

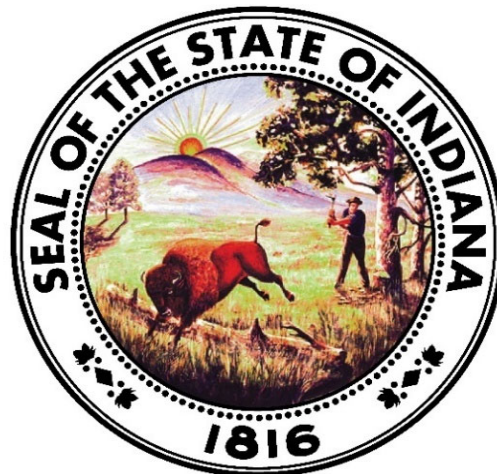
**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

FINANCIAL STATEMENT AUDIT REPORT

OF

WHITE COUNTY, INDIANA

January 1, 2022 to December 31, 2022



**FILED**

08/21/2023



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Gayle E. Rogers Elizabeth J. Billue	01-01-22 to 12-31-22 01-01-23 to 12-31-23
County Treasurer	Barbara Nydegger	01-01-22 to 12-31-23
Clerk of the Circuit Court	Laura Cosgray	01-01-22 to 12-31-23
County Sheriff	William Brooks	01-01-22 to 12-31-23
County Recorder	Lori Austin	01-01-22 to 12-31-23
President of the Board of County Commissioners	David Diener Steve Burton	01-01-22 to 12-31-22 01-01-23 to 12-31-23
President of the County Council	Raymond L. Kramer, Jr.	01-01-22 to 12-31-23



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF WHITE COUNTY, INDIANA

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

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

We have audited the accompanying financial statement of White County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2022, and the related notes to the financial statement as listed in the Table of Contents.

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

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

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

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

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

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

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Responsibilities of Management for the Financial Statement***

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

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

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

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

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**Required Supplementary Information**

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

**Other Information**

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

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

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated August 8, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

  
Beth Kelley, CPA, CFE  
Deputy State Examiner

August 8, 2023

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

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

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

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

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

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

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
County General	\$ 11,071,875	\$ 16,808,450	\$ 16,729,122	\$ 11,151,203
Accident Reports	27,140	4,520	-	31,660
Airport	1,322,755	298,328	240,108	1,380,975
Campaign Finance Enforce - Co	560	4,064	-	4,624
LIT EDIT County Portion	1,802,923	1,005,987	912,198	1,896,712
City & Town Court Cost	2,955	5,941	5,719	3,177
Clerk Record Perpetuation	49,369	15,654	-	65,023
Community Corrections	602,646	219,485	199,288	622,843
Innkeepers-Promotion	268,784	124,957	120,000	273,741
Sales Disclosure Co Share	63,859	8,525	-	72,384
Cum Bridge	2,060,562	1,344,593	1,168,104	2,237,051
Cum Capital Development	2,044,602	722,347	180,264	2,586,685
Co Drug Free Community	24,935	33,326	26,427	31,834
Economic Development Fee	7,200	-	-	7,200
Emergency Plan/Right to Know	20,666	4,946	6,582	19,030
Enhanced Access Fund	5,750	-	-	5,750
County Extradition	56,486	-	6,808	49,678
Firearm Training	11,091	22,550	14,652	18,989
General Drain Improvement	26,637	353,225	128,150	251,712
Health	280,135	288,171	242,764	325,542
ID Security Protection Fund	75,566	5,933	-	81,499
Health - Local Health Mtnc	146,237	41,139	5,230	182,146
Local Road & Street	521,878	485,743	437,000	570,621
Misdemeanant Fund	38,489	16,521	23,990	31,020
Highway	415,263	2,278,030	2,595,479	97,814
Plat Book Fees	63,435	19,430	-	82,865
Rainy Day Fund	375,878	823	-	376,701
Recorder Perpetuation	283,289	120,325	51,863	351,751
Riverboat Tax	379,939	74,525	394,596	59,868
Sex & Violent Offender Admin	1,040	-	-	1,040
Sheriff's Pension Trust	330,198	15,140	-	345,338
Solid Waste Operating Fund	5,933,378	3,091,824	2,510,915	6,514,287
Supplemental PD Srvc	12,960	8,194	-	21,154
Surplus Tax	47,820	37,826	21,040	64,606
Surveyor's Corner Perpetuation	253,842	30,165	82,757	201,250
Tax Sale Cost	44,464	19,800	18,141	46,123
Tax Sale Redemption	1,434	148,614	146,316	3,732
Tax Sale Surplus	1,190,024	1,021,925	1,377,581	834,368
Health - In Lhd Trust Acct	232,860	17,568	9,936	240,492
Vehicle Inspection Fund	3,455	1,230	-	4,685
Auditors Ineligible Deductions	60,288	-	10,091	50,197
Elected Official Training Fund	27,313	5,933	6,090	27,156
County Offender Transport	633	313	-	946
Statewide 911	325,127	481,663	562,418	244,372
Reassessment	914,030	163,251	129,111	948,170
Adult Probation Admin Fee	67,654	18,135	16,000	69,789
Probation	259,898	74,087	15,838	318,147
Juvenile Probation	11,011	1,960	-	12,971
State View Cemetery	1,074	-	500	574
Alcohol & Drug	489,949	50,354	68,244	472,059
Drain Construction/Reconstruct	-	38,084	33,711	4,373
Ditch Maintenance	2,202,481	1,158,670	1,159,243	2,201,908
Drug Buy Money	-	2,500	2,500	-
Sheriff's Sale	-	4,720	2,900	1,820
DUI Enforcement Grant	1,477	-	-	1,477
Sheriff K-9 Donation Fund	22,774	670	570	22,874
Recycle Donation Fund	-	60,469	49,014	11,455
WC Econ Dev Reserve Fund	-	1,429,920	-	1,429,920
County Payroll	32,658	2,508,875	2,506,292	35,241
Township Assistance	-	35,806,555	35,806,555	-
CVET Tax	-	287,927	287,927	-
Financial Institution Tax	-	375,218	375,218	-
Fines & Forfeitures	2,556	19,088	17,703	3,941
Infraction Judgement	1,511	24,265	24,539	1,237
Overweight Vehicles	-	10	10	-
Special Death Benefit	40	755	710	85
State Disclosure Fee	1,170	8,485	8,755	900
Coroners Education Fund	466	2,779	2,970	275
Interstate Compact State Share	-	313	313	-
State Mtg Recording Fund	640	2,698	3,338	-
Child Restraint Fees	-	175	150	25
Education Plate Fee	-	750	750	-
Riverboat Gaming Fund	-	139,001	139,001	-
Prosecutor PCA 93.563	495	-	-	495
Title IV-D Incentive	46,243	6,818	10,747	42,314
Prosecutor Incentive 4D	110,380	10,262	39,757	80,885
Clerk Incentive 4D	45,752	6,818	6,756	45,814

