465
Total receipts	1,011,560	9,000	9,480	1,107,472	301,800
Disbursements:					
Personal services	207,157	-	-	-	-
Supplies	190,434	9,724	-	-	9,553
Other services and charges	108,379	-	631	832,333	34,337
Capital outlay	16,485	10,000	-	-	148,869
Other disbursements	402,546	-	-	-	-
Total disbursements	925,001	19,724	631	832,333	192,759
Excess (deficiency) of receipts over disbursements	86,559	(10,724)	8,849	275,139	109,041
Cash and investments - ending	\$ 639,185	\$ 5,963	\$ 78,065	\$ 1,861,718	\$ 888,491

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	County Drug Fee Community	Emerg Plan & Right To Know	Firearms Training	General Drain Improvement	County Health
Cash and investments - beginning	\$ 47,126	\$ 21,028	\$ 18,504	\$ 199,658	\$ 635,513
Receipts:					
Taxes	-	-	-	2,481	498,464
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	4,701	-	-	56,152
Charges for services	36,609	-	-	-	649
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	32,040	101,457	97,304
Total receipts	<u>36,609</u>	<u>4,701</u>	<u>32,040</u>	<u>103,938</u>	<u>652,569</u>
Disbursements:					
Personal services	6,000	-	-	-	381,878
Supplies	-	-	-	-	21,398
Other services and charges	-	-	150	-	27,663
Capital outlay	-	-	-	-	5,262
Other disbursements	43,202	-	-	92,949	146,605
Total disbursements	<u>49,202</u>	<u>-</u>	<u>150</u>	<u>92,949</u>	<u>582,806</u>
Excess (deficiency) of receipts over disbursements	<u>(12,593)</u>	<u>4,701</u>	<u>31,890</u>	<u>10,989</u>	<u>69,763</u>
Cash and investments - ending	<u>\$ 34,533</u>	<u>\$ 25,729</u>	<u>\$ 50,394</u>	<u>\$ 210,647</u>	<u>\$ 705,276</u>

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Identity Security Protection	Local Health Maintenance	Local Roads & Streets	LOIT Public Safety - Co Share	Medical Care for Inmates
Cash and investments - beginning	\$ 2,558	\$ 44,263	\$ 824,560	\$ 845,098	\$ 9,609
Receipts:					
Taxes	-	-	-	1,726,831	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	20,000	664,713	-	-
Charges for services	6,060	-	96	1,458	143
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	7,073
Total receipts	6,060	20,000	664,809	1,728,289	7,216
Disbursements:					
Personal services	-	19,433	-	1,703,732	-
Supplies	-	-	257,859	165,558	-
Other services and charges	6,800	-	-	-	2,982
Capital outlay	-	-	602,034	-	-
Other disbursements	-	-	-	-	-
Total disbursements	6,800	19,433	859,893	1,869,290	2,982
Excess (deficiency) of receipts over disbursements	(740)	567	(195,084)	(141,001)	4,234
Cash and investments - ending	\$ 1,818	\$ 44,830	\$ 629,476	\$ 704,097	\$ 13,843

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	County Misdeemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Co Recorders Record
Cash and investments - beginning	\$ 26,845	\$ 1,614,255	\$ -	\$ 60,458	\$ 88,846
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	20,126	1,677,681	-	-	-
Charges for services	-	10,879	2,730	-	140,356
Fines and forfeits	-	-	-	-	-
Other receipts	-	8,463	-	-	-
Total receipts	20,126	1,697,023	2,730	-	140,356
Disbursements:					
Personal services	-	586,457	-	5,024	-
Supplies	-	291,304	-	-	-
Other services and charges	25,617	128,123	-	-	151,452
Capital outlay	-	41,971	-	-	-
Other disbursements	-	404,477	-	-	-
Total disbursements	25,617	1,452,332	-	5,024	151,452
Excess (deficiency) of receipts over disbursements	(5,491)	244,691	2,730	(5,024)	(11,096)
Cash and investments - ending	\$ 21,354	\$ 1,858,946	\$ 2,730	\$ 55,434	\$ 77,750

