

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

FINANCIAL STATEMENT AUDIT REPORT

OF

WHITE COUNTY, INDIANA

January 1, 2019 to December 31, 2019



**FILED**  
08/17/2020



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Gayle E. Rogers	01-01-19 to 12-31-20
County Treasurer	Jill Guingrich	01-01-19 to 12-31-20
Clerk of the Circuit Court	Laura Cosgray	01-01-19 to 12-31-20
County Sheriff	William Brooks	01-01-19 to 12-31-20
County Recorder	Lori Austin	01-01-19 to 12-31-20
President of the Board of County Commissioners	John Heimlich	01-01-19 to 12-31-20
President of the County Council	Raymond L. Kramer Jr.	01-01-19 to 12-31-20



## 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, 2019, and the related notes to the financial statement as listed in the Table of Contents.

### ***Management's 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's 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free 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, 2019.

***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, 2019, 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.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated July 1, 2020, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is 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.

  
Paul D. Joyce, CPA  
State Examiner

July 1, 2020

## 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, 2019

Fund	Cash and Investments		Cash and Investments	
	01-01-19	Receipts	Disbursements	12-31-19
After Settlement Collections	\$ 908,019	\$ 1,096,048	\$ 908,019	\$ 1,096,048
Sheriff's Inmate Trust	7,742	481,876	484,067	5,551
Jail Commissary	40,470	111,775	112,645	39,600
Clerk's Trust	373,777	1,672,584	1,700,741	345,620
County General	1,607,739	13,749,491	8,725,834	6,631,396
Accident Reports	19,740	4,598	-	24,338
Airport	1,224,025	238,049	139,473	1,322,601
LIT EDIT County Portion	1,301,802	870,401	882,108	1,290,095
City & Town Court Cost	3,933	5,629	6,540	3,022
Clerk Record Perpetuation	27,822	22,384	28,677	21,529
Community Corrections	719,742	258,070	303,633	674,179
Congressional School Interest	4,374	667	5,041	-
Congressional School Principle	46,000	-	46,000	-
Innkeepers-Promotion	86,920	92,848	50,000	129,768
Sales Disclosure Co Share	47,774	3,700	10	51,464
Cum Bridge	5,404,731	1,382,549	1,657,561	5,129,719
Cum Capital Development	832,745	2,523,989	2,001,264	1,355,470
Co Drug Free Community	22,881	19,228	23,925	18,184
Industrial Foundation	7,200	-	-	7,200
Emergency Plan/Right to Know	26,940	4,733	6,712	24,961
E911	504,257	538,433	427,519	615,171
Enhanced Access Fund	1,000	500	-	1,500
County Extradition	71,937	-	12,730	59,207
Firearm Training	28,907	6,340	20,179	15,068
General Drain Improvement	190,051	162,165	351,391	825
Health	440,480	97,416	211,389	326,507
Security Protection Fund	55,023	6,020	-	61,043
Health - Local Health Mtnc	194,822	33,139	64,318	163,643
Local Road & Street	301,081	442,280	405,000	338,361
Misdemeanant Fund	23,046	16,521	20,000	19,567
Highway	231,788	2,487,295	2,671,365	47,718
Plat Book Fees	6,675	12,295	130	18,840
Rainy Day Fund	632,167	6,699	250,000	388,866
Recorder Perpetuation	130,318	92,250	58,421	164,147
Riverboat Tax	229,297	80,245	90,000	219,542
Sex & Violent Offender Admin	-	1,040	-	1,040
Sheriff's Pension Trust	283,850	19,984	-	303,834
Tipping Fees	-	65,260	65,260	-
Supplemental PD Services	2,392	2,172	-	4,564
Surplus Tax	40,467	168,744	169,573	39,638
Surveyor's Corner Perpetuation	61,069	29,825	1,260	89,634
Tax Sale Cost	37,694	19,000	16,560	40,134
Tax Sale Redemption	3,533	39,992	46,614	(3,089)
Tax Sale Surplus	219,108	666,711	219,227	666,592
Health - In Lhd Trust Acct	203,393	17,905	2,930	218,368
Vehicle Inspection Fund	11,654	790	11,415	1,029
E911 - Wireless Surtax	1,185	-	-	1,185
Auditors Ineligible Deductions	123,072	-	43,995	79,077
Elected Official Training Fund	16,166	6,020	4,418	17,768
County Offender Transport	151	228	-	379
Statewide 911	457,620	482,976	497,413	443,183
Reassessment	691,490	166,864	90,935	767,419
Adult Probation Admin Fee	19,889	17,867	-	37,756
Adult Probation	164,403	43,019	18,042	189,380
Juvenile Probation	4,793	8,261	7,270	5,784
State View Cemetery	2,074	-	-	2,074
Alcohol & Drug	493,911	29,578	44,217	479,272
Ditch Maintenance	2,045,205	436,496	469,776	2,011,925
DUI Enforcement Grant	1,338	5,000	4,861	1,477
Sheriff K-9 Donation Fund	1,149	37,246	31,614	6,781
County Payroll	32,637	2,194,249	2,192,969	33,917
Settlement	-	32,345,356	32,345,356	-
CVET Tax	-	286,207	286,207	-
Financial Institution Tax	-	247,537	247,537	-
Fines & Forfeitures	1,871	10,122	9,024	2,969
Infraction Judgement	4,369	30,044	30,322	4,091
Special Death Benefit	80	660	690	50
State Disclosure Fee	360	3,595	3,640	315
Coroners Education Fund	176	3,146	3,164	158
Interstate Compact State Share	5	190	193	2
State Mtg Recording Fund	175	2,348	2,273	250
Sex & Violent Off Admin State	-	116	61	55
Campaign Finance Enforcement	500	-	-	500