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

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
OCRA CDBG COVID 12.228 Bus	-	7,000	7,000	-
Clerk Trust Fund	338,272	2,571,403	2,186,868	722,807
Sheriff Inmate Trust	9,744	301,795	302,587	8,952
Sheriff Commissary	100,263	76,194	101,672	74,785
Treasurer After Settlement Collections	1,231,950	961,414	1,231,950	961,414
Innkeepers Tax Lake Enhance	206,770	187,436	129,994	264,212
MVH Restricted	941,952	2,131,195	1,823,828	1,249,319
Prosecutor Forfeiture	5,929	8,427	-	14,356
Opioid Restricted	-	78,086	-	78,086
Opioid Unrestricted	-	32,951	-	32,951
HNW TIF03	775,995	42,356	-	818,351
MACP TIF09	16,276	61,522	-	77,798
HRA-Health Reimbursement Acct	1,639	-	-	1,639
Police Week Donations Drug Fre	3,667	-	-	3,667
County Enforce Educa #2	2	-	-	2
E-911 Surtax Fund	12,656	-	12,656	-
Health Dept Gift Fund	4,496	-	-	4,496
Sheriff Drug Awareness	2,943	-	-	2,943
Health Ins Claims Reimb Fund	1,039,021	2,883,563	3,561,381	361,203
WCRDC Loan Fund Monti Fire Sta	1,250,000	-	1,250,000	-
Solid Waste Reserve Fund	2,068,932	3,060,210	161,366	4,967,776
Drainage Approval Fee	16,441	14,000	9,560	20,881
Emergency Management Volunteer	4,981	-	-	4,981
Public Right Of Way Fees	112,919	340,919	241,413	212,425
Law Enforcement Education	72,794	4,441	3,222	74,013
Recorders Enhanced Access Fund	151,884	37,840	7,950	181,774
Wind Farm Economic Dev Fund	3,483,518	2,510,200	5,640,929	352,789
Solar Farm Economic Dev Fund	200,000	-	40,000	160,000
Farm Cash Rent Fund	168,396	29,485	1,194	196,687
RUA IN Crossroads Wind	-	3,144,915	2,533,059	611,856
RUA TL Solar	-	259,300	196,839	62,461
RUA NextEra Cavalry Solar	-	59,100	14,483	44,617
RUA Meadow Lake Solar	-	45,000	-	45,000
RUA IN Crossroads II Wind	-	436,300	82,500	353,800
Soil & Water (Payroll)	-	1,922	1,922	-
Solid Waste Mgmt Dist PR	-	65,466	65,418	48
WC Econ Dev Payroll	-	174,926	174,344	582
WC Tourism Authority PR	181	-	-	181
LIT Property Tax Relief	7,956	434,487	404,042	38,401
LIT Shares	-	12,407,793	12,407,793	-
LIT Edit	-	1,550,974	1,550,974	-
AIP1919 Rd Relocate 20.106	(44,789)	30,773	7,725	(21,741)
AIP1818 Obstruction/Trees	(28,073)	34,937	65,005	(58,141)
Roundabout FHWA 20.205	(78,434)	136,632	344,698	(286,500)
Addictions Response 93.788	129,357	15,000	53,762	90,595
Sheriff Drug Task Force 20.601	(1,636)	-	-	(1,636)
White Co Council On Aging	-	266,135	266,135	-
AIP FY21 Rd 225 S Const	(8,183)	1,117,080	1,275,548	(166,651)
Pre Disaster Mitigation 97.047	-	-	1,457	(1,457)
Airport-AIP1716 WI FNC 20.106	62,165	-	-	62,165
USDA WWTP 11.307 Wolcott	1,056,322	2,089,920	3,958,029	(811,787)
EMA EMPG FFY21 97.042	-	35,000	35,000	-
EMA SHSP Sub-Grant	698	-	-	698
Sheriff Op Pull Over 20.616	871	-	-	871
EMA SHSP Mobile Ops Ctr 97.067	-	-	86,820	(86,820)
Health-Phep ISDH Prepar 93.074	228	-	-	228
Health PHEP Coop Agrmt 93.069	1,521	24,964	24,961	1,524
Marine Patrol Grant (2005)	2,784	7,000	7,918	1,866
Bridge 89 1902807 20.205	(440)	45,590	45,522	(372)
Bridge 180 Des 2003033	-	62,586	66,274	(3,688)
Bridge 240 Des 2003032	-	61,517	65,566	(4,049)
Health COVID 52940 93.268	(6,000)	7,297	-	1,297
Health COVID 53497 93.268	(14,283)	49,848	12,625	22,940
ARP Grant Fund	2,299,678	2,340,766	1,354,202	3,286,242
GAL/CASA Carroll White Program	18,944	15,865	7,503	27,306
Recycling Grant 52733	67,455	67,455	134,910	-
CTP Grant Comm Correction	63,449	-	-	63,449
CC State Jail Treatment Grant	-	122,400	120,542	1,858
Comm Corrections State Funds	78,033	329,449	241,849	165,633
Highway - Comm Crossings Grant	-	125,736	106,959	18,777
Totals	<u>\$ 50,557,243</u>	<u>\$ 112,297,915</u>	<u>\$ 111,370,705</u>	<u>\$ 51,484,453</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 Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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

