

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

FINANCIAL STATEMENT AND  
FEDERAL SINGLE AUDIT REPORT  
OF  
WHITE COUNTY, INDIANA  
January 1, 2011 to December 31, 2011



**FILED**  
07/24/2012



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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	Paula Lantz	01-01-11 to 12-31-14
Sheriff	Patrick Shafer	01-01-11 to 12-31-14
Recorder	Bruce Lambert	01-01-11 to 12-31-14
President of the Board of County Commissioners	John Heimlich	01-01-11 to 12-31-12
President of the County Council	Dennis Carter	01-01-11 to 12-31-12



**STATE OF INDIANA**  
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF WHITE COUNTY, INDIANA

We have audited the accompanying financial statement of White County (County), for the year ended December 31, 2011. This financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatements. 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 statement. 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 statement 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.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2011, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated May 31, 2012, 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  
(Continued)

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by 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 statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Included in the financial statement 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 statement taken as a whole.

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

This report is intended solely for the information and use of the County's management, 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

May 31, 2012



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

TO: THE OFFICIALS OF WHITE COUNTY, INDIANA

We have audited the financial statement of White County (County), for the year ended December 31, 2011, and have issued our report thereon dated May 31, 2012. 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 statement, 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.

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

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 statement will not be prevented or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as item 2011-1 to be material weaknesses.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement are free of material misstatements, 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.

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

This report is intended solely for the information and use of the County's management, 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

May 31, 2012

## FINANCIAL STATEMENT

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.

WHITE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
County General	\$ 3,066,567	\$ 9,350,372	\$ 8,658,956	\$ 3,757,983
Highway	218,860	2,241,954	2,232,441	228,373
Local Road and Street	111,178	244,512	245,000	110,690
Airport	864,904	568,661	328,602	1,104,963
Accident Reports	348	823	-	1,171
Firearm Training	2,116	7,190	-	9,306
Health	380,022	269,253	165,033	484,242
County Enforce Education #2	2,458	1,143	700	2,901
Vehicle Inspection	5,066	1,060	219	5,907
Clerk Record Perpetuation	91,419	9,865	17,676	83,608
E-911 Surtax	17,322	548,098	421,965	143,455
County Drug Free Community	42,838	38,694	42,132	39,400
Ditch Maintenance	1,842,591	392,627	337,286	1,897,932
Local Emergency Planning	61,645	3,923	1,206	64,362
Prosecutor Incentive 4D	10,058	26,505	6,404	30,159
County Extradition	95,999	270	5,735	90,534
Juvenile Probation	1,163	3,715	963	3,915
Adult Probation	46,514	54,965	77,525	23,954
Recorder Perpetuation	105,379	59,423	54,201	110,601
Jury Fees	91,295	4,708	4,982	91,021
Health Maintenance	35,262	84,778	19,811	100,229
Pre-Trial Diversion	45,035	8,140	8,225	44,950
Guardian Ad Litem	6,130	-	-	6,130
County Corrections	24,790	8,516	10,174	23,132
Cornerstone Perpetuation	26,504	5,770	-	32,274
Rainy Day	938,532	6,735	-	945,267
Sales Disclosure Co Share	20,133	2,973	-	23,106
Sheriff K-9 Donation	4,225	200	499	3,926
Cpt Grant Comm Correction	7,480	15,590	9,700	13,370
Tobacco Master Settlement	92,295	18,534	2,409	108,420
County Levy Excess	495,248	-	22,238	473,010
Security Protection	12,983	9,738	-	22,721
E911 Wireless Surtax	84,715	99,727	79,487	104,955
2000 Clerk Incentive 4D	18,366	15,861	-	34,227
Drug Task Force Grant	1,006	7,125	7,791	340
Wind Farm Economic Development	2,825,483	5,431,600	1,518,432	6,738,651
CEDIT Tax White County	2,985,831	641,209	14,379	3,612,661
Title IV-D ARRA	-	80,317	-	80,317
Cumulative Bridge	3,410,836	1,309,828	548,992	4,171,672
Cumulative Property Maintenance and Improvements	1,323,186	17,415	73,830	1,266,771
General Drain Improvement	513,218	90,690	77,515	526,393
Cumulative Hospital	67,503	118,453	179,863	6,093
Sheriff's Pension	2,047,237	289,116	184,289	2,152,064
Police Pension Trust	161,520	12,997	-	174,517
City and Town Court Cost	5,131	8,743	10,027	3,847
Coroners Education	214	2,626	2,705	135
Congressional School Interest	16,886	126	1,840	15,172
Surplus Tax Sale	39	868,359	164,914	703,484
Tax Sale Redemption	-	60,860	60,860	-
Surplus Tax	76,869	40,324	76,122	41,071
Fines and Forfeitures	3,221	20,447	20,640	3,028
Infraction Judgment	5,343	60,034	60,118	5,259
Inheritance Tax	100,978	1,486,801	1,281,829	305,950
Special Death Benefit	105	772	827	50
Education Plate Fee	131	1,369	1,406	94
Innkeepers Tax	939,977	99,888	285,883	753,982
Child Restraint Fees	-	600	600	-
Adult Offenders Interstate Fee	-	278	215	63
Homestead Credit Rebate	26,517	-	26,517	-
Industrial Foundation	5,700	-	-	5,700
Tax Distributions	109,480	28,700,444	28,602,648	207,276

