

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

FINANCIAL STATEMENT AUDIT REPORT

OF

WHITE COUNTY, INDIANA

January 1, 2018 to December 31, 2018



FILED

11/20/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Gayle E. Rogers	01-01-15 to 12-31-22
County Treasurer	Jill Guingrich	01-01-17 to 12-31-20
Clerk of the Circuit Court	Paula L. Lantz Laura Cosgray	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Sheriff	Patrick Shafer Bill Brooks	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Recorder	Bruce Lambert Lori Austin	01-01-15 to 12-31-18 01-01-19 to 12-31-22
President of the Board of County Commissioners	John Heimlich	01-01-18 to 12-31-19
President of the County Council	Raymond L. Kramer Jr.	01-01-18 to 12-31-19



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF WHITE COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of White County (County), which comprises the financial position and results of operations for the year ended December 31, 2018, and the related notes to the financial statement as listed in the Table of Contents.

Management Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this 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 a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for 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.

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 Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2018.


Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2018, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

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


Paul D. Joyce, CPA
State Examiner

October 7, 2019

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

WHITE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
After Settlement Collections	\$ 1,225,131	\$ 908,018	\$ 1,225,131	\$ 908,018
Sheriff's Inmate Trust	6,901	430,007	429,165	7,743
Prosecutors Check Deception Program	1,025	-	1,025	-
Jail Commissary	43,921	109,632	113,082	40,471
Clerk's Trust	382,879	1,590,419	1,599,521	373,777
County General	3,058,920	10,010,104	11,461,287	1,607,737
Accident Reports	15,391	4,349	-	19,740
Airport	1,308,827	185,916	270,719	1,224,024
LIT EDIT County Portion	1,182,570	845,047	725,815	1,301,802
City & Town Court Cost	2,980	6,384	5,430	3,934
Clerk Record Perpetuation	13,273	21,065	6,516	27,822
Community Corrections	642,528	363,592	286,377	719,743
Congressional School Interest	5,777	437	1,840	4,374
Congressional School Principle	46,000	-	-	46,000
Innkeepers-Promotion	15,774	94,237	23,092	86,919
Sales Disclosure Co Share	43,539	4,235	-	47,774
Cum Bridge	6,917,307	1,056,264	2,568,841	5,404,730
Cum Capital Development	681,679	2,737,338	2,586,271	832,746
Co Drug Free Community	25,518	21,650	24,287	22,881
Industrial Foundation	6,700	500	-	7,200
Emergency Plan/Right to Know	28,098	4,492	5,650	26,940
E911	333,789	578,883	408,416	504,256
Enhanced Access Fund	-	1,000	-	1,000
County Extradition	73,191	-	1,254	71,937
Firearm Training	24,619	6,970	2,682	28,907
General Drain Improvement	76,461	205,866	92,276	190,051
Health	561,334	96,238	217,091	440,481
Security Protection Fund	48,582	6,441	-	55,023
Health - Local Health Mtnc	230,867	33,140	69,184	194,823
Local Road & Street	225,242	435,839	360,000	301,081
Misdemeanant Fund	14,785	8,260	-	23,045
Highway	586,718	4,172,995	4,527,926	231,787
Plat Book Fees	-	13,330	6,655	6,675
Rainy Day Fund	689,276	-	57,109	632,167
Recorder Perpetuation	114,638	100,350	84,671	130,317
Riverboat Tax	174,586	80,245	25,535	229,296
Sheriff's Pension Trust	263,399	20,451	-	283,850
Supplemental PD Srvcs	-	2,392	-	2,392
Surplus Tax	25,218	46,432	31,183	40,467
Surveyor's Corner Perpetuation	51,353	31,940	22,224	61,069
Tax Sale Cost	33,992	12,967	9,265	37,694
Tax Sale Redemption	1,103	32,840	30,409	3,534
Tax Sale Surplus	158,872	179,091	118,855	219,108
Health - In Lhd Trust Acct	185,488	17,906	-	203,394
Vehicle Inspection Fund	10,584	1,070	-	11,654
E911 - Wireless Surtax	1,185	-	-	1,185
Guardian Ad Litem Fund	6,130	-	6,130	-
Auditors Ineligible Deductions	145,985	-	22,913	123,072
Elected Official Training Fund	12,386	6,441	2,661	16,166
County Offender Transport	-	276	125	151
Statewide 911	472,872	470,953	486,205	457,620
Reassessment	617,933	165,260	91,702	691,491
Adult Probation Admin Fee	2,136	17,753	-	19,889
Adult Probation	132,819	41,703	10,118	164,404
Juvenile Probation	160	4,633	-	4,793
State View Cemetery	2,349	-	275	2,074
County User Fees	495,846	39,039	40,974	493,911
Ditch Maintenance	1,985,377	496,902	437,074	2,045,205
DUI Enforcement Grant	1,284	5,800	5,746	1,338
Sheriff K-9 Donation Fund	3,743	67	2,661	1,149
County Payroll	31,043	2,166,173	2,164,579	32,637
Settlement	-	31,434,420	31,434,420	-
CVET Tax	-	235,110	235,110	-
Financial Institution Tax	-	189,597	189,597	-
Fines & Forfeitures	2,384	28,392	28,905	1,871
Infraction Judgement	2,626	32,827	31,084	4,369
Overweight Vehicles	-	560	560	-
Special Death Benefit	25	580	525	80
State Disclosure Fee	230	4,205	4,075	360
Coroners Education Fund	270	3,085	3,179	176
Interstate Compact State Share	-	213	208	5