**C. Cash and Investments**

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

**D. Receipts**

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

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

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

WHITE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

*Other receipts.* Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

**E. Disbursements**

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

*Personal services.* Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

*Supplies.* Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

*Other services and charges.* Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

*Debt service - principal and interest.* Amounts disbursed for 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.* Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

WHITE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Other disbursements.* Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

**F. Interfund Transfers**

The County may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

**G. Fund Accounting**

Separate funds are established, maintained, and reported by the County. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units, and, therefore, the funds cannot be used for any expenditures of the unit itself.

**Note 2. Budgets**

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

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

WHITE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(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, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

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

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

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

WHITE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Financial Report*

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

Indiana Public Retirement System  
One North Capitol, Suite 001  
Indianapolis, IN 46204  
Ph. (844) 464-6777

*Contributions*

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

*B. County Police Retirement Plan*

*Plan Description*

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

*Funding Policy*

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute.

*C. County Police Benefit Plan*

*Plan Description*

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

WHITE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Funding Policy*

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute.

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of funds being set up as a reimbursable grant. As a result, some expenditures were not reimbursed by December 31, 2022, and resulted in negative balances.

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REQUIRED SUPPLEMENTARY INFORMATION

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

	County General	Accident Reports	Airport	Campaign Finance Enforce - Co	LIT EDIT County Portion	City & Town Court Cost
Cash and investments - beginning	\$ 11,071,875	\$ 27,140	\$ 1,322,755	\$ 560	\$ 1,802,923	\$ 2,955
Receipts:						
Taxes	13,353,786	-	198,546	-	1,005,987	-
Licenses and permits	843,954	-	-	-	-	-
Intergovernmental receipts	792,941	-	17,413	-	-	-
Charges for services	250,643	3,126	82,157	4,064	-	-
Fines and forfeits	73,933	-	-	-	-	5,941
Other receipts	1,493,193	1,394	212	-	-	-
Total receipts	16,808,450	4,520	298,328	4,064	1,005,987	5,941
Disbursements:						
Personal services	8,954,289	-	3,235	-	-	-
Supplies	346,881	-	810	-	300,000	-
Other services and charges	6,694,967	-	156,239	-	441,936	-
Debt service - principal and interest	-	-	-	-	140,004	-
Capital outlay	730,485	-	79,824	-	30,258	-
Other disbursements	2,500	-	-	-	-	5,719
Total disbursements	16,729,122	-	240,108	-	912,198	5,719
Excess (deficiency) of receipts over disbursements	79,328	4,520	58,220	4,064	93,789	222
Cash and investments - ending	\$ 11,151,203	\$ 31,660	\$ 1,380,975	\$ 4,624	\$ 1,896,712	\$ 3,177