WHITE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-19			12-31-19
Child Restraint Fees	-	375	300	75
Education Plate Fee	-	769	769	-
Riverboat Gaming Fund	-	145,983	145,983	-
93.563 Prosecutor PCA	495	-	-	495
Title IV-D Incentive	59,774	8,748	12,962	55,560
Prosecutor Incentive 4D	97,983	13,160	6,181	104,962
Clerk Incentive 4D	45,021	8,748	9,403	44,366
Community Corrections State Funds	16,068	322,979	336,970	2,077
Solid Waste Reserve Fund	18,524,910	1,632,564	4,923,721	15,233,753
Innkeepers Tax Lake Enhance	300,000	345,331	266,889	378,442
MVH Restricted	-	1,918,062	1,556,860	361,202
Hnw TIF03	-	926,639	478,795	447,844
HRA-Health Reimbursement Acct	189,926	58,276	222,584	25,618
Highway - New Road Fund	34,755	-	-	34,755
Police Week Donations Drug Fre	4,475	60	779	3,756
County Enforce Educa #2	10,198	1,447	8,435	3,210
Law Enforce Forfeiture	5,929	-	-	5,929
E-911 Surtax Fund	12,656	-	-	12,656
Health Dept Gift Fund	6,191	5	-	6,196
Sheriff Drug Awareness	2,943	-	-	2,943
Health Ins Claims Reimb Fund	2,028,539	2,920,125	3,000,135	1,948,529
WCRDC Loan Fund Monti Fire Station	500,000	500,000	-	1,000,000
Mag Pellet LLC Bond Issue 2013	7,374	-	7,374	-
White Co RDC HNW TIF03 Fund	1,056	-	1,056	-
Out Of School Suspension	4,439	4,804	-	9,243
EMA Radio Reimbursement	469	-	-	469
SRO Grant Reimbursement	(11,537)	47,310	43,147	(7,374)
First Offenders Program	1,700	-	1,700	-
Drainage Approval Fee	9,979	18,075	18,000	10,054
Emergency Management Volunteer	4,975	1,419	1,143	5,251
Public Right Of Way Fees	83,935	3,207	11,909	75,233
Law Enforcement Education	64,711	4,161	3,158	65,714
White Co Council On Aging	-	172,015	172,015	-
Recorders Enhanced Access Fund	83,230	19,383	-	102,613
Wind Farm Economic Dev Fund	4,164,026	786,087	551,208	4,398,905
Verasun Economic Dev Fund	1,475,431	479,851	-	1,955,282
WCMH Escrow Fund	3,435	-	3,435	-
Comm Tax Certificate Sale	-	8,750	8,750	-
AP Meadowbrook Sub 2 Escrow	88	-	88	-
Farm Cash Rent Fund	84,820	21,244	3,161	102,903
Soil & Water (Payroll)	199	-	1,997	(1,798)
WC Econ Dev Payroll	-	169,754	169,754	-
WC Tourism Authority	2,444	73,013	75,457	-
LIT Property Tax Relief	11,856	375,080	380,209	6,727
LIT Shares	-	10,712,139	10,712,139	-
LIT Edit	-	1,339,571	1,339,571	-
Airport 20.106 Rd Relocate	-	4,338	3,447	891
Airport Entitlement Grant	(16,979)	56,507	62,782	(23,254)
20.205 FHWA DES 1702835	-	56,449	92,286	(35,837)
93.788 Addictions Response	-	60,000	-	60,000
20.601 Drug Task Force Grant	(1,425)	12,630	12,841	(1,636)
20.106 Airport-AIP1716 WI FNC/	239,249	-	-	239,249
EMA SHSP Sub-Grant	698	-	-	698
20.616 Operation Pull Over	871	7,860	7,860	871
20.106 Airport Grant Apron/Tax	(425,708)	8,258	-	(417,450)
93.074 Health-Phep ISDH Prepar	228	7,192	7,192	228
93.069 PHEP Cooperative Agrmt	-	12,500	12,303	197
6th Street/ W Shafer Dr Grant	(1,366,203)	-	201,484	(1,567,687)
Marine Patrol Grant (2005)	876	5,000	3,834	2,042
GAL/CASA Carroll White Program	-	21,805	21,805	-
CTP Grant Comm Correction	47,499	6,725	-	54,224
Highway - Comm Crossings Grant	300	1,332,700	1,333,000	-
Election Clerk Hava Grant	2	-	2	-
Bullet Proof Vest Program Grnt	100	-	100	-
Community Come Back Grant	3,264	-	3,264	-
Solid Waste Operating	6,355,819	4,030,287	4,646,067	5,740,039
Solid Waste Management	-	66,938	66,938	-
<b>Totals</b>	<b>\$ 53,352,088</b>	<b>\$ 92,637,088</b>	<b>\$ 89,482,750</b>	<b>\$ 56,506,426</b>

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 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.