WHITE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
State Mtg Recording Fund	230	2,475	2,530	175
Homesteads 1% Civil Penalty	3	-	3	-
Campaign Finance Enforcement	200	300	-	500
Child Restraint Fees	-	325	325	-
Education Plate Fee	75	825	900	-
Riverboat Gaming Fund	-	145,983	145,983	-
Prosecutor PCA	495	-	-	495
Title IV-D Incentive	68,273	8,489	16,989	59,773
Prosecutor Incentive 4D	86,670	12,774	1,462	97,982
Clerk Incentive 4D	48,779	8,489	12,247	45,021
Community Corrections State Funds	41,426	388,427	413,785	16,068
Hnw TIF03	-	1,962	1,962	-
HRA-Health Reimbursement Acct	103,588	311,480	225,142	189,926
Innkeepers Tax Lake Enhance	370,141	161,309	231,449	300,001
Highway - New Road Fund	788,823	599,500	1,353,568	34,755
Police Week Donations Drug Fre	6,065	283	1,873	4,475
County Enforce Educa #2	8,791	1,407	-	10,198
Law Enforce Forfeiture	6,189	17,126	17,386	5,929
E-911 Surtax Fund	12,656	-	-	12,656
Health Dept Gift Fund	5,906	285	-	6,191
Sheriff Drug Awareness	2,943	-	-	2,943
Health Ins Claims Reimb Fund	1,930,873	3,136,329	3,038,662	2,028,540
WCRDC Loan Fund Monti Fire Sta	-	500,000	-	500,000
Mag Pellet LLC Bond Issue 2013	5,805	1,569	-	7,374
Solid Waste Reserve Fund	19,359,727	1,354,682	2,189,499	18,524,910
White Co RDC HNW TIF03 Fund	664	392	-	1,056
Out Of School Suspension	7,947	2,345	5,853	4,439
EMA Radio Reimbursement	469	-	-	469
SRO Grant Reimbursement	(9,647)	47,931	49,820	(11,536)
First Offenders Program	-	1,700	-	1,700
Drainage Approval Fee	11,979	4,000	6,000	9,979
Emergency Management Volunteer	5,002	1,106	1,132	4,976
Public Right Of Way Fees	120,459	11,900	48,424	83,935
Law Enforcement Education	66,400	4,690	6,379	64,711
White Co Council On Aging	-	249,279	249,279	-
Recorders Enhanced Access Fund	69,332	15,201	1,303	83,230
Wind Farm Economic Dev Fund	695,980	4,295,565	827,519	4,164,026
Verasun Economic Dev Fund	1,475,431	-	-	1,475,431
WCMH Escrow Fund	3,435	-	-	3,435
Comm Tax Certificate Sale	-	2,900	2,900	-
AP Meadowbrook Sub 2 Escrow	88	-	-	88
Farm Cash Rent Fund	56,093	36,088	7,361	84,820
Soil & Water (Payroll)	199	2,035	2,035	199
WC Econ Dev Payroll	-	172,790	172,790	-
WC Tourism Authority	-	6,889	4,444	2,445
LIT Property Tax Relief	61,567	365,219	414,929	11,857
LIT Shares	-	5,196,517	5,196,517	-
LIT Edit	-	1,304,355	1,304,355	-
EMA-2016 SHSP Equip/Mtnc	-	6,008	6,008	-
Airport Entitlement Grant	-	145,523	162,502	(16,979)
Airport Grant Runway Project	(140,397)	140,397	-	-
Drug Task Force Grant	(1,425)	14,702	14,702	(1,425)
Airport - AIP1716 WI FNC/Ntxwy	297,623	7,759	66,133	239,249
EMA SHSP Sub-Grant	698	-	-	698
EMA - SHSP 2017 Grant	(53,000)	53,000	-	-
Operation Pull Over	1,170	10,362	10,661	871
Airport Grant Apron/Taxiway	(462,903)	54,913	17,719	(425,709)
Health - PHEP ISDH Preparednes	482	15,120	15,374	228
6th St / W Shafer Dr Grant	(442,185)	1,601	925,620	(1,366,204)
Marine Patrol Grant (2005)	1,507	12,500	13,131	876
CTP Grant Comm Correction	37,224	10,275	-	47,499
Highway - Comm Crossings Grant	108,536	539,209	647,445	300
Election Clerk Hava Grant	2	-	-	2
Bullet Proof Vest Program Grnt	100	-	-	100
Community Come Back Grant	3,264	-	-	3,264
SOLID WASTE MANAGEMENT	-	104,213	104,213	-
Solid Waste Operating	4,187,669	3,960,260	1,792,109	6,355,820
Totals	<u>\$ 52,407,039</u>	<u>\$ 83,273,084</u>	<u>\$ 82,328,032</u>	<u>\$ 53,352,091</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, certified shares (local option tax), property tax replacement credit (local option tax), county option 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.