The notes to the financial statement 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, 2011  
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
County Home Escrow	-	30,000	-	30,000
Prosecutor PCA	-	18	11	7
EMT-IN Homeland Security	-	3,414	3,414	-
Rural Demo Project Enforcement	-	2,000	2,018	(18)
Title IV-D Incentive	-	17,616	-	17,616
Elected Official Training	-	1,786	-	1,786
WCMH Escrow	-	398,536	398,536	-
Innkeepers Promotion	-	32,184	26,000	6,184
Comm Tax Certificate Sale	-	100	-	100
PERF	36,222	135,518	136,482	35,258
Voluntary PERF	10,209	39,104	39,018	10,295
Sheriff Retirement	-	16,911	16,911	-
Deferred Comp NACO (PEBSCO)	-	5,771	5,771	-
AFLAC Life	(1,608)	36,049	33,881	560
Deferred Comp Lincoln	-	17,940	17,940	-
Dental Insurance	3,175	42,309	42,980	2,504
Garnishments - Child Support	-	22,447	22,447	-
Health Insurance	34,963	244,402	245,710	33,655
Colonial Life	152	21,130	21,591	(309)
Boston Mutual Life	3,676	20,675	20,021	4,330
United Way	-	2,419	2,419	-
Vision Insurance	5,358	13,338	13,230	5,466
Garnishments Other	-	22,113	22,113	-
Sculptures Fitness Center	220	2,705	2,395	530
Federal Tax Withholding	-	520,342	520,342	-
State Tax Withholding	-	181,149	181,149	-
Social Security	-	220,176	220,176	-
County Tax Withholding	-	70,311	70,311	-
Social Security Medicare	-	76,013	76,013	-
American United Life	856	14,185	12,989	2,052
Indiana Sheriffs 457B	-	1,300	1,300	-
Liberty National Life Ins	-	1,819	1,831	(12)
County Rev Building Department	17,951	-	23	17,928
Jail Lease Rental	220,586	613,462	557,000	277,048
E-911 (r/e&l/e)	457,645	295,262	430,757	322,150
Reassessment 2015	-	116,585	-	116,585
Sheriff Drug Awareness	3,080	-	51	3,029
New Reassessment 2006	562,397	6,217	134,656	433,958
Adult Administration Fee	33,532	24,965	21,337	37,160
Community Corrections	178,554	136,319	173,996	140,877
Solid Waste Reserve	8,592,441	1,838,174	-	10,430,615
Airport Construction Project	1	326,364	324,101	2,264
Election Clerk HAVA Grant	1,196	-	-	1,196
Health Dept Bioterrorism	30,815	14,637	13,440	32,012
6Th Street/ West Shafer Dr Grant	(730,806)	859,222	618,086	(489,670)
DUI Enforcement Grant	2,666	10,901	12,857	710
Tobacco Maintenance	55,321	6,569	61,890	-
Airport Project (State)	2,068	5,871	12,143	(4,204)
Community Come Back Grant	3,264	-	-	3,264
Dolick Ditch Maintenance	78,351	84,911	17,068	146,194
Wolf Ditch Maintenance	94,759	61,060	-	155,819
H1N1	4,640	-	4,640	-
Law Enforcement Education	61,735	8,637	8,520	61,852
Riverboat Tax	601,557	85,560	594,000	93,117
Bioterrorism Hospital Planning	-	3,514	3,400	114
White Co Council On Aging	-	140,097	140,097	-
Courthouse Security	(1,723)	-	-	(1,723)
Health Dept Gift	17,472	-	1,449	16,023
Food Training	2,467	-	-	2,467
Law Enforce Forfeiture	4,556	6,450	6,755	4,251
2005 Marine Patrol Grant	732	15,000	12,432	3,300
Ace Program (Grant)	-	-	-	-

The notes to the financial statement 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, 2011  
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Workshop Divorce Parent	10,668	-	10,668	-
Comm Corrections State	(22,919)	340,372	336,797	(19,344)
Operation Pull Over	335	4,822	5,181	(24)
Adult Offenders Intrastate	800	1,845	-	2,645
Small Claims Fee	51,899	8,781	-	60,680
State Disclosure Fee	220	2,820	2,830	210
Juvenile Admin Fee	9,665	600	-	10,265
Out Of School Suspension	6,058	2,515	5,506	3,067
Emergency Management Volunteer	2,771	1,905	1,346	3,330
Pretrial Deferral Fees	45,536	13,187	22,339	36,384
Verasun Economic Development	2,297,288	-	1,618	2,295,670
State Mtg Recording Fund	-	2,688	2,428	260
Public Right Of Way Fees	33,648	10,027	-	43,675
Drainage Approval Fee	10,904	22,000	22,315	10,589
First Offenders Program	171	2,255	-	2,426
Loc Emer Plan & Right To Know	3,883	-	3,883	-
Alcohol & Drug User Fees	313,004	25,791	35,933	302,862
Civil Service Fee	19,920	3,580	-	23,500
New Jail Construction	(10)	-	-	(10)
Ivy Tech Project	6,431	-	-	6,431
Wolcott Corridor Expansion	300,200	-	142,224	157,976
Sheriff's Benefit Plan	105,594	14,291	9,026	110,859
State View Cemetery	5,392	6,072	6,360	5,104
Recorders Enhanced Access	16,064	6,550	1,114	21,500
County Payroll	4,208	-	-	4,208
Tax Sale Cost	11,954	29,070	27,752	13,272
Special Death Benefit	17,470	2,710	-	20,180
Congressional School Principal	46,000	195	-	46,195
White County Recorder	16,925	172,341	173,630	15,636
White County Prosecutor	1,028	15,892	15,892	1,028
White County Sheriff Commissary	20,835	68,955	46,163	43,627
White County Sheriff Cash	358	540,816	540,816	358
White County Clerk Trust	389,828	2,436,809	2,448,142	378,495
White County Treasurer	3,268,003	32,963,572	35,298,306	933,269
White County Sheriff Inmate Trust	7,729	148,305	151,991	4,043
Solid Waste Operating	4,430,651	1,944,554	386,717	5,988,488
Solid Waste Management District	1,942	92,005	90,596	3,351
Totals	<u>\$ 45,318,784</u>	<u>\$ 99,213,626</u>	<u>\$ 91,051,081</u>	<u>\$ 53,481,329</u>

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

WHITE 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 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 statement. The aggregate receipts may include 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.

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,

WHITE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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).

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 statement. The aggregate disbursements may include 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.

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

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.

WHITE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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.

**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.

WHITE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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 any replacement items purchased.

**Note 6. Pension Plans**

*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 Indiana Public Retirement System (INPRS) 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.

INPRS 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:

Indiana Public Retirement System  
1 North Capital Street, Suite 001  
Indianapolis, IN 46204  
Ph. (888) 526-1687

*Funding Policy and Annual Pension Cost*

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

WHITE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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.

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## SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 2011 Annual Report information can be found on the Gateway 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 Annual Report of the County which is 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 supplementary information presented was approved by management of the County. It is presented as intended by the County.

