

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

FINANCIAL STATEMENT AUDIT REPORT

OF

WHITE COUNTY, INDIANA

January 1, 2023 to December 31, 2023



**FILED**  
09/27/2024



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Elizabeth J. Billue	01-01-23 to 12-31-24
County Treasurer	Barbara Nydegger	01-01-23 to 12-31-24
Clerk of the Circuit Court	Laura Cosgray	01-01-23 to 12-31-24
County Sheriff	William Brooks	01-01-23 to 12-31-24
County Recorder	Lori Austin	01-01-23 to 12-31-24
President of the Board of County Commissioners	Steve Burton	01-01-23 to 12-31-24
President of the County Council	Raymond L. Kramer, Jr.	01-01-23 to 12-31-24



## 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, 2023, 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, 2023, 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, 2023, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

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

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

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

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

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

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

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

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**Other Information**

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis and the Schedule of Leases and Debt, 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 September 18, 2024, 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

September 18, 2024

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## FINANCIAL STATEMENT AND ACCOMPANYING NOTES 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, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
County General	\$ 11,151,204	\$ 18,812,601	\$ 18,256,617	\$ 11,707,188
Accident Reports	31,660	4,419	17,700	18,379
Airport	1,380,975	245,786	279,020	1,347,741
Campaign Finance Enforce - Co	4,624	950	-	5,574
LIT EDIT County Portion	1,896,712	1,221,672	798,799	2,319,585
City & Town Court Cost	3,177	7,035	6,644	3,568
Clerk Record Perpetuation	65,023	17,559	17,555	65,027
Community Corrections	622,842	290,288	363,330	549,800
Community Transition Program	-	2,575	-	2,575
Innkeepers-Promotion	273,741	119,254	120,000	272,995
Sales Disclosure Co Share	72,384	7,005	-	79,389
Cum Bridge	2,237,050	1,459,087	2,016,478	1,679,659
Cum Capital Development	2,586,686	803,159	580,804	2,809,041
Co Drug Free Community	31,835	31,371	33,206	30,000
Economic Development Fee	7,200	-	-	7,200
Emergency Plan/Right to Know	19,030	4,759	5,427	18,362
Enhanced Access Fund	5,750	-	-	5,750
County Extradition	49,678	-	5,206	44,472
Firearm Training	18,989	11,275	9,647	20,617
General Drain Improvement	251,713	310,694	206,657	355,750
Health	325,542	237,460	295,342	267,660
ID Security Protection Fund	81,499	5,797	-	87,296
Health - Local Health Mtnc	182,146	33,139	13,694	201,591
Local Road & Street	570,621	500,854	454,905	616,570
Misdemeanant Fund	31,020	14,950	4,365	41,605
Highway	97,814	2,313,731	2,221,003	190,542
Plat Book Fees	82,865	17,010	-	99,875
Rainy Day Fund	376,701	-	-	376,701
Recorder Perpetuation	351,750	99,889	51,510	400,129
Riverboat Tax	59,868	74,431	-	134,299
Sex & Violent Offender Admin	1,040	-	-	1,040
Sheriff's Pension Trust	345,338	13,685	-	359,023
Solid Waste Operating Fund	6,514,287	2,476,912	5,466,445	3,524,754
Supplemental PD Srvc	21,154	12,708	-	33,862
Surplus Tax	64,607	42,993	32,905	74,695
Surveyor's Corner Perpetuation	201,249	28,985	6,260	223,974
Tax Sale Cost	46,123	23,290	23,334	46,079
Tax Sale Redemption	3,732	109,023	93,961	18,794
Tax Sale Surplus	834,369	1,661,946	1,688,524	807,791
Health - In Lhd Trust Acct	240,492	17,568	5,104	252,956
Vehicle Inspection Fund	4,685	1,825	-	6,510
Auditors Ineligible Deductions	50,197	-	-	50,197
Elected Official Training Fund	27,156	5,797	7,954	24,999
County Offender Transport	946	313	-	1,259
Statewide 911	244,372	474,899	594,703	124,568
Reassessment	951,164	92,171	89,218	954,117
Adult Probation Admin Fee	69,789	17,664	20,000	67,453
Adult Probation	318,148	84,111	16,407	385,852
Juvenile Probation	12,971	3,505	-	16,476
State View Cemetery	574	-	500	74
Alcohol & Drug	364,377	17,304	11,331	370,350
Drain Construction/Reconstruct	4,373	6,350	-	10,723
Ditch Maintenance	2,201,909	868,734	814,909	2,255,734
Drug Buy Money	-	2,500	2,500	-
Sheriff's Sale	1,820	9,300	5,580	5,540
DUI Enforcement Grant	1,477	-	-	1,477
Sheriff K-9 Donation Fund	22,874	3,785	11,035	15,624
Recycle Donation Fund	10,075	21,466	-	31,541
County Payroll	2,756	-	-	2,756
CVET Tax	-	299,187	299,187	-
Financial Institution Tax	-	322,730	322,730	-
Fines & Forfeitures	3,941	23,854	22,262	5,533
Infraction Judgement	1,236	26,895	25,147	2,984
Special Death Benefit	85	2,970	2,645	410
State Disclosure Fee	900	6,945	7,365	480
Coroners Education Fund	275	2,926	2,935	266
Interstate Compact State Share	-	313	250	63
State Mtg Recording Fund	-	2,465	2,295	170
Child Restraint Fees	25	200	225	-
Education Plate Fee	-	713	713	-
Riverboat Gaming Fund	-	138,829	138,829	-
Prosecutor PCA 93.563	495	-	-	495