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

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.

WHITE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

Note 4. Deposits and Investments

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

WHITE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

State statutes authorize the County to invest in securities including, but not limited to, 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 (PERF) Defined Benefit Plan is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, 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.

My Choice: Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, 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 Public Employees' Hybrid Plan (PERF Hybrid) or the My Choice: Retirement Savings Plan for Public Employees (My Choice), which is a multiple-employer defined contribution 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.

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:

WHITE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

Funding Policy

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

WHITE COUNTY
NOTES TO FINANCIAL STATEMENT

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2018.

Note 8. Subsequent Events

At their budget hearings for the 2020 budget, the County Council voted to approve a total of \$13,690,628 to be spent out of County funds for the new highway garage project. There will be no loans, grants, or debt issue of any kind for this project. Costs of the project include earthwork and infrastructure, \$3,834,200; construction of buildings, \$6,123,719; equipment, \$1,700,000; supplies for work done by County Highway, \$332,736; general requirements (permits, etc.), \$850,816; contingencies, \$540,437; construction management fees, \$308,702.

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OTHER INFORMATION - UNAUDITED

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
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	After Settlement Collections	Sheriff's Inmate Trust	Prosecutors Check Deception Program	Jail Commissary	Clerk's Trust
Cash and investments - beginning	\$ 1,225,131	\$ 6,901	\$ 1,025	\$ 43,921	\$ 382,879
Receipts:					
Taxes	908,018	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	430,007	-	109,632	-
Fines and forfeits	-	-	-	-	1,590,419
Other receipts	-	-	-	-	-
Total receipts	<u>908,018</u>	<u>430,007</u>	<u>-</u>	<u>109,632</u>	<u>1,590,419</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,225,131	429,165	1,025	113,082	1,599,521
Total disbursements	<u>1,225,131</u>	<u>429,165</u>	<u>1,025</u>	<u>113,082</u>	<u>1,599,521</u>
Excess (deficiency) of receipts over disbursements	<u>(317,113)</u>	<u>842</u>	<u>(1,025)</u>	<u>(3,450)</u>	<u>(9,102)</u>
Cash and investments - ending	<u>\$ 908,018</u>	<u>\$ 7,743</u>	<u>\$ -</u>	<u>\$ 40,471</u>	<u>\$ 373,777</u>

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	County General	Accident Reports	Airport	LIT EDIT County Portion	City & Town Court Cost
Cash and investments - beginning	\$ 3,058,920	\$ 15,391	\$ 1,308,827	\$ 1,182,570	\$ 2,980
Receipts:					
Taxes	7,974,224	-	99,465	7,848	-
Licenses and permits	108,780	-	-	-	-
Intergovernmental receipts	647,878	-	8,712	-	-
Charges for services	353,538	4,349	77,739	-	-
Fines and forfeits	79,271	-	-	-	6,384
Other receipts	846,413	-	-	837,199	-
Total receipts	<u>10,010,104</u>	<u>4,349</u>	<u>185,916</u>	<u>845,047</u>	<u>6,384</u>
Disbursements:					
Personal services	7,012,394	-	57,696	300,000	-
Supplies	299,899	-	138	-	-
Other services and charges	3,573,016	-	68,868	322,474	-
Capital outlay	575,978	-	143,782	-	-
Other disbursements	-	-	235	103,341	5,430
Total disbursements	<u>11,461,287</u>	<u>-</u>	<u>270,719</u>	<u>725,815</u>	<u>5,430</u>
Excess (deficiency) of receipts over disbursements	<u>(1,451,183)</u>	<u>4,349</u>	<u>(84,803)</u>	<u>119,232</u>	<u>954</u>
Cash and investments - ending	<u>\$ 1,607,737</u>	<u>\$ 19,740</u>	<u>\$ 1,224,024</u>	<u>\$ 1,301,802</u>	<u>\$ 3,934</u>

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Clerk Record Perpetuation	Community Corrections	Congressional School Interest	Congressional School Principle	Innkeepers- Promotion
Cash and investments - beginning	\$ 13,273	\$ 642,528	\$ 5,777	\$ 46,000	\$ 15,774
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	226,955	-	-	-
Fines and forfeits	21,065	8,260	-	-	-
Other receipts	-	128,377	437	-	94,237
Total receipts	21,065	363,592	437	-	94,237
Disbursements:					
Personal services	6,459	78,703	-	-	-
Supplies	-	5,503	-	-	-
Other services and charges	-	117,913	-	-	-
Capital outlay	-	4,258	-	-	-
Other disbursements	57	80,000	1,840	-	23,092
Total disbursements	6,516	286,377	1,840	-	23,092
Excess (deficiency) of receipts over disbursements	14,549	77,215	(1,403)	-	71,145
Cash and investments - ending	\$ 27,822	\$ 719,743	\$ 4,374	\$ 46,000	\$ 86,919

