

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

ANNUAL FINANCIAL REPORT

2010

WHITE COUNTY, INDIANA



FILED

06/30/2011

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Jill Guingrich	01-01-07 to 12-31-14
Treasurer	Dixie Geisler	01-01-09 to 12-31-12
Clerk	Bruce Lambert Paula Lantz	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Sheriff	John Roberts Patrick Shafer	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Recorder	Paula Lantz Bruce Lambert	01-01-07 to 12-31-10 01-01-11 to 12-31-14
President of the Board of County Commissioners	John Heimlich	01-01-10 to 12-31-11
President of the County Council	Richard Horton Dennis Carter	01-01-10 to 12-31-10 01-01-11 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF WHITE COUNTY, INDIANA

We have audited the accompanying financial statements of White County (County), for the year ended December 31, 2010. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing 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 over reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by 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 noted above is a different basis than that used in the prior year.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2010, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated June 6, 2011, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)

Our audit was conducted for the purpose of forming an opinion on the County's financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

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 Indiana Code 36-8-16-14 and Indiana Code 36-8-16.5-41 these fees have been subject to an annual audit performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Our audit was conducted for the purpose of forming an opinion on the County's financial statements. The Combining Schedule(s) of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the financial statements. The Combining Schedule(s) of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis and Schedule of Long-Term Debt have not been subjected to the auditing procedures applied by us in the audit of the financial statements and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the County's management, the Board of County Commissioners, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

June 6, 2011



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF WHITE COUNTY, INDIANA

We have audited the financial statements of White County (County), for the year ended December 31, 2010, and have issued our report thereon dated June 6, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(Continued)

Compliance and Other Matters

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

This report is intended solely for the information and use of the County's management, the Board of County Commissioners, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

June 6, 2011

FINANCIAL STATEMENT(S)

WHITE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2010

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
County General	\$ 616,044	\$ 13,388,221	\$ 10,919,747	\$ 3,084,518
Local Road & Street	129,091	252,087	270,000	111,178
Airport	371,671	692,369	199,136	864,904
Accident Reports	679	1,116	1,447	348
Firearm Training	8,358	7,729	13,971	2,116
Health	95,640	455,708	171,326	380,022
Emergency Response	12	-	12	-
County Enforcement Education #2	1,203	1,255	-	2,458
Vehicle Inspection Fund	5,219	945	1,098	5,066
Clerk Record Perpetuation	81,852	9,567	-	91,419
E-911 Surtax Fund	182,686	268,561	433,925	17,322
Co Drug Free Community	33,518	42,145	32,825	42,838
Sheriff Drug Awareness	2,052	1,200	172	3,080
Ditch Maintenance	1,497,073	497,465	151,947	1,842,591
Local Emergency Planning	62,508	-	863	61,645
Highway	313,638	2,670,224	2,761,604	222,258
New Reassessment 2006	502,091	225,119	164,813	562,397
Prosecutor Incentive 4-D	12,240	-	2,182	10,058
County Extradition	94,984	1,015	-	95,999
Juvenile Probation	(700)	4,009	2,146	1,163
Adult Probation	78,991	53,733	86,210	46,514
Adult Administration Fee	25,444	28,154	20,066	33,532
Recorder Perpetuation	57,667	56,134	8,422	105,379
Alcohol & Drug User Fees	297,933	30,096	15,025	313,004
Law Enforcement Education	62,840	11,303	12,408	61,735
Pre-Trial Deferral Fees	48,111	20,613	23,188	45,536
Jury Fees	85,227	6,068	-	91,295
Marijuana Eradication	135	-	135	-
Health Maintenance Fund	31,351	20,000	16,089	35,262
Community Corrections	227,775	101,300	150,521	178,554
Pre-Trial Diversion	40,281	6,330	1,576	45,035
Solid Waste Reserve Fund	6,939,636	1,652,805	-	8,592,441
Guardian Ad Litem Fund	6,130	-	-	6,130
County Corrections Fund	16,274	8,516	-	24,790
Cornerstone Perpetuation	21,513	5,435	444	26,504
Airport Construction Project	-	1,257,877	1,257,876	1
Election Clerk Hava Grant	4,411	-	3,215	1,196
Health Dept - Bio Terrorism	32,088	8,466	9,739	30,815
6Th St / W Shafer Dr Grant	(83,127)	1,755	649,434	(730,806)
Community Service Fee	150	-	150	-
Dui Enforcement Grant	1,146	5,974	4,454	2,666
Civil Defense Terrorism Grant	909	-	909	-
Civil Defense Cert Grant	140	-	140	-
Tobacco Maintenance Fund	45,155	13,140	2,974	55,321
Airport Project (State)	1	17,909	15,842	2,068
Community Come Back Grant	3,264	-	-	3,264
Dolick Ditch Maintenance	20,707	79,667	22,023	78,351
Wolf Ditch Maintenance	79,276	46,212	30,729	94,759
H1N1 Fund	(5,457)	32,428	22,331	4,640
Rainy Day Fund	1,022,828	372,641	456,937	938,532
Sales Disclosure Co Share	17,298	2,835	-	20,133
Sheriff K-9 Donation Fund	4,179	999	953	4,225
Anti Drug Abuse (B012)	6,692	-	6,692	-
Riverboat Tax	515,997	85,560	-	601,557
Cedit Tax White County	1,761,249	1,284,310	59,728	2,985,831
Bioterrorism Hospital Planning	-	4,700	4,700	-
White Co Council On Aging	-	272,761	272,761	-
Courthouse Security	(1,723)	-	-	(1,723)
Health Dept Gift Fund	17,734	10	272	17,472
Build Indiana Fund	7	-	7	-
Cpt Grant Comm Correction	-	17,594	10,114	7,480
Idaville Sewer Plan	150	-	150	-
Tobacco Master Settlement	93,770	18,534	20,009	92,295
Food Training	2,467	-	-	2,467
Law Enforce Forfeiture	6,122	1,131	2,697	4,556
County Levy Excess Fund	473,010	22,238	-	495,248
2005 Marine Patrol Grant	530	30,000	29,798	732
Cops More Grant	370	-	370	-
Workshop Divorce Parent	10,668	-	-	10,668
Comm Corrections State	(9,994)	316,291	329,216	(22,919)
Security Protection Fund	43,092	13,014	43,123	12,983
Operation Pull Over	256	5,300	5,221	335
Adult Offenders Intrastate	-	800	-	800
Atlas Collections	466	-	466	-