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Sex and Violent Offender Admin	Sheriff's Pension Trust	Surplus Tax	Co Surveyor Cornerstone	Tax Sale Redemption
Cash and investments - beginning	\$ 9,190	\$ 11,750	\$ 85,937	\$ 209,446	\$ 3,447
Receipts:					
Taxes	-	-	21,521	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	3,385	30,300	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,903	3,000	-	-	25,939
Total receipts	2,903	3,000	24,906	30,300	25,939
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	4,283	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	34,632	-	25,939
Total disbursements	4,283	-	34,632	-	25,939
Excess (deficiency) of receipts over disbursements	(1,380)	3,000	(9,726)	30,300	-
Cash and investments - ending	\$ 7,810	\$ 14,750	\$ 76,211	\$ 239,746	\$ 3,447

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Tax Sale Surplus	Local Health Dept Trust	Unsafe Building	Guardian Ad LITEM	Guardian Ad Litem/Casa
Cash and investments - beginning	\$ 306,989	\$ 78,162	\$ 14,326	\$ 1,330	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	13,139	-	-	14,301
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	512,784	-	-	-	-
Total receipts	512,784	13,139	-	-	14,301
Disbursements:					
Personal services	-	11,370	-	-	-
Supplies	-	3,747	-	-	-
Other services and charges	-	-	6,843	-	-
Capital outlay	-	-	-	-	-
Other disbursements	205,572	-	-	-	14,301
Total disbursements	205,572	15,117	6,843	-	14,301
Excess (deficiency) of receipts over disbursements	307,212	(1,978)	(6,843)	-	-
Cash and investments - ending	\$ 614,201	\$ 76,184	\$ 7,483	\$ 1,330	\$ -

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Auditors Ineligible Deductions	Elected Official Training	Whitley Co Statewide 911	Supplemental Adult	Supplemental Juvenile
Cash and investments - beginning	\$ 23,880	\$ 20,513	\$ 436,551	\$ 113,488	\$ 21,918
Receipts:					
Taxes	-	-	-	17,050	1,115
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	6,060	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	432,309	54,504	2,216
Total receipts	-	6,060	432,309	71,554	3,331
Disbursements:					
Personal services	5,187	-	332,514	6,435	2,080
Supplies	157	-	-	1,317	-
Other services and charges	985	3,892	154,686	49,052	3,509
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	139	61
Total disbursements	6,329	3,892	487,200	56,943	5,650
Excess (deficiency) of receipts over disbursements	(6,329)	2,168	(54,891)	14,611	(2,319)
Cash and investments - ending	\$ 17,551	\$ 22,681	\$ 381,660	\$ 128,099	\$ 19,599

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Alternative Dispute Resolution	County User Fee	Drain Maintenance	Sheriff Sale Administration	Sheriff K-9 Donation
Cash and investments - beginning	\$ 5,490	\$ 2,165	\$ 2,666,229	\$ 13,776	\$ 23,660
Receipts:					
Taxes	-	-	384,893	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	266	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	950	72,810	602	1,000
Total receipts	-	950	457,703	868	1,000
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	3,428	-	-	27	13,943
Capital outlay	-	-	-	-	-
Other disbursements	-	-	694,011	-	-
Total disbursements	3,428	-	694,011	27	13,943
Excess (deficiency) of receipts over disbursements	(3,428)	950	(236,308)	841	(12,943)
Cash and investments - ending	\$ 2,062	\$ 3,115	\$ 2,429,921	\$ 14,617	\$ 10,717

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Sheriff Donation	Ordinance Violations Liens	Redevelopment Commission	Government Center Lease	Redevelopment Series A
Cash and investments - beginning	\$ 10,463	\$ (22,147)	\$ 8,202,832	\$ 244,291	\$ 1,451,471
Receipts:					
Taxes	-	-	3,704,885	468,371	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	52,503	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	112,157	-	-
Total receipts	-	-	3,817,042	520,874	-
Disbursements:					
Personal services	-	-	2,550	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	388,949	-	-
Capital outlay	-	-	741,159	-	-
Other disbursements	-	-	-	505,500	-
Total disbursements	-	-	1,132,658	505,500	-
Excess (deficiency) of receipts over disbursements	-	-	2,684,384	15,374	-
Cash and investments - ending	<u>\$ 10,463</u>	<u>\$ (22,147)</u>	<u>\$ 10,887,216</u>	<u>\$ 259,665</u>	<u>\$ 1,451,471</u>