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Sales Disclosure Co Share	Cum Bridge	Cum Capital Development	Co Drug Free Community	Industrial Foundation
Cash and investments - beginning	\$ 43,539	\$ 6,917,307	\$ 681,679	\$ 25,518	\$ 6,700
Receipts:					
Taxes	-	964,203	643,479	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	89,945	56,361	-	-
Charges for services	2,970	-	-	-	500
Fines and forfeits	-	-	-	21,400	-
Other receipts	1,265	2,116	2,037,498	250	-
Total receipts	4,235	1,056,264	2,737,338	21,650	500
Disbursements:					
Personal services	-	-	-	3,232	-
Supplies	-	-	-	1,380	-
Other services and charges	-	1,416,468	-	19,675	-
Capital outlay	-	1,152,373	2,027,498	-	-
Other disbursements	-	-	558,773	-	-
Total disbursements	-	2,568,841	2,586,271	24,287	-
Excess (deficiency) of receipts over disbursements	4,235	(1,512,577)	151,067	(2,637)	500
Cash and investments - ending	\$ 47,774	\$ 5,404,730	\$ 832,746	\$ 22,881	\$ 7,200

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Emergency Plan/Right to Know	E911	Enhanced Access Fund	County Extradition	Firearm Training
Cash and investments - beginning	\$ 28,098	\$ 333,789	\$ -	\$ 73,191	\$ 24,619
Receipts:					
Taxes	-	531,834	-	-	-
Licenses and permits	-	-	1,000	-	-
Intergovernmental receipts	4,492	46,582	-	-	-
Charges for services	-	-	-	-	6,970
Fines and forfeits	-	-	-	-	-
Other receipts	-	467	-	-	-
Total receipts	<u>4,492</u>	<u>578,883</u>	<u>1,000</u>	<u>-</u>	<u>6,970</u>
Disbursements:					
Personal services	5,636	277,265	-	-	-
Supplies	-	225	-	-	-
Other services and charges	14	101,634	-	-	-
Capital outlay	-	29,292	-	-	-
Other disbursements	-	-	-	1,254	2,682
Total disbursements	<u>5,650</u>	<u>408,416</u>	<u>-</u>	<u>1,254</u>	<u>2,682</u>
Excess (deficiency) of receipts over disbursements	<u>(1,158)</u>	<u>170,467</u>	<u>1,000</u>	<u>(1,254)</u>	<u>4,288</u>
Cash and investments - ending	<u>\$ 26,940</u>	<u>\$ 504,256</u>	<u>\$ 1,000</u>	<u>\$ 71,937</u>	<u>\$ 28,907</u>

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	General Drain Improvement	Health	Security Protection Fund	Health - Local Health Mtn	Local Road & Street
Cash and investments - beginning	\$ 76,461	\$ 561,334	\$ 48,582	\$ 230,867	\$ 225,242
Receipts:					
Taxes	-	48,718	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	4,267	-	16,570	435,839
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	205,866	43,253	6,441	16,570	-
Total receipts	205,866	96,238	6,441	33,140	435,839
Disbursements:					
Personal services	-	183,215	-	50,000	-
Supplies	-	772	-	3,865	-
Other services and charges	92,276	33,104	-	15,319	360,000
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	92,276	217,091	-	69,184	360,000
Excess (deficiency) of receipts over disbursements	113,590	(120,853)	6,441	(36,044)	75,839
Cash and investments - ending	\$ 190,051	\$ 440,481	\$ 55,023	\$ 194,823	\$ 301,081

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Misdemeanant Fund	Highway	Plat Book Fees	Rainy Day Fund	Recorder Perpetuation
Cash and investments - beginning	\$ 14,785	\$ 586,718	\$ -	\$ 689,276	\$ 114,638
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	4,150,819	-	-	-
Charges for services	-	-	11,710	-	74,073
Fines and forfeits	8,260	-	-	-	-
Other receipts	-	22,176	1,620	-	26,277
Total receipts	8,260	4,172,995	13,330	-	100,350
Disbursements:					
Personal services	-	2,225,004	-	-	1,949
Supplies	-	1,615,412	-	-	-
Other services and charges	-	465,828	-	-	-
Capital outlay	-	221,682	-	57,109	-
Other disbursements	-	-	6,655	-	82,722
Total disbursements	-	4,527,926	6,655	57,109	84,671
Excess (deficiency) of receipts over disbursements	8,260	(354,931)	6,675	(57,109)	15,679
Cash and investments - ending	\$ 23,045	\$ 231,787	\$ 6,675	\$ 632,167	\$ 130,317