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

WHITE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2010
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
E911 - Wireless Surtax	42,310	113,131	70,726	84,715
Small Claims Fee	40,810	11,089	-	51,899
2000 Clerk Incentive 4-D	18,366	-	-	18,366
Drug Task Force Grant	2,819	10,000	11,813	1,006
State Disclosure Fee	205	2,835	2,820	220
Juvenile Admin Fee	8,815	850	-	9,665
Out Of School Suspension	3,473	2,585	-	6,058
Emergency Management Volunteer	2,699	1,701	1,629	2,771
Wind Farm Economic Dev Fund	685,753	3,716,875	1,577,145	2,825,483
Verasun Economic Dev Fund	2,588,129	-	290,841	2,297,288
State Mtg Recording Fund	230	2,735	2,965	-
Public Right Of Way Fees	28,738	4,910	-	33,648
Drainage Approval Fee	10,975	26,168	26,239	10,904
First Offenders Program	461	1,310	1,600	171
E911	55,964	523,297	121,616	457,645
Loc Emer Plan & Right To Know	-	3,883	-	3,883
Civil Service Fee	16,280	3,640	-	19,920
Jail Lease / Rental	(252,320)	1,032,906	560,000	220,586
Cum Bridge	2,283,418	1,813,993	689,973	3,407,438
Cum Property Maint & Improve	1,153,061	243,224	73,099	1,323,186
New Jail Construction	51,633	-	51,643	(10)
General Drain Improvement	555,658	38,511	80,951	513,218
Ivy Tech Project	6,431	-	-	6,431
Airport Land Acquisition	1,123	-	1,123	-
New Jail Const Contingency	11,578	-	11,578	-
Wolcott Corridor Expansion	300,200	-	-	300,200
Cum Hospital	(166,325)	413,325	179,497	67,503
Sheriff's Retirement Plan	1,915,968	444,441	129,183	2,231,226
Police Pension Trust	145,270	16,250	-	161,520
Sheriff's Benefit Plan	102,278	22,896	7,712	117,462
State View Cemetery	5,526	226	360	5,392
Add'L Excise Tax Judgement	262	-	262	-
City & Town Court Cost	6,940	10,619	12,428	5,131
Coroners Education Fund	107	2,268	2,161	214
Congressional School Interest	18,302	424	1,840	16,886
Surplus Tax Sale	39	-	-	39
Surplus Tax	48,913	382,157	354,201	76,869
Fines & Forfeitures	5,486	24,582	26,847	3,221
Overweight Vehicles	-	474	474	-
Recorders Enhanced Access Fund	7,667	13,588	5,191	16,064
Infraction Judgement	-	104,968	99,625	5,343
Inheritance Tax	477,194	447,933	824,149	100,978
County Payroll	95,807	1,731,029	1,729,403	97,433
Special Death Benefit	-	870	765	105
Education Plate Fee	-	1,669	1,538	131
Tax Sale Cost	11,954	-	-	11,954
Innkeepers Tax	1,051,563	140,401	251,987	939,977
Child Restraint Fees	-	950	950	-
Adult Offenders Interstate Fee	-	535	535	-
Homestead Credit Rebate Fund	26,517	-	-	26,517
Twin Lakes Regional Sewer District	(13,931)	-	(13,931)	-
Special Death Benefit Fund	15,255	2,215	-	17,470
Industrial Foundation	3,700	2,000	-	5,700
Tax Distributions	336,507	44,847,655	45,134,348	49,814
Hnw Tif03	-	59,667	-	59,667
Congressional School Principle	46,000	-	-	46,000
White County Treasurer	7,688,579	34,165,430	38,586,006	3,268,003
White County Recorder	13,830	179,141	176,046	16,925
White County Prosecutor	1,028	11,707	11,707	1,028
White County Sheriff Commissary	36,410	72,958	88,533	20,835
White County Sheriff Cash	358	782,578	782,578	358
White County Sheriff Inmate Trust	5,956	149,799	148,026	7,729
White County Clerk Of The Circuit Court	388,931	3,184,165	3,183,268	389,828
Solid Waste Operating Fund	1,438,979	4,030,351	1,038,679	4,430,651
Solid Waste Management Dist	829	87,997	86,884	1,942
Totals	<u>\$ 37,345,706</u>	<u>\$ 123,320,279</u>	<u>\$ 115,151,341</u>	<u>\$ 45,514,644</u>

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

WHITE COUNTY
NOTES TO FINANCIAL STATEMENT(S)

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(s) present(s) the financial information for the County (primary government), and does not include financial information for any of the County's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the County (primary government).

B. Basis of Accounting

The financial statements are reported on a regulatory basis of accounting prescribed by the 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. Receipts are recorded when received and disbursements are recorded when paid.