WHITE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Title IV-E Incentive	-	4,000	-	4,000
Title IV-D Incentive	42,314	6,551	13,352	35,513
Prosecutor Incentive 4D	80,884	9,850	11,532	79,202
Clerk Incentive 4D	45,814	6,551	7,426	44,939
Pre-Trial Deferral	9,013	8,690	562	17,141
Pre-Trial Diversion	9,681	51,128	8,619	52,190
Special Death Benefit Fee	44,360	1,260	-	45,620
Jury Fees	44,628	6,123	4,490	46,261
Veterans Donation Fund	1,380	10,478	4,886	6,972
Tipping Fees-Monon Corp	-	50,248	50,249	(1)
WC Econ Dev Reserve Fund	1,429,920	1,949,920	366,374	3,013,466
United Way	-	1,245	1,245	-
SIM Grant 93.788	75,000	60,000	38,933	96,067
Community Corrections State-even years	132,063	-	-	132,063
Innkeepers Tax Lake Enhance	264,212	178,882	138,999	304,095
MVH Restricted	1,249,318	2,215,115	1,956,980	1,507,453
Prosecutor Forfeiture	14,355	1,360	-	15,715
Opioid Restricted	78,086	22,760	-	100,846
Opioid Unrestricted	32,951	5,896	-	38,847
APC Building Repurposing Fund	-	204,308	-	204,308
HNW TIF03	818,351	587,383	-	1,405,734
MACP TIF09	77,798	47,901	-	125,699
HRA-Health Reimbursement Acct	1,639	-	-	1,639
Ag Assoc Reserve Fund	-	199,168	1,750	197,418
Police Week Donations Drug Fre	3,667	-	-	3,667
County Enforce Educa #2	2	6,233	368	5,867
Health Dept Gift Fund	4,496	-	-	4,496
Sheriff Drug Awareness	2,943	-	-	2,943
Health Ins Claims Reimb Fund	361,203	3,073,968	2,460,958	974,213
Solid Waste Reserve Fund	4,967,776	1,604,846	-	6,572,622
Drainage Approval Fee	20,881	8,000	3,456	25,425
Emergency Management Volunteer	4,981	-	-	4,981
Public Right Of Way Fees	212,425	297,361	505,622	4,164
Law Enforcement Education	74,013	4,925	7,305	71,633
Recorders Enhanced Access Fund	181,773	41,306	10,600	212,479
Wind Farm Economic Dev Fund	352,789	866,803	56,507	1,163,085
Solar Farm Economic Dev Fund	160,000	374,167	77,783	456,384
Farm Cash Rent Fund	196,687	30,175	6,775	220,087
RUA IN Crossroads Wind	611,856	-	507,002	104,854
RUA TL Solar	62,461	464,750	159,355	367,856
RUA NextEra Cavalry & Kinetrex	44,618	38,500	80,114	3,004
RUA Meadow Lake Solar	45,000	391,045	320,234	115,811
RUA IN Crossroads II Wind	353,800	25	353,800	25
RUA Centerpoint Energy	-	50,500	31,851	18,649
RUA BP	-	12,736	5,236	7,500
Soil & Water (Payroll)	-	1,846	1,846	-
Solid Waste Mgmt Dist PR	48	71,369	71,372	45
WC Econ Dev Payroll	582	189,058	189,058	582
WC Tourism Authority PR	181	-	-	181
LIT Property Tax Relief	38,401	530,044	484,219	84,226
LIT Shares	-	15,129,440	15,129,440	-
LIT Edit	-	1,891,181	1,891,181	-
AIP1919 Rd Relocate 20.106	(21,740)	-	-	(21,740)
Airport Entitlement 20.106	(58,141)	125,587	27,693	39,753
Roundabout FHWA 20.205	(286,500)	165,781	57,585	(178,304)
Addictions Response 93.788	15,595	-	15,276	319
Sheriff Drug Task Force 20.601	(1,636)	1,636	-	-
White Co Council On Aging	-	267,818	267,818	-
AIP FY21 Rd 225 S Const	(166,650)	125,874	17,434	(58,210)
Pre Disaster Mitigation 97.047	(1,457)	1,457	-	-
Airport-AIP1716 WI FNC 20.106	62,165	-	-	62,165
USDA WWTP 11.307 Wolcott	(811,787)	874,390	166,734	(104,131)
EMA EMPG Comp FFY22 97.042	-	19,345	19,345	-
SAVE Grant	-	17,685	17,685	-
CHIRP Grant	-	-	6,991	(6,991)
EMA SHSP Sub-Grant	698	-	-	698
Sheriff Op Pull Over 20.616	871	-	-	871
EMA SHSP Mobile Ops Ctr 97.067	(86,820)	107,867	21,047	-
EMA SHSP Mobile Sec Sys 97.067	-	97,100	97,100	-
Health-Phep ISDH Prepar 93.074	228	17	-	245
Health PHEP Coop Agrmt 93.069	1,524	16,274	29,268	(11,470)
Immunization Coop Agrmt 93.268	-	-	1,191	(1,191)

WHITE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
School Liaison 93.354 & 93.323	-	-	27,092	(27,092)
Marine Patrol Grant (2005)	1,866	7,000	7,340	1,526
Bridge 89 1902807 20.205	(372)	18,450	18,078	-
Bridge 180 Des 2003033	(3,688)	46,964	43,276	-
Bridge 240 Des 2003032	(4,049)	38,348	34,299	-
Bridge 237 2101684	-	44,180	44,180	-
Bridge 183 2101689	-	50,010	50,010	-
Title IV-E Cost Recovery	-	6,142	-	6,142
Health COVID 52940 93.268	1,297	-	-	1,297
Health COVID 53497 93.268	22,940	-	-	22,940
ARP Grant Fund	3,286,241	-	2,085,548	1,200,693
CASA Carroll White Program	27,306	27,013	17,149	37,170
Airport Ops Monitoring Equip	-	1,235	810	425
CTP Grant Comm Correction	63,449	-	-	63,449
Court Interpreter Grant Prog	-	3,500	3,500	-
Airport Prairie Pollinator	-	993	4,536	(3,543)
CC State Jail Treatment Grant	1,859	-	-	1,859
Comm Corrections State Funds	33,570	485,143	476,898	41,815
Highway - Comm Crossings Grant	18,776	1,850,693	1,779,622	89,847
Body Camera Grant 2022	-	14,400	14,400	-
Partner's Grant WC Sheriff	-	3,000	3,000	-
Partner's Grant Probation	-	10,000	6,940	3,060
AFLAC Life	2,515	19,795	21,172	1,138
Dental Insurance	10,525	81,044	79,582	11,987
Globe Life	-	8,106	5,818	2,288
Colonial Life	2,394	51,395	47,000	6,789
Boston Mutual Life	5,166	13,536	13,570	5,132
Vision Insurance	6,382	20,666	20,797	6,251
American United Life Clearing	1,426	15,863	15,863	1,426
Continental American Insurance	3,516	9,809	9,183	4,142
Voluntary PERF	-	140,865	140,865	-
Sculptures Fitness Center	268	1,295	1,295	268
Social Security	-	564,459	564,459	-
Deferred Comp - Lincoln Nat'l	-	4,290	4,290	-
Garnishments - Child Support	-	14,232	14,232	-
Deferred Comp Naco (Pebasco)	-	9,060	9,060	-
Federal Tax Withholding	-	795,078	795,078	-
Social security (Medicare)	-	132,011	132,011	-
County Tax Withholding	-	220,466	220,466	-
PERF	-	234,373	234,373	-
Sheriff Retirement	-	35,861	35,861	-
State Tax Withholding	-	314,040	314,040	-
Garnishment- Others	-	5,037	5,037	-
Indiana Sheriff's 457 B Plan	-	29,592	29,592	-
Settlement	-	38,637,497	38,637,497	-
Treasurer After Settlement	961,414	855,607	961,414	855,607
Sheriff Inmate Trust	8,951	440,408	438,464	10,895
Sheriff Commissary	74,785	94,275	62,892	106,168
Clerk Trust Fund	722,809	2,448,485	1,902,582	1,268,712
Totals	<u>\$ 51,487,156</u>	<u>\$ 113,803,753</u>	<u>\$ 110,510,979</u>	<u>\$ 54,779,930</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. Some are the result of reimbursable grants that have made expenditures but not yet been reimbursed from the grant. The financial statement included grant funds that were not receiving proper reimbursements which caused the funds to remain negative.