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Riverboat Tax	Sheriff's Pension Trust	Supplemental PD Svc's	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 174,586	\$ 263,399	\$ -	\$ 25,218	\$ 51,353
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	31,940
Fines and forfeits	-	20,451	-	-	-
Other receipts	80,245	-	2,392	46,432	-
Total receipts	<u>80,245</u>	<u>20,451</u>	<u>2,392</u>	<u>46,432</u>	<u>31,940</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	22,224
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	25,535	-	-	31,183	-
Total disbursements	<u>25,535</u>	<u>-</u>	<u>-</u>	<u>31,183</u>	<u>22,224</u>
Excess (deficiency) of receipts over disbursements	<u>54,710</u>	<u>20,451</u>	<u>2,392</u>	<u>15,249</u>	<u>9,716</u>
Cash and investments - ending	<u>\$ 229,296</u>	<u>\$ 283,850</u>	<u>\$ 2,392</u>	<u>\$ 40,467</u>	<u>\$ 61,069</u>

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Tax Sale Cost	Tax Sale Redemption	Tax Sale Surplus	Health - In Lhd Trust Acct	Vehicle Inspection Fund
Cash and investments - beginning	\$ 33,992	\$ 1,103	\$ 158,872	\$ 185,488	\$ 10,584
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	8,953	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	12,967	32,840	179,091	8,953	1,070
Total receipts	12,967	32,840	179,091	17,906	1,070
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	9,265	30,409	118,855	-	-
Total disbursements	9,265	30,409	118,855	-	-
Excess (deficiency) of receipts over disbursements	3,702	2,431	60,236	17,906	1,070
Cash and investments - ending	\$ 37,694	\$ 3,534	\$ 219,108	\$ 203,394	\$ 11,654

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	E911 - Wireless Surtax	Guardian Ad Litem Fund	Auditors Ineligible Deductions	Elected Official Training Fund	County Offender Transport
Cash and investments - beginning	\$ 1,185	\$ 6,130	\$ 145,985	\$ 12,386	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	151
Other receipts	-	-	-	6,441	125
Total receipts	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,441</u>	<u>276</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	22,913	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	6,130	-	2,661	125
Total disbursements	<u>-</u>	<u>6,130</u>	<u>22,913</u>	<u>2,661</u>	<u>125</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(6,130)</u>	<u>(22,913)</u>	<u>3,780</u>	<u>151</u>
Cash and investments - ending	<u>\$ 1,185</u>	<u>\$ -</u>	<u>\$ 123,072</u>	<u>\$ 16,166</u>	<u>\$ 151</u>

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Statewide 911	Reassessment	Adult Probation Admin Fee	Adult Probation	Juvenile Probation
Cash and investments - beginning	\$ 472,872	\$ 617,933	\$ 2,136	\$ 132,819	\$ 160
Receipts:					
Taxes	-	150,213	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	470,753	13,157	-	-	-
Charges for services	-	-	-	72	-
Fines and forfeits	-	-	13,288	39,631	3,938
Other receipts	200	1,890	4,465	2,000	695
Total receipts	<u>470,953</u>	<u>165,260</u>	<u>17,753</u>	<u>41,703</u>	<u>4,633</u>
Disbursements:					
Personal services	486,205	21,482	-	-	-
Supplies	-	551	-	-	-
Other services and charges	-	69,669	-	10,118	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>486,205</u>	<u>91,702</u>	<u>-</u>	<u>10,118</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(15,252)</u>	<u>73,558</u>	<u>17,753</u>	<u>31,585</u>	<u>4,633</u>
Cash and investments - ending	<u>\$ 457,620</u>	<u>\$ 691,491</u>	<u>\$ 19,889</u>	<u>\$ 164,404</u>	<u>\$ 4,793</u>

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	State View Cemetery	County User Fees	Ditch Maintenance	DUI Enforcement Grant	Sheriff K-9 Donation Fund
Cash and investments - beginning	\$ 2,349	\$ 495,846	\$ 1,985,377	\$ 1,284	\$ 3,743
Receipts:					
Taxes	-	-	496,902	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	20
Fines and forfeits	-	29,199	-	-	-
Other receipts	-	9,840	-	5,800	47
Total receipts	-	39,039	496,902	5,800	67
Disbursements:					
Personal services	-	11,263	-	408	-
Supplies	-	792	-	-	-
Other services and charges	275	11,749	348,831	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	17,170	88,243	5,338	2,661
Total disbursements	275	40,974	437,074	5,746	2,661
Excess (deficiency) of receipts over disbursements	(275)	(1,935)	59,828	54	(2,594)
Cash and investments - ending	\$ 2,074	\$ 493,911	\$ 2,045,205	\$ 1,338	\$ 1,149