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Payroll	Sheriff Pension Holding	Tax Distribution Clearing	Local Income Tax-Prop Tax Reli	Wheel Tax Distributions
Cash and investments - beginning	\$ 49,657	\$ 3,065	\$ -	\$ 13,230	\$ -
Receipts:					
Taxes	164,342	-	39,242,664	334,935	67,461
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	4,591,494	-	-
Charges for services	-	22,244	36,267	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,781,394	-	31,055	4,469	-
Total receipts	2,945,736	22,244	43,901,480	339,404	67,461
Disbursements:					
Personal services	2,482,137	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	463,600	24,051	43,901,480	316,411	67,461
Total disbursements	2,945,737	24,051	43,901,480	316,411	67,461
Excess (deficiency) of receipts over disbursements	(1)	(1,807)	-	22,993	-
Cash and investments - ending	\$ 49,656	\$ 1,258	\$ -	\$ 36,223	\$ -

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Surtax Distributions	CVET	Financial Institution	Fines & Forfeitures	Infraction Judgements/Seatbelt
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 9,478	\$ 8,576
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	437,638	350,864	462,616	-	-
Charges for services	-	-	-	989	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	48,298	90,303
Total receipts	437,638	350,864	462,616	49,287	90,303
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	437,638	350,864	462,616	49,870	92,382
Total disbursements	437,638	350,864	462,616	49,870	92,382
Excess (deficiency) of receipts over disbursements	-	-	-	(583)	(2,079)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 8,895	\$ 6,497

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Overweight Vehicles	Special Death Benefit	State Sales Disclosures	Coroner's Continuing Ed	Interstate Compact - State
Cash and investments - beginning	\$ -	\$ 170	\$ 900	\$ 668	\$ 125
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	890
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	71	2,290	9,480	4,357	-
Total receipts	71	2,290	9,480	4,357	890
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	71	2,230	9,600	4,697	953
Total disbursements	71	2,230	9,600	4,697	953
Excess (deficiency) of receipts over disbursements	-	60	(120)	(340)	(63)
Cash and investments - ending	\$ -	\$ 230	\$ 780	\$ 328	\$ 62

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Mortgage Fees	Sex and Violent Offender State	Child Restraint	Inheritance Tax	Ed Plate Fees
Cash and investments - beginning	\$ 480	\$ 15	\$ 25	\$ 716	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	4,063	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	323	450	-	375
Total receipts	4,063	323	450	-	375
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	4,228	323	450	716	375
Total disbursements	4,228	323	450	716	375
Excess (deficiency) of receipts over disbursements	(165)	-	-	(716)	-
Cash and investments - ending	\$ 315	\$ 15	\$ 25	\$ -	\$ -

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Riverboat Sharing	93.563 Title IV-D Incentive	Prosecutor Incentive	Clerk Incentive	After Settlement Collection
Cash and investments - beginning	\$ -	\$ 34,015	\$ 55,632	\$ 95,493	\$ 1,275,760
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	192,500	16,960	25,519	16,960	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	1,299,629
Total receipts	192,500	16,960	25,519	16,960	1,299,629
Disbursements:					
Personal services	-	10,848	17,440	-	-
Supplies	-	-	2,000	-	-
Other services and charges	-	-	1,906	6,145	-
Capital outlay	-	-	715	-	-
Other disbursements	192,500	-	-	-	1,275,760
Total disbursements	192,500	10,848	22,061	6,145	1,275,760
Excess (deficiency) of receipts over disbursements	-	6,112	3,458	10,815	23,869
Cash and investments - ending	\$ -	\$ 40,127	\$ 59,090	\$ 106,308	\$ 1,299,629