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 statements. The aggregate receipts may include, but are not limited to, the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers 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 which include 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: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

WHITE COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(Continued)

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution 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 which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine 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 which include receipts derived 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).

Utility fees which are comprised mostly of charges for current services.

Other receipts which include amounts received from various sources which can include, but are 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 statements. The aggregate disbursements may include, but are not limited to, the following uses:

Personal services include outflows 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 which include 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 office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest which include fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

WHITE COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(Continued)

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Utility operating expenses which include all outflows for operating the utilities.

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The County may, from time to time, transfer money 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 money 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 money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

WHITE COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(Continued)

Note 4. Deposits and Investments

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

State statutes authorize the County to invest in securities including, but not limited to, 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 statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks. These risks may also be mitigated by the County by recording as a disbursement and replacement items purchased.

Note 6. Pension Plan(s)

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is 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 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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

WHITE COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(Continued)

Funding Policy and Annual Pension Cost

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

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. 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. 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.

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the White County's Annual Report(s) can be found on the Indiana Transparency Portal website: www.in.gov/itp/annual_reports/.

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010

	County General	Local Road & Street	Airport	Accident Reports	Firearm Training	Health	Emergency Response
Cash and investments - beginning	\$ 616,044	\$ 129,091	\$ 371,671	\$ 679	\$ 8,358	\$ 95,640	\$ 12
Receipts:							
Taxes	9,950,319	-	476,969	-	-	381,292	-
Licenses and permits	24,538	-	-	-	-	-	-
Intergovernmental	848,110	252,087	46,328	-	-	37,006	-
Charges for services	587,040	-	55,161	1,116	7,729	-	-
Fines and forfeits	142,407	-	-	-	-	-	-
Other receipts	1,835,807	-	113,911	-	-	37,410	-
Total receipts	<u>13,388,221</u>	<u>252,087</u>	<u>692,369</u>	<u>1,116</u>	<u>7,729</u>	<u>455,708</u>	<u>-</u>
Disbursements:							
Personal services	5,201,660	-	22,135	-	-	145,818	-
Supplies	333,386	-	21,381	-	-	804	-
Other services and charges	2,153,969	270,000	32,468	-	-	24,651	-
Capital outlay	250,926	-	117,880	-	-	53	-
Other disbursements	2,979,806	-	5,272	1,447	13,971	-	12
Total disbursements	<u>10,919,747</u>	<u>270,000</u>	<u>199,136</u>	<u>1,447</u>	<u>13,971</u>	<u>171,326</u>	<u>12</u>
Excess (deficiency) of receipts over disbursements	<u>2,468,474</u>	<u>(17,913)</u>	<u>493,233</u>	<u>(331)</u>	<u>(6,242)</u>	<u>284,382</u>	<u>(12)</u>
Cash and investments - ending	<u>\$ 3,084,518</u>	<u>\$ 111,178</u>	<u>\$ 864,904</u>	<u>\$ 348</u>	<u>\$ 2,116</u>	<u>\$ 380,022</u>	<u>\$ -</u>

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	County Enforcement Education #2	Vehicle Inspection Fund	Clerk Record Perpetuation	E-911 Surtax Fund	Co Drug Free Community	Sheriff Drug Awareness	Ditch Maintenance
Cash and investments - beginning	\$ 1,203	\$ 5,219	\$ 81,852	\$ 182,686	\$ 33,518	\$ 2,052	\$ 1,497,073
Receipts:							
Taxes	-	-	-	-	-	-	466,290
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	11,639
Fines and forfeits	-	-	9,567	-	39,396	-	-
Other receipts	1,255	945	-	268,561	2,749	1,200	19,536
Total receipts	<u>1,255</u>	<u>945</u>	<u>9,567</u>	<u>268,561</u>	<u>42,145</u>	<u>1,200</u>	<u>497,465</u>
Disbursements:							
Personal services	-	-	-	284,986	3,000	-	-
Supplies	-	-	-	-	1,912	-	-
Other services and charges	-	-	-	83,450	27,913	-	-
Capital outlay	-	-	-	65,489	-	-	-
Other disbursements	-	1,098	-	-	-	172	151,947
Total disbursements	<u>-</u>	<u>1,098</u>	<u>-</u>	<u>433,925</u>	<u>32,825</u>	<u>172</u>	<u>151,947</u>
Excess (deficiency) of receipts over disbursements	<u>1,255</u>	<u>(153)</u>	<u>9,567</u>	<u>(165,364)</u>	<u>9,320</u>	<u>1,028</u>	<u>345,518</u>
Cash and investments - ending	<u>\$ 2,458</u>	<u>\$ 5,066</u>	<u>\$ 91,419</u>	<u>\$ 17,322</u>	<u>\$ 42,838</u>	<u>\$ 3,080</u>	<u>\$ 1,842,591</u>