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011

	County General	Highway	Local Road and Street	Airport	Accident Reports	Firearm Training	Health
Cash and investments - beginning	\$ 3,066,567	\$ 218,860	\$ 111,178	\$ 864,904	\$ 348	\$ 2,116	\$ 380,022
Receipts:							
Taxes	6,550,549	-	-	275,543	-	-	219,791
Licenses and permits	96,493	-	-	-	-	-	-
Intergovernmental	370,999	2,184,958	244,512	21,753	-	-	17,367
Charges for services	228,420	-	-	-	823	7,190	-
Fines and forfeits	161,642	-	-	-	-	-	-
Other receipts	1,942,269	56,996	-	271,365	-	-	32,095
Total receipts	<u>9,350,372</u>	<u>2,241,954</u>	<u>244,512</u>	<u>568,661</u>	<u>823</u>	<u>7,190</u>	<u>269,253</u>
Disbursements:							
Personal services	5,194,223	1,681,997	-	32,320	-	-	142,768
Supplies	336,388	331,392	-	15,011	-	-	865
Other services and charges	2,854,475	213,652	245,000	84,501	-	-	21,135
Capital outlay	273,870	5,400	-	196,432	-	-	265
Other disbursements	-	-	-	338	-	-	-
Total disbursements	<u>8,658,956</u>	<u>2,232,441</u>	<u>245,000</u>	<u>328,602</u>	<u>-</u>	<u>-</u>	<u>165,033</u>
Excess (deficiency) of receipts over disbursements	<u>691,416</u>	<u>9,513</u>	<u>(488)</u>	<u>240,059</u>	<u>823</u>	<u>7,190</u>	<u>104,220</u>
Cash and investments - ending	<u>\$ 3,757,983</u>	<u>\$ 228,373</u>	<u>\$ 110,690</u>	<u>\$ 1,104,963</u>	<u>\$ 1,171</u>	<u>\$ 9,306</u>	<u>\$ 484,242</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	County Enforce Education #2	Vehicle Inspection	Clerk Record Perpetuation	E-911 Surtax	County Drug Free Community	Ditch Maintenance	Local Emergency Planning
Cash and investments - beginning	\$ 2,458	\$ 5,066	\$ 91,419	\$ 17,322	\$ 42,838	\$ 1,842,591	\$ 61,645
Receipts:							
Taxes	-	-	-	-	-	392,627	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	3,883
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	1,060	9,865	548,098	33,810	-	-
Other receipts	1,143	-	-	-	4,884	-	40
Total receipts	<u>1,143</u>	<u>1,060</u>	<u>9,865</u>	<u>548,098</u>	<u>38,694</u>	<u>392,627</u>	<u>3,923</u>
Disbursements:							
Personal services	-	-	-	278,594	3,000	-	500
Supplies	-	-	-	-	2,120	-	60
Other services and charges	-	-	-	81,467	37,012	-	106
Capital outlay	-	-	-	27,214	-	-	-
Other disbursements	700	219	17,676	34,690	-	337,286	540
Total disbursements	<u>700</u>	<u>219</u>	<u>17,676</u>	<u>421,965</u>	<u>42,132</u>	<u>337,286</u>	<u>1,206</u>
Excess (deficiency) of receipts over disbursements	<u>443</u>	<u>841</u>	<u>(7,811)</u>	<u>126,133</u>	<u>(3,438)</u>	<u>55,341</u>	<u>2,717</u>
Cash and investments - ending	<u>\$ 2,901</u>	<u>\$ 5,907</u>	<u>\$ 83,608</u>	<u>\$ 143,455</u>	<u>\$ 39,400</u>	<u>\$ 1,897,932</u>	<u>\$ 64,362</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Prosecutor Incentive 4D	County Extradition	Juvenile Probation	Adult Probation	Recorder Perpetuation	Jury Fees	Health Maintenance
Cash and investments - beginning	\$ 10,058	\$ 95,999	\$ 1,163	\$ 46,514	\$ 105,379	\$ 91,295	\$ 35,262
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	26,505	-	-	-	-	-	26,570
Charges for services	-	-	-	-	59,423	-	-
Fines and forfeits	-	-	1,554	49,930	-	4,708	-
Other receipts	-	270	2,161	5,035	-	-	58,208
Total receipts	<u>26,505</u>	<u>270</u>	<u>3,715</u>	<u>54,965</u>	<u>59,423</u>	<u>4,708</u>	<u>84,778</u>
Disbursements:							
Personal services	-	-	-	17,467	-	4,473	17,469
Supplies	-	-	-	3,491	-	-	-
Other services and charges	-	-	963	51,506	-	509	2,342
Capital outlay	-	-	-	5,061	-	-	-
Other disbursements	6,404	5,735	-	-	54,201	-	-
Total disbursements	<u>6,404</u>	<u>5,735</u>	<u>963</u>	<u>77,525</u>	<u>54,201</u>	<u>4,982</u>	<u>19,811</u>
Excess (deficiency) of receipts over disbursements	<u>20,101</u>	<u>(5,465)</u>	<u>2,752</u>	<u>(22,560)</u>	<u>5,222</u>	<u>(274)</u>	<u>64,967</u>
Cash and investments - ending	<u>\$ 30,159</u>	<u>\$ 90,534</u>	<u>\$ 3,915</u>	<u>\$ 23,954</u>	<u>\$ 110,601</u>	<u>\$ 91,021</u>	<u>\$ 100,229</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Pre-Trial Diversion	Guardian Ad Litem	County Corrections	Cornerstone Perpetuation	Rainy Day	Sales Disclosure Co Share	Sheriff K-9 Donation
Cash and investments - beginning	\$ 45,035	\$ 6,130	\$ 24,790	\$ 26,504	\$ 938,532	\$ 20,133	\$ 4,225
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	6,735	-	-
Charges for services	-	-	-	-	-	-	200
Fines and forfeits	8,140	-	-	5,770	-	2,973	-
Other receipts	-	-	8,516	-	-	-	-
Total receipts	<u>8,140</u>	<u>-</u>	<u>8,516</u>	<u>5,770</u>	<u>6,735</u>	<u>2,973</u>	<u>200</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	8,383	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	8,225	-	1,791	-	-	-	499
Total disbursements	<u>8,225</u>	<u>-</u>	<u>10,174</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>499</u>
Excess (deficiency) of receipts over disbursements	<u>(85)</u>	<u>-</u>	<u>(1,658)</u>	<u>5,770</u>	<u>6,735</u>	<u>2,973</u>	<u>(299)</u>
Cash and investments - ending	<u>\$ 44,950</u>	<u>\$ 6,130</u>	<u>\$ 23,132</u>	<u>\$ 32,274</u>	<u>\$ 945,267</u>	<u>\$ 23,106</u>	<u>\$ 3,926</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Cpt Grant Comm Correction	Tobacco Master Settlement	County Levy Excess	Security Protection	E911 Wireless Surtax	2000 Clerk Incentive 4D	Drug Task Force Grant
Cash and investments - beginning	\$ 7,480	\$ 92,295	\$ 495,248	\$ 12,983	\$ 84,715	\$ 18,366	\$ 1,006
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	15,590	18,534	-	-	-	15,861	7,125
Charges for services	-	-	-	-	99,727	-	-
Fines and forfeits	-	-	-	9,738	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>15,590</u>	<u>18,534</u>	<u>-</u>	<u>9,738</u>	<u>99,727</u>	<u>15,861</u>	<u>7,125</u>
Disbursements:							
Personal services	-	-	-	-	66,037	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	13,450	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>9,700</u>	<u>2,409</u>	<u>22,238</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,791</u>
Total disbursements	<u>9,700</u>	<u>2,409</u>	<u>22,238</u>	<u>-</u>	<u>79,487</u>	<u>-</u>	<u>7,791</u>
Excess (deficiency) of receipts over disbursements	<u>5,890</u>	<u>16,125</u>	<u>(22,238)</u>	<u>9,738</u>	<u>20,240</u>	<u>15,861</u>	<u>(666)</u>
Cash and investments - ending	<u>\$ 13,370</u>	<u>\$ 108,420</u>	<u>\$ 473,010</u>	<u>\$ 22,721</u>	<u>\$ 104,955</u>	<u>\$ 34,227</u>	<u>\$ 340</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Wind Farm Economic Development	CEDIT Tax White County	Title IV-D ARRA	Cumulative Bridge	Cumulative Property Maintenance and Improvements	General Drain Improvement	Cumulative Hospital
Cash and investments - beginning	\$ 2,825,483	\$ 2,985,831	\$ -	\$ 3,410,836	\$ 1,323,186	\$ 513,218	\$ 67,503
Receipts:							
Taxes	-	641,209	-	947,777	17,415	90,690	109,864
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	80,317	362,051	-	-	8,552
Charges for services	5,431,600	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	37
