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

FINANCIAL STATEMENT AUDIT REPORT

OF

WHITE COUNTY, INDIANA

January 1, 2020 to December 31, 2020

FILED
10/07/2021

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SCHEDULE OF OFFICIALS

Office	Official	Term
County Auditor	Gayle E. Rogers	01-01-20 to 12-31-21
County Treasurer	Jill Guingrich Barbara Nydegger	01-01-20 to 12-31-20 01-01-21 to 12-31-21
Clerk of the Circuit Court	Laura Cosgray	01-01-20 to 12-31-21
County Sheriff	William Brooks	01-01-20 to 12-31-21
County Recorder	Lori Austin	01-01-20 to 12-31-21
President of the Board of County Commissioners	John Heimlich David Diener	01-01-20 to 12-31-20 01-01-21 to 12-31-21
President of the County Council	Raymond L. Kramer, Jr.	01-01-20 to 12-31-21

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, 2020, 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 the 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.

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, 2020.

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, 2020, 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 September 9, 2021, 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
Paul D. Joyce, CPA
State Examiner

September 9, 2021

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, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
County General	$ 6,631,394	$ 15,099,230	$ 12,738,919	$ 8,991,705
Accident Reports	24,338	3,609	4,990	22,957
Airport	1,322,601	244,335	158,233	1,408,703
Campaign Finance Enforce - Co	-	550	-	550
LIT EDIT County Portion	1,290,095	891,546	563,039	1,618,602
City & Town Court Cost	3,022	5,092	4,867	3,247
Clerk Record Perpetuation	21,529	15,247	1,765	35,011
Community Corrections	674,180	193,650	251,583	616,247
Innkeepers-Promotion	129,768	86,703	14,528	201,943
Sales Disclosure Co Share	51,464	4,490	-	55,954
Cum Bridge	5,129,720	1,463,483	2,877,781	3,715,422
Cum Capital Development	1,355,471	2,447,018	2,341,387	1,461,102
Co Drug Free Community	18,184	24,863	17,684	25,363
Industrial Foundation	7,200	-	-	7,200
Emergency Plan/Right to Know	24,961	5,064	6,778	23,247
E911	615,171	607,833	472,584	750,420
Enhanced Access Fund	1,500	2,500	-	4,000
County Extradition	59,207	-	-	59,207
Firearm Training	15,068	11,225	126	26,167
General Drain Improvement	825	735,580	682,091	54,314
Health	326,507	147,293	264,209	209,591
Security Protection Fund	61,043	6,574	-	67,617
Health - Local Health Mtnc	163,642	33,139	57,033	139,748
Local Road & Street	338,361	430,435	367,474	401,322
Misdemeanant Fund	19,566	16,521	8,604	27,483
Highway	47,717	1,859,102	1,848,440	58,379
Plat Book Fees	18,840	22,155	105	40,890
Rainy Day Fund	388,866	-	72,571	316,295
Recorder Perpetuation	164,147	108,998	65,395	207,750
Riverboat Tax	219,542	80,245	-	299,787
Sex & Violent Offender Admin	1,040	-	-	1,040
Sheriff's Pension Trust	303,834	13,381	-	317,215
Tipping Fees	-	65,282	65,282	-
Supplemental PD Srvcs	4,564	1,563	-	6,127
Surplus Tax	39,638	73,273	51,306	61,605
Surveyor's Corner Perpetuation	89,634	32,650	8,680	113,604
Tax Sale Cost	40,135	17,961	17,112	40,984
Tax Sale Redemption	(3,089)	116,408	109,705	3,614
Tax Sale Surplus	666,592	1,514,640	1,374,382	806,850
Health - In Lhd Trust Acct	218,369	17,905	12,854	223,420
Vehicle Inspection Fund	1,029	1,340	-	2,369
Auditors Ineligible Deductions	79,078	-	2,656	76,422
Elected Official Training Fund	17,768	6,574	1,947	22,395
County Offender Transport	378	10	-	388
Statewide 911	443,183	494,554	535,206	402,531
Reassessment	767,419	165,584	75,117	857,886
Adult Probation Admin Fee	37,756	13,139	-	50,895
Probation	189,380	39,665	11,832	217,213
Juvenile Probation	5,784	2,292	-	8,076
State View Cemetery	2,074	-	500	1,574
Alcohol & Drug	479,273	26,604	21,737	484,140