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Local Emergency Planning	Highway	New Reassessment 2006	Prosecutor Incentive 4-D	County Extradition	Juvenile Probation
Cash and investments - beginning	\$ 62,508	\$ 313,638	\$ 502,091	\$ 12,240	\$ 94,984	\$ (700)
Receipts:						
Taxes	-	-	203,906	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	2,161,455	19,867	-	-	-
Charges for services	-	-	-	-	-	2,986
Fines and forfeits	-	-	-	-	1,015	-
Other receipts	-	508,769	1,346	-	-	1,023
Total receipts	<u>-</u>	<u>2,670,224</u>	<u>225,119</u>	<u>-</u>	<u>1,015</u>	<u>4,009</u>
Disbursements:						
Personal services	740	1,628,830	20,085	-	-	-
Supplies	80	634,053	-	-	-	-
Other services and charges	43	491,279	123,558	-	-	2,146
Capital outlay	-	1,580	-	-	-	-
Other disbursements	-	5,862	21,170	2,182	-	-
Total disbursements	<u>863</u>	<u>2,761,604</u>	<u>164,813</u>	<u>2,182</u>	<u>-</u>	<u>2,146</u>
Excess (deficiency) of receipts over disbursements	<u>(863)</u>	<u>(91,380)</u>	<u>60,306</u>	<u>(2,182)</u>	<u>1,015</u>	<u>1,863</u>
Cash and investments - ending	<u>\$ 61,645</u>	<u>\$ 222,258</u>	<u>\$ 562,397</u>	<u>\$ 10,058</u>	<u>\$ 95,999</u>	<u>\$ 1,163</u>

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Adult Probation	Adult Administration Fee	Recorder Perpetuation	Alcohol & Drug User Fees	Law Enforcement Education	Pre-Trial Deferral Fees
Cash and investments - beginning	\$ 78,991	\$ 25,444	\$ 57,667	\$ 297,933	\$ 62,840	\$ 48,111
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	49,322	-	-	-	-	-
Fines and forfeits	99	-	-	-	-	-
Other receipts	4,312	28,154	56,134	30,096	11,303	20,613
Total receipts	<u>53,733</u>	<u>28,154</u>	<u>56,134</u>	<u>30,096</u>	<u>11,303</u>	<u>20,613</u>
Disbursements:						
Personal services	16,527	-	-	-	-	-
Supplies	3,649	-	-	-	-	-
Other services and charges	56,492	-	-	-	-	-
Capital outlay	9,542	-	-	-	-	-
Other disbursements	-	20,066	8,422	15,025	12,408	23,188
Total disbursements	<u>86,210</u>	<u>20,066</u>	<u>8,422</u>	<u>15,025</u>	<u>12,408</u>	<u>23,188</u>
Excess (deficiency) of receipts over disbursements	<u>(32,477)</u>	<u>8,088</u>	<u>47,712</u>	<u>15,071</u>	<u>(1,105)</u>	<u>(2,575)</u>
Cash and investments - ending	<u>\$ 46,514</u>	<u>\$ 33,532</u>	<u>\$ 105,379</u>	<u>\$ 313,004</u>	<u>\$ 61,735</u>	<u>\$ 45,536</u>

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Jury Fees	Marijuana Eradication	Health Maintenance Fund	Community Corrections	Pre-Trial Diversion	Solid Waste Reserve Fund
Cash and investments - beginning	\$ 85,227	\$ 135	\$ 31,351	\$ 227,775	\$ 40,281	\$ 6,939,636
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	6,068	-	20,000	101,300	6,330	1,652,805
Total receipts	6,068	-	20,000	101,300	6,330	1,652,805
Disbursements:						
Personal services	-	-	14,816	-	-	-
Supplies	-	-	-	21,152	-	-
Other services and charges	-	-	1,273	50,852	-	-
Capital outlay	-	-	-	78,517	-	-
Other disbursements	-	135	-	-	1,576	-
Total disbursements	-	135	16,089	150,521	1,576	-
Excess (deficiency) of receipts over disbursements	6,068	(135)	3,911	(49,221)	4,754	1,652,805
Cash and investments - ending	\$ 91,295	\$ -	\$ 35,262	\$ 178,554	\$ 45,035	\$ 8,592,441

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Guardian Ad Litem Fund	County Corrections Fund	Cornerstone Perpetuation	Airport Construction Project	Election Clerk Hava Grant	Health Dept - Bio Terrorism
Cash and investments - beginning	\$ 6,130	\$ 16,274	\$ 21,513	\$ -	\$ 4,411	\$ 32,088
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	5,435	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	8,516	-	1,257,877	-	8,466
Total receipts	-	8,516	5,435	1,257,877	-	8,466
Disbursements:						
Personal services	-	-	-	-	-	8,225
Supplies	-	-	444	-	-	(214)
Other services and charges	-	-	-	-	-	1,728
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	1,257,876	3,215	-
Total disbursements	-	-	444	1,257,876	3,215	9,739
Excess (deficiency) of receipts over disbursements	-	8,516	4,991	1	(3,215)	(1,273)
Cash and investments - ending	\$ 6,130	\$ 24,790	\$ 26,504	\$ 1	\$ 1,196	\$ 30,815

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	6Th St / W Shafer Dr Grant	Community Service Fee	Dui Enforcement Grant	Civil Defense Terrorism Grant	Civil Defense Cert Grant	Tobacco Maintenance Fund
Cash and investments - beginning	\$ (83,127)	\$ 150	\$ 1,146	\$ 909	\$ 140	\$ 45,155
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,755	-	5,974	-	-	13,140
Total receipts	<u>1,755</u>	<u>-</u>	<u>5,974</u>	<u>-</u>	<u>-</u>	<u>13,140</u>
Disbursements:						
Personal services	-	-	-	-	-	936
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	2,038
Capital outlay	-	-	-	-	-	-
Other disbursements	649,434	150	4,454	909	140	-
Total disbursements	<u>649,434</u>	<u>150</u>	<u>4,454</u>	<u>909</u>	<u>140</u>	<u>2,974</u>
Excess (deficiency) of receipts over disbursements	<u>(647,679)</u>	<u>(150)</u>	<u>1,520</u>	<u>(909)</u>	<u>(140)</u>	<u>10,166</u>
Cash and investments - ending	<u>\$ (730,806)</u>	<u>\$ -</u>	<u>\$ 2,666</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 55,321</u>