*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  
(Continued)

**Note 6. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. One of the funds, Tax Sale Redemption, contained minor posting errors which caused the deficit. These errors were corrected in 2020. The remaining funds with deficits in cash were the result of reimbursable grants and funds. The reimbursements for expenditures made by the County were not received by December 31, 2019.

**Note 7. Subsequent Events**

*Highway Garage Project*

At the budget hearings for the 2020 budget, the County Council voted to approve a total of \$13,690,628 to be expended 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. At the end of 2019, the County paid for some of the earthwork and infrastructure for the project for a total of \$1,390,164, leaving the total expendable balance for 2020 at \$12,300,464.

*Indiana Beach Resort and Amusement Park - Forgivable Loan Program*

In early 2020, with the announcement of the closing of the County's largest tourist attraction, Indiana Beach Resort and Amusement Park, the County Commissioners and County Council agreed to a forgivable loan program to a legitimate buyer of Indiana Beach of \$3,000,000 moved from the Wind Farm Economic Dev Fund to be paid out of the White County Economic Development Revolving Fund.

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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, 2019

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	County General
Cash and investments - beginning	\$ 908,019	\$ 7,742	\$ 40,470	\$ 373,777	\$ 1,607,739
Receipts:					
Taxes	1,096,048	-	-	-	11,245,910
Licenses and permits	-	-	-	-	139,432
Intergovernmental receipts	-	-	-	-	723,290
Charges for services	-	481,876	-	-	317,024
Fines and forfeits	-	-	-	1,397,096	64,968
Other receipts	-	-	111,775	275,488	1,258,867
Total receipts	<u>1,096,048</u>	<u>481,876</u>	<u>111,775</u>	<u>1,672,584</u>	<u>13,749,491</u>
Disbursements:					
Personal services	-	-	-	-	5,415,769
Supplies	-	-	-	-	294,258
Other services and charges	-	-	-	-	2,353,564
Capital outlay	-	-	-	-	662,243
Other disbursements	908,019	484,067	112,645	1,700,741	-
Total disbursements	<u>908,019</u>	<u>484,067</u>	<u>112,645</u>	<u>1,700,741</u>	<u>8,725,834</u>
Excess (deficiency) of receipts over disbursements	<u>188,029</u>	<u>(2,191)</u>	<u>(870)</u>	<u>(28,157)</u>	<u>5,023,657</u>
Cash and investments - ending	<u>\$ 1,096,048</u>	<u>\$ 5,551</u>	<u>\$ 39,600</u>	<u>\$ 345,620</u>	<u>\$ 6,631,396</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Accident Reports	Airport	LIT EDIT County Portion	City & Town Court Cost	Clerk Record Perpetuation
Cash and investments - beginning	\$ 19,740	\$ 1,224,025	\$ 1,301,802	\$ 3,933	\$ 27,822
Receipts:					
Taxes	-	148,203	652,801	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	13,765	-	-	1,680
Charges for services	4,598	76,037	-	-	-
Fines and forfeits	-	-	-	5,629	20,704
Other receipts	-	44	217,600	-	-
Total receipts	<u>4,598</u>	<u>238,049</u>	<u>870,401</u>	<u>5,629</u>	<u>22,384</u>
Disbursements:					
Personal services	-	59,285	50,000	-	2,183
Supplies	-	573	-	-	126
Other services and charges	-	78,238	334,201	-	26,368
Capital outlay	-	1,377	-	-	-
Other disbursements	-	-	497,907	6,540	-
Total disbursements	<u>-</u>	<u>139,473</u>	<u>882,108</u>	<u>6,540</u>	<u>28,677</u>
Excess (deficiency) of receipts over disbursements	<u>4,598</u>	<u>98,576</u>	<u>(11,707)</u>	<u>(911)</u>	<u>(6,293)</u>
Cash and investments - ending	<u>\$ 24,338</u>	<u>\$ 1,322,601</u>	<u>\$ 1,290,095</u>	<u>\$ 3,022</u>	<u>\$ 21,529</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Community Corrections	Congressional School Interest	Congressional School Principle	Innkeepers-Promotion
Cash and investments - beginning	\$ 719,742	\$ 4,374	\$ 46,000	\$ 86,920
Receipts:				
Taxes	-	-	-	87,165
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	257,945	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	125	667	-	5,683
Total receipts	<u>258,070</u>	<u>667</u>	<u>-</u>	<u>92,848</u>
Disbursements:				
Personal services	134,488	-	-	-
Supplies	3,750	-	-	-
Other services and charges	110,767	-	-	-
Capital outlay	35,467	-	-	-
Other disbursements	19,161	5,041	46,000	50,000
Total disbursements	<u>303,633</u>	<u>5,041</u>	<u>46,000</u>	<u>50,000</u>
Excess (deficiency) of receipts over disbursements	<u>(45,563)</u>	<u>(4,374)</u>	<u>(46,000)</u>	<u>42,848</u>
Cash and investments - ending	<u>\$ 674,179</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 129,768</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Sales Disclosure Co Share	Cum Bridge	Cum Capital Development	Co Drug Free Community	Industrial Foundation
Cash and investments - beginning	\$ 47,774	\$ 5,404,731	\$ 832,745	\$ 22,881	\$ 7,200
Receipts:					
Taxes	-	951,301	634,868	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	415,628	58,966	-	-
Charges for services	3,680	-	-	-	-
Fines and forfeits	-	-	-	19,228	-
Other receipts	20	15,620	1,830,155	-	-
Total receipts	3,700	1,382,549	2,523,989	19,228	-
Disbursements:					
Personal services	-	-	-	3,000	-
Supplies	-	-	-	1,000	-
Other services and charges	-	802,705	-	19,925	-
Capital outlay	-	820,898	1,830,155	-	-
Other disbursements	10	33,958	171,109	-	-
Total disbursements	10	1,657,561	2,001,264	23,925	-
Excess (deficiency) of receipts over disbursements	3,690	(275,012)	522,725	(4,697)	-
Cash and investments - ending	\$ 51,464	\$ 5,129,719	\$ 1,355,470	\$ 18,184	\$ 7,200