WHITE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
Ditch Maintenance	2,011,926	571,898	1,012,127	1,571,697
Drug Buy Money	-	2,500	2,500	-
DUI Enforcement Grant	1,477	-	-	1,477
Sheriff K-9 Donation Fund	6,780	24,395	6,173	25,002
County Payroll	33,917	2,322,398	2,323,340	32,975
Settlement	-	33,405,406	33,405,406	-
CVET Tax	-	272,190	272,099	91
Financial Institution Tax	-	268,786	268,877	(91)
Fines & Forfeitures	2,969	8,687	9,313	2,343
Infraction Judgement	4,091	23,922	26,607	1,406
Overweight Vehicles	-	10	10	-
Special Death Benefit	50	430	460	20
State Disclosure Fee	315	4,390	4,110	595
Coroners Education Fund	158	2,914	2,835	237
Interstate Compact State Share	3	10	3	10
State Mtg Recording Fund	250	3,178	3,160	268
Sex & Violent Off Admin State	55	-	55	-
Campaign Finance Enforcement	500	-	500	-
Child Restraint Fees	75	300	375	-
Education Plate Fee	-	825	769	56
Riverboat Gaming Fund	-	145,983	145,983	-
93.563 Prosecutor PCA	495	-	-	495
Title IV-D Incentive	55,560	7,991	10,125	53,426
Prosecutor Incentive 4D	104,962	12,014	9,042	107,934
Clerk Incentive 4D	44,366	7,991	7,366	44,991
Community Corrections State Funds	-	353,677	309,214	44,463
E911 Wireless Surtax	1,185	-	-	1,185
After Settlement Collections	1,096,048	1,108,182	1,096,048	1,108,182
Sheriff Inmate Trust	5,551	394,722	393,366	6,907
Jail Commissary	39,601	100,578	87,790	52,389
Clerk"s Trust	345,620	1,526,408	1,587,838	284,190
Innkeepers Tax Lake Enhance	378,441	139,109	361,047	156,503
MVH Restricted	361,202	1,837,211	1,759,899	438,514
Hnw TIF03	447,844	17	-	447,861
MACP TIF09	-	8,597	-	8,597
HRA-Health Reimbursement Acct	25,618	32,064	40,653	17,029
Highway - New Road Fund	34,755	-	34,755	-
Police Week Donations Drug Fre	3,757	-	90	3,667
County Enforce Educa #2	3,210	307	3,064	453
Law Enforce Forfeiture	5,929	-	-	5,929
E-911 Surtax Fund	12,656	-	-	12,656
Health Dept Gift Fund	6,196	-	1,700	4,496
Sheriff Drug Awareness	2,943	-	-	2,943
Health Ins Claims Reimb Fund	1,948,529	3,578,657	4,074,933	1,452,253
WCRDC Loan Fund Monti Fire Sta	1,000,000	250,000	-	1,250,000
Solid Waste Reserve Fund	15,233,754	1,542,876	14,729,666	2,046,964
Out Of School Suspension	9,243	1,155	10,398	-
EMA Radio Reimbursement	469	-	469	-
SRO Grant Reimbursement	(7,373)	23,922	16,549	-