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Airport Project (State)	Community Come Back Grant	Dolick Ditch Maintenance	Wolf Ditch Maintenance	H1N1 Fund	Rainy Day Fund
Cash and investments - beginning	\$ 1	\$ 3,264	\$ 20,707	\$ 79,276	\$ (5,457)	\$ 1,022,828
Receipts:						
Taxes	-	-	56,587	46,212	-	18,107
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	17,909	-	23,080	-	32,428	354,534
Total receipts	<u>17,909</u>	<u>-</u>	<u>79,667</u>	<u>46,212</u>	<u>32,428</u>	<u>372,641</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	15,842	-	22,023	30,729	22,331	456,937
Total disbursements	<u>15,842</u>	<u>-</u>	<u>22,023</u>	<u>30,729</u>	<u>22,331</u>	<u>456,937</u>
Excess (deficiency) of receipts over disbursements	<u>2,067</u>	<u>-</u>	<u>57,644</u>	<u>15,483</u>	<u>10,097</u>	<u>(84,296)</u>
Cash and investments - ending	<u>\$ 2,068</u>	<u>\$ 3,264</u>	<u>\$ 78,351</u>	<u>\$ 94,759</u>	<u>\$ 4,640</u>	<u>\$ 938,532</u>

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Sales Disclosure Co Share	Sheriff K-9 Donation Fund	Anti Drug Abuse (B012)	Riverboat Tax	Cedit Tax White County	Bioterrorism Hospital Planning
Cash and investments - beginning	\$ 17,298	\$ 4,179	\$ 6,692	\$ 515,997	\$ 1,761,249	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	999	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,835	-	-	85,560	1,284,310	4,700
Total receipts	<u>2,835</u>	<u>999</u>	<u>-</u>	<u>85,560</u>	<u>1,284,310</u>	<u>4,700</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	953	6,692	-	59,728	4,700
Total disbursements	<u>-</u>	<u>953</u>	<u>6,692</u>	<u>-</u>	<u>59,728</u>	<u>4,700</u>
Excess (deficiency) of receipts over disbursements	<u>2,835</u>	<u>46</u>	<u>(6,692)</u>	<u>85,560</u>	<u>1,224,582</u>	<u>-</u>
Cash and investments - ending	<u>\$ 20,133</u>	<u>\$ 4,225</u>	<u>\$ -</u>	<u>\$ 601,557</u>	<u>\$ 2,985,831</u>	<u>\$ -</u>

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	White Co Council On Aging	Courthouse Security	Health Dept Gift Fund	Build Indiana Fund	Cpt Grant Comm Correction	Idaville Sewer Plan
Cash and investments - beginning	\$ -	\$ (1,723)	\$ 17,734	\$ 7	\$ -	\$ 150
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	272,761	-	10	-	17,594	-
Total receipts	272,761	-	10	-	17,594	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	272,761	-	272	7	10,114	150
Total disbursements	272,761	-	272	7	10,114	150
Excess (deficiency) of receipts over disbursements	-	-	(262)	(7)	7,480	(150)
Cash and investments - ending	\$ -	\$ (1,723)	\$ 17,472	\$ -	\$ 7,480	\$ -

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Tobacco Master Settlement	Food Training	Law Enforce Forfeiture	County Levy Excess Fund	2005 Marine Patrol Grant	Cops More Grant
Cash and investments - beginning	\$ 93,770	\$ 2,467	\$ 6,122	\$ 473,010	\$ 530	\$ 370
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	18,534	-	1,131	22,238	30,000	-
Total receipts	18,534	-	1,131	22,238	30,000	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	20,009	-	2,697	-	29,798	370
Total disbursements	20,009	-	2,697	-	29,798	370
Excess (deficiency) of receipts over disbursements	(1,475)	-	(1,566)	22,238	202	(370)
Cash and investments - ending	\$ 92,295	\$ 2,467	\$ 4,556	\$ 495,248	\$ 732	\$ -

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Workshop Divorce Parent	Comm Corrections State	Security Protection Fund	Operation Pull Over	Adult Offenders Intrastate	Atlas Collections
Cash and investments - beginning	\$ 10,668	\$ (9,994)	\$ 43,092	\$ 256	\$ -	\$ 466
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	316,291	13,014	5,300	800	-
Total receipts	-	316,291	13,014	5,300	800	-
Disbursements:						
Personal services	-	329,216	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	43,123	5,221	-	466
Total disbursements	-	329,216	43,123	5,221	-	466
Excess (deficiency) of receipts over disbursements	-	(12,925)	(30,109)	79	800	(466)
Cash and investments - ending	\$ 10,668	\$ (22,919)	\$ 12,983	\$ 335	\$ 800	\$ -

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	E911 - Wireless Surtax	Small Claims Fee	2000 Clerk Incentive 4-D	Drug Task Force Grant	State Disclosure Fee	Juvenile Admin Fee
Cash and investments - beginning	\$ 42,310	\$ 40,810	\$ 18,366	\$ 2,819	\$ 205	\$ 8,815
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	113,131	11,089	-	10,000	2,835	850
Total receipts	<u>113,131</u>	<u>11,089</u>	<u>-</u>	<u>10,000</u>	<u>2,835</u>	<u>850</u>
Disbursements:						
Personal services	52,753	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	17,973	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	11,813	2,820	-
Total disbursements	<u>70,726</u>	<u>-</u>	<u>-</u>	<u>11,813</u>	<u>2,820</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>42,405</u>	<u>11,089</u>	<u>-</u>	<u>(1,813)</u>	<u>15</u>	<u>850</u>
Cash and investments - ending	<u>\$ 84,715</u>	<u>\$ 51,899</u>	<u>\$ 18,366</u>	<u>\$ 1,006</u>	<u>\$ 220</u>	<u>\$ 9,665</u>