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

	Clerk Record Perpetuation	Community Corrections	Innkeepers-Promotion	Sales Disclosure Co Share	Cum Bridge	Cum Capital Development
Cash and investments - beginning	\$ 49,369	\$ 602,646	\$ 268,784	\$ 63,859	\$ 2,060,562	\$ 2,044,602
Receipts:						
Taxes	-	-	124,957	-	1,084,017	664,103
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	95,073	58,244
Charges for services	519	219,485	-	8,525	130,895	-
Fines and forfeits	15,135	-	-	-	-	-
Other receipts	-	-	-	-	34,608	-
Total receipts	15,654	219,485	124,957	8,525	1,344,593	722,347
Disbursements:						
Personal services	-	115,550	-	-	-	-
Supplies	-	6,703	-	-	-	-
Other services and charges	-	64,773	120,000	-	662,997	123,866
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	12,262	-	-	505,107	56,398
Other disbursements	-	-	-	-	-	-
Total disbursements	-	199,288	120,000	-	1,168,104	180,264
Excess (deficiency) of receipts over disbursements	15,654	20,197	4,957	8,525	176,489	542,083
Cash and investments - ending	\$ 65,023	\$ 622,843	\$ 273,741	\$ 72,384	\$ 2,237,051	\$ 2,586,685

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

	Co Drug Free Community	Economic Development Fee	Emergency Plan/Right to Know	Enhanced Access Fund	County Extradition	Firearm Training
Cash and investments - beginning	\$ 24,935	\$ 7,200	\$ 20,666	\$ 5,750	\$ 56,486	\$ 11,091
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	4,946	-	-	22,450
Charges for services	-	-	-	-	-	100
Fines and forfeits	30,633	-	-	-	-	-
Other receipts	2,693	-	-	-	-	-
Total receipts	33,326	-	4,946	-	-	22,550
Disbursements:						
Personal services	1,347	-	195	-	-	-
Supplies	-	-	48	-	-	-
Other services and charges	25,080	-	4,445	-	6,808	14,652
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	1,894	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	26,427	-	6,582	-	6,808	14,652
Excess (deficiency) of receipts over disbursements	6,899	-	(1,636)	-	(6,808)	7,898
Cash and investments - ending	\$ 31,834	\$ 7,200	\$ 19,030	\$ 5,750	\$ 49,678	\$ 18,989

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

	General Drain Improvement	Health	ID Security Protection Fund	Health - Local Health Mtn	Local Road & Street	Misdemeanant Fund
Cash and investments - beginning	\$ 26,637	\$ 280,135	\$ 75,566	\$ 146,237	\$ 521,878	\$ 38,489
Receipts:						
Taxes	160,090	148,339	-	-	-	-
Licenses and permits	-	29,301	-	-	-	-
Intergovernmental receipts	-	13,010	-	41,139	485,743	-
Charges for services	-	17,479	5,933	-	-	-
Fines and forfeits	-	-	-	-	-	16,521
Other receipts	193,135	80,042	-	-	-	-
Total receipts	353,225	288,171	5,933	41,139	485,743	16,521
Disbursements:						
Personal services	-	228,157	-	-	-	-
Supplies	-	466	-	2,669	-	-
Other services and charges	127,945	14,141	-	2,561	437,000	23,990
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	205	-	-	-	-	-
Total disbursements	128,150	242,764	-	5,230	437,000	23,990
Excess (deficiency) of receipts over disbursements	225,075	45,407	5,933	35,909	48,743	(7,469)
Cash and investments - ending	\$ 251,712	\$ 325,542	\$ 81,499	\$ 182,146	\$ 570,621	\$ 31,020

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

	Highway	Plat Book Fees	Rainy Day Fund	Recorder Perpetuation	Riverboat Tax	Sex & Violent Offender Admin
Cash and investments - beginning	\$ 415,263	\$ 63,435	\$ 375,878	\$ 283,289	\$ 379,939	\$ 1,040
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	2,131,195	-	-	-	74,525	-
Charges for services	30,487	19,430	-	120,325	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	116,348	-	823	-	-	-
Total receipts	2,278,030	19,430	823	120,325	74,525	-
Disbursements:						
Personal services	1,019,292	-	-	753	-	-
Supplies	842,358	-	-	-	394,596	-
Other services and charges	479,419	-	-	51,110	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	254,410	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,595,479	-	-	51,863	394,596	-
Excess (deficiency) of receipts over disbursements	(317,449)	19,430	823	68,462	(320,071)	-
Cash and investments - ending	\$ 97,814	\$ 82,865	\$ 376,701	\$ 351,751	\$ 59,868	\$ 1,040

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

	Sheriffs Pension Trust	Solid Waste Operating Fund	Supplemental PD Srvcs	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Cost
Cash and investments - beginning	\$ 330,198	\$ 5,933,378	\$ 12,960	\$ 47,820	\$ 253,842	\$ 44,464
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	4,340	3,048,824	-	-	30,165	19,800
Fines and forfeits	10,800	-	-	-	-	-
Other receipts	-	43,000	8,194	37,826	-	-
Total receipts	15,140	3,091,824	8,194	37,826	30,165	19,800
Disbursements:						
Personal services	-	1,126,654	-	-	2,500	-
Supplies	-	7,077	-	-	80,257	-
Other services and charges	-	443,850	-	17,129	-	18,141
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	873,778	-	-	-	-
Other disbursements	-	59,556	-	3,911	-	-
Total disbursements	-	2,510,915	-	21,040	82,757	18,141
Excess (deficiency) of receipts over disbursements	15,140	580,909	8,194	16,786	(52,592)	1,659
Cash and investments - ending	\$ 345,338	\$ 6,514,287	\$ 21,154	\$ 64,606	\$ 201,250	\$ 46,123