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Emergency Plan/Right to Know	E911	Enhanced Access Fund	County Extradition	Firearm Training
Cash and investments - beginning	\$ 26,940	\$ 504,257	\$ 1,000	\$ 71,937	\$ 28,907
Receipts:					
Taxes	-	492,674	-	-	-
Licenses and permits	-	-	500	-	-
Intergovernmental receipts	4,733	45,759	-	-	-
Charges for services	-	-	-	-	6,340
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>4,733</u>	<u>538,433</u>	<u>500</u>	<u>-</u>	<u>6,340</u>
Disbursements:					
Personal services	6,699	289,954	-	-	-
Supplies	-	263	-	-	-
Other services and charges	13	111,411	-	-	-
Capital outlay	-	25,891	-	-	-
Other disbursements	-	-	-	12,730	20,179
Total disbursements	<u>6,712</u>	<u>427,519</u>	<u>-</u>	<u>12,730</u>	<u>20,179</u>
Excess (deficiency) of receipts over disbursements	<u>(1,979)</u>	<u>110,914</u>	<u>500</u>	<u>(12,730)</u>	<u>(13,839)</u>
Cash and investments - ending	<u>\$ 24,961</u>	<u>\$ 615,171</u>	<u>\$ 1,500</u>	<u>\$ 59,207</u>	<u>\$ 15,068</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	General Drain Improvement	Health	Security Protection Fund	Health - Local Health Mtn	Local Road & Street
Cash and investments - beginning	\$ 190,051	\$ 440,480	\$ 55,023	\$ 194,822	\$ 301,081
Receipts:					
Taxes	162,165	48,066	-	-	-
Licenses and permits	-	21,788	-	-	-
Intergovernmental receipts	-	4,464	-	33,139	442,280
Charges for services	-	15,503	4,360	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	7,595	1,660	-	-
Total receipts	<u>162,165</u>	<u>97,416</u>	<u>6,020</u>	<u>33,139</u>	<u>442,280</u>
Disbursements:					
Personal services	-	181,380	-	50,000	-
Supplies	-	1,621	-	6,126	-
Other services and charges	351,391	28,388	-	8,192	405,000
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>351,391</u>	<u>211,389</u>	<u>-</u>	<u>64,318</u>	<u>405,000</u>
Excess (deficiency) of receipts over disbursements	<u>(189,226)</u>	<u>(113,973)</u>	<u>6,020</u>	<u>(31,179)</u>	<u>37,280</u>
Cash and investments - ending	<u>\$ 825</u>	<u>\$ 326,507</u>	<u>\$ 61,043</u>	<u>\$ 163,643</u>	<u>\$ 338,361</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Misdemeanant Fund	Highway	Plat Book Fees	Rainy Day Fund	Recorder Perpetuation
Cash and investments - beginning	\$ 23,046	\$ 231,788	\$ 6,675	\$ 632,167	\$ 130,318
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,918,062	-	-	-
Charges for services	-	-	12,235	-	92,250
Fines and forfeits	16,521	-	-	-	-
Other receipts	-	569,233	60	6,699	-
Total receipts	16,521	2,487,295	12,295	6,699	92,250
Disbursements:					
Personal services	-	1,696,173	-	-	1,790
Supplies	-	276,154	-	-	-
Other services and charges	-	338,431	-	-	-
Capital outlay	-	260,607	-	250,000	-
Other disbursements	20,000	100,000	130	-	56,631
Total disbursements	20,000	2,671,365	130	250,000	58,421
Excess (deficiency) of receipts over disbursements	(3,479)	(184,070)	12,165	(243,301)	33,829
Cash and investments - ending	\$ 19,567	\$ 47,718	\$ 18,840	\$ 388,866	\$ 164,147