Fund	Amount Overdrawn
AIP1919 Rd Relocate 20.106	\$ (21,740)
Roundabout FHWA 20.205	(178,304)
AIP FY21 Rd 225 S Const	(58,210)
USDA WWTP 11.307 Wolcott	(104,131)
Health PHEP Coop Agrmt 93.069	(11,470)
Immunization Coop Agrmt 93.268	(1,191)
School Liaison 93.354 & 93.323	(27,092)
CHIRP Grant	(6,991)
Airport Prairie Pollinator	(3,543)

**Note 8. Combined Funds**

Some funds were reported as individual funds in the current financial statement but were reported as combined funds in the prior financial statement. The following table shows the funds that have been reported individually in the current financial statement:

Prior Fund	Balance as of December 31, 2022	Current Funds	Balance as of January 1, 2023
Comm Corrections State Funds	\$ 165,633	Comm Corrections State Funds Community Corrections State-even years	\$ 33,570 132,063
Addictions Response 93.788	90,595	Addictions Response 93.788 SIM Grant 93.788	15,595 75,000
Alcohol & Drug	472,059	Alcohol & Drug Pre-Trial Deferral Pre-Trial Diversion Special Death Benefit Fee Jury Fees	364,377 9,013 9,681 44,360 44,628

WHITE COUNTY  
 NOTES TO FINANCIAL STATEMENT  
 (Continued)

Prior Fund	Balance as of December 31, 2022	Current Funds	Balance as of January 1, 2023
County Payroll	35,241	County Payroll	2,756
		AFLAC Life	2,515
		Dental Insurance	10,525
		Colonial Life	2,394
		Boston Mutual Life	5,166
		Vision Insurance	6,382
		American United Life Clearing	1,426
		Continental American Insurance	3,516
		Sculptures Fitness Center	268
Recycle Donation Fund	11,455	Recycle Donation Fund	10,075
		Veterans Donation Fund	1,380

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OTHER INFORMATION

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	County General	Accident Reports	Airport	Campaign Finance Enforce - Co	LIT EDIT County Portion	City & Town Court Cost
Cash and investments - beginning	\$ 11,151,204	\$ 31,660	\$ 1,380,975	\$ 4,624	\$ 1,896,712	\$ 3,177
Receipts:						
Taxes	15,324,834	-	147,927	-	1,221,672	-
Licenses and permits	342,316	-	-	-	-	-
Intergovernmental receipts	780,415	-	12,153	-	-	-
Charges for services	333,531	4,419	74,459	950	-	-
Fines and forfeits	84,178	-	-	-	-	7,035
Other receipts	1,947,327	-	11,247	-	-	-
Total receipts	<u>18,812,601</u>	<u>4,419</u>	<u>245,786</u>	<u>950</u>	<u>1,221,672</u>	<u>7,035</u>
Disbursements:						
Personal services	9,736,823	-	3,190	-	-	-
Supplies	316,306	-	953	-	-	-
Other services and charges	7,223,833	17,700	204,877	-	277,166	-
Debt service - principal and interest	-	-	-	-	140,004	-
Capital outlay	977,155	-	70,000	-	381,629	-
Other disbursements	2,500	-	-	-	-	6,644
Total disbursements	<u>18,256,617</u>	<u>17,700</u>	<u>279,020</u>	<u>-</u>	<u>798,799</u>	<u>6,644</u>
Excess (deficiency) of receipts over (under) disbursements	<u>555,984</u>	<u>(13,281)</u>	<u>(33,234)</u>	<u>950</u>	<u>422,873</u>	<u>391</u>
Cash and investments - ending	<u>\$ 11,707,188</u>	<u>\$ 18,379</u>	<u>\$ 1,347,741</u>	<u>\$ 5,574</u>	<u>\$ 2,319,585</u>	<u>\$ 3,568</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Clerk Record Perpetuation	Community Corrections	Community Transition Program	Innkeepers-Promotion	Sales Disclosure Co Share
Cash and investments - beginning	\$ 65,023	\$ 622,842	\$ -	\$ 273,741	\$ 72,384
Receipts:					
Taxes	-	-	-	119,254	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	2,575	-	-
Charges for services	441	290,288	-	-	7,005
Fines and forfeits	17,118	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>17,559</u>	<u>290,288</u>	<u>2,575</u>	<u>119,254</u>	<u>7,005</u>
Disbursements:					
Personal services	17,555	38,141	-	-	-
Supplies	-	35,383	-	-	-
Other services and charges	-	98,864	-	120,000	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	190,942	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>17,555</u>	<u>363,330</u>	<u>-</u>	<u>120,000</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>4</u>	<u>(73,042)</u>	<u>2,575</u>	<u>(746)</u>	<u>7,005</u>
Cash and investments - ending	<u>\$ 65,027</u>	<u>\$ 549,800</u>	<u>\$ 2,575</u>	<u>\$ 272,995</u>	<u>\$ 79,389</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Cum Bridge	Cum Capital Development	Co Drug Free Community	Economic Development Fee	Emergency Plan/Right to Know	Enhanced Access Fund
Cash and investments - beginning	\$ 2,237,050	\$ 2,586,686	\$ 31,835	\$ 7,200	\$ 19,030	\$ 5,750
Receipts:						
Taxes	1,211,469	742,184	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	99,529	60,975	-	-	4,759	-
Charges for services	147,783	-	-	-	-	-
Fines and forfeits	-	-	27,168	-	-	-
Other receipts	306	-	4,203	-	-	-
Total receipts	<u>1,459,087</u>	<u>803,159</u>	<u>31,371</u>	<u>-</u>	<u>4,759</u>	<u>-</u>
Disbursements:						
Personal services	-	-	837	-	367	-
Supplies	-	-	-	-	54	-
Other services and charges	1,010,714	580,804	32,369	-	58	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	1,005,764	-	-	-	4,948	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>2,016,478</u>	<u>580,804</u>	<u>33,206</u>	<u>-</u>	<u>5,427</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(557,391)</u>	<u>222,355</u>	<u>(1,835)</u>	<u>-</u>	<u>(668)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,679,659</u>	<u>\$ 2,809,041</u>	<u>\$ 30,000</u>	<u>\$ 7,200</u>	<u>\$ 18,362</u>	<u>\$ 5,750</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	County Extradition	Firearm Training	General Drain Improvement	Health	ID Security Protection Fund	Health - Local Health Mtn
Cash and investments - beginning	\$ 49,678	\$ 18,989	\$ 251,713	\$ 325,542	\$ 81,499	\$ 182,146
Receipts:						
Taxes	-	-	-	147,927	-	-
Licenses and permits	-	-	-	43,474	-	-
Intergovernmental receipts	-	11,225	-	12,153	-	33,139
Charges for services	-	50	-	15,721	5,797	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	310,694	18,185	-	-
Total receipts	-	11,275	310,694	237,460	5,797	33,139
Disbursements:						
Personal services	-	-	-	283,470	-	8,000
Supplies	-	9,647	-	552	-	2,924
Other services and charges	5,206	-	206,657	11,320	-	2,770
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	5,206	9,647	206,657	295,342	-	13,694
Excess (deficiency) of receipts over (under) disbursements	(5,206)	1,628	104,037	(57,882)	5,797	19,445
Cash and investments - ending	\$ 44,472	\$ 20,617	\$ 355,750	\$ 267,660	\$ 87,296	\$ 201,591