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	County Payroll	Settlement	CVET Tax	Financial Institution Tax	Fines & Forfeitures
Cash and investments - beginning	\$ 31,043	\$ -	\$ -	\$ -	\$ 2,384
Receipts:					
Taxes	-	28,030,498	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	2,696,555	-	-	-
Charges for services	-	9,986	-	-	-
Fines and forfeits	-	345	-	-	28,392
Other receipts	2,166,173	697,036	235,110	189,597	-
Total receipts	<u>2,166,173</u>	<u>31,434,420</u>	<u>235,110</u>	<u>189,597</u>	<u>28,392</u>
Disbursements:					
Personal services	2,164,579	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	31,434,420	235,110	189,597	28,905
Total disbursements	<u>2,164,579</u>	<u>31,434,420</u>	<u>235,110</u>	<u>189,597</u>	<u>28,905</u>
Excess (deficiency) of receipts over disbursements	<u>1,594</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(513)</u>
Cash and investments - ending	<u>\$ 32,637</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,871</u>

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Infraction Judgement	Overweight Vehicles	Special Death Benefit	State Disclosure Fee	Coroners Education Fund
Cash and investments - beginning	\$ 2,626	\$ -	\$ 25	\$ 230	\$ 270
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	2,955	-
Fines and forfeits	32,827	560	580	-	-
Other receipts	-	-	-	1,250	3,085
Total receipts	<u>32,827</u>	<u>560</u>	<u>580</u>	<u>4,205</u>	<u>3,085</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	31,084	560	525	4,075	3,179
Total disbursements	<u>31,084</u>	<u>560</u>	<u>525</u>	<u>4,075</u>	<u>3,179</u>
Excess (deficiency) of receipts over disbursements	<u>1,743</u>	<u>-</u>	<u>55</u>	<u>130</u>	<u>(94)</u>
Cash and investments - ending	<u>\$ 4,369</u>	<u>\$ -</u>	<u>\$ 80</u>	<u>\$ 360</u>	<u>\$ 176</u>

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Interstate Compact State Share	State Mtg Recording Fund	Homesteads 1% Civil Penalty	Campaign Finance Enforcement	Child Restraint Fees
Cash and investments - beginning	\$ -	\$ 230	\$ 3	\$ 200	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	20	-	-	-	-
Charges for services	-	-	-	300	-
Fines and forfeits	193	-	-	-	300
Other receipts	-	2,475	-	-	25
Total receipts	<u>213</u>	<u>2,475</u>	<u>-</u>	<u>300</u>	<u>325</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	208	2,530	3	-	325
Total disbursements	<u>208</u>	<u>2,530</u>	<u>3</u>	<u>-</u>	<u>325</u>
Excess (deficiency) of receipts over disbursements	<u>5</u>	<u>(55)</u>	<u>(3)</u>	<u>300</u>	<u>-</u>
Cash and investments - ending	<u>\$ 5</u>	<u>\$ 175</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ -</u>

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Education Plate Fee	Riverboat Gaming Fund	Prosecutor PCA	Title IV-D Incentive	Prosecutor Incentive 4D
Cash and investments - beginning	\$ 75	\$ -	\$ 495	\$ 68,273	\$ 86,670
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	8,489	12,774
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	825	145,983	-	-	-
Total receipts	<u>825</u>	<u>145,983</u>	<u>-</u>	<u>8,489</u>	<u>12,774</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	16,989	-
Capital outlay	-	-	-	-	-
Other disbursements	900	145,983	-	-	1,462
Total disbursements	<u>900</u>	<u>145,983</u>	<u>-</u>	<u>16,989</u>	<u>1,462</u>
Excess (deficiency) of receipts over disbursements	<u>(75)</u>	<u>-</u>	<u>-</u>	<u>(8,500)</u>	<u>11,312</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 495</u>	<u>\$ 59,773</u>	<u>\$ 97,982</u>

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Clerk Incentive 4D	Community Corrections State Funds	Hnw TIF03	HRA-Health Reimbursement Acct	Innkeepers Tax Lake Enhance
Cash and investments - beginning	\$ 48,779	\$ 41,426	\$ -	\$ 103,588	\$ 370,141
Receipts:					
Taxes	-	-	1,962	-	21
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	8,489	308,427	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	80,000	-	311,480	161,288
Total receipts	<u>8,489</u>	<u>388,427</u>	<u>1,962</u>	<u>311,480</u>	<u>161,309</u>
Disbursements:					
Personal services	33	345,645	-	225,142	-
Supplies	-	-	-	-	-
Other services and charges	-	68,140	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	<u>12,214</u>	<u>-</u>	<u>1,962</u>	<u>-</u>	<u>231,449</u>
Total disbursements	<u>12,247</u>	<u>413,785</u>	<u>1,962</u>	<u>225,142</u>	<u>231,449</u>
Excess (deficiency) of receipts over disbursements	<u>(3,758)</u>	<u>(25,358)</u>	<u>-</u>	<u>86,338</u>	<u>(70,140)</u>
Cash and investments - ending	<u>\$ 45,021</u>	<u>\$ 16,068</u>	<u>\$ -</u>	<u>\$ 189,926</u>	<u>\$ 300,001</u>