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Riverboat Tax	Sex & Violent Offender Admin	Sheriff's Pension Trust	Tipping Fees	Supplemental PD Services
Cash and investments - beginning	\$ 229,297	\$ -	\$ 283,850	\$ -	\$ 2,392
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	80,245	-	-	-	-
Charges for services	-	1,040	-	65,260	-
Fines and forfeits	-	-	19,984	-	-
Other receipts	-	-	-	-	2,172
Total receipts	80,245	1,040	19,984	65,260	2,172
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	90,000	-	-	65,260	-
Total disbursements	90,000	-	-	65,260	-
Excess (deficiency) of receipts over disbursements	(9,755)	1,040	19,984	-	2,172
Cash and investments - ending	\$ 219,542	\$ 1,040	\$ 303,834	\$ -	\$ 4,564

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Cost	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 40,467	\$ 61,069	\$ 37,694	\$ 3,533	\$ 219,108
Receipts:					
Taxes	-	-	480	-	666,711
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	29,825	586	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	168,744	-	17,934	39,992	-
Total receipts	168,744	29,825	19,000	39,992	666,711
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	1,260	-	-	-
Other services and charges	-	-	2,669	-	-
Capital outlay	-	-	-	-	-
Other disbursements	169,573	-	13,891	46,614	219,227
Total disbursements	169,573	1,260	16,560	46,614	219,227
Excess (deficiency) of receipts over disbursements	(829)	28,565	2,440	(6,622)	447,484
Cash and investments - ending	\$ 39,638	\$ 89,634	\$ 40,134	\$ (3,089)	\$ 666,592

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Health - In Lhd Trust Acct	Vehicle Inspection Fund	E911 - Wireless Surtax	Auditors Ineligible Deductions	Elected Official Training Fund
Cash and investments - beginning	\$ 203,393	\$ 11,654	\$ 1,185	\$ 123,072	\$ 16,166
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	17,905	-	-	-	-
Charges for services	-	710	-	-	4,360
Fines and forfeits	-	-	-	-	-
Other receipts	-	80	-	-	1,660
Total receipts	17,905	790	-	-	6,020
Disbursements:					
Personal services	-	-	-	-	-
Supplies	1,442	-	-	-	-
Other services and charges	1,488	-	-	43,995	-
Capital outlay	-	-	-	-	-
Other disbursements	-	11,415	-	-	4,418
Total disbursements	2,930	11,415	-	43,995	4,418
Excess (deficiency) of receipts over disbursements	14,975	(10,625)	-	(43,995)	1,602
Cash and investments - ending	\$ 218,368	\$ 1,029	\$ 1,185	\$ 79,077	\$ 17,768

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	County Offender Transport	Statewide 911	Reassessment	Adult Probation Admin Fee	Adult Probation
Cash and investments - beginning	\$ 151	\$ 457,620	\$ 691,490	\$ 19,889	\$ 164,403
Receipts:					
Taxes	-	-	148,203	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	482,976	13,765	-	-
Charges for services	-	-	-	-	409
Fines and forfeits	228	-	-	17,867	30,600
Other receipts	-	-	4,896	-	12,010
Total receipts	<u>228</u>	<u>482,976</u>	<u>166,864</u>	<u>17,867</u>	<u>43,019</u>
Disbursements:					
Personal services	-	497,413	12,801	-	-
Supplies	-	-	1,436	-	-
Other services and charges	-	-	76,698	-	12,432
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	5,610
Total disbursements	<u>-</u>	<u>497,413</u>	<u>90,935</u>	<u>-</u>	<u>18,042</u>
Excess (deficiency) of receipts over disbursements	<u>228</u>	<u>(14,437)</u>	<u>75,929</u>	<u>17,867</u>	<u>24,977</u>
Cash and investments - ending	<u>\$ 379</u>	<u>\$ 443,183</u>	<u>\$ 767,419</u>	<u>\$ 37,756</u>	<u>\$ 189,380</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Juvenile Probation	State View Cemetery	Alcohol & Drug	Ditch Maintenance	DUI Enforcement Grant
Cash and investments - beginning	\$ 4,793	\$ 2,074	\$ 493,911	\$ 2,045,205	\$ 1,338
Receipts:					
Taxes	-	-	-	436,332	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	1,745	-	-
Fines and forfeits	2,651	-	27,373	-	-
Other receipts	5,610	-	460	164	5,000
Total receipts	8,261	-	29,578	436,496	5,000
Disbursements:					
Personal services	-	-	11,063	-	345
Supplies	-	-	-	-	-
Other services and charges	1,660	-	9,004	469,776	-
Capital outlay	-	-	-	-	-
Other disbursements	5,610	-	24,150	-	4,516
Total disbursements	7,270	-	44,217	469,776	4,861
Excess (deficiency) of receipts over disbursements	991	-	(14,639)	(33,280)	139
Cash and investments - ending	\$ 5,784	\$ 2,074	\$ 479,272	\$ 2,011,925	\$ 1,477