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Local Road & Street	Misdemeanant Fund	Highway	Plat Book Fees	Rainy Day Fund	Recorder Perpetuation
Cash and investments - beginning	\$ 570,621	\$ 31,020	\$ 97,814	\$ 82,865	\$ 376,701	\$ 351,750
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	500,854	-	2,215,134	-	-	-
Charges for services	-	-	812	17,010	-	99,889
Fines and forfeits	-	14,950	-	-	-	-
Other receipts	-	-	97,785	-	-	-
Total receipts	500,854	14,950	2,313,731	17,010	-	99,889
Disbursements:						
Personal services	-	-	1,147,703	-	-	-
Supplies	-	-	148,929	-	-	-
Other services and charges	454,905	4,365	613,331	-	-	51,510
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	311,040	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	454,905	4,365	2,221,003	-	-	51,510
Excess (deficiency) of receipts over (under) disbursements	45,949	10,585	92,728	17,010	-	48,379
Cash and investments - ending	\$ 616,570	\$ 41,605	\$ 190,542	\$ 99,875	\$ 376,701	\$ 400,129

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Riverboat Tax	Sex & Violent Offender Admin	Sheriffs Pension Trust	Solid Waste Operating Fund	Supplemental PD Srvcs	Surplus Tax
Cash and investments - beginning	\$ 59,868	\$ 1,040	\$ 345,338	\$ 6,514,287	\$ 21,154	\$ 64,607
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	74,431	-	-	-	-	-
Charges for services	-	-	3,641	2,396,469	-	-
Fines and forfeits	-	-	10,044	-	-	-
Other receipts	-	-	-	80,443	12,708	42,993
Total receipts	74,431	-	13,685	2,476,912	12,708	42,993
Disbursements:						
Personal services	-	-	-	1,230,920	-	-
Supplies	-	-	-	710,322	-	-
Other services and charges	-	-	-	605,874	-	28,263
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	2,919,329	-	-
Other disbursements	-	-	-	-	-	4,642
Total disbursements	-	-	-	5,466,445	-	32,905
Excess (deficiency) of receipts over (under) disbursements	74,431	-	13,685	(2,989,533)	12,708	10,088
Cash and investments - ending	\$ 134,299	\$ 1,040	\$ 359,023	\$ 3,524,754	\$ 33,862	\$ 74,695

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Surveyor's Corner Perpetuation	Tax Sale Cost	Tax Sale Redemption	Tax Sale Surplus	Health - In Lhd Trust Acct	Vehicle Inspection Fund
Cash and investments - beginning	\$ 201,249	\$ 46,123	\$ 3,732	\$ 834,369	\$ 240,492	\$ 4,685
Receipts:						
Taxes	-	-	-	1,661,946	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	17,568	-
Charges for services	28,985	23,275	-	-	-	1,825
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	15	109,023	-	-	-
Total receipts	28,985	23,290	109,023	1,661,946	17,568	1,825
Disbursements:						
Personal services	6,244	-	-	-	-	-
Supplies	16	-	-	-	2,433	-
Other services and charges	-	23,334	68,967	1,688,524	2,671	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	24,994	-	-	-
Total disbursements	6,260	23,334	93,961	1,688,524	5,104	-
Excess (deficiency) of receipts over (under) disbursements	22,725	(44)	15,062	(26,578)	12,464	1,825
Cash and investments - ending	\$ 223,974	\$ 46,079	\$ 18,794	\$ 807,791	\$ 252,956	\$ 6,510

