

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

EXAMINATION REPORT
OF
WHITE COUNTY, INDIANA
January 1, 2009 to December 31, 2009



FILED

08/04/2010

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Officials	2
Independent Accountant's Report.....	3
Financial Information:	
Schedule of Receipts, Disbursements, and Cash and Investment Balances	4-7
Notes to Financial Information	8-9
Supplementary Information:	
Schedule of Capital Assets.....	10
Schedule of Long-Term Debt	11
Other Reports.....	12
Exit Conference.....	13

OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Jill Guingrich	01-01-07 to 12-31-10
Treasurer	Dixie Geisler	01-01-09 to 12-31-12
Clerk	Bruce A. Lambert	01-01-07 to 12-31-10
Sheriff	John Roberts	01-01-07 to 12-31-10
Recorder	Paula Lantz	01-01-07 to 12-31-10
President of the Board of County Commissioners	John C. Heimlich	01-01-09 to 12-31-10
President of the County Council	Richard G. Horton	01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF WHITE COUNTY, INDIANA

We have examined the financial information presented herein of White County (County), for the period of January 1, 2009 to December 31, 2009. The County's management is responsible for the financial information presented herein. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial information presented herein and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the financial information referred to above presents fairly, in all material respects, the financial information of the County for the year ended December 31, 2009, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

Included in the financial statements are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with IC 36-8-16-14 and IC 36-8-16.5-41 these fees have been subjected to an annual examination performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the basic financial statements.

The Schedule of Capital Assets and Schedule of Long-Term Debt, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the basic financial information. They have not been subjected to the examination procedures applied to the basic financial information and, accordingly, we express no opinion on them.

STATE BOARD OF ACCOUNTS

June 9, 2010

WHITE COUNTY
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
As Of And For The Year Ended December 31, 2009

	Cash and Investments 01-01-09	Receipts	Disbursements	Cash and Investments 12-31-09
Governmental Funds:				
General	\$ 1,724,402	\$ 8,071,061	\$ 9,179,419	\$ 616,044
Highway	154,100	2,553,187	2,393,649	313,638
Solid Waste Reserve	5,572,160	1,367,476	-	6,939,636
County Economic Development Income Tax	1,897,934	783,586	920,272	1,761,248
Health	139,723	165,823	209,906	95,640
Local Road and Street	152,608	246,482	270,000	129,090
Airport	313,386	221,005	162,719	371,672
Property Reassessment	557,555	480,803	536,267	502,091
Anti-Drug Abuse (B012)	8,799	-	2,107	6,692
Extradition	79,739	15,245	-	94,984
Juvenile Probation	(1,687)	4,622	3,635	(700)
Adult Probation	130,555	63,026	114,589	78,992
Sheriff K-9 Donation	4,776	-	597	4,179
Prosecutor Federal Forfeiture	1,333	-	1,333	-
Coroner's Training and Continuing Education	61	2,069	2,023	107
Recorder's Perpetuation	29,907	64,947	37,187	57,667
Accident Reports	3,331	829	3,481	679
Firearms Training	8,703	11,000	11,345	8,358
County Misdemeanant	28,528	8,516	20,768	16,276
Law Enforcement Continuing Education and Forfeitures	13,973	2,843	9,491	7,325
Sheriff's Commissary	33,121	113,565	110,276	36,410
Airport Project - State	105	4,882	4,986	1
Airport Construction Project	-	70,495	70,495	-
Dolick Ditch Maintenance	101,264	60,611	141,168	20,707
Wolf Ditch Maintenance	77,435	35,211	33,370	79,276
Drainage Maintenance	1,580,322	228,904	312,153	1,497,073
General Drain Improvement	501,607	63,697	9,646	555,658
Prosecutor IV-D	12,434	-	194	12,240
Surveyor's Coroner Perpetuation	16,254	5,725	466	21,513
Marijuana Eradication	135	-	-	135
Juvenile Administration Fee	8,373	442	-	8,815
Solid Waste Operating	1,140,302	1,844,677	1,546,000	1,438,979
Cumulative Bridge	1,763,640	987,187	467,409	2,283,418
Cumulative Capital Development	-	106,447	106,447	-
Community Corrections	242,122	127,126	141,473	227,775
Emergency Telephone System	449,045	322,700	589,059	182,686
DUI Enforcement	1,382	4,500	4,736	1,146
Guardian Ad Litem	6,130	-	-	6,130
Health Maintenance	29,197	20,000	17,846	31,351
Health Gift	17,985	35	287	17,733
Emergency Planning and Right to Know	64,023	5,148	6,663	62,508
Drug Awareness	2,878	-	826	2,052

The accompanying notes are an integral part of the financial information.