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Sheriff K-9 Donation Fund	County Payroll	Settlement	CVET Tax	Financial Institution Tax
Cash and investments - beginning	\$ 1,149	\$ 32,637	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	28,716,444	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	3,415,229	286,207	247,537
Charges for services	32,246	-	12,754	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	5,000	2,194,249	200,929	-	-
Total receipts	<u>37,246</u>	<u>2,194,249</u>	<u>32,345,356</u>	<u>286,207</u>	<u>247,537</u>
Disbursements:					
Personal services	-	2,192,969	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	31,614	-	32,345,356	286,207	247,537
Total disbursements	<u>31,614</u>	<u>2,192,969</u>	<u>32,345,356</u>	<u>286,207</u>	<u>247,537</u>
Excess (deficiency) of receipts over disbursements	<u>5,632</u>	<u>1,280</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 6,781</u>	<u>\$ 33,917</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, 2019

	Fines & Forfeitures	Infraction Judgement	Special Death Benefit	State Disclosure Fee	Coroners Education Fund
Cash and investments - beginning	\$ 1,871	\$ 4,369	\$ 80	\$ 360	\$ 176
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	3,575	2,302
Fines and forfeits	10,122	30,044	660	-	-
Other receipts	-	-	-	20	844
Total receipts	<u>10,122</u>	<u>30,044</u>	<u>660</u>	<u>3,595</u>	<u>3,146</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	9,024	30,322	690	3,640	3,164
Total disbursements	<u>9,024</u>	<u>30,322</u>	<u>690</u>	<u>3,640</u>	<u>3,164</u>
Excess (deficiency) of receipts over disbursements	<u>1,098</u>	<u>(278)</u>	<u>(30)</u>	<u>(45)</u>	<u>(18)</u>
Cash and investments - ending	<u>\$ 2,969</u>	<u>\$ 4,091</u>	<u>\$ 50</u>	<u>\$ 315</u>	<u>\$ 158</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Interstate Compact State Share	State Mtg Recording Fund	Sex & Violent Off Admin State	Campaign Finance Enforcement	Child Restraint Fees
Cash and investments - beginning	\$ 5	\$ 175	\$ -	\$ 500	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	1,853	116	-	-
Fines and forfeits	190	-	-	-	375
Other receipts	-	495	-	-	-
Total receipts	190	2,348	116	-	375
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	193	2,273	61	-	300
Total disbursements	193	2,273	61	-	300
Excess (deficiency) of receipts over disbursements	(3)	75	55	-	75
Cash and investments - ending	\$ 2	\$ 250	\$ 55	\$ 500	\$ 75

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Education Plate Fee	Riverboat Gaming Fund	93.563 Prosecutor PCA	Title IV-D Incentive	Prosecutor Incentive 4D
Cash and investments - beginning	\$ -	\$ -	\$ 495	\$ 59,774	\$ 97,983
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	469	-	-	-	-
Intergovernmental receipts	-	-	-	8,748	13,160
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	300	145,983	-	-	-
Total receipts	769	145,983	-	8,748	13,160
Disbursements:					
Personal services	-	-	-	-	4,000
Supplies	-	-	-	-	-
Other services and charges	-	-	-	9,374	-
Capital outlay	-	-	-	-	-
Other disbursements	769	145,983	-	3,588	2,181
Total disbursements	769	145,983	-	12,962	6,181
Excess (deficiency) of receipts over disbursements	-	-	-	(4,214)	6,979
Cash and investments - ending	\$ -	\$ -	\$ 495	\$ 55,560	\$ 104,962

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Clerk Incentive 4D	Community Corrections State Funds	Solid Waste Reserve Fund	Innkeepers Tax Lake Enhance	MVH Restricted
Cash and investments - beginning	\$ 45,021	\$ 16,068	\$ 18,524,910	\$ 300,000	\$ -
Receipts:					
Taxes	-	-	-	130,749	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	8,748	299,831	-	-	1,918,062
Charges for services	-	-	1,312,308	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	23,148	320,256	214,582	-
Total receipts	<u>8,748</u>	<u>322,979</u>	<u>1,632,564</u>	<u>345,331</u>	<u>1,918,062</u>
Disbursements:					
Personal services	-	212,163	-	-	405,718
Supplies	-	-	-	-	1,151,142
Other services and charges	-	124,807	-	249,980	-
Capital outlay	-	-	2,671,808	-	-
Other disbursements	9,403	-	2,251,913	16,909	-
Total disbursements	<u>9,403</u>	<u>336,970</u>	<u>4,923,721</u>	<u>266,889</u>	<u>1,556,860</u>
Excess (deficiency) of receipts over disbursements	<u>(655)</u>	<u>(13,991)</u>	<u>(3,291,157)</u>	<u>78,442</u>	<u>361,202</u>
Cash and investments - ending	<u>\$ 44,366</u>	<u>\$ 2,077</u>	<u>\$ 15,233,753</u>	<u>\$ 378,442</u>	<u>\$ 361,202</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Hnw TIF03	HRA-Health Reimbursement Acct	Highway - New Road Fund	Police Week Donations Drug Fre	County Enforce Educa #2
Cash and investments - beginning	\$ -	\$ 189,926	\$ 34,755	\$ 4,475	\$ 10,198
Receipts:					
Taxes	919,265	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	1,447
Fines and forfeits	-	-	-	-	-
Other receipts	7,374	58,276	-	60	-
Total receipts	<u>926,639</u>	<u>58,276</u>	<u>-</u>	<u>60</u>	<u>1,447</u>
Disbursements:					
Personal services	-	222,584	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	478,795	-	-	779	8,435
Total disbursements	<u>478,795</u>	<u>222,584</u>	<u>-</u>	<u>779</u>	<u>8,435</u>
Excess (deficiency) of receipts over disbursements	<u>447,844</u>	<u>(164,308)</u>	<u>-</u>	<u>(719)</u>	<u>(6,988)</u>
Cash and investments - ending	<u>\$ 447,844</u>	<u>\$ 25,618</u>	<u>\$ 34,755</u>	<u>\$ 3,756</u>	<u>\$ 3,210</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Law Enforce Forfeiture	E-911 Surtax Fund	Health Dept Gift Fund	Sheriff Drug Awareness	Health Ins Claims Reimb Fund
Cash and investments - beginning	\$ 5,929	\$ 12,656	\$ 6,191	\$ 2,943	\$ 2,028,539
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	5	-	2,920,125
Total receipts	-	-	5	-	2,920,125
Disbursements:					
Personal services	-	-	-	-	3,000,135
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	3,000,135
Excess (deficiency) of receipts over disbursements	-	-	5	-	(80,010)
Cash and investments - ending	\$ 5,929	\$ 12,656	\$ 6,196	\$ 2,943	\$ 1,948,529