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

	Tax Sale Redemption	Tax Sale Surplus	Health - In Lhd Trust Acct	Vehicle Inspection Fund	Auditors Ineligible Deductions	Elected Official Training Fund
Cash and investments - beginning	\$ 1,434	\$ 1,190,024	\$ 232,860	\$ 3,455	\$ 60,288	\$ 27,313
Receipts:						
Taxes	-	1,021,538	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	17,568	-	-	-
Charges for services	-	-	-	1,230	-	5,933
Fines and forfeits	-	-	-	-	-	-
Other receipts	148,614	387	-	-	-	-
Total receipts	148,614	1,021,925	17,568	1,230	-	5,933
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	7,114	-	-	-
Other services and charges	106,879	1,377,581	2,822	-	10,091	6,090
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	39,437	-	-	-	-	-
Total disbursements	146,316	1,377,581	9,936	-	10,091	6,090
Excess (deficiency) of receipts over disbursements	2,298	(355,656)	7,632	1,230	(10,091)	(157)
Cash and investments - ending	\$ 3,732	\$ 834,368	\$ 240,492	\$ 4,685	\$ 50,197	\$ 27,156

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

	County Offender Transport	Statewide 911	Reassessment	Adult Probation Admin Fee	Probation	Juvenile Probation
Cash and investments - beginning	\$ 633	\$ 325,127	\$ 914,030	\$ 67,654	\$ 259,898	\$ 11,011
Receipts:						
Taxes	-	-	148,339	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	469,007	13,010	-	-	-
Charges for services	-	-	-	-	16,103	-
Fines and forfeits	313	-	-	18,135	50,484	1,960
Other receipts	-	12,656	1,902	-	7,500	-
Total receipts	313	481,663	163,251	18,135	74,087	1,960
Disbursements:						
Personal services	-	562,418	20,437	16,000	-	-
Supplies	-	-	1,430	-	-	-
Other services and charges	-	-	76,236	-	15,838	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	31,008	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	562,418	129,111	16,000	15,838	-
Excess (deficiency) of receipts over disbursements	313	(80,755)	34,140	2,135	58,249	1,960
Cash and investments - ending	\$ 946	\$ 244,372	\$ 948,170	\$ 69,789	\$ 318,147	\$ 12,971

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

	State View Cemetery	Alcohol & Drug	Drain Construction/Reconstruct	Ditch Maintenance	Drug Buy Money
Cash and investments - beginning	\$ 1,074	\$ 489,949	\$ -	\$ 2,202,481	\$ -
Receipts:					
Taxes	-	-	36,721	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	110	-	-	-
Charges for services	-	1,515	-	54,000	-
Fines and forfeits	-	48,663	-	-	-
Other receipts	-	66	1,363	1,104,670	2,500
Total receipts	-	50,354	38,084	1,158,670	2,500
Disbursements:					
Personal services	-	9,000	-	2,261	-
Supplies	-	-	-	-	-
Other services and charges	500	59,244	2,465	370,646	2,500
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	31,246	786,336	-
Total disbursements	500	68,244	33,711	1,159,243	2,500
Excess (deficiency) of receipts over disbursements	(500)	(17,890)	4,373	(573)	-
Cash and investments - ending	\$ 574	\$ 472,059	\$ 4,373	\$ 2,201,908	\$ -

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

	Sheriffs Sale	DUI Enforcement Grant	Sheriff K-9 Donation Fund	Recycle Donation Fund	WC Econ Dev Reserve Fund	County Payroll
Cash and investments - beginning	\$ -	\$ 1,477	\$ 22,774	\$ -	\$ -	\$ 32,658
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	4,720	-	670	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	60,469	1,429,920	2,508,875
Total receipts	4,720	-	670	60,469	1,429,920	2,508,875
Disbursements:						
Personal services	-	-	-	-	-	2,506,292
Supplies	-	-	570	-	-	-
Other services and charges	2,900	-	-	6,014	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	43,000	-	-
Total disbursements	2,900	-	570	49,014	-	2,506,292
Excess (deficiency) of receipts over disbursements	1,820	-	100	11,455	1,429,920	2,583
Cash and investments - ending	\$ 1,820	\$ 1,477	\$ 22,874	\$ 11,455	\$ 1,429,920	\$ 35,241