Total receipts	<u>5,431,600</u>	<u>641,209</u>	<u>80,317</u>	<u>1,309,828</u>	<u>17,415</u>	<u>90,690</u>	<u>118,453</u>
Disbursements:							
Personal services	-	-	-	83,794	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	343,231	-	-	-
Capital outlay	-	14,379	-	121,967	73,830	-	-
Other disbursements	<u>1,518,432</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>77,515</u>	<u>179,863</u>
Total disbursements	<u>1,518,432</u>	<u>14,379</u>	<u>-</u>	<u>548,992</u>	<u>73,830</u>	<u>77,515</u>	<u>179,863</u>
Excess (deficiency) of receipts over disbursements	<u>3,913,168</u>	<u>626,830</u>	<u>80,317</u>	<u>760,836</u>	<u>(56,415)</u>	<u>13,175</u>	<u>(61,410)</u>
Cash and investments - ending	<u>\$ 6,738,651</u>	<u>\$ 3,612,661</u>	<u>\$ 80,317</u>	<u>\$ 4,171,672</u>	<u>\$ 1,266,771</u>	<u>\$ 526,393</u>	<u>\$ 6,093</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Sheriffs Pension	Police Pension Trust	City and Town Court Cost	Coroners Education	Congressional School Interest	Surplus Tax Sale	Tax Sale Redemption
Cash and investments - beginning	\$ 2,047,237	\$ 161,520	\$ 5,131	\$ 214	\$ 16,886	\$ 39	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	60,860
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	12,997	8,743	2,626	-	-	-
Other receipts	289,116	-	-	-	126	868,359	-
Total receipts	<u>289,116</u>	<u>12,997</u>	<u>8,743</u>	<u>2,626</u>	<u>126</u>	<u>868,359</u>	<u>60,860</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	184,289	-	10,027	2,705	1,840	164,914	60,860
Total disbursements	<u>184,289</u>	<u>-</u>	<u>10,027</u>	<u>2,705</u>	<u>1,840</u>	<u>164,914</u>	<u>60,860</u>
Excess (deficiency) of receipts over disbursements	<u>104,827</u>	<u>12,997</u>	<u>(1,284)</u>	<u>(79)</u>	<u>(1,714)</u>	<u>703,445</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,152,064</u>	<u>\$ 174,517</u>	<u>\$ 3,847</u>	<u>\$ 135</u>	<u>\$ 15,172</u>	<u>\$ 703,484</u>	<u>\$ -</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Surplus Tax	Fines and Forfeitures	Infraction Judgment	Inheritance Tax	Special Death Benefit	Education Plate Fee	Innkeepers Tax
Cash and investments - beginning	\$ 76,869	\$ 3,221	\$ 5,343	\$ 100,978	\$ 105	\$ 131	\$ 939,977
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	20,447	60,034	-	772	1,369	88,414
Other receipts	40,324	-	-	1,486,801	-	-	11,474
Total receipts	<u>40,324</u>	<u>20,447</u>	<u>60,034</u>	<u>1,486,801</u>	<u>772</u>	<u>1,369</u>	<u>99,888</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	285,883
Capital outlay	-	-	-	-	-	-	-
Other disbursements	76,122	20,640	60,118	1,281,829	827	1,406	-
Total disbursements	<u>76,122</u>	<u>20,640</u>	<u>60,118</u>	<u>1,281,829</u>	<u>827</u>	<u>1,406</u>	<u>285,883</u>
Excess (deficiency) of receipts over disbursements	<u>(35,798)</u>	<u>(193)</u>	<u>(84)</u>	<u>204,972</u>	<u>(55)</u>	<u>(37)</u>	<u>(185,995)</u>
Cash and investments - ending	<u>\$ 41,071</u>	<u>\$ 3,028</u>	<u>\$ 5,259</u>	<u>\$ 305,950</u>	<u>\$ 50</u>	<u>\$ 94</u>	<u>\$ 753,982</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Child Restraint Fees	Adult Offenders Interstate Fee	Homestead Credit Rebate	Industrial Foundation	Tax Distributions	County Home Escrow	Prosecutor PCA
Cash and investments - beginning	\$ -	\$ -	\$ 26,517	\$ 5,700	\$ 109,480	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	27,117,129	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	1,583,315	-	18
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	600	278	-	-	-	-	-
Other receipts	-	-	-	-	-	30,000	-
<b>Total receipts</b>	<b>600</b>	<b>278</b>	<b>-</b>	<b>-</b>	<b>28,700,444</b>	<b>30,000</b>	<b>18</b>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	600	215	26,517	-	28,602,648	-	11
<b>Total disbursements</b>	<b>600</b>	<b>215</b>	<b>26,517</b>	<b>-</b>	<b>28,602,648</b>	<b>-</b>	<b>11</b>
Excess (deficiency) of receipts over disbursements	-	63	(26,517)	-	97,796	30,000	7
Cash and investments - ending	<u>\$ -</u>	<u>\$ 63</u>	<u>\$ -</u>	<u>\$ 5,700</u>	<u>\$ 207,276</u>	<u>\$ 30,000</u>	<u>\$ 7</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	EMT-IN Homeland Security	Rural Demo Project Enforcement	Title IV-D Incentive	Elected Official Training	WCMH Escrow	Innkeepers Promotion	Comm Tax Certificate Sale
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	32,184	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	3,414	2,000	17,616	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	1,786	-	-	-
Other receipts	-	-	-	-	398,536	-	100
Total receipts	<u>3,414</u>	<u>2,000</u>	<u>17,616</u>	<u>1,786</u>	<u>398,536</u>	<u>32,184</u>	<u>100</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,414	2,018	-	-	398,536	26,000	-
Total disbursements	<u>3,414</u>	<u>2,018</u>	<u>-</u>	<u>-</u>	<u>398,536</u>	<u>26,000</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(18)</u>	<u>17,616</u>	<u>1,786</u>	<u>-</u>	<u>6,184</u>	<u>100</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (18)</u>	<u>\$ 17,616</u>	<u>\$ 1,786</u>	<u>\$ -</u>	<u>\$ 6,184</u>	<u>\$ 100</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	PERF	Voluntary PERF	Sheriff Retirement	Deferred Comp NACO (PEBSCO)	AFLAC Life	Deferred Comp Lincoln	Dental Insurance
Cash and investments - beginning	\$ 36,222	\$ 10,209	\$ -	\$ -	\$ (1,608)	\$ -	\$ 3,175
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>135,518</u>	<u>39,104</u>	<u>16,911</u>	<u>5,771</u>	<u>36,049</u>	<u>17,940</u>	<u>42,309</u>
Total receipts	<u>135,518</u>	<u>39,104</u>	<u>16,911</u>	<u>5,771</u>	<u>36,049</u>	<u>17,940</u>	<u>42,309</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>136,482</u>	<u>39,018</u>	<u>16,911</u>	<u>5,771</u>	<u>33,881</u>	<u>17,940</u>	<u>42,980</u>
Total disbursements	<u>136,482</u>	<u>39,018</u>	<u>16,911</u>	<u>5,771</u>	<u>33,881</u>	<u>17,940</u>	<u>42,980</u>
Excess (deficiency) of receipts over disbursements	<u>(964)</u>	<u>86</u>	<u>-</u>	<u>-</u>	<u>2,168</u>	<u>-</u>	<u>(671)</u>
Cash and investments - ending	<u>\$ 35,258</u>	<u>\$ 10,295</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 560</u>	<u>\$ -</u>	<u>\$ 2,504</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Garnishments- Child Support	Health Insurance	Colonial Life	Boston Mutual Life	United Way	Vision Insurance	Garnishments Other
Cash and investments - beginning	\$ -	\$ 34,963	\$ 152	\$ 3,676	\$ -	\$ 5,358	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	22,447	244,402	21,130	20,675	2,419	13,338	22,113
Total receipts	22,447	244,402	21,130	20,675	2,419	13,338	22,113
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	22,447	245,710	21,591	20,021	2,419	13,230	22,113
Total disbursements	22,447	245,710	21,591	20,021	2,419	13,230	22,113
Excess (deficiency) of receipts over disbursements	-	(1,308)	(461)	654	-	108	-
Cash and investments - ending	\$ -	\$ 33,655	\$ (309)	\$ 4,330	\$ -	\$ 5,466	\$ -