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	WCRDC Loan Fund Monti Fire Station	Mag Pellet LLC Bond Issue 2013	White Co RDC HNW TIF03 Fund	Out Of School Suspension	EMA Radio Reimbursement
Cash and investments - beginning	\$ 500,000	\$ 7,374	\$ 1,056	\$ 4,439	\$ 469
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	4,804	-
Other receipts	500,000	-	-	-	-
Total receipts	500,000	-	-	4,804	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	7,374	1,056	-	-
Total disbursements	-	7,374	1,056	-	-
Excess (deficiency) of receipts over disbursements	500,000	(7,374)	(1,056)	4,804	-
Cash and investments - ending	\$ 1,000,000	\$ -	\$ -	\$ 9,243	\$ 469

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	SRO Grant Reimbursement	First Offenders Program	Drainage Approval Fee	Emergency Management Volunteer	Public Right Of Way Fees
Cash and investments - beginning	\$ (11,537)	\$ 1,700	\$ 9,979	\$ 4,975	\$ 83,935
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	18,075	-	2,652
Fines and forfeits	-	-	-	-	-
Other receipts	47,310	-	-	1,419	555
Total receipts	47,310	-	18,075	1,419	3,207
Disbursements:					
Personal services	3,066	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	18,000	-	-
Capital outlay	-	-	-	-	-
Other disbursements	40,081	1,700	-	1,143	11,909
Total disbursements	43,147	1,700	18,000	1,143	11,909
Excess (deficiency) of receipts over disbursements	4,163	(1,700)	75	276	(8,702)
Cash and investments - ending	\$ (7,374)	\$ -	\$ 10,054	\$ 5,251	\$ 75,233

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Law Enforcement Education	White Co Council On Aging	Recorders Enhanced Access Fund	Wind Farm Economic Dev Fund	Verasun Economic Dev Fund
Cash and investments - beginning	\$ 64,711	\$ -	\$ 83,230	\$ 4,164,026	\$ 1,475,431
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	172,015	-	-	-
Charges for services	-	-	19,383	570,000	-
Fines and forfeits	4,161	-	-	-	-
Other receipts	-	-	-	216,087	479,851
Total receipts	4,161	172,015	19,383	786,087	479,851
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	174,935	-
Capital outlay	-	-	-	-	-
Other disbursements	3,158	172,015	-	376,273	-
Total disbursements	3,158	172,015	-	551,208	-
Excess (deficiency) of receipts over disbursements	1,003	-	19,383	234,879	479,851
Cash and investments - ending	\$ 65,714	\$ -	\$ 102,613	\$ 4,398,905	\$ 1,955,282

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	WCMH Escrow Fund	Comm Tax Certificate Sale	AP Meadowbrook Sub 2 Escrow	Farm Cash Rent Fund	Soil & Water (Payroll)
Cash and investments - beginning	\$ 3,435	\$ -	\$ 88	\$ 84,820	\$ 199
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	21,244	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	8,750	-	-	-
Total receipts	-	8,750	-	21,244	-
Disbursements:					
Personal services	-	-	-	-	1,997
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,435	8,750	88	3,161	-
Total disbursements	3,435	8,750	88	3,161	1,997
Excess (deficiency) of receipts over disbursements	(3,435)	-	(88)	18,083	(1,997)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 102,903	\$ (1,798)

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	WC Econ Dev Payroll	WC Tourism Authority	LIT Property Tax Relief	LIT Shares	LIT Edit
Cash and investments - beginning	\$ -	\$ 2,444	\$ 11,856	\$ -	\$ -
Receipts:					
Taxes	-	-	375,080	10,712,139	1,339,571
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	169,754	73,013	-	-	-
Total receipts	169,754	73,013	375,080	10,712,139	1,339,571
Disbursements:					
Personal services	169,754	75,457	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	380,209	10,712,139	1,339,571
Total disbursements	169,754	75,457	380,209	10,712,139	1,339,571
Excess (deficiency) of receipts over disbursements	-	(2,444)	(5,129)	-	-
Cash and investments - ending	\$ -	\$ -	\$ 6,727	\$ -	\$ -