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

	Township Assistance	CVET Tax	Financial Institution Tax	Fines & Forfeitures	Infraction Judgement	Overweight Vehicles
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 2,556	\$ 1,511	\$ -
Receipts:						
Taxes	32,026,315	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	3,581,504	287,927	375,218	-	-	-
Charges for services	50,689	-	-	-	-	-
Fines and forfeits	190	-	-	18,060	24,265	10
Other receipts	147,857	-	-	1,028	-	-
Total receipts	<u>35,806,555</u>	<u>287,927</u>	<u>375,218</u>	<u>19,088</u>	<u>24,265</u>	<u>10</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	35,806,555	287,927	375,218	17,703	24,539	10
Total disbursements	<u>35,806,555</u>	<u>287,927</u>	<u>375,218</u>	<u>17,703</u>	<u>24,539</u>	<u>10</u>
Excess (deficiency) of receipts over disbursements	-	-	-	1,385	(274)	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,941</u>	<u>\$ 1,237</u>	<u>\$ -</u>

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

	Special Death Benefit	State Disclosure Fee	Coroners Education Fund	Interstate Compact State Share	State Mtg Recording Fund	Child Restraint Fees
Cash and investments - beginning	\$ 40	\$ 1,170	\$ 466	\$ -	\$ 640	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	8,485	2,779	-	2,698	-
Fines and forfeits	755	-	-	313	-	175
Other receipts	-	-	-	-	-	-
Total receipts	755	8,485	2,779	313	2,698	175
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	710	8,755	2,970	313	3,338	150
Total disbursements	710	8,755	2,970	313	3,338	150
Excess (deficiency) of receipts over disbursements	45	(270)	(191)	-	(640)	25
Cash and investments - ending	\$ 85	\$ 900	\$ 275	\$ -	\$ -	\$ 25

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

	Education Plate Fee	Riverboat Gaming Fund	Prosecutor PCA 93.563	Title IV-D Incentive	Prosecutor Incentive 4D	Clerk Incentive 4D
Cash and investments - beginning	\$ -	\$ -	\$ 495	\$ 46,243	\$ 110,380	\$ 45,752
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	750	-	-	-	-	-
Intergovernmental receipts	-	139,001	-	6,818	10,262	6,818
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	750	139,001	-	6,818	10,262	6,818
Disbursements:						
Personal services	-	-	-	-	38,674	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	10,747	1,083	6,756
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	750	139,001	-	-	-	-
Total disbursements	750	139,001	-	10,747	39,757	6,756
Excess (deficiency) of receipts over disbursements	-	-	-	(3,929)	(29,495)	62
Cash and investments - ending	\$ -	\$ -	\$ 495	\$ 42,314	\$ 80,885	\$ 45,814

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

	OCRA CDBG COVID 12.228 Bus	Clerk Trust Fund	Sheriff Inmate Trust	Sheriff Commissary	Treasurer After Settlement Collections	Innkeepers Tax Lake Enhance
Cash and investments - beginning	\$ -	\$ 338,272	\$ 9,744	\$ 100,263	\$ 1,231,950	\$ 206,770
Receipts:						
Taxes	-	-	-	-	-	187,436
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	7,000	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	2,571,403	301,795	76,194	961,414	-
Total receipts	7,000	2,571,403	301,795	76,194	961,414	187,436
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	129,994
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	7,000	2,186,868	302,587	101,672	1,231,950	-
Total disbursements	7,000	2,186,868	302,587	101,672	1,231,950	129,994
Excess (deficiency) of receipts over disbursements	-	384,535	(792)	(25,478)	(270,536)	57,442
Cash and investments - ending	\$ -	\$ 722,807	\$ 8,952	\$ 74,785	\$ 961,414	\$ 264,212

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

	MVH Restricted	Prosecutor Forfeiture	Opioid Restricted	Opioid Unrestricted	HNW TIF03	MACP TIF09
Cash and investments - beginning	\$ 941,952	\$ 5,929	\$ -	\$ -	\$ 775,995	\$ 16,276
Receipts:						
Taxes	-	-	-	-	42,356	61,522
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	2,131,195	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	5,000	-	-	-	-
Other receipts	-	3,427	78,086	32,951	-	-
Total receipts	<u>2,131,195</u>	<u>8,427</u>	<u>78,086</u>	<u>32,951</u>	<u>42,356</u>	<u>61,522</u>
Disbursements:						
Personal services	571,250	-	-	-	-	-
Supplies	1,171,084	-	-	-	-	-
Other services and charges	35,904	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	45,590	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>1,823,828</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>307,367</u>	<u>8,427</u>	<u>78,086</u>	<u>32,951</u>	<u>42,356</u>	<u>61,522</u>
Cash and investments - ending	<u>\$ 1,249,319</u>	<u>\$ 14,356</u>	<u>\$ 78,086</u>	<u>\$ 32,951</u>	<u>\$ 818,351</u>	<u>\$ 77,798</u>

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

	HRA-Health Reimbursement Acct	Police Week Donations Drug Fre	County Enforce Educa #2	E-911 Surtax Fund	Health Dept Gift Fund	Sheriff Drug Awareness
Cash and investments - beginning	\$ 1,639	\$ 3,667	\$ 2	\$ 12,656	\$ 4,496	\$ 2,943
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	12,656	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	12,656	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	(12,656)	-	-
Cash and investments - ending	\$ 1,639	\$ 3,667	\$ 2	\$ -	\$ 4,496	\$ 2,943