WHITE COUNTY
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
As Of And For The Year Ended December 31, 2009
(Continued)

	Cash and Investments 01-01-09	Receipts	Disbursements	Cash and Investments 12-31-09
Governmental Funds (continued):				
Drug Free Community	42,620	33,489	42,592	33,517
Vehicle Inspection	4,284	935	-	5,219
County Sales Disclosure	14,593	2,705	-	17,298
Workshop for Divorced Parents	10,668	-	-	10,668
Civil Defense Tourism Grant	1,049	-	-	1,049
Industrial Foundation	2,400	1,300	-	3,700
Airport Land Acquisition	1,123	-	-	1,123
Cumulative Capital Improvement	1,048,948	268,473	164,360	1,153,061
Cumulative Hospital	(90,883)	104,463	179,906	(166,326)
Alcohol and Drug Program	(1,258)	1,258	-	-
Out of School Suspension	1,785	1,688	-	3,473
New Jail Construction	51,643	-	10	51,633
New Jail Contingency	11,577	-	-	11,577
First Offender Program	1,262	1,880	2,681	461
Innkeepers Tax	1,199,246	1,583,762	1,731,445	1,051,563
Jail Lease/Rental	(287,733)	590,412	555,000	(252,321)
Clerk Record Perpetuation	69,815	12,037	-	81,852
Cops More Grant	370	-	-	370
Operation Pullover	258	4,600	4,602	256
Idaville Sewer	150	-	-	150
Emergency Response	12	-	-	12
Build Indiana	7	-	-	7
Clerk Incentive IV-D	25,550	7,018	14,202	18,366
Emergency Management Volunteer	3,247	1,700	2,248	2,699
Tobacco Maintenance	41,799	13,139	9,783	45,155
Election Clerk HAVA Grant	4,411	-	-	4,411
Public Right of Way Fee	21,778	6,960	-	28,738
Pretrial Diversion	37,462	7,480	4,661	40,281
User Fees	538,112	96,564	125,311	509,365
Health Department Bio-Terrorism	33,276	20,000	21,188	32,088
Rainy Day	827,750	195,079	-	1,022,829
Food Training	2,467	-	-	2,467
Tobacco Master Settlement	89,257	18,534	14,021	93,770
STTE Meeting Recording	-	3,225	2,995	230
Wolcott Corridor Expansion	300,200	-	-	300,200
Children's Psychiatric Residential Treatment	41,374	45,200	86,574	-
Community Service Fee	150	-	-	150
Riverboat Tax	430,437	85,560	-	515,997
Community Comeback Grant	3,263	-	-	3,263

The accompanying notes are an integral part of the financial information.

WHITE COUNTY
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
As Of And For The Year Ended December 31, 2009
(Continued)

	Cash and Investments 01-01-09	Receipts	Disbursements	Cash and Investments 12-31-09
Governmental Funds (continued):				
6th Street W. Shafer Drive	(300,835)	586,432	368,723	(83,126)
Marine Patrol Grant	-	30,000	29,470	530
State Community Corrections	(3,005)	317,815	324,805	(9,995)
Security Protection	29,412	13,680	-	43,092
Civil Service Fee	13,025	3,255	-	16,280
Small Claims Fee	31,390	9,420	-	40,810
CPT Grant Community Comeback	1,580	20,270	21,850	-
Courthouse Security	(1,723)	-	-	(1,723)
IVY Tech Project	65,429	-	58,998	6,431
Family and Children	48,513	356,191	404,704	-
Drug Task Force Grant	2,955	12,500	12,635	2,820
Probation Users Fees	14,111	31,778	20,445	25,444
Police Pension Trust	115,618	29,652	-	145,270
Drainage Approval Fee	9,125	22,230	20,380	10,975
Council on Aging	-	134,730	134,730	-
E-911	12,755	52,000	8,790	55,965
E-911 Wireless Surtax	-	42,310	-	42,310
Atlas Collections	466	-	-	466
Recorder's Enhanced Access	1,671	8,668	2,671	7,668
Homeland Security Grant	-	54,846	54,846	-
H1N1 Grant	-	30,370	35,827	(5,457)
Vera Sun Economic Development	-	4,211,949	1,623,820	2,588,129
Wind Farm Economic Development	-	2,079,000	1,393,247	685,753
County Levy Excess	-	473,010	-	473,010
Fiduciary Funds:				
Sheriff's Retirement	1,629,023	414,876	127,931	1,915,968
Sheriff's Benefit	81,473	27,415	6,610	102,278
Congressional School Principal	46,000	-	-	46,000
State Sales Disclosure	110	2,705	2,610	205
Child Restraint Fee	25	1,275	1,300	-
Interstate Compact Fee	163	587	750	-
School Pension Debt	-	451,756	451,756	-
Riverboat Gaming	-	158,122	158,122	-
Welfare Medical Aid	-	1,877	1,877	-
CHINS	-	15,020	15,020	-
State View Cemetery	5,804	6,082	6,360	5,526
Infraction Judgments	12,820	188,908	201,728	-
Inheritance Tax	146,438	904,245	573,489	477,194
Tax Sale Costs	11,765	189	-	11,954
Surplus Tax	58,043	113,077	122,207	48,913
Surplus Tax Sale	38	-	-	38
Congressional School Interest	18,861	1,281	1,840	18,302