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Out Of School Suspension	Emergency Management Volunteer	Wind Farm Economic Dev Fund	Verasun Economic Dev Fund	State Mtg Recording Fund	Public Right Of Way Fees
Cash and investments - beginning	\$ 3,473	\$ 2,699	\$ 685,753	\$ 2,588,129	\$ 230	\$ 28,738
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,585	1,701	3,716,875	-	2,735	4,910
Total receipts	<u>2,585</u>	<u>1,701</u>	<u>3,716,875</u>	<u>-</u>	<u>2,735</u>	<u>4,910</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,629	1,577,145	290,841	2,965	-
Total disbursements	<u>-</u>	<u>1,629</u>	<u>1,577,145</u>	<u>290,841</u>	<u>2,965</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>2,585</u>	<u>72</u>	<u>2,139,730</u>	<u>(290,841)</u>	<u>(230)</u>	<u>4,910</u>
Cash and investments - ending	<u>\$ 6,058</u>	<u>\$ 2,771</u>	<u>\$ 2,825,483</u>	<u>\$ 2,297,288</u>	<u>\$ -</u>	<u>\$ 33,648</u>

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Drainage Approval Fee	First Offenders Program	E911	Loc Emer Plan & Right To Know	Civil Service Fee	Jail Lease / Rental
Cash and investments - beginning	\$ 10,975	\$ 461	\$ 55,964	\$ -	\$ 16,280	\$ (252,320)
Receipts:						
Taxes	-	-	476,969	-	-	942,056
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	46,328	-	-	90,850
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	26,168	1,310	-	3,883	3,640	-
Total receipts	<u>26,168</u>	<u>1,310</u>	<u>523,297</u>	<u>3,883</u>	<u>3,640</u>	<u>1,032,906</u>
Disbursements:						
Personal services	-	-	107,094	-	-	560,000
Supplies	-	-	302	-	-	-
Other services and charges	-	-	14,220	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	26,239	1,600	-	-	-	-
Total disbursements	<u>26,239</u>	<u>1,600</u>	<u>121,616</u>	<u>-</u>	<u>-</u>	<u>560,000</u>
Excess (deficiency) of receipts over disbursements	<u>(71)</u>	<u>(290)</u>	<u>401,681</u>	<u>3,883</u>	<u>3,640</u>	<u>472,906</u>
Cash and investments - ending	<u>\$ 10,904</u>	<u>\$ 171</u>	<u>\$ 457,645</u>	<u>\$ 3,883</u>	<u>\$ 19,920</u>	<u>\$ 220,586</u>

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Cum Bridge	Cum Property Maint & Improve	New Jail Construction	General Drain Improvement	Ivy Tech Project	Airport Land Acquisition
Cash and investments - beginning	\$ 2,283,418	\$ 1,153,061	\$ 51,633	\$ 555,658	\$ 6,431	\$ 1,123
Receipts:						
Taxes	1,631,736	225,519	-	38,511	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	158,497	17,705	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	23,760	-	-	-	-	-
Total receipts	<u>1,813,993</u>	<u>243,224</u>	<u>-</u>	<u>38,511</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	241,846	850	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	307,507	-	-	-	-	-
Capital outlay	140,620	-	-	-	-	-
Other disbursements	-	72,249	51,643	80,951	-	1,123
Total disbursements	<u>689,973</u>	<u>73,099</u>	<u>51,643</u>	<u>80,951</u>	<u>-</u>	<u>1,123</u>
Excess (deficiency) of receipts over disbursements	<u>1,124,020</u>	<u>170,125</u>	<u>(51,643)</u>	<u>(42,440)</u>	<u>-</u>	<u>(1,123)</u>
Cash and investments - ending	<u>\$ 3,407,438</u>	<u>\$ 1,323,186</u>	<u>\$ (10)</u>	<u>\$ 513,218</u>	<u>\$ 6,431</u>	<u>\$ -</u>

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	New Jail Const Contingency	Wolcott Corridor Expansion	Cum Hospital	Sheriff's Retirement Plan	Police Pension Trust	Sheriff's Benefit Plan
Cash and investments - beginning	\$ 11,578	\$ 300,200	\$ (166,325)	\$ 1,915,968	\$ 145,270	\$ 102,278
Receipts:						
Taxes	-	-	378,199	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	35,126	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	444,441	16,250	22,896
Total receipts	-	-	413,325	444,441	16,250	22,896
Disbursements:						
Personal services	-	-	179,497	87,642	-	2,400
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	41,541	-	5,312
Capital outlay	-	-	-	-	-	-
Other disbursements	11,578	-	-	-	-	-
Total disbursements	11,578	-	179,497	129,183	-	7,712
Excess (deficiency) of receipts over disbursements	(11,578)	-	233,828	315,258	16,250	15,184
Cash and investments - ending	\$ -	\$ 300,200	\$ 67,503	\$ 2,231,226	\$ 161,520	\$ 117,462