WHITE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
WC Econ Dev Revolving Fund	-	3,250,000	3,250,000	-
Drainage Approval Fee	10,054	6,000	-	16,054
Emergency Management Volunteer	5,252	-	271	4,981
Public Right Of Way Fees	75,233	62,363	15,300	122,296
Law Enforcement Education	65,713	3,796	873	68,636
Recorders Enhanced Access Fund	102,614	26,292	-	128,906
Wind Farm Economic Dev Fund	4,398,905	541,502	4,248,698	691,709
Verasun Economic Dev Fund	1,955,282	-	1,000,000	955,282
Comm Tax Certificate Sale	-	3,737	3,737	-
Farm Cash Rent Fund	102,902	44,350	6,150	141,102
Soil & Water (Payroll)	(1,798)	3,163	1,469	(104)
WC Econ Dev Payroll	-	172,464	172,464	-
WC Tourism Authority	-	86,784	86,784	-
LIT Property Tax Relief	6,727	384,808	383,772	7,763
LIT Shares	-	10,994,521	10,994,521	-
LIT Edit	-	1,374,315	1,374,315	-
Airport 20.106 Rd Relocate	891	167,248	227,513	(59,374)
Airport Entitlement Grant	(23,254)	-	4,818	(28,072)
20.205 FHWA DES 1702835	(35,836)	73,765	92,795	(54,866)
EMA SHSP 97.067 Radios 800	-	148,911	148,911	-
93.788 Addictions Response	60,000	60,000	-	120,000
20.601 Drug Task Force Grant	(1,636)	-	-	(1,636)
White Co Council On Aging	-	201,582	201,582	-
20.106 Airport-AIP1716 WI FNC/	239,249	-	-	239,249
USDA REDLG 1100W	-	1,400,000	1,975,857	(575,857)
EMA SHSP Sub-Grant	698	-	-	698
EMA EMPG FFY2019 97.042	-	211	211	-
20.616 Operation Pull Over	871	-	-	871
20.106 Airport Grant Apron/Tax	(417,450)	-	-	(417,450)
93.074 Health-Phep ISDH Prepar	228	-	-	228
93.069 PHEP Cooperative Agrmt	197	28,816	27,623	1,390
6th St / W Shafer Dr Grant	(1,567,687)	1,590,779	23,092	-
Marine Patrol Grant (2005)	2,042	5,000	4,491	2,551
CARES COVID	-	789,200	789,200	-
CARES COVID Airport	-	-	3,977	(3,977)
CARES COVID CESF 16.034	-	-	53,805	(53,805)
CARES COVID SOS Election	-	-	2,029	(2,029)
GAL/CASA Carroll White Program	-	18,704	11,411	7,293
CTP Grant Comm Correction	54,224	9,225	-	63,449
Comm Corrections State Funds	2,077	138,642	132,629	8,090
Highway - Comm Crossings Grant	-	1,236,198	1,236,198	-
Solid Waste Operating	5,740,039	3,813,809	3,471,428	6,082,420
SOLID WASTE MANAGEMENT	-	59,422	59,422	-
Totals	$ 56,506,432	$ 101,828,612	$ 117,132,562	$ 41,202,482

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

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

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

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

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

E. Disbursements

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

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

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

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

Debt service - principal and interest. Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

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

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

State statutes authorize the County to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

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

Financial Report

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

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

Contributions

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

B. *County Police Retirement Plan*

Plan Description

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

Funding Policy

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

C. *County Police Benefit Plan*

Plan Description

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

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. One of the funds, Financial Institution Tax, contained minor posting errors which caused the deficit. 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, 2020.

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, 2020

	County General	Accident Reports	Airport	Campaign Finance Enforce - Co	LIT EDIT County Portion
Cash and investments - beginning	$ 6,631,394	$ 24,338	$ 1,322,601	$ -	$ 1,290,095
Receipts:					
Taxes	11,620,489	-	148,186	-	891,546
Licenses and permits	897,715	-	-	-	-
Intergovernmental receipts	689,451	-	13,337	-	-
Charges for services	335,065	3,609	82,488	550	-
Fines and forfeits	59,563	-	-	-	-
Other receipts	1,496,947	-	324	-	-
Total receipts	15,099,230	3,609	244,335	550	891,546
Disbursements:					
Personal services	7,697,872	-	57,696	-	-
Supplies	289,566	-	176	-	-
Other services and charges	3,978,246	4,990	78,717	-	266,371
Debt service - principal and interest	-	-	-	-	46,668
Capital outlay	765,735	-	21,644	-	-
Other disbursements	7,500	-	-	-	250,000
Total disbursements	12,738,919	4,990	158,233	-	563,039
Excess (deficiency) of receipts over disbursements	2,360,311	(1,381)	86,102	550	328,507
Cash and investments - ending	$ 8,991,705	$ 22,957	$ 1,408,703	$ 550	$ 1,618,602

WHITE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

	City & Town Court Cost	Clerk Record Perpetuation	Community Corrections	nkeepers-Promoti	Sales Disclosure Co Share
Cash and investments - beginning	$ 3,022	$ 21,529	$ 674,180	$ 129,768	$ 51,464
Receipts:					
Taxes	-	-	-	82,880	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	123	183,252	-	4,490
Fines and forfeits	5,092	15,124	-	-	-
Other receipts	-	-	10,398	3,823	-
Total receipts	5,092	15,247	193,650	86,703	4,490
Disbursements:					
Personal services	-	1,765	134,108	-	-
Supplies	-	-	4,489	-	-
Other services and charges	-	-	78,046	14,528	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	34,940	-	-
Other disbursements	4,867	-	-	-	-
Total disbursements	4,867	1,765	251,583	14,528	-
Excess (deficiency) of receipts over disbursements	225	13,482	(57,933)	72,175	4,490
Cash and investments - ending	$ 3,247	$ 35,011	$ 616,247	$ 201,943	$ 55,954