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Highway - New Road Fund	Police Week Donations Drug Fre	County Enforce Educa #2	Law Enforce Forfeiture	E-911 Surtax Fund
Cash and investments - beginning	\$ 788,823	\$ 6,065	\$ 8,791	\$ 6,189	\$ 12,656
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	17,126	-
Other receipts	599,500	283	1,407	-	-
Total receipts	599,500	283	1,407	17,126	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,353,568	1,873	-	17,386	-
Total disbursements	1,353,568	1,873	-	17,386	-
Excess (deficiency) of receipts over disbursements	(754,068)	(1,590)	1,407	(260)	-
Cash and investments - ending	\$ 34,755	\$ 4,475	\$ 10,198	\$ 5,929	\$ 12,656

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Health Dept Gift Fund	Sheriff Drug Awareness	Health Ins Claims Reimb Fund	WCRDC Loan Fund Monti Fire Sta	Mag Pellet LLC Bond Issue 2013
Cash and investments - beginning	\$ 5,906	\$ 2,943	\$ 1,930,873	\$ -	\$ 5,805
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	285	-	3,136,329	500,000	1,569
Total receipts	285	-	3,136,329	500,000	1,569
Disbursements:					
Personal services	-	-	3,038,662	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	3,038,662	-	-
Excess (deficiency) of receipts over disbursements	285	-	97,667	500,000	1,569
Cash and investments - ending	\$ 6,191	\$ 2,943	\$ 2,028,540	\$ 500,000	\$ 7,374

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Solid Waste Reserve Fund	White Co RDC HNW TIF03 Fund	Out Of School Suspension	EMA Radio Reimbursement	SRO Grant Reimbursement
Cash and investments - beginning	\$ 19,359,727	\$ 664	\$ 7,947	\$ 469	\$ (9,647)
Receipts:					
Taxes	-	392	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	1,200	-	-	-	-
Fines and forfeits	-	-	1,965	-	-
Other receipts	1,353,482	-	380	-	47,931
Total receipts	<u>1,354,682</u>	<u>392</u>	<u>2,345</u>	<u>-</u>	<u>47,931</u>
Disbursements:					
Personal services	-	-	-	-	3,540
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	22,980	-	-	-	-
Other disbursements	2,166,519	-	5,853	-	46,280
Total disbursements	<u>2,189,499</u>	<u>-</u>	<u>5,853</u>	<u>-</u>	<u>49,820</u>
Excess (deficiency) of receipts over disbursements	<u>(834,817)</u>	<u>392</u>	<u>(3,508)</u>	<u>-</u>	<u>(1,889)</u>
Cash and investments - ending	<u>\$ 18,524,910</u>	<u>\$ 1,056</u>	<u>\$ 4,439</u>	<u>\$ 469</u>	<u>\$ (11,536)</u>

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	First Offenders Program	Drainage Approval Fee	Emergency Management Volunteer	Public Right Of Way Fees	Law Enforcement Education
Cash and investments - beginning	\$ -	\$ 11,979	\$ 5,002	\$ 120,459	\$ 66,400
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	856	-	-
Fines and forfeits	1,100	-	-	-	3,749
Other receipts	600	4,000	250	11,900	941
Total receipts	1,700	4,000	1,106	11,900	4,690
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	6,000	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	1,132	48,424	6,379
Total disbursements	-	6,000	1,132	48,424	6,379
Excess (deficiency) of receipts over disbursements	1,700	(2,000)	(26)	(36,524)	(1,689)
Cash and investments - ending	\$ 1,700	\$ 9,979	\$ 4,976	\$ 83,935	\$ 64,711

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	White Co Council On Aging	Recorders Enhanced Access Fund	Wind Farm Economic Dev Fund	Verasun Economic Dev Fund	WCMH Escrow Fund
Cash and investments - beginning	\$ -	\$ 69,332	\$ 695,980	\$ 1,475,431	\$ 3,435
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	249,279	-	-	-	-
Charges for services	-	15,201	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	4,295,565	-	-
Total receipts	249,279	15,201	4,295,565	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	226,232	-	-
Other disbursements	249,279	1,303	601,287	-	-
Total disbursements	249,279	1,303	827,519	-	-
Excess (deficiency) of receipts over disbursements	-	13,898	3,468,046	-	-
Cash and investments - ending	\$ -	\$ 83,230	\$ 4,164,026	\$ 1,475,431	\$ 3,435

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Comm Tax Certificate Sale	AP Meadowbrook Sub 2 Escrow	Farm Cash Rent Fund	Soil & Water (Payroll)	WC Econ Dev Payroll
Cash and investments - beginning	\$ -	\$ 88	\$ 56,093	\$ 199	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	36,088	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,900	-	-	2,035	172,790
Total receipts	2,900	-	36,088	2,035	172,790
Disbursements:					
Personal services	-	-	-	2,035	172,790
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,900	-	7,361	-	-
Total disbursements	2,900	-	7,361	2,035	172,790
Excess (deficiency) of receipts over disbursements	-	-	28,727	-	-
Cash and investments - ending	\$ -	\$ 88	\$ 84,820	\$ 199	\$ -