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Auditors Ineligible Deductions	Elected Official Training Fund	County Offender Transport	Statewide 911	Reassessment	Adult Probation Admin Fee
Cash and investments - beginning	\$ 50,197	\$ 27,156	\$ 946	\$ 244,372	\$ 951,164	\$ 69,789
Receipts:						
Taxes	-	-	-	-	84,165	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	474,899	6,915	-
Charges for services	-	5,797	-	-	-	-
Fines and forfeits	-	-	313	-	-	17,664
Other receipts	-	-	-	-	1,091	-
Total receipts	-	5,797	313	474,899	92,171	17,664
Disbursements:						
Personal services	-	-	-	594,703	14,510	20,000
Supplies	-	-	-	-	2,022	-
Other services and charges	-	7,954	-	-	72,686	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	7,954	-	594,703	89,218	20,000
Excess (deficiency) of receipts over (under) disbursements	-	(2,157)	313	(119,804)	2,953	(2,336)
Cash and investments - ending	\$ 50,197	\$ 24,999	\$ 1,259	\$ 124,568	\$ 954,117	\$ 67,453

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Adult Probation	Juvenile Probation	State View Cemetery	Alcohol & Drug	Drain Construction/Reconstruct
Cash and investments - beginning	\$ 318,148	\$ 12,971	\$ 574	\$ 364,377	\$ 4,373
Receipts:					
Taxes	-	-	-	-	1,184
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	21,312	-	-	-	-
Fines and forfeits	62,799	3,505	-	17,304	-
Other receipts	-	-	-	-	5,166
Total receipts	<u>84,111</u>	<u>3,505</u>	<u>-</u>	<u>17,304</u>	<u>6,350</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	16,407	-	500	11,331	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>16,407</u>	<u>-</u>	<u>500</u>	<u>11,331</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>67,704</u>	<u>3,505</u>	<u>(500)</u>	<u>5,973</u>	<u>6,350</u>
Cash and investments - ending	<u>\$ 385,852</u>	<u>\$ 16,476</u>	<u>\$ 74</u>	<u>\$ 370,350</u>	<u>\$ 10,723</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Ditch Maintenance	Drug Buy Money	Sheriff's Sale	DUI Enforcement Grant	Sheriff K-9 Donation Fund	Recycle Donation Fund
Cash and investments - beginning	\$ 2,201,909	\$ -	\$ 1,820	\$ 1,477	\$ 22,874	\$ 10,075
Receipts:						
Taxes	777,482	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	9,300	-	3,785	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	91,252	2,500	-	-	-	21,466
Total receipts	868,734	2,500	9,300	-	3,785	21,466
Disbursements:						
Personal services	7,091	-	-	-	-	-
Supplies	-	-	-	-	11,035	-
Other services and charges	706,419	2,500	5,580	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	101,399	-	-	-	-	-
Total disbursements	814,909	2,500	5,580	-	11,035	-
Excess (deficiency) of receipts over (under) disbursements	53,825	-	3,720	-	(7,250)	21,466
Cash and investments - ending	\$ 2,255,734	\$ -	\$ 5,540	\$ 1,477	\$ 15,624	\$ 31,541

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	County Payroll	CVET Tax	Financial Institution Tax	Fines & Forfeitures	Infraction Judgement	Special Death Benefit
Cash and investments - beginning	\$ 2,756	\$ -	\$ -	\$ 3,941	\$ 1,236	\$ 85
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	299,187	322,730	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	23,854	26,895	2,970
Other receipts	-	-	-	-	-	-
Total receipts	-	299,187	322,730	23,854	26,895	2,970
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	299,187	322,730	22,262	25,147	2,645
Total disbursements	-	299,187	322,730	22,262	25,147	2,645
Excess (deficiency) of receipts over (under) disbursements	-	-	-	1,592	1,748	325
Cash and investments - ending	\$ 2,756	\$ -	\$ -	\$ 5,533	\$ 2,984	\$ 410

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	State Disclosure Fee	Coroners Education Fund	Interstate Compact State Share	State Mtg Recording Fund	Child Restraint Fees	Education Plate Fee
Cash and investments - beginning	\$ 900	\$ 275	\$ -	\$ -	\$ 25	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	7	-	-	-	713
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	6,945	2,919	-	2,465	-	-
Fines and forfeits	-	-	313	-	200	-
Other receipts	-	-	-	-	-	-
Total receipts	6,945	2,926	313	2,465	200	713
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	7,365	2,935	250	2,295	225	713
Total disbursements	7,365	2,935	250	2,295	225	713
Excess (deficiency) of receipts over (under) disbursements	(420)	(9)	63	170	(25)	-
Cash and investments - ending	\$ 480	\$ 266	\$ 63	\$ 170	\$ -	\$ -

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Riverboat Gaming Fund	Prosecutor PCA 93.563	Title IV-E Incentive	Title IV-D Incentive	Prosecutor Incentive 4D	Clerk Incentive 4D
Cash and investments - beginning	\$ -	\$ 495	\$ -	\$ 42,314	\$ 80,884	\$ 45,814
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	138,829	-	4,000	6,551	9,850	6,551
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>138,829</u>	<u>-</u>	<u>4,000</u>	<u>6,551</u>	<u>9,850</u>	<u>6,551</u>
Disbursements:						
Personal services	-	-	-	2,031	3,694	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	11,321	7,838	7,426
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	138,829	-	-	-	-	-
Total disbursements	<u>138,829</u>	<u>-</u>	<u>-</u>	<u>13,352</u>	<u>11,532</u>	<u>7,426</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>-</u>	<u>4,000</u>	<u>(6,801)</u>	<u>(1,682)</u>	<u>(875)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 495</u>	<u>\$ 4,000</u>	<u>\$ 35,513</u>	<u>\$ 79,202</u>	<u>\$ 44,939</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Pre-Trial Deferral	Pre-Trial Diversion	Special Death Benefit Fee	Jury Fees	Veterans Donation Fund	Tipping Fees-Monon Corp
Cash and investments - beginning	\$ 9,013	\$ 9,681	\$ 44,360	\$ 44,628	\$ 1,380	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	50,248
Fines and forfeits	8,690	51,128	1,260	6,123	-	-
Other receipts	-	-	-	-	10,478	-
Total receipts	8,690	51,128	1,260	6,123	10,478	50,248
Disbursements:						
Personal services	-	-	-	4,490	-	-
Supplies	-	8,619	-	-	-	-
Other services and charges	202	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	360	-	-	-	4,886	50,249
Total disbursements	562	8,619	-	4,490	4,886	50,249
Excess (deficiency) of receipts over (under) disbursements	8,128	42,509	1,260	1,633	5,592	(1)
Cash and investments - ending	\$ 17,141	\$ 52,190	\$ 45,620	\$ 46,261	\$ 6,972	\$ (1)