WHITE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

	Cum Bridge	Cum Capital Development	Co Drug Free Community	Industrial Foundation	Emergency Plan/Right to Know
Cash and investments - beginning	$ 5,129,720	$ 1,355,471	$ 18,184	$ 7,200	$ 24,961
Receipts:					
Taxes	1,005,547	643,550	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	126,948	57,920	-	-	5,064
Charges for services	186,944	-	-	-	-
Fines and forfeits	-	-	22,893	-	-
Other receipts	144,044	1,745,548	1,970	-	-
Total receipts	1,463,483	2,447,018	24,863	-	5,064
Disbursements:					
Personal services	-	-	2,500	-	3,034
Supplies	-	-	-	-	-
Other services and charges	2,173,660	610,676	15,184	-	15
Debt service - principal and interest	-	-	-	-	-
Capital outlay	704,121	1,730,711	-	-	3,729
Other disbursements	-	-	-	-	-
Total disbursements	2,877,781	2,341,387	17,684	-	6,778
Excess (deficiency) of receipts over disbursements	(1,414,298)	105,631	7,179	-	(1,714)
Cash and investments - ending	$ 3,715,422	$ 1,461,102	$ 25,363	$ 7,200	$ 23,247

WHITE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

	E911	Enhanced Access Fund	County Extradition	Firearm Training	General Drain Improvement
Cash and investments - beginning	$ 615,171	$ 1,500	$ 59,207	$ 15,068	$ 825
Receipts:					
Taxes	544,054	-	-	-	231,080
Licenses and permits	-	2,500	-	-	-
Intergovernmental receipts	48,966	-	-	-	-
Charges for services	-	-	-	11,225	-
Fines and forfeits	-	-	-	-	-
Other receipts	14,813	-	-	-	504,500
Total receipts	607,833	2,500	-	11,225	735,580
Disbursements:					
Personal services	301,155	-	-	-	-
Supplies	93	-	-	-	-
Other services and charges	98,654	-	-	126	682,091
Debt service - principal and interest	-	-	-	-	-
Capital outlay	72,682	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	472,584	-	-	126	682,091
Excess (deficiency) of receipts over disbursements	135,249	2,500	-	11,099	53,489
Cash and investments - ending	$ 750,420	$ 4,000	$ 59,207	$ 26,167	$ 54,314

WHITE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

	Health	Security Protection Fund	Health - Local Health Mtnc	Local Road & Street	Misdemeanant Fund
Cash and investments - beginning	$ 326,507	$ 61,043	$ 163,642	$ 338,361	$ 19,566
Receipts:					
Taxes	97,379	-	-	-	-
Licenses and permits	27,040	-	-	-	-
Intergovernmental receipts	8,764	-	33,139	430,435	-
Charges for services	13,673	6,574	-	-	-
Fines and forfeits	-	-	-	-	16,521
Other receipts	437	-	-	-	-
Total receipts	147,293	6,574	33,139	430,435	16,521
Disbursements:					
Personal services	238,593	-	45,000	-	-
Supplies	1,226	-	4,105	-	-
Other services and charges	23,934	-	7,928	367,474	8,604
Debt service - principal and interest	-	-	-	-	-
Capital outlay	456	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	264,209	-	57,033	367,474	8,604
Excess (deficiency) of receipts over disbursements	(116,916)	6,574	(23,894)	62,961	7,917
Cash and investments - ending	$ 209,591	$ 67,617	$ 139,748	$ 401,322	$ 27,483

WHITE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

	Highway	Plat Book Fees	Rainy Day Fund	Recorder Perpetuation	Riverboat Tax
Cash and investments - beginning	$ 47,717	$ 18,840	$ 388,866	$ 164,147	$ 219,542
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,837,829	-	-	-	80,245
Charges for services	-	22,155	-	108,998	-
Fines and forfeits	-	-	-	-	-
Other receipts	21,273	-	-	-	-
Total receipts	1,859,102	22,155	-	108,998	80,245
Disbursements:					
Personal services	988,576	-	-	1,606	-
Supplies	473,904	-	-	-	-
Other services and charges	314,601	105	72,571	63,789	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	71,359	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,848,440	105	72,571	65,395	-
Excess (deficiency) of receipts over disbursements	10,662	22,050	(72,571)	43,603	80,245
Cash and investments - ending	$ 58,379	$ 40,890	$ 316,295	$ 207,750	$ 299,787