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Sculptures Fitness Center	Federal Tax Withholding	State Tax Withholding	Social Security	County Tax Withholding	Social Security Medicare	American United Life
Cash and investments - beginning	\$ 220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 856
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,705	520,342	181,149	220,176	70,311	76,013	14,185
Total receipts	<u>2,705</u>	<u>520,342</u>	<u>181,149</u>	<u>220,176</u>	<u>70,311</u>	<u>76,013</u>	<u>14,185</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,395	520,342	181,149	220,176	70,311	76,013	12,989
Total disbursements	<u>2,395</u>	<u>520,342</u>	<u>181,149</u>	<u>220,176</u>	<u>70,311</u>	<u>76,013</u>	<u>12,989</u>
Excess (deficiency) of receipts over disbursements	<u>310</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,196</u>
Cash and investments - ending	<u>\$ 530</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,052</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Indiana Sheriffs 457B	Liberty National Life Ins	County Rev Building Department	Jail Lease Rental	E-911 (r/e&l/e)	Reassessment 2015	Sheriff Drug Awareness
Cash and investments - beginning	\$ -	\$ -	\$ 17,951	\$ 220,586	\$ 457,645	\$ -	\$ 3,080
Receipts:							
Taxes	-	-	-	569,402	273,509	107,406	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	44,060	21,753	9,179	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,300	1,819	-	-	-	-	-
Total receipts	<u>1,300</u>	<u>1,819</u>	<u>-</u>	<u>613,462</u>	<u>295,262</u>	<u>116,585</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	417,858	-	-
Supplies	-	-	-	-	192	-	-
Other services and charges	-	-	-	-	12,707	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,300	1,831	23	557,000	-	-	51
Total disbursements	<u>1,300</u>	<u>1,831</u>	<u>23</u>	<u>557,000</u>	<u>430,757</u>	<u>-</u>	<u>51</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(12)</u>	<u>(23)</u>	<u>56,462</u>	<u>(135,495)</u>	<u>116,585</u>	<u>(51)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (12)</u>	<u>\$ 17,928</u>	<u>\$ 277,048</u>	<u>\$ 322,150</u>	<u>\$ 116,585</u>	<u>\$ 3,029</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	New Reassessment 2006	Adult Administration Fee	Community Corrections	Solid Waste Reserve	Airport Construction Project	Election Clerk HAVA Grant	Health Dept Bioterrorism
Cash and investments - beginning	\$ 562,397	\$ 33,532	\$ 178,554	\$ 8,592,441	\$ 1	\$ 1,196	\$ 30,815
Receipts:							
Taxes	3,967	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	326,364	-	14,637
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	136,319	1,751,186	-	-	-
Other receipts	2,250	24,965	-	86,988	-	-	-
Total receipts	<u>6,217</u>	<u>24,965</u>	<u>136,319</u>	<u>1,838,174</u>	<u>326,364</u>	<u>-</u>	<u>14,637</u>
Disbursements:							
Personal services	18,371	-	-	-	-	-	8,225
Supplies	-	-	15,735	-	-	-	765
Other services and charges	116,285	-	97,825	-	-	-	4,450
Capital outlay	-	-	3,680	-	324,101	-	-
Other disbursements	-	21,337	56,756	-	-	-	-
Total disbursements	<u>134,656</u>	<u>21,337</u>	<u>173,996</u>	<u>-</u>	<u>324,101</u>	<u>-</u>	<u>13,440</u>
Excess (deficiency) of receipts over disbursements	<u>(128,439)</u>	<u>3,628</u>	<u>(37,677)</u>	<u>1,838,174</u>	<u>2,263</u>	<u>-</u>	<u>1,197</u>
Cash and investments - ending	<u>\$ 433,958</u>	<u>\$ 37,160</u>	<u>\$ 140,877</u>	<u>\$ 10,430,615</u>	<u>\$ 2,264</u>	<u>\$ 1,196</u>	<u>\$ 32,012</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	6Th Street/ West Shafer Dr Grant	DUI Enforcement Grant	Tobacco Maintenance	Airport Project (State)	Community Come Back Grant	Dolick Ditch Maintenance	Wolf Ditch Maintenance
Cash and investments - beginning	\$ (730,806)	\$ 2,666	\$ 55,321	\$ 2,068	\$ 3,264	\$ 78,351	\$ 94,759
Receipts:							
Taxes	-	-	-	-	-	84,911	61,060
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	859,222	5,401	6,569	5,871	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	5,500	-	-	-	-	-
Total receipts	<u>859,222</u>	<u>10,901</u>	<u>6,569</u>	<u>5,871</u>	<u>-</u>	<u>84,911</u>	<u>61,060</u>
Disbursements:							
Personal services	-	-	3,114	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	568	-	-	-	-
Capital outlay	-	-	-	12,143	-	-	-
Other disbursements	<u>618,086</u>	<u>12,857</u>	<u>58,208</u>	<u>-</u>	<u>-</u>	<u>17,068</u>	<u>-</u>
Total disbursements	<u>618,086</u>	<u>12,857</u>	<u>61,890</u>	<u>12,143</u>	<u>-</u>	<u>17,068</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>241,136</u>	<u>(1,956)</u>	<u>(55,321)</u>	<u>(6,272)</u>	<u>-</u>	<u>67,843</u>	<u>61,060</u>
Cash and investments - ending	<u>\$ (489,670)</u>	<u>\$ 710</u>	<u>\$ -</u>	<u>\$ (4,204)</u>	<u>\$ 3,264</u>	<u>\$ 146,194</u>	<u>\$ 155,819</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	H1N1	Law Enforcement Education	Riverboat Tax	Bioterrorism Hospital Planning	White Co Council On Aging	Courthouse Security	Health Dept Gift
Cash and investments - beginning	\$ 4,640	\$ 61,735	\$ 601,557	\$ -	\$ -	\$ (1,723)	\$ 17,472
Receipts:							
Taxes	-	-	85,560	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	3,514	140,097	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	8,637	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	8,637	85,560	3,514	140,097	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,640	8,520	594,000	3,400	140,097	-	1,449
Total disbursements	4,640	8,520	594,000	3,400	140,097	-	1,449
Excess (deficiency) of receipts over disbursements	(4,640)	117	(508,440)	114	-	-	(1,449)
Cash and investments - ending	\$ -	\$ 61,852	\$ 93,117	\$ 114	\$ -	\$ (1,723)	\$ 16,023