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	Prosecutor Restitution	Prosecuting Attorney
Cash and investments - beginning	\$ 37,868	\$ 263,092	\$ 436,513	\$ 14,930	\$ 4,229
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	288,479	303,505	3,098,283	95,549	13,580
Total receipts	<u>288,479</u>	<u>303,505</u>	<u>3,098,283</u>	<u>95,549</u>	<u>13,580</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	288,934	397,255	3,004,988	104,889	11,871
Total disbursements	<u>288,934</u>	<u>397,255</u>	<u>3,004,988</u>	<u>104,889</u>	<u>11,871</u>
Excess (deficiency) of receipts over disbursements	<u>(455)</u>	<u>(93,750)</u>	<u>93,295</u>	<u>(9,340)</u>	<u>1,709</u>
Cash and investments - ending	<u>\$ 37,413</u>	<u>\$ 169,342</u>	<u>\$ 529,808</u>	<u>\$ 5,590</u>	<u>\$ 5,938</u>

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Deceptive Check Fee	Extradition-Sheriff	Cedit Homestead Credit	District EMA	Coronavirus Relief
Cash and investments - beginning	\$ 75	\$ 11,750	\$ 4,469	\$ 3,500	\$ 100,756
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	11,048	3,000	-	-	-
Total receipts	11,048	3,000	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	11,123	-	4,469	-	2,106
Total disbursements	11,123	-	4,469	-	2,106
Excess (deficiency) of receipts over disbursements	(75)	3,000	(4,469)	-	(2,106)
Cash and investments - ending	\$ -	\$ 14,750	\$ -	\$ 3,500	\$ 98,650

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	ARP Grant	DFI Whitley County	Weights - Measures	Jail Services	Opioid Restricted
Cash and investments - beginning	\$ 3,298,378	\$ 10,338	\$ -	\$ 2,000	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,298,555	-	660	24,000	116,510
Total receipts	3,298,555	-	660	24,000	116,510
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	305,459	-	-	24,000	-
Total disbursements	305,459	-	-	24,000	-
Excess (deficiency) of receipts over disbursements	2,993,096	-	660	-	116,510
Cash and investments - ending	\$ 6,291,474	\$ 10,338	\$ 660	\$ 2,000	\$ 116,510

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Opioid Unrestricted	MVH Restricted	Reassessment	LOIT Special Distribution	LIT - Corr/Rehab Facilities
Cash and investments - beginning	\$ -	\$ 9	\$ 1,431,685	\$ 1	\$ 2,700,038
Receipts:					
Taxes	-	-	98,988	-	2,036,082
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,677,681	11,149	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	49,512	-	2,667	-	-
Total receipts	49,512	1,677,681	112,804	-	2,036,082
Disbursements:					
Personal services	-	299,452	77,931	-	-
Supplies	-	1,259,885	-	-	-
Other services and charges	-	312	156,290	-	621,144
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	1	-
Total disbursements	-	1,559,649	234,221	1	621,144
Excess (deficiency) of receipts over disbursements	49,512	118,032	(121,417)	(1)	1,414,938
Cash and investments - ending	\$ 49,512	\$ 118,041	\$ 1,310,268	\$ -	\$ 4,114,976

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Prosecutor Forfeiture	Sheriff Law Enforcement Con Ed	Law Enforcement Continuing Ed	Alcohol and Drug Services	Pre-Trial Diversion
Cash and investments - beginning	\$ 12,466	\$ 1,279	\$ 32,752	\$ 2,136	\$ 380,348
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	3,247	-	-	-	28,726
Fines and forfeits	-	-	-	-	-
Other receipts	380	2,301	9,321	1,036	38,320
Total receipts	3,627	2,301	9,321	1,036	67,046
Disbursements:					
Personal services	-	-	-	-	-
Supplies	10,000	-	-	-	-
Other services and charges	-	2,442	-	-	9,257
Capital outlay	-	-	-	-	12,981
Other disbursements	-	-	7,643	-	-
Total disbursements	10,000	2,442	7,643	-	22,238
Excess (deficiency) of receipts over disbursements	(6,373)	(141)	1,678	1,036	44,808
Cash and investments - ending	\$ 6,093	\$ 1,138	\$ 34,430	\$ 3,172	\$ 425,156