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

	Health Ins Claims Reimb Fund	WCRDC Loan Fund Monti Fire Sta	Solid Waste Reserve Fund	Drainage Approval Fee	Emergency Management Volunteer	Public Right Of Way Fees
Cash and investments - beginning	\$ 1,039,021	\$ 1,250,000	\$ 2,068,932	\$ 16,441	\$ 4,981	\$ 112,919
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	1,810,210	14,000	-	190,819
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,883,563	-	1,250,000	-	-	150,100
Total receipts	2,883,563	-	3,060,210	14,000	-	340,919
Disbursements:						
Personal services	3,561,381	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	1,250,000	150,000	9,560	-	241,413
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	11,366	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	3,561,381	1,250,000	161,366	9,560	-	241,413
Excess (deficiency) of receipts over disbursements	(677,818)	(1,250,000)	2,898,844	4,440	-	99,506
Cash and investments - ending	\$ 361,203	\$ -	\$ 4,967,776	\$ 20,881	\$ 4,981	\$ 212,425

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

	Law Enforcement Education	Recorders Enhanced Access Fund	Wind Farm Economic Dev Fund	Solar Farm Economic Dev Fund	Farm Cash Rent Fund	RUA IN Crossroads Wind
Cash and investments - beginning	\$ 72,794	\$ 151,884	\$ 3,483,518	\$ 200,000	\$ 168,396	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	37,840	2,503,200	-	29,485	-
Fines and forfeits	4,441	-	-	-	-	-
Other receipts	-	-	7,000	-	-	3,144,915
Total receipts	4,441	37,840	2,510,200	-	29,485	3,144,915
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	3,222	7,950	180,272	40,000	1,194	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	4,030,737	-	-	2,533,059
Other disbursements	-	-	1,429,920	-	-	-
Total disbursements	3,222	7,950	5,640,929	40,000	1,194	2,533,059
Excess (deficiency) of receipts over disbursements	1,219	29,890	(3,130,729)	(40,000)	28,291	611,856
Cash and investments - ending	\$ 74,013	\$ 181,774	\$ 352,789	\$ 160,000	\$ 196,687	\$ 611,856

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

	RUA TL Solar	RUA NextEra Cavalry Solar	RUA Meadow Lake Solar	RUA IN Crossroads II Wind	Soil & Water (Payroll)	Solid Waste Mgmt Dist PR
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	259,300	59,100	45,000	436,300	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	1,922	65,466
Total receipts	259,300	59,100	45,000	436,300	1,922	65,466
Disbursements:						
Personal services	-	-	-	-	1,922	18,012
Supplies	-	-	-	-	-	-
Other services and charges	196,839	14,483	-	-	-	47,406
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	82,500	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	196,839	14,483	-	82,500	1,922	65,418
Excess (deficiency) of receipts over disbursements	62,461	44,617	45,000	353,800	-	48
Cash and investments - ending	\$ 62,461	\$ 44,617	\$ 45,000	\$ 353,800	\$ -	\$ 48

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

	WC Econ Dev Payroll	WC Tourism Authority PR	LIT Property Tax Relief	LIT Shares	LIT Edit	AIP1919 Rd Relocate 20.106
Cash and investments - beginning	\$ -	\$ 181	\$ 7,956	\$ -	\$ -	\$ (44,789)
Receipts:						
Taxes	-	-	434,273	12,407,793	1,550,974	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	30,773
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	174,926	-	214	-	-	-
Total receipts	174,926	-	434,487	12,407,793	1,550,974	30,773
Disbursements:						
Personal services	174,344	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	7,725
Other disbursements	-	-	404,042	12,407,793	1,550,974	-
Total disbursements	174,344	-	404,042	12,407,793	1,550,974	7,725
Excess (deficiency) of receipts over disbursements	582	-	30,445	-	-	23,048
Cash and investments - ending	\$ 582	\$ 181	\$ 38,401	\$ -	\$ -	\$ (21,741)

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

	AIP1818 Obstruction/Trees	Roundabout FHWA 20.205	Additions Response 93.788	Sheriff Drug Task Force 20.601	White Co Council On Aging	AIP FY21 Rd 225 S Const
Cash and investments - beginning	\$ (28,073)	\$ (78,434)	\$ 129,357	\$ (1,636)	\$ -	\$ (8,183)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	20,271	136,632	15,000	-	266,135	1,117,080
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	14,666	-	-	-	-	-
Total receipts	34,937	136,632	15,000	-	266,135	1,117,080
Disbursements:						
Personal services	-	-	53,276	-	-	-
Supplies	-	-	486	-	-	-
Other services and charges	65,005	-	-	-	266,135	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	344,698	-	-	-	1,275,548
Other disbursements	-	-	-	-	-	-
Total disbursements	65,005	344,698	53,762	-	266,135	1,275,548
Excess (deficiency) of receipts over disbursements	(30,068)	(208,066)	(38,762)	-	-	(158,468)
Cash and investments - ending	\$ (58,141)	\$ (286,500)	\$ 90,595	\$ (1,636)	\$ -	\$ (166,651)