WHITE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

	Sex & Violent Offender Admin	Sheriff's Pension Trust	Tipping Fees	Supplemental PD Srvcs	Surplus Tax
Cash and investments - beginning	$ 1,040	$ 303,834	$ -	$ 4,564	$ 39,638
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	905	65,282	-	-
Fines and forfeits	-	12,476	-	-	-
Other receipts	-	-	-	1,563	73,273
Total receipts	-	13,381	65,282	1,563	73,273
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	50,366
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	65,282	-	940
Total disbursements	-	-	65,282	-	51,306
Excess (deficiency) of receipts over disbursements	-	13,381	-	1,563	21,967
Cash and investments - ending	$ 1,040	$ 317,215	$ -	$ 6,127	$ 61,605

WHITE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

	Surveyor's Corner Perpetuation	Tax Sale Cost	Tax Sale Redemption	Tax Sale Surplus	Health - In Lhd Trust Acct
Cash and investments - beginning	$ 89,634	$ 40,135	$ (3,089)	$ 666,592	$ 218,369
Receipts:					
Taxes	-	-	15,501	1,514,640	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	17,905
Charges for services	32,650	532	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	17,429	100,907	-	-
Total receipts	32,650	17,961	116,408	1,514,640	17,905
Disbursements:					
Personal services	-	-	-	-	6,000
Supplies	8,680	-	-	-	5,461
Other services and charges	-	17,112	83,908	1,374,382	1,393
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	25,797	-	-
Total disbursements	8,680	17,112	109,705	1,374,382	12,854
Excess (deficiency) of receipts over disbursements	23,970	849	6,703	140,258	5,051
Cash and investments - ending	$ 113,604	$ 40,984	$ 3,614	$ 806,850	$ 223,420

WHITE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

	Vehicle Inspection Fund	Auditors Ineligible Deductions	Elected Official Training Fund	County Offender Transport	Statewide 911
Cash and investments - beginning	$ 1,029	$ 79,078	$ 17,768	$ 378	$ 443,183
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	494,554
Charges for services	1,340	-	6,574	-	-
Fines and forfeits	-	-	-	10	-
Other receipts	-	-	-	-	-
Total receipts	1,340	-	6,574	10	494,554
Disbursements:					
Personal services	-	-	-	-	535,206
Supplies	-	-	-	-	-
Other services and charges	-	2,656	1,947	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	2,656	1,947	-	535,206
Excess (deficiency) of receipts over disbursements	1,340	(2,656)	4,627	10	(40,652)
Cash and investments - ending	$ 2,369	$ 76,422	$ 22,395	$ 388	$ 402,531

WHITE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

	Reassessment	Adult Probation Admin Fee	Probation	Juvenile Probation	State View Cemetery
Cash and investments - beginning	$ 767,419	$ 37,756	$ 189,380	$ 5,784	$ 2,074
Receipts:					
Taxes	148,186	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	13,337	-	-	-	-
Charges for services	-	-	100	-	-
Fines and forfeits	-	13,139	34,565	2,292	-
Other receipts	4,061	-	5,000	-	-
Total receipts	165,584	13,139	39,665	2,292	-
Disbursements:					
Personal services	11,465	-	-	-	-
Supplies	2,146	-	-	-	-
Other services and charges	61,506	-	11,832	-	500
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	75,117	-	11,832	-	500
Excess (deficiency) of receipts over disbursements	90,467	13,139	27,833	2,292	(500)
Cash and investments - ending	$ 857,886	$ 50,895	$ 217,213	$ 8,076	$ 1,574

WHITE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

	Alcohol & Drug	Ditch Maintenance	Drug Buy Money	DUI Enforcement Grant	Sheriff K-9 Donation Fund
Cash and investments - beginning	$ 479,273	$ 2,011,926	$ -	$ 1,477	$ 6,780
Receipts:					
Taxes	-	560,625	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	102	-	-	-	-
Charges for services	1,495	-	-	-	3,395
Fines and forfeits	25,007	-	-	-	-
Other receipts	-	11,273	2,500	-	21,000
Total receipts	26,604	571,898	2,500	-	24,395
Disbursements:					
Personal services	11,000	-	-	-	-
Supplies	-	-	-	-	6,173
Other services and charges	10,737	1,012,127	2,500	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	21,737	1,012,127	2,500	-	6,173
Excess (deficiency) of receipts over disbursements	4,867	(440,229)	-	-	18,222
Cash and investments - ending	$ 484,140	$ 1,571,697	$ -	$ 1,477	$ 25,002

WHITE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

	County Payroll	Settlement	CVET Tax	Financial Institution Tax	Fines & Forfeitures
Cash and investments - beginning	$ 33,917	$ -	$ -	$ -	$ 2,969