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	County User Fee Infraction	Supplemental Public	Jury Pay	Immunization Clinic	Highway
Cash and investments - beginning	\$ 53,194	\$ 12,144	\$ 35,084	\$ 24	\$ 361,854
Receipts:					
Taxes	-	-	-	-	62,967
Licenses and permits	-	-	-	-	14,790
Intergovernmental receipts	-	-	-	-	372,963
Charges for services	-	-	-	-	24,897
Fines and forfeits	-	-	-	-	-
Other receipts	37,510	3,049	5,329	-	-
Total receipts	37,510	3,049	5,329	-	475,617
Disbursements:					
Personal services	24,857	-	-	-	302,644
Supplies	63,752	-	-	-	75,000
Other services and charges	-	1,850	9,208	-	-
Capital outlay	-	-	-	-	-
Other disbursements	619	-	-	24	81,213
Total disbursements	89,228	1,850	9,208	24	458,857
Excess (deficiency) of receipts over disbursements	(51,718)	1,199	(3,879)	(24)	16,760
Cash and investments - ending	\$ 1,476	\$ 13,343	\$ 31,205	\$ -	\$ 378,614

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Document Storage Fees	Rail Connect Park TIF	lotron Union TIF Amended	Fuel Facility	4-H Clubs Inc
Cash and investments - beginning	\$ 115,257	\$ 636,222	\$ 90,215	\$ 65,276	\$ 4,115
Receipts:					
Taxes	-	182,971	51,275	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	271	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	24,988	-	-	965,465	-
Total receipts	24,988	182,971	51,546	965,465	-
Disbursements:					
Personal services	4,521	-	-	-	-
Supplies	469	-	-	948,309	-
Other services and charges	3,804	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	48,000	-	4,115
Total disbursements	8,794	-	48,000	948,309	4,115
Excess (deficiency) of receipts over disbursements	16,194	182,971	3,546	17,156	(4,115)
Cash and investments - ending	\$ 131,451	\$ 819,193	\$ 93,761	\$ 82,432	\$ -

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Community Services	Support Animal	LIT Certified Shares	LIT Public Safety	LIT Economic Development
Cash and investments - beginning	\$ 10,034	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	10,180,410	2,545,102	2,036,082
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	9,500	-	-	-
Total receipts	-	9,500	10,180,410	2,545,102	2,036,082
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	10,034	8,293	10,180,410	2,545,102	2,036,082
Total disbursements	10,034	8,293	10,180,410	2,545,102	2,036,082
Excess (deficiency) of receipts over disbursements	(10,034)	1,207	-	-	-
Cash and investments - ending	\$ -	\$ 1,207	\$ -	\$ -	\$ -

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CFDA 93.507 Health Infrastruct	JDAI A	Asset Forf & Money Laundering	CFDA #16.575 IN Criminal Justi	CFDA 10.557 WIC
Cash and investments - beginning	\$ 11,123	\$ 25,277	\$ 232	\$ 18,391	\$ (35,213)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	58,721	-	18,743	47,728
Charges for services	345	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	1,357
Total receipts	345	58,721	-	18,743	49,085
Disbursements:					
Personal services	-	-	-	-	11,879
Supplies	-	13,538	-	-	-
Other services and charges	-	37,763	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	4,652	2,893	-	37,134	1,993
Total disbursements	4,652	54,194	-	37,134	13,872
Excess (deficiency) of receipts over disbursements	(4,307)	4,527	-	(18,391)	35,213
Cash and investments - ending	\$ 6,816	\$ 29,804	\$ 232	\$ -	\$ -

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Drug Enforcement Grant	Homeland Security Grant	General EMA Grants	EMPG Grant	State Homeland Security Grant
Cash and investments - beginning	\$ 28,996	\$ (11,250)	\$ (12,710)	\$ 4,157	\$ (6,070)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	11,250	27,910	-	-
Charges for services	5,604	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	20,391	-	-	-	6,096
Total receipts	25,995	11,250	27,910	-	6,096
Disbursements:					
Personal services	-	-	-	-	-
Supplies	29,398	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	15,200	-	-
Total disbursements	29,398	-	15,200	-	-
Excess (deficiency) of receipts over disbursements	(3,403)	11,250	12,710	-	6,096
Cash and investments - ending	\$ 25,593	\$ -	\$ -	\$ 4,157	\$ 26