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

	Pre Disaster Mitigation 97.047	Airport-AIP1716 WI FNC 20.106	USDA WWTP 11.307 Wolcott	EMA EMPG FFY21 97.042	EMA SHSP Sub-Grant	Sheriff Op Pull Over 20.616
Cash and investments - beginning	\$ -	\$ 62,165	\$ 1,056,322	\$ -	\$ 698	\$ 871
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,565,105	35,000	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	524,815	-	-	-
Total receipts	-	-	2,089,920	35,000	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,457	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	3,958,029	35,000	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,457	-	3,958,029	35,000	-	-
Excess (deficiency) of receipts over disbursements	(1,457)	-	(1,868,109)	-	-	-
Cash and investments - ending	\$ (1,457)	\$ 62,165	\$ (811,787)	\$ -	\$ 698	\$ 871

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

	EMA SHSP Mobile Ops Ctr 97.067	Health-Phep ISDH Prepar 93.074	Health PHEP Coop Agrmt 93.069	Marine Patrol Grant (2005)	Bridge 89 1902807 20.205	Bridge 180 Des 2003033
Cash and investments - beginning	\$ -	\$ 228	\$ 1,521	\$ 2,784	\$ (440)	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	24,964	7,000	548	-
Charges for services	-	-	-	-	45,042	62,586
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	24,964	7,000	45,590	62,586
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	24,928	-	-	-
Other services and charges	-	-	33	7,918	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	86,820	-	-	-	45,522	66,274
Other disbursements	-	-	-	-	-	-
Total disbursements	86,820	-	24,961	7,918	45,522	66,274
Excess (deficiency) of receipts over disbursements	(86,820)	-	3	(918)	68	(3,688)
Cash and investments - ending	\$ (86,820)	\$ 228	\$ 1,524	\$ 1,866	\$ (372)	\$ (3,688)

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

	Bridge 240 Des 2003032	Health COVID 52940 93.268	Health COVID 53497 93.268	ARP Grant Fund	GAL/CASA Carroll White Program	Recycling Grant 52733
Cash and investments - beginning	\$ -	\$ (6,000)	\$ (14,283)	\$ 2,299,678	\$ 18,944	\$ 67,455
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	14,607	7,297	49,848	2,340,766	7,985	67,455
Charges for services	46,910	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	7,880	-
Total receipts	61,517	7,297	49,848	2,340,766	15,865	67,455
Disbursements:						
Personal services	-	-	12,625	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	65,566	-	-	1,354,202	-	134,910
Other disbursements	-	-	-	-	7,503	-
Total disbursements	65,566	-	12,625	1,354,202	7,503	134,910
Excess (deficiency) of receipts over disbursements	(4,049)	7,297	37,223	986,564	8,362	(67,455)
Cash and investments - ending	\$ (4,049)	\$ 1,297	\$ 22,940	\$ 3,286,242	\$ 27,306	\$ -

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

	CTP Grant Comm Correction	CC State Jail Treatment Grant	Comm Corrections State Funds	Highway - Comm Crossings Grant	Totals
Cash and investments - beginning	\$ 63,449	\$ -	\$ 78,033	\$ -	\$ 50,557,243
Receipts:					
Taxes	-	-	-	-	64,657,092
Licenses and permits	-	-	-	-	874,005
Intergovernmental receipts	-	122,400	329,449	125,736	17,066,168
Charges for services	-	-	-	-	9,684,911
Fines and forfeits	-	-	-	-	325,727
Other receipts	-	-	-	-	19,690,012
Total receipts	-	122,400	329,449	125,736	112,297,915
Disbursements:					
Personal services	-	-	241,849	-	19,241,713
Supplies	-	-	-	-	3,187,477
Other services and charges	-	120,542	-	-	14,771,424
Debt service - principal and interest	-	-	-	-	140,004
Capital outlay	-	-	-	106,959	16,759,929
Other disbursements	-	-	-	-	57,270,158
Total disbursements	-	120,542	241,849	106,959	111,370,705
Excess (deficiency) of receipts over disbursements	-	1,858	87,600	18,777	927,210
Cash and investments - ending	\$ 63,449	\$ 1,858	\$ 165,633	\$ 18,777	\$ 51,484,453

OTHER INFORMATION

WHITE COUNTY  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 December 31, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ 32,679	\$ -
Solid Waste	-	-
Totals	<u>\$ 32,679</u>	<u>\$ -</u>

WHITE COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2022

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 3,456,060
Infrastructure	108,726,454
Buildings	33,902,802
Improvements other than buildings	8,808,968
Machinery, equipment, and vehicles	<u>15,709,529</u>
Total governmental activities	<u>170,603,813</u>
Solid Waste:	
Total Solid Waste	<u>-</u>
Total capital assets	<u>\$ 170,603,813</u>

## OTHER REPORTS

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