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Food Training	Law Enforce Forfeiture	2005 Marine Patrol Grant	Ace Program (Grant)	Workshop Divorce Parent	Comm Corrections State	Operation Pull Over
Cash and investments - beginning	\$ 2,467	\$ 4,556	\$ 732	\$ -	\$ 10,668	\$ (22,919)	\$ 335
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	15,000	-	-	340,372	4,822
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	6,450	-	-	-	-	-
Total receipts	<u>-</u>	<u>6,450</u>	<u>15,000</u>	<u>-</u>	<u>-</u>	<u>340,372</u>	<u>4,822</u>
Disbursements:							
Personal services	-	-	-	-	-	336,797	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	6,755	12,432	-	10,668	-	5,181
Total disbursements	<u>-</u>	<u>6,755</u>	<u>12,432</u>	<u>-</u>	<u>10,668</u>	<u>336,797</u>	<u>5,181</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(305)</u>	<u>2,568</u>	<u>-</u>	<u>(10,668)</u>	<u>3,575</u>	<u>(359)</u>
Cash and investments - ending	<u>\$ 2,467</u>	<u>\$ 4,251</u>	<u>\$ 3,300</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (19,344)</u>	<u>\$ (24)</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Adult Offenders Intrastate	Small Claims Fee	State Disclosure Fee	Juvenile Admin Fee	Out Of School Suspension	Emergency Management Volunteer	Pretrial Deferral Fees
Cash and investments - beginning	\$ 800	\$ 51,899	\$ 220	\$ 9,665	\$ 6,058	\$ 2,771	\$ 45,536
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	1,845	8,781	2,820	600	2,515	-	13,187
Other receipts	-	-	-	-	-	1,905	-
Total receipts	<u>1,845</u>	<u>8,781</u>	<u>2,820</u>	<u>600</u>	<u>2,515</u>	<u>1,905</u>	<u>13,187</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	2,830	-	5,506	1,346	22,339
Total disbursements	<u>-</u>	<u>-</u>	<u>2,830</u>	<u>-</u>	<u>5,506</u>	<u>1,346</u>	<u>22,339</u>
Excess (deficiency) of receipts over disbursements	<u>1,845</u>	<u>8,781</u>	<u>(10)</u>	<u>600</u>	<u>(2,991)</u>	<u>559</u>	<u>(9,152)</u>
Cash and investments - ending	<u>\$ 2,645</u>	<u>\$ 60,680</u>	<u>\$ 210</u>	<u>\$ 10,265</u>	<u>\$ 3,067</u>	<u>\$ 3,330</u>	<u>\$ 36,384</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Verasun Economic Development	State Mtg Recording Fund	Public Right Of Way Fees	Drainage Approval Fee	First Offenders Program	Loc Emer Plan & Right To Know	Alcohol & Drug User Fees
Cash and investments - beginning	\$ 2,297,288	\$ -	\$ 33,648	\$ 10,904	\$ 171	\$ 3,883	\$ 313,004
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	2,688	10,027	22,000	2,255	-	25,791
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>2,688</u>	<u>10,027</u>	<u>22,000</u>	<u>2,255</u>	<u>-</u>	<u>25,791</u>
Disbursements:							
Personal services	-	-	-	-	-	-	15,000
Supplies	-	-	-	-	-	-	781
Other services and charges	-	-	-	-	-	-	20,152
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>1,618</u>	<u>2,428</u>	<u>-</u>	<u>22,315</u>	<u>-</u>	<u>3,883</u>	<u>-</u>
Total disbursements	<u>1,618</u>	<u>2,428</u>	<u>-</u>	<u>22,315</u>	<u>-</u>	<u>3,883</u>	<u>35,933</u>
Excess (deficiency) of receipts over disbursements	<u>(1,618)</u>	<u>260</u>	<u>10,027</u>	<u>(315)</u>	<u>2,255</u>	<u>(3,883)</u>	<u>(10,142)</u>
Cash and investments - ending	<u>\$ 2,295,670</u>	<u>\$ 260</u>	<u>\$ 43,675</u>	<u>\$ 10,589</u>	<u>\$ 2,426</u>	<u>\$ -</u>	<u>\$ 302,862</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Civil Service Fee	New Jail Construction	Ivy Tech Project	Wolcott Corridor Expansion	Sheriff's Benefit Plan	State View Cemetery	Recorders Enhanced Access
Cash and investments - beginning	\$ 19,920	\$ (10)	\$ 6,431	\$ 300,200	\$ 105,594	\$ 5,392	\$ 16,064
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	3,580	-	-	-	-	-	6,550
Other receipts	-	-	-	-	14,291	6,072	-
Total receipts	<u>3,580</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,291</u>	<u>6,072</u>	<u>6,550</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	142,224	-	-	-
Other disbursements	-	-	-	-	9,026	6,360	1,114
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>142,224</u>	<u>9,026</u>	<u>6,360</u>	<u>1,114</u>
Excess (deficiency) of receipts over disbursements	<u>3,580</u>	<u>-</u>	<u>-</u>	<u>(142,224)</u>	<u>5,265</u>	<u>(288)</u>	<u>5,436</u>
Cash and investments - ending	<u>\$ 23,500</u>	<u>\$ (10)</u>	<u>\$ 6,431</u>	<u>\$ 157,976</u>	<u>\$ 110,859</u>	<u>\$ 5,104</u>	<u>\$ 21,500</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	County Payroll	Tax Sale Cost	Special Death Benefit	Congressional School Principal	White County Recorder	White County Prosecutor	White County Sheriff Commissary
Cash and investments - beginning	\$ 4,208	\$ 11,954	\$ 17,470	\$ 46,000	\$ 16,925	\$ 1,028	\$ 20,835
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	29,070	-	-	-	-	-
Fines and forfeits	-	-	2,710	-	-	-	-
Other receipts	-	-	-	195	172,341	15,892	68,955
Total receipts	-	29,070	2,710	195	172,341	15,892	68,955
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	27,752	-	-	173,630	15,892	46,163
Total disbursements	-	27,752	-	-	173,630	15,892	46,163
Excess (deficiency) of receipts over disbursements	-	1,318	2,710	195	(1,289)	-	22,792
Cash and investments - ending	<u>\$ 4,208</u>	<u>\$ 13,272</u>	<u>\$ 20,180</u>	<u>\$ 46,195</u>	<u>\$ 15,636</u>	<u>\$ 1,028</u>	<u>\$ 43,627</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	White County Sheriff Cash	White County Clerk Trust	White County Treasurer	White County Sheriff Inmate Trust	Solid Waste Operating	Solid Waste Management District	Totals
Cash and investments - beginning	\$ 358	\$ 389,828	\$ 3,268,003	\$ 7,729	\$ 4,430,651	\$ 1,942	\$ 45,318,784
Receipts:							
Taxes	-	-	-	-	-	-	37,641,453
Licenses and permits	-	-	-	-	-	-	96,493
Intergovernmental	-	-	-	-	-	-	6,814,536
Charges for services	-	-	-	-	-	-	5,856,453
Fines and forfeits	-	-	-	-	1,746,186	-	4,783,031
Other receipts	540,816	2,436,809	32,963,572	148,305	198,368	92,005	44,021,660
Total receipts	540,816	2,436,809	32,963,572	148,305	1,944,554	92,005	99,213,626
Disbursements:							
Personal services	-	-	-	-	306,169	-	8,628,176
Supplies	-	-	-	-	-	-	715,183
Other services and charges	-	-	-	-	80,548	-	4,567,767
Capital outlay	-	-	-	-	-	-	1,200,566
Other disbursements	540,816	2,448,142	35,298,306	151,991	-	90,596	75,939,389
Total disbursements	540,816	2,448,142	35,298,306	151,991	386,717	90,596	91,051,081
Excess (deficiency) of receipts over disbursements	-	(11,333)	(2,334,734)	(3,686)	1,557,837	1,409	8,162,545
Cash and investments - ending	\$ 358	\$ 378,495	\$ 933,269	\$ 4,043	\$ 5,988,488	\$ 3,351	\$ 53,481,329