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Senior Citizen Transportation	Indiana State Opioid Response	Immunization and Vaccines	Coronavirus Emergency Supp	HAVA Grant
Cash and investments - beginning	\$ -	\$ 121,499	\$ 146,001	\$ (14,349)	\$ 150
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	393,219	-	181,241	18,797	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	393,219	-	181,241	18,797	-
Disbursements:					
Personal services	-	8,515	-	1,623	-
Supplies	-	-	9,055	-	-
Other services and charges	-	18,810	-	-	-
Capital outlay	-	-	2,823	-	-
Other disbursements	393,219	346	-	342	150
Total disbursements	393,219	27,671	11,878	1,965	150
Excess (deficiency) of receipts over disbursements	-	(27,671)	169,363	16,832	(150)
Cash and investments - ending	\$ -	\$ 93,828	\$ 315,364	\$ 2,483	\$ -

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Opioid Task Force	Community Crossings Grant	Pretrial Grant	Veterans Treatment Court	Comm Corrections Grant
Cash and investments - beginning	\$ 2,704	\$ 12,421	\$ 40,298	\$ (5,548)	\$ 97,849
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	840	806,558	173,078	94,010	677,884
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	840	806,558	173,078	94,010	677,884
Disbursements:					
Personal services	-	-	133,417	49,597	699,613
Supplies	-	-	-	5,650	-
Other services and charges	-	-	16,087	3,805	-
Capital outlay	-	-	-	-	-
Other disbursements	775	818,978	28,282	9,514	-
Total disbursements	775	818,978	177,786	68,566	699,613
Excess (deficiency) of receipts over disbursements	65	(12,420)	(4,708)	25,444	(21,729)
Cash and investments - ending	\$ 2,769	\$ 1	\$ 35,590	\$ 19,896	\$ 76,120

WHITLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Probation Officer/CC Grant	TGF II	Bioterrorism Preparedness	Totals
Cash and investments - beginning	\$ 8,141	\$ 33,183	\$ 39,214	\$ 39,495,635
Receipts:				
Taxes	-	-	-	76,566,550
Licenses and permits	-	-	-	195,913
Intergovernmental receipts	123,113	20,481	34,873	14,839,017
Charges for services	-	-	-	1,111,054
Fines and forfeits	-	-	-	826,128
Other receipts	-	-	-	14,681,841
Total receipts	<u>123,113</u>	<u>20,481</u>	<u>34,873</u>	<u>108,220,503</u>
Disbursements:				
Personal services	80,405	20,294	-	13,113,953
Supplies	-	-	-	3,633,304
Other services and charges	-	-	-	7,218,964
Capital outlay	-	-	37,201	1,667,145
Other disbursements	20,921	-	-	73,945,290
Total disbursements	<u>101,326</u>	<u>20,294</u>	<u>37,201</u>	<u>99,578,656</u>
Excess (deficiency) of receipts over disbursements	<u>21,787</u>	<u>187</u>	<u>(2,328)</u>	<u>8,641,847</u>
Cash and investments - ending	<u>\$ 29,928</u>	<u>\$ 33,370</u>	<u>\$ 36,886</u>	<u>\$ 48,137,482</u>

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OTHER INFORMATION

WHITLEY COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 866,876</u>	<u>\$ -</u>

WHITLEY COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Whitley County Holding Corporation	Lease on Government Center Building	\$ 507,500	6/4/2012	2/1/2024
Total of annual lease payments		<u>\$ 507,500</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	2014 Redevelopment Bond Series A	\$ 2,700,000	\$ 417,295
General obligation bonds	2014 Redevelopment Bond Series B	2,089,000	199,721
General obligation bonds	2021 Sotera Project	705,000	69,000
Total governmental activities		<u>5,494,000</u>	<u>686,016</u>
Totals		<u>\$ 5,494,000</u>	<u>\$ 686,016</u>

WHITLEY COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2022

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

	Ending Balance
Governmental activities:	
Land	\$ 7,050,208
Infrastructure	58,517,292
Buildings	11,849,925
Improvements other than buildings	129,180
Machinery, equipment, and vehicles	<u>8,901,587</u>
Total governmental activities	<u>86,448,192</u>
Total capital assets	<u>\$ 86,448,192</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/>.