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	State View Cemetery	Add'L Excise Tax Judgement	City & Town Court Cost	Coroners Education Fund	Congressional School Interest	Surplus Tax Sale
Cash and investments - beginning	\$ 5,526	\$ 262	\$ 6,940	\$ 107	\$ 18,302	\$ 39
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	226	-	10,619	2,268	424	-
Total receipts	<u>226</u>	<u>-</u>	<u>10,619</u>	<u>2,268</u>	<u>424</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	360	262	12,428	2,161	1,840	-
Total disbursements	<u>360</u>	<u>262</u>	<u>12,428</u>	<u>2,161</u>	<u>1,840</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(134)</u>	<u>(262)</u>	<u>(1,809)</u>	<u>107</u>	<u>(1,416)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 5,392</u>	<u>\$ -</u>	<u>\$ 5,131</u>	<u>\$ 214</u>	<u>\$ 16,886</u>	<u>\$ 39</u>

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Surplus Tax	Fines & Forfeitures	Overweight Vehicles	Recorders Enhanced Access Fund	Infraction Judgement	Inheritance Tax
Cash and investments - beginning	\$ 48,913	\$ 5,486	\$ -	\$ 7,667	\$ -	\$ 477,194
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	382,157	24,582	474	13,588	104,968	447,933
Total receipts	382,157	24,582	474	13,588	104,968	447,933
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	354,201	26,847	474	5,191	99,625	824,149
Total disbursements	354,201	26,847	474	5,191	99,625	824,149
Excess (deficiency) of receipts over disbursements	27,956	(2,265)	-	8,397	5,343	(376,216)
Cash and investments - ending	\$ 76,869	\$ 3,221	\$ -	\$ 16,064	\$ 5,343	\$ 100,978

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	County Payroll	Special Death Benefit	Education Plate Fee	Tax Sale Cost	Innkeepers Tax	Child Restraint Fees
Cash and investments - beginning	\$ 95,807	\$ -	\$ -	\$ 11,954	\$ 1,051,563	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,731,029	870	1,669	-	140,401	950
Total receipts	<u>1,731,029</u>	<u>870</u>	<u>1,669</u>	<u>-</u>	<u>140,401</u>	<u>950</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,729,403	765	1,538	-	251,987	950
Total disbursements	<u>1,729,403</u>	<u>765</u>	<u>1,538</u>	<u>-</u>	<u>251,987</u>	<u>950</u>
Excess (deficiency) of receipts over disbursements	<u>1,626</u>	<u>105</u>	<u>131</u>	<u>-</u>	<u>(111,586)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 97,433</u>	<u>\$ 105</u>	<u>\$ 131</u>	<u>\$ 11,954</u>	<u>\$ 939,977</u>	<u>\$ -</u>

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Adult Offenders Interstate Fee	Homestead Credit Rebate Fund	Twin Lakes Regional Sewer District	Special Death Benefit Fund	Industrial Foundation	Tax Distributions
Cash and investments - beginning	\$ -	\$ 26,517	\$ (13,931)	\$ 15,255	\$ 3,700	\$ 336,507
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	535	-	-	2,215	2,000	44,847,655
Total receipts	535	-	-	2,215	2,000	44,847,655
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	535	-	(13,931)	-	-	45,134,348
Total disbursements	535	-	(13,931)	-	-	45,134,348
Excess (deficiency) of receipts over disbursements	-	-	13,931	2,215	2,000	(286,693)
Cash and investments - ending	\$ -	\$ 26,517	\$ -	\$ 17,470	\$ 5,700	\$ 49,814

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Hnw Tif03	Congressional School Principle	White County Treasurer	White County Recorder	White County Prosecutor	White County Sheriff Commissary
Cash and investments - beginning	\$ -	\$ 46,000	\$ 7,688,579	\$ 13,830	\$ 1,028	\$ 36,410
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	59,667	-	34,165,430	179,141	11,707	72,958
Total receipts	59,667	-	34,165,430	179,141	11,707	72,958
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	38,586,006	176,046	11,707	88,533
Total disbursements	-	-	38,586,006	176,046	11,707	88,533
Excess (deficiency) of receipts over disbursements	59,667	-	(4,420,576)	3,095	-	(15,575)
Cash and investments - ending	\$ 59,667	\$ 46,000	\$ 3,268,003	\$ 16,925	\$ 1,028	\$ 20,835

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	White County Sheriff Cash	White County Sheriff Inmate Trust	White County Clerk Of The Circuit Court	Solid Waste Operating Fund	Solid Waste Management Dist	Totals
Cash and investments - beginning	\$ 358	\$ 5,956	\$ 388,931	\$ 1,438,979	\$ 829	\$ 37,345,706
Receipts:						
Taxes	-	-	-	-	-	15,292,672
Licenses and permits	-	-	-	-	-	24,538
Intergovernmental	-	-	-	-	-	3,713,359
Charges for services	-	-	-	-	-	721,427
Fines and forfeits	-	-	-	-	-	192,484
Other receipts	<u>782,578</u>	<u>149,799</u>	<u>3,184,165</u>	<u>4,030,351</u>	<u>87,997</u>	<u>103,375,799</u>
Total receipts	<u>782,578</u>	<u>149,799</u>	<u>3,184,165</u>	<u>4,030,351</u>	<u>87,997</u>	<u>123,320,279</u>
Disbursements:						
Personal services	-	-	-	-	-	8,909,056
Supplies	-	-	-	-	-	1,016,949
Other services and charges	-	-	-	-	-	3,708,413
Capital outlay	-	-	-	-	-	664,607
Other disbursements	<u>782,578</u>	<u>148,026</u>	<u>3,183,268</u>	<u>1,038,679</u>	<u>86,884</u>	<u>100,852,316</u>
Total disbursements	<u>782,578</u>	<u>148,026</u>	<u>3,183,268</u>	<u>1,038,679</u>	<u>86,884</u>	<u>115,151,341</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>1,773</u>	<u>897</u>	<u>2,991,672</u>	<u>1,113</u>	<u>8,168,938</u>
Cash and investments - ending	<u>\$ 358</u>	<u>\$ 7,729</u>	<u>\$ 389,828</u>	<u>\$ 4,430,651</u>	<u>\$ 1,942</u>	<u>\$ 45,514,644</u>