WHITE COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2011

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ 335,067	\$ -
Solid Waste	-	-
Totals	<u>\$ 335,067</u>	<u>\$ -</u>

WHITE COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2011

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Regions	Hospital Lease	\$ 179,825	10-01-07	10-01-11
Wells Fargo	Jail Lease	<u>557,000</u>	07-10-04	01-10-13
Total governmental activities		<u>736,825</u>		
Total of annual lease payments		<u>\$ 736,825</u>		

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
Notes and loans payable	Lease Payments	\$ 540,000	<u>\$ 279,000</u>
Totals		<u>\$ 540,000</u>	<u>\$ 279,000</u>

WHITE COUNTY  
SCHEDULE OF CAPITAL ASSETS  
December 31, 2011

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	\$ 2,535,264
Infrastructure	86,370,727
Buildings	13,665,223
Improvements other than buildings	2,927,161
Machinery, equipment and vehicles	5,307,126
Construction in progress	49,625
Total governmental activities	110,855,126
Solid Waste:	
Machinery, equipment and vehicles	26,379
Total capital assets	\$ 110,881,505

WHITE COUNTY  
OTHER REPORT

The annual report presented herein was prepared in addition to another official report prepared for the individual County office listed below:

County Treasurer

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](http://www.in.gov/sboa)

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT  
COULD HAVE A DIRECT AND MATERIAL EFFECT ON 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 each of its major federal programs for the year ended December 31, 2011. The County's major federal programs are 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 each of its major federal programs 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 each of its major federal programs for the year ended December 31, 2011.