The accompanying notes are an integral part of the financial information.

WHITE COUNTY
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
As Of And For The Year Ended December 31, 2009
(Continued)

	Cash and Investments 01-01-09	Receipts	Disbursements	Cash and Investments 12-31-09
Fiduciary Funds (continued):				
State Fine and Forfeitures	4,659	36,390	35,563	5,486
Judgment Excise	261	-	-	261
City and Town Court Costs	7,306	13,751	14,117	6,940
Welfare Trust	475	200	675	-
Solid Waste Management	495	86,089	85,755	829
Payroll	116,832	1,777,259	1,798,287	95,804
Homestead Credit Rebate	57,910	-	31,393	26,517
Welfare Administration	-	13,447	13,447	-
Health Care for the Indigent	-	5,632	5,632	-
Tax Distribution	325,798	24,400,863	24,390,154	336,507
Twin Lakes Regional Sewer District	(13,931)	-	-	(13,931)
Property Tax Replacement	-	46,529	46,529	-
County Treasurer	17,386,198	28,140,335	37,837,954	7,688,579
Clerk of the Circuit Court	449,039	2,870,805	2,930,913	388,931
County Recorder	10,708	186,926	183,804	13,830
County Sheriff	360	496,354	496,356	358
Sheriff's Inmate Trust	4,320	141,515	139,880	5,955
County Prosecutor	1,028	15,461	15,461	1,028
Sewage Collections	-	97,426	97,426	-
Totals	<u>\$ 41,752,617</u>	<u>\$ 90,307,836</u>	<u>\$ 94,714,754</u>	<u>\$ 37,345,699</u>

The accompanying notes are an integral part of the financial information.

WHITE COUNTY
NOTES TO FINANCIAL INFORMATION

Note 1. Introduction

The County was established under the laws of the State of Indiana. The County provides the following services: public safety, health and social services, culture and recreation, and general administrative services.

Note 2. Fund Accounting

The County uses funds to report on its cash and investments and the results of its operations on a cash basis. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

Note 3. Budgets

The operating budget is initially prepared and approved at the local level. In addition, funds for which property taxes are levied or highway use taxes are received are subject to final approval by the Indiana Department of Local Government Finance.

Note 4. Property Taxes

Property taxes levied are collected by the County Treasurer and are distributed to the County in June and December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100% 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 become delinquent if not paid by May 10 and November 10, respectively.

Note 5. Deposits and Investments

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

State statute (IC 5-13-9) authorizes the County to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

WHITE COUNTY
NOTES TO FINANCIAL INFORMATION
(Continued)

Note 6. Pension Plan

Public Employees' Retirement Fund

Plan Description

The County contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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

Public Employees' Retirement Fund
Harrison Building, Room 800
143 West Market Street
Indianapolis, IN 46204
Ph. (317) 233-4162

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of PERF.

WHITE COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS
 For The Year Ended December 31, 2009

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.

General infrastructure assets (those reported by governmental activities) are included regardless of their acquisition date or amount. The government was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are reported at historical cost.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 1,222,372
Infrastructure	81,280,456
Buildings	11,520,113
Improvements other than buildings	61,800
Machinery and equipment	<u>5,197,749</u>
Total governmental activities, capital assets not being depreciated	<u>\$ 99,282,490</u>

WHITE COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2009

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
Jail Lease	\$ 1,565,000	\$ 280,000
Hospital Lease	<u>337,000</u>	<u>179,566</u>
Total governmental activities debt	<u>\$ 1,902,000</u>	<u>\$ 459,566</u>

WHITE COUNTY
OTHER REPORTS

The report presented herein was prepared in addition to other official reports prepared for the individual County offices listed below:

County Auditor
Clerk of the Circuit Court

WHITE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 9, 2010, with John C. Heimlich, President of the Board of County Commissioners; Richard G. Horton, President of the County Council; and Jill Guingrich, Auditor. Our examination disclosed no material items that warrant comment at this time.