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	WC Econ Dev Reserve Fund	United Way	SIM Grant 93,788	Community Corrections State-even years	Innkeepers Tax Lake Enhance	MVH Restricted
Cash and investments - beginning	\$ 1,429,920	\$ -	\$ 75,000	\$ 132,063	\$ 264,212	\$ 1,249,318
Receipts:						
Taxes	-	-	-	-	178,882	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	60,000	-	-	2,215,115
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,949,920	1,245	-	-	-	-
Total receipts	1,949,920	1,245	60,000	-	178,882	2,215,115
Disbursements:						
Personal services	-	-	38,933	-	-	603,933
Supplies	-	-	-	-	-	1,287,860
Other services and charges	-	-	-	-	138,999	11,231
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	354,800	-	-	-	-	53,956
Other disbursements	11,574	1,245	-	-	-	-
Total disbursements	366,374	1,245	38,933	-	138,999	1,956,980
Excess (deficiency) of receipts over (under) disbursements	1,583,546	-	21,067	-	39,883	258,135
Cash and investments - ending	\$ 3,013,466	\$ -	\$ 96,067	\$ 132,063	\$ 304,095	\$ 1,507,453

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Prosecutor Forfeiture	Opioid Restricted	Opioid Unrestricted	APC Building Repurposing Fund	HNW TIF03	MACP TIF09
Cash and investments - beginning	\$ 14,355	\$ 78,086	\$ 32,951	\$ -	\$ 818,351	\$ 77,798
Receipts:						
Taxes	-	-	-	-	587,383	47,901
Licenses and permits	-	-	-	204,308	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	1,360	-	-	-	-	-
Other receipts	-	22,760	5,896	-	-	-
Total receipts	<u>1,360</u>	<u>22,760</u>	<u>5,896</u>	<u>204,308</u>	<u>587,383</u>	<u>47,901</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>1,360</u>	<u>22,760</u>	<u>5,896</u>	<u>204,308</u>	<u>587,383</u>	<u>47,901</u>
Cash and investments - ending	<u>\$ 15,715</u>	<u>\$ 100,846</u>	<u>\$ 38,847</u>	<u>\$ 204,308</u>	<u>\$ 1,405,734</u>	<u>\$ 125,699</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	HRA-Health Reimbursement Acct	Ag Assoc Reserve Fund	Police Week Donations Drug Fre	County Enforce Educa #2	Health Dept Gift Fund	Sheriff Drug Awareness
Cash and investments - beginning	\$ 1,639	\$ -	\$ 3,667	\$ 2	\$ 4,496	\$ 2,943
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	199,168	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	6,233	-	-
Total receipts	-	199,168	-	6,233	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	1,750	-	368	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	1,750	-	368	-	-
Excess (deficiency) of receipts over (under) disbursements	-	197,418	-	5,865	-	-
Cash and investments - ending	\$ 1,639	\$ 197,418	\$ 3,667	\$ 5,867	\$ 4,496	\$ 2,943

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Health Ins Claims Reimb Fund	Solid Waste Reserve Fund	Drainage Approval Fee	Emergency Management Volunteer	Public Right Of Way Fees	Law Enforcement Education
Cash and investments - beginning	\$ 361,203	\$ 4,967,776	\$ 20,881	\$ 4,981	\$ 212,425	\$ 74,013
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	1,604,846	8,000	-	66,311	-
Fines and forfeits	-	-	-	-	-	4,925
Other receipts	3,073,968	-	-	-	231,050	-
Total receipts	3,073,968	1,604,846	8,000	-	297,361	4,925
Disbursements:						
Personal services	2,460,958	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	3,456	-	505,622	7,305
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,460,958	-	3,456	-	505,622	7,305
Excess (deficiency) of receipts over (under) disbursements	613,010	1,604,846	4,544	-	(208,261)	(2,380)
Cash and investments - ending	\$ 974,213	\$ 6,572,622	\$ 25,425	\$ 4,981	\$ 4,164	\$ 71,633

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Recorders Enhanced Access Fund	Wind Farm Economic Dev Fund	Solar Farm Economic Dev Fund	Farm Cash Rent Fund	RUA IN Crossroads Wind	RUA TL Solar
Cash and investments - beginning	\$ 181,773	\$ 352,789	\$ 160,000	\$ 196,687	\$ 611,856	\$ 62,461
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	41,306	866,803	374,167	30,175	-	464,750
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	41,306	866,803	374,167	30,175	-	464,750
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	10,600	56,507	35,870	6,775	-	159,355
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	41,913	-	507,002	-
Other disbursements	-	-	-	-	-	-
Total disbursements	10,600	56,507	77,783	6,775	507,002	159,355
Excess (deficiency) of receipts over (under) disbursements	30,706	810,296	296,384	23,400	(507,002)	305,395
Cash and investments - ending	\$ 212,479	\$ 1,163,085	\$ 456,384	\$ 220,087	\$ 104,854	\$ 367,856

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	RUA NextEra Cavalry & Kinetrex	RUA Meadow Lake Solar	RUA IN Crossroads II Wind	RUA Centerpoint Energy	RUA BP	Soil & Water (Payroll)
Cash and investments - beginning	\$ 44,618	\$ 45,000	\$ 353,800	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	33,500	-	-	50,500	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,000	391,045	25	-	12,736	1,846
Total receipts	38,500	391,045	25	50,500	12,736	1,846
Disbursements:						
Personal services	-	-	-	-	-	1,846
Supplies	-	-	-	-	-	-
Other services and charges	80,114	9,000	-	31,851	5,236	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	311,234	353,800	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	80,114	320,234	353,800	31,851	5,236	1,846
Excess (deficiency) of receipts over (under) disbursements	(41,614)	70,811	(353,775)	18,649	7,500	-
Cash and investments - ending	\$ 3,004	\$ 115,811	\$ 25	\$ 18,649	\$ 7,500	\$ -