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 THAT  
COULD HAVE A DIRECT AND MATERIAL EFFECT ON 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.

This report is intended solely for the information and use of the County's management, 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

May 31, 2012

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## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the County. The schedule and notes are presented as intended by the County.

WHITE COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2011

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 COMMERCE</u>			
Pass-Through Indiana Economic Development Corporation Economic Development Cluster ARRA-Investments for Public Works and Economic Development Facilities	11.300		\$ 142,224
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Indiana Office of Community and Rural Affairs CDBG - State Administered CDBG Cluster Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228		48,600
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Direct Grant			
Airport Improvement Program	20.106		
3-18-0057-11			296,749
3-18-0057-12			27,352
Total for program			324,101
Pass-Through Indiana Department of Transportation Formula Grants for Other than Urbanized Areas	20.509		
A249-10-320346 Operation Grant			24,582
A249-11-320346 Operation Grant			81,445
Total for program			106,027
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster			
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601		
RDP-2011-02-02-03			2,000
K8-2011-03-03-33			7,791
OP-11-02-01-34			5,181
OP-12-02-01-34			5,732
Total for cluster			20,704
Total for federal grantor agency			450,832
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana State Department of Health Public Health Emergency Preparedness EDS # A-70-1-0531649	93.069		
			10,000
			355
Total for program			10,355
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563		
General			268,476
Clerk Incentive 4D			17,616
Prosecutor Incentive 4D			26,505
Title 4D Incentive			17,616
Total for program			330,213
Pass-Through Indiana State Department of Health National Bioterrorism Hospital Preparedness Program	93.889		
			3,400
Total for federal grantor agency			343,968
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Emergency Management Performance Grants	97.042		
EDS # C44P-1-373A			3,414
EDS # C44P-1-158A			3,726
Total for program			7,140
Total federal awards expended			\$ 992,764

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

WHITE COUNTY  
NOTES 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 White County (County) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statement. 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, 2011:

Program Title	Federal CFDA Number	2011
Formula Grants for Other Than Urbanized Areas	20.509	<u>\$ 106,027</u>

WHITE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**Section I – Summary of Auditor's Results**

Financial Statement:

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

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiency identified?	none reported
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?	no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
20.106	Airport Improvement Program
93.563	Child Support Enforcement

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**

**FINDING 2011-1 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING**

We noted several deficiencies in the internal control system of the County related to financial transactions and reporting. We believe the following deficiencies constitute material weaknesses:

1. Lack of Segregation of Duties: Control activities should be selected and developed at various levels of the County to reduce risks to the achievement of financial reporting objectives. The County has not separated incompatible activities related to cash and investment balances. The failure to establish these controls could enable material misstatements or irregularities to remain undetected.

WHITE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

2. **Preparing Financial Statements:** Effective internal control over financial reporting involves the identification and analysis of the risks of material misstatement to the County's audited financial statement and then determining how those identified risks should be managed. The County has not identified risks to the preparation of reliable financial statements and as a result has failed to design effective controls over the preparation of the financial statement to prevent or detect material misstatements, including notes to the financial statement.
3. **Monitoring of Controls:** Effective internal control over financial reporting requires the County Commissioners to monitor and assess the quality of the County's system of internal control. The County Commissioners have not performed either an ongoing or separate evaluation of their system of internal controls. The failure to exercise their oversight responsibility places the County at risk that controls may not be designed or operating effectively to provide reasonable assurance that controls will prevent or detect material misstatements in a timely manner. Additionally, the County has no process to identify or communicate corrective actions to improve controls.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

We recommended that County officials implement procedures to ensure that material errors in recording financial transactions and material misstatements in reporting will be prevented or detected in a timely manner.

***Section III – Federal Award Findings and Questioned Costs***

No matters are reportable.



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

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**FINDING 2010-1**

<u>Original SBA Audit Report Number:</u>	<u>B38844</u>
<u>Finding Notation:</u>	<u>Equipment and Real Property Management</u>
<u>Auditee Contact Person:</u>	<u>Jill Guingrich</u>
<u>Title of Contact Person:</u>	<u>Auditor</u>
<u>Phone Number:</u>	<u>574-583-5761</u>
<u>Fiscal Year:</u>	<u>2011</u>

**Status of Finding:**

White 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.

  
\_\_\_\_\_  
Jill Guingrich, Auditor

4-12-12  
Date

*White County Treasurer*

*P.O. Box 388*

*Monticello, Indiana 47960*

*Dixie A. Geisler*  
*Treasurer*  
*www.dxgeisler@yahoo.com*

*Telephone:*  
*(574) 583-5771*  
*Fax:*  
*(574) 583-7498*

WHITE COUNTY TREASURER  
CORRECTIVE ACTION PLAN

May 30, 2012

FEDERAL FINDING 2011-1, INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING

The White County Treasurer did not comply with properly implementing an internal control system related to financial transactions as stated in the following:

1. Lack of Segregation of Duties: Control activities should be selected and developed at various levels of the County to reduce risks to achievement of financial reporting objectives. The County has not separated incompatible activities related to cash and investment balances. The failure to establish these controls could enable material misstatements or irregularities to occur undetected.
2. Monitoring of Controls: Effective internal control over financial reporting requires the County Commissioners to monitor and assess the quality of the County's system of internal control. The County Commissioners have not performed either an ongoing or separate evaluation of their system of internal controls. The failure to exercise their oversight responsibility places the County at risk that controls may not be designed or operating effectively to provide reasonable assurance that controls will prevent or detect material misstatements in a timely manner. Additionally, the County has no process to identify or communicate corrective actions to improve controls.

The White County Treasurer has implemented procedures to ensure that financial transactions will prevent material misstatements in a timely manner.

Sincerely,



Dixie Geisler  
Treasurer

WHITE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on May 31, 2012, with John Heimlich, President of the Board of County Commissioners, and Jill Guingrich, Auditor.