WHITE COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2010

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	\$ 1,060,000	\$ 278,500
Hospital Lease	<u>173,000</u>	<u>179,825</u>
Total governmental activities debt	<u>\$ 1,233,000</u>	<u>\$ 458,325</u>

WHITE COUNTY
OTHER REPORT(S)

The annual report presented herein was prepared in addition to other official report(s) prepared for the individual County office(s) listed below:

County Auditor
Clerk of the Circuit Court
County Sheriff
E-911

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF WHITE COUNTY, INDIANA

Compliance

We have audited the compliance of White County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to its major federal program for the year ended December 31, 2010. The County's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2010. The results of our auditing procedures also disclosed other instances of noncompliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2010-1.

Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(Continued)

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying Schedule of Findings and Questioned Costs as item 2010-1. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. We did not audit the County's response and, accordingly, we express no opinion on the response.

This report is intended solely for the information and use of the County's management, the Board of County Commissioners, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

June 6, 2011

WHITE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2010

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Direct Grant			
Airport Improvement Program	20.106	3-18-0057-1009 3-18-0057-1110	\$ 64,563 <u>1,118,538</u>
Total for program			<u>1,183,101</u>
Pass-Through Indiana Department of Transportation			
Formula Grants for Other Than Urbanized Areas	20.509	A249-09-320346 Operation A249-10-320346 Operation A249-09-320346 Capital	19,418 76,431 <u>145,738</u>
Total for program			<u>241,587</u>
Pass-Through Indiana Criminal Justice Institute			
Highway Safety Cluster			
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	OP 09-01-01-40 1-35-6000-214-02	14,900 <u>2,750</u>
Total for cluster			<u>17,650</u>
Total for federal grantor agency			<u>1,442,338</u>
<u>U.S. DEPARTMENT OF ENERGY</u>			
Pass-Through Indiana Office of the Lieutenant Governor			
Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128	038-ARRA-EECBGX JW	<u>62,211</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Health			
Public Health Emergency Preparedness	93.069	A70-0-0531334 A70-0-0531208	8,225 <u>22,331</u>
Total for program			<u>30,556</u>
Pass-Through Indiana Department of Child Services			
Child Support Enforcement	93.563	FY 2010	131,211
Child Support Enforcement - ARRA		FY 2010	<u>34,093</u>
Total for program			<u>165,304</u>
Pass-Through Indiana Department of Health			
National Bioterrorism Hospital Preparedness Program	93.889	FY 2010	<u>4,700</u>
Total for federal grantor agency			<u>200,560</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security			
Disaster Grants-Public Assistance (Presidentially Declared Disasters)	97.036	DR 1740	<u>49,292</u>
Total federal awards expended			<u>\$ 1,754,401</u>

The accompanying note(s) are an integral part of the Schedule of Expenditures of Federal Awards.

WHITE COUNTY
NOTE(S) TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the White County (County) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statements. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

Note 2. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2010:

Program Title					Federal CFDA Number	2010
Formula	Grants	for	Other	Than	20.509	\$ 241,587
Urbanized Areas						

WHITE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statements noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiency identified?	yes
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	yes

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
20.106	Airport Improvement Program

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? no

Section II – Financial Statement Findings

No matters are reportable.

WHITE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section III – Federal Award Findings and Questioned Costs

FINDING 2010-1 - EQUIPMENT AND REAL PROPERTY MANAGEMENT

Federal Agency: U.S. Department of Transportation
Federal Program: Airport Improvement Grant
CFDA Number: 20.106
Federal Award Number: 3-18-0057-1009
Direct Grant

The County has not maintained an adequate capital asset system for the airport which would account for all capital assets acquired with federal funds.

49 CFR, subpart c, 18.32(4)(d) states in part:

Management requirements. Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part with grant funds, until disposition takes place will, as a minimum, meet the following requirements:

- (1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of property, who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the cost of the property, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.
- (2) A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
- (3) A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft shall be investigated.

Failure to follow program requirements of the grant could delay or jeopardize future grant funding.

We recommended that the County officials should take a physical inventory of the airport property and equipment and record them in a capital asset ledger and maintain this ledger up to date.

WHITE COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.



JILL GUINGRICH
White County Auditor
110 N. Main St.
P.O. Box 260
Monticello, IN 47960
574-583-5761

Corrective Action Plan

June 6, 2011

FINDING 2010-1, EQUIPMENT AND REAL PROPERTY MANAGEMENT

Federal Agency: U.S. Department of Transportation
Federal Program: Airport Improvement Grant
CFDA Number: 20.106
Federal Award Number: 3-18-0057-1009
Direct Grant

The County has not maintained an adequate capital asset system for the airport which would account for all capital assets acquired with federal funds.

The County has implemented procedures that include taking a physical inventory of the airport property and equipment and record them in a capital asset ledger and maintain this ledger up to date.

Sincerely,

A handwritten signature in cursive script that reads "Jill Guingrich". The signature is written in black ink and is positioned above the printed name and title.

Jill Guingrich
Auditor

WHITE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 6, 2011, with Jill Guingrich, Auditor, and John Heimlich, President of the Board of County Commissioners. The officials concurred with our audit findings.