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Solid Waste Mgmt Dist PR	WC Econ Dev Payroll	WC Tourism Authority PR	LIT Property Tax Relief	LIT Shares	LIT Edit
Cash and investments - beginning	\$ 48	\$ 582	\$ 181	\$ 38,401	\$ -	\$ -
Receipts:						
Taxes	-	-	-	530,044	15,129,440	1,891,181
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	71,369	189,058	-	-	-	-
Total receipts	71,369	189,058	-	530,044	15,129,440	1,891,181
Disbursements:						
Personal services	20,296	189,058	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	51,076	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	484,219	15,129,440	1,891,181
Total disbursements	71,372	189,058	-	484,219	15,129,440	1,891,181
Excess (deficiency) of receipts over (under) disbursements	(3)	-	-	45,825	-	-
Cash and investments - ending	\$ 45	\$ 582	\$ 181	\$ 84,226	\$ -	\$ -

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	AIP1919 Rd Relocate 20.106	Airport Entitlement 20.106	Roundabout FHWA 20.205	Additions Response 93.788	Sheriff Drug Task Force 20.601	White Co Council On Aging
Cash and investments - beginning	\$ (21,740)	\$ (58,141)	\$ (286,500)	\$ 15,595	\$ (1,636)	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	125,587	165,781	-	-	267,818
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	1,636	-
Total receipts	-	125,587	165,781	-	1,636	267,818
Disbursements:						
Personal services	-	-	-	14,792	-	-
Supplies	-	-	-	484	-	-
Other services and charges	-	27,693	-	-	-	267,818
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	57,585	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	27,693	57,585	15,276	-	267,818
Excess (deficiency) of receipts over (under) disbursements	-	97,894	108,196	(15,276)	1,636	-
Cash and investments - ending	\$ (21,740)	\$ 39,753	\$ (178,304)	\$ 319	\$ -	\$ -

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	AIP FY21 Rd 225 S Const	Pre Disaster Mitigation 97.047	Airport-AIP1716 WI FNC 20.106	USDA WWTP 11.307 Wolcott	EMA EMPG Comp FFY22 97.042	SAVE Grant
Cash and investments - beginning	\$ (166,650)	\$ (1,457)	\$ 62,165	\$ (811,787)	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	125,874	1,457	-	677,875	19,345	17,685
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	196,515	-	-
Total receipts	125,874	1,457	-	874,390	19,345	17,685
Disbursements:						
Personal services	-	-	-	-	-	17,685
Supplies	-	-	-	-	-	-
Other services and charges	9,637	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	7,797	-	-	166,734	19,345	-
Other disbursements	-	-	-	-	-	-
Total disbursements	17,434	-	-	166,734	19,345	17,685
Excess (deficiency) of receipts over (under) disbursements	108,440	1,457	-	707,656	-	-
Cash and investments - ending	\$ (58,210)	\$ -	\$ 62,165	\$ (104,131)	\$ -	\$ -

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	CHIRP Grant	EMA SHSP Sub-Grant	Sheriff Op Pull Over 20.616	EMA SHSP Mobile Ops Ctr 97.067	EMA SHSP Mobile Sec Sys 97.067	Health-Phep ISDH Prepar 93.074
Cash and investments - beginning	\$ -	\$ 698	\$ 871	\$ (86,820)	\$ -	\$ 228
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	107,867	97,100	17
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	107,867	97,100	17
Disbursements:						
Personal services	6,991	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	21,047	97,100	-
Other disbursements	-	-	-	-	-	-
Total disbursements	6,991	-	-	21,047	97,100	-
Excess (deficiency) of receipts over (under) disbursements	(6,991)	-	-	86,820	-	17
Cash and investments - ending	\$ (6,991)	\$ 698	\$ 871	\$ -	\$ -	\$ 245

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Health PHEP Coop Agrmt 93.069	Immunization Coop Agrmt 93.268	School Liaison 93.354 & 93.323	Marine Patrol Grant (2005)	Bridge 89 1902807 20.205	Bridge 180 Des 2003033
Cash and investments - beginning	\$ 1,524	\$ -	\$ -	\$ 1,866	\$ (372)	\$ (3,688)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	16,274	-	-	7,000	-	-
Charges for services	-	-	-	-	18,450	46,964
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	16,274	-	-	7,000	18,450	46,964
Disbursements:						
Personal services	-	-	22,968	-	-	-
Supplies	24,337	947	1,061	-	-	-
Other services and charges	4,931	244	3,063	7,340	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	18,078	43,276
Other disbursements	-	-	-	-	-	-
Total disbursements	29,268	1,191	27,092	7,340	18,078	43,276
Excess (deficiency) of receipts over (under) disbursements	(12,994)	(1,191)	(27,092)	(340)	372	3,688
Cash and investments - ending	\$ (11,470)	\$ (1,191)	\$ (27,092)	\$ 1,526	\$ -	\$ -

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Bridge 240 Des 2003032	Bridge 237 2101684	Bridge 183 2101689	Title IV-E Cost Recovery	Health COVID 52940 93.268	Health COVID 53497 93.268
Cash and investments - beginning	\$ (4,049)	\$ -	\$ -	\$ -	\$ 1,297	\$ 22,940
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	6,142	-	-
Charges for services	38,348	44,180	50,010	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>38,348</u>	<u>44,180</u>	<u>50,010</u>	<u>6,142</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	34,299	44,180	50,010	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>34,299</u>	<u>44,180</u>	<u>50,010</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>4,049</u>	<u>-</u>	<u>-</u>	<u>6,142</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,142</u>	<u>\$ 1,297</u>	<u>\$ 22,940</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	ARP Grant Fund	CASA Carroll White Program	Airport Ops Monitoring Equip	CTP Grant Comm Correction	Court Interpreter Grant Prog	Airport Prairie Pollinator
Cash and investments - beginning	\$ 3,286,241	\$ 27,306	\$ -	\$ 63,449	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	9,864	1,235	-	3,500	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	17,149	-	-	-	993
Total receipts	-	27,013	1,235	-	3,500	993
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	810	-	3,500.00	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	2,085,548	-	-	-	-	4,536.000
Other disbursements	-	17,149	-	-	-	-
Total disbursements	2,085,548	17,149	810	-	3,500	4,536
Excess (deficiency) of receipts over (under) disbursements	(2,085,548)	9,864	425	-	-	(3,543)
Cash and investments - ending	\$ 1,200,693	\$ 37,170	\$ 425	\$ 63,449	\$ -	\$ (3,543)