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	WC Tourism Authority	LIT Property Tax Relief	LIT Shares	LIT Edit	EMA-2016 SHSP Equip/Mtnc
Cash and investments - beginning	\$ -	\$ 61,567	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	365,219	5,196,517	658,236	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	6,008
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	6,889	-	-	646,119	-
Total receipts	6,889	365,219	5,196,517	1,304,355	6,008
Disbursements:					
Personal services	4,444	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	5,021
Capital outlay	-	-	-	-	-
Other disbursements	-	414,929	5,196,517	1,304,355	987
Total disbursements	4,444	414,929	5,196,517	1,304,355	6,008
Excess (deficiency) of receipts over disbursements	2,445	(49,710)	-	-	-
Cash and investments - ending	\$ 2,445	\$ 11,857	\$ -	\$ -	\$ -

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Airport Entitlement Grant	Airport Grant Runway Project	Drug Task Force Grant	Airport - AIP1716 WI FNC/Ntxwy	EMA SHSP Sub-Grant
Cash and investments - beginning	\$ -	\$ (140,397)	\$ (1,425)	\$ 297,623	\$ 698
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	145,523	-	14,702	7,759	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	140,397	-	-	-
Total receipts	145,523	140,397	14,702	7,759	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	66,133	-
Capital outlay	162,502	-	-	-	-
Other disbursements	-	-	14,702	-	-
Total disbursements	162,502	-	14,702	66,133	-
Excess (deficiency) of receipts over disbursements	(16,979)	140,397	-	(58,374)	-
Cash and investments - ending	\$ (16,979)	\$ -	\$ (1,425)	\$ 239,249	\$ 698

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	EMA - SHSP 2017 Grant	Operation Pull Over	Airport Grant Apron/Taxiway	Health - PHEP ISDH Preparednes	6th St / W Shafer Dr Grant
Cash and investments - beginning	\$ (53,000)	\$ 1,170	\$ (462,903)	\$ 482	\$ (442,185)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	53,000	10,362	-	15,120	1,601
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	54,913	-	-
Total receipts	53,000	10,362	54,913	15,120	1,601
Disbursements:					
Personal services	-	-	-	13,801	-
Supplies	-	-	-	432	-
Other services and charges	-	-	15,588	1,141	-
Capital outlay	-	-	-	-	-
Other disbursements	-	10,661	2,131	-	925,620
Total disbursements	-	10,661	17,719	15,374	925,620
Excess (deficiency) of receipts over disbursements	53,000	(299)	37,194	(254)	(924,019)
Cash and investments - ending	\$ -	\$ 871	\$ (425,709)	\$ 228	\$ (1,366,204)

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Marine Patrol Grant (2005)	CTP Grant Comm Correction	Highway - Comm Crossings Grant	Election Clerk Hava Grant	Bullet Proof Vest Program Grnt
Cash and investments - beginning	\$ 1,507	\$ 37,224	\$ 108,536	\$ 2	\$ 100
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	12,500	9,650	482,100	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	625	57,109	-	-
Total receipts	12,500	10,275	539,209	-	-
Disbursements:					
Personal services	442	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	647,445	-	-
Other disbursements	12,689	-	-	-	-
Total disbursements	13,131	-	647,445	-	-
Excess (deficiency) of receipts over disbursements	(631)	10,275	(108,236)	-	-
Cash and investments - ending	\$ 876	\$ 47,499	\$ 300	\$ 2	\$ 100

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Community Come Back Grant	SOLID WASTE MANAGEMENT	Solid Waste Operating	Totals
Cash and investments - beginning	\$ 3,264	\$ -	\$ 4,187,669	\$ 52,407,039
Receipts:				
Taxes	-	-	-	46,077,749
Licenses and permits	-	-	-	109,780
Intergovernmental receipts	-	-	-	9,996,686
Charges for services	-	-	-	1,397,061
Fines and forfeits	-	-	-	1,928,854
Other receipts	-	104,213	3,960,260	23,762,954
Total receipts	-	104,213	3,960,260	83,273,084
Disbursements:				
Personal services	-	104,213	709,518	17,505,755
Supplies	-	-	3,269	1,954,462
Other services and charges	-	-	123,828	7,352,984
Capital outlay	-	-	579,996	5,851,127
Other disbursements	-	-	375,498	49,663,704
Total disbursements	-	104,213	1,792,109	82,328,032
Excess (deficiency) of receipts over disbursements	-	-	2,168,151	945,052
Cash and investments - ending	\$ 3,264	\$ -	\$ 6,355,820	\$ 53,352,091

WHITE COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2018

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

	Ending Balance
	<u> </u>
Governmental activities:	
Land	\$ 4,068,256
Infrastructure	93,345,643
Buildings	14,243,398
Improvements other than buildings	7,858,008
Machinery, equipment, and vehicles	9,830,395
Construction in progress	<u>1,759,553</u>
 Total capital assets	 <u><u>\$ 131,105,253</u></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/>.