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Airport 20.106 Rd Relocate	Airport Entitlement Grant	20.205 FHWA DES 1702835	93.788 Additions Response	20.601 Drug Task Force Grant
Cash and investments - beginning	\$ -	\$ (16,979)	\$ -	\$ -	\$ (1,425)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	4,338	56,507	56,449	60,000	12,630
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>4,338</u>	<u>56,507</u>	<u>56,449</u>	<u>60,000</u>	<u>12,630</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	3,447	62,782	92,286	-	-
Other disbursements	-	-	-	-	12,841
Total disbursements	<u>3,447</u>	<u>62,782</u>	<u>92,286</u>	<u>-</u>	<u>12,841</u>
Excess (deficiency) of receipts over disbursements	<u>891</u>	<u>(6,275)</u>	<u>(35,837)</u>	<u>60,000</u>	<u>(211)</u>
Cash and investments - ending	<u>\$ 891</u>	<u>\$ (23,254)</u>	<u>\$ (35,837)</u>	<u>\$ 60,000</u>	<u>\$ (1,636)</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	20.106 Airport-AIP1716 WI FNC/	EMA SHSP Sub-Grant	20.616 Operation Pull Over	20.106 Airport Grant Apron/Tax	93.074 Health-Phep ISDH Prepar
Cash and investments - beginning	\$ 239,249	\$ 698	\$ 871	\$ (425,708)	\$ 228
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	7,860	8,258	7,192
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	7,860	8,258	7,192
Disbursements:					
Personal services	-	-	-	-	6,569
Supplies	-	-	-	-	89
Other services and charges	-	-	-	-	534
Capital outlay	-	-	-	-	-
Other disbursements	-	-	7,860	-	-
Total disbursements	-	-	7,860	-	7,192
Excess (deficiency) of receipts over disbursements	-	-	-	8,258	-
Cash and investments - ending	\$ 239,249	\$ 698	\$ 871	\$ (417,450)	\$ 228

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	93.069 PHEP Cooperative Agrmt	6th Street/ W Shafer Dr Grant	Marine Patrol Grant (2005)	GAL/CASA Carroll White Program
Cash and investments - beginning	\$ -	\$ (1,366,203)	\$ 876	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	12,500	-	5,000	21,805
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	12,500	-	5,000	21,805
Disbursements:				
Personal services	11,830	-	210	-
Supplies	89	-	-	-
Other services and charges	384	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	201,484	3,624	21,805
Total disbursements	12,303	201,484	3,834	21,805
Excess (deficiency) of receipts over disbursements	197	(201,484)	1,166	-
Cash and investments - ending	\$ 197	\$ (1,567,687)	\$ 2,042	\$ -

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	CTP Grant Comm Correction	Highway - Comm Crossings Grant	Election Clerk Hava Grant	Bullet Proof Vest Program Gmt
Cash and investments - beginning	\$ 47,499	\$ 300	\$ 2	\$ 100
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	6,725	1,000,000	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	332,700	-	-
Total receipts	6,725	1,332,700	-	-
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	1,333,000	-	-
Other disbursements	-	-	2	100
Total disbursements	-	1,333,000	2	100
Excess (deficiency) of receipts over disbursements	6,725	(300)	(2)	(100)
Cash and investments - ending	\$ 54,224	\$ -	\$ -	\$ -

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Community Come Back Grant	Solid Waste Operating	Solid Waste Management	Totals
Cash and investments - beginning	\$ 3,264	\$ 6,355,819	\$ -	\$ 53,352,088
Receipts:				
Taxes	-	-	-	58,964,175
Licenses and permits	-	-	-	162,189
Intergovernmental receipts	-	-	-	11,885,458
Charges for services	-	3,904,501	-	7,278,239
Fines and forfeits	-	-	-	1,673,205
Other receipts	-	125,786	66,938	12,673,822
Total receipts	-	4,030,287	66,938	92,637,088
Disbursements:				
Personal services	-	2,341,932	16,329	17,077,056
Supplies	-	464,949	-	2,204,278
Other services and charges	-	1,566,917	-	7,731,247
Capital outlay	-	272,269	-	8,322,230
Other disbursements	3,264	-	50,609	54,147,939
Total disbursements	3,264	4,646,067	66,938	89,482,750
Excess (deficiency) of receipts over disbursements	(3,264)	(615,780)	-	3,154,338
Cash and investments - ending	\$ -	\$ 5,740,039	\$ -	\$ 56,506,426

WHITE COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2019

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 4,068,256
Infrastructure	102,781,323
Buildings	14,243,398
Improvements other than buildings	7,858,008
Machinery, equipment, and vehicles	10,806,038
Construction in progress	<u>2,028,938</u>
 Total governmental activities	 <u>\$ 141,785,961</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/>.