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	CC State Jail Treatment Grant	Comm Corrections State Funds	Highway - Comm Crossings Grant	Body Camera Grant 2022	Partner's Grant WC	Partner's Grant Probation
Cash and investments - beginning	\$ 1,859	\$ 33,570	\$ 18,776	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	485,143	1,850,693	14,400	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	3,000	10,000
Total receipts	-	485,143	1,850,693	14,400	3,000	10,000
Disbursements:						
Personal services	-	226,498	-	-	-	-
Supplies	-	134,301	-	-	-	-
Other services and charges	-	116,099.00	18,776	-	3,000.00	6,940.00
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	1,760,846	14,400	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	476,898	1,779,622	14,400	3,000	6,940
Excess (deficiency) of receipts over (under) disbursements	-	8,245	71,071	-	-	3,060
Cash and investments - ending	\$ 1,859	\$ 41,815	\$ 89,847	\$ -	\$ -	\$ 3,060

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	AFLAC Life	Dental Insurance	Globe Life	Colonial Life	Boston Mutual Life	Vision Insurance
Cash and investments - beginning	\$ 2,515	\$ 10,525	\$ -	\$ 2,394	\$ 5,166	\$ 6,382
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	19,795	81,044	8,106	51,395	13,536	20,666
Total receipts	19,795	81,044	8,106	51,395	13,536	20,666
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	21,172	79,582	5,818	47,000	13,570	20,797
Total disbursements	21,172	79,582	5,818	47,000	13,570	20,797
Excess (deficiency) of receipts over (under) disbursements	(1,377)	1,462	2,288	4,395	(34)	(131)
Cash and investments - ending	\$ 1,138	\$ 11,987	\$ 2,288	\$ 6,789	\$ 5,132	\$ 6,251

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	American United Life Clearing	Continental American Insurance	Voluntary PERF	Sculptures Fitness Center	Social Security	Deferred Comp - Lincoln Nat'l
Cash and investments - beginning	\$ 1,426	\$ 3,516	\$ -	\$ 268	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	15,863	9,809	140,865	1,295	564,459	4,290
Total receipts	15,863	9,809	140,865	1,295	564,459	4,290
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	15,863	9,183	140,865.00	1,295	564,459	4,290
Total disbursements	15,863	9,183	140,865	1,295	564,459	4,290
Excess (deficiency) of receipts over (under) disbursements	-	626	-	-	-	-
Cash and investments - ending	\$ 1,426	\$ 4,142	\$ -	\$ 268	\$ -	\$ -

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	- Child Support	Deferred Comp Naco (Pebsco)	Federal Tax Withholding	Social security (Medicare)	County Tax Withholding	PERF
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	14,232	9,060	795,078	132,011	220,466	234,373
Total receipts	14,232	9,060	795,078	132,011	220,466	234,373
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	14,232	9,060	795,078	132,011	220,466	234,373
Total disbursements	14,232	9,060	795,078	132,011	220,466	234,373
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Sheriff Retirement	State Tax Withholding	Garnishment- Others	Indiana Sheriff's 457 B Plan	Settlement
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	38,637,497
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	35,861	314,040	5,037	29,592	-
Total receipts	<u>35,861</u>	<u>314,040</u>	<u>5,037</u>	<u>29,592</u>	<u>38,637,497</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	35,861	314,040	5,037.00	29,592	38,637,497
Total disbursements	<u>35,861</u>	<u>314,040</u>	<u>5,037</u>	<u>29,592</u>	<u>38,637,497</u>
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Treasurer After Settlement	Sheriff Inmate Trust	Sheriff Commissary	Clerk Trust Fund	Totals
Cash and investments - beginning	\$ 961,414	\$ 8,951	\$ 74,785	\$ 722,809	\$ 51,487,156
Receipts:					
Taxes	855,607	-	-	-	79,297,979
Licenses and permits	-	-	-	-	590,818
Intergovernmental receipts	-	-	-	-	11,370,194
Charges for services	-	-	94,275	-	7,586,874
Fines and forfeits	-	-	-	2,448,485	2,838,281
Other receipts	-	440,408	-	-	12,119,607
Total receipts	<u>855,607</u>	<u>440,408</u>	<u>94,275</u>	<u>2,448,485</u>	<u>113,803,753</u>
Disbursements:					
Personal services	-	-	-	-	16,723,727
Supplies	-	-	-	-	2,698,185
Other services and charges	-	-	-	-	15,769,212
Debt service - principal and interest	-	-	-	-	140,004
Capital outlay	-	-	-	-	11,908,293
Other disbursements	961,414	438,464	62,892	1,902,582	63,271,558
Total disbursements	<u>961,414</u>	<u>438,464</u>	<u>62,892</u>	<u>1,902,582</u>	<u>110,510,979</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(105,807)</u>	<u>1,944</u>	<u>31,383</u>	<u>545,903</u>	<u>3,292,774</u>
Cash and investments - ending	<u>\$ 855,607</u>	<u>\$ 10,895</u>	<u>\$ 106,168</u>	<u>\$ 1,268,712</u>	<u>\$ 54,779,930</u>

WHITE COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Bane-Welker Equipment LLC	Case IH Puma Tractor	\$ 164,929	05/01/24	05/01/25
John Deere Credit	JD WLDR	122,184	05/12/23	05/12/25
John Deere Financial	772G Motor Grader with 6WD	95,420	09/27/24	09/27/28
Republic First National Corp	Highway Equipment	87,741	08/12/21	08/12/24
Toledo Peoria & Western Railway	RR Crossing site	<u>4,674</u>	11/19/09	No end date
Total governmental activities		<u>474,948</u>		
Total of annual lease payments		<u>\$ 474,948</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
Notes and Loans Payable	WCREMC for Wolcott Wastewater Project	\$ 909,520	\$ 140,004
Totals		<u>\$ 909,520</u>	<u>\$ 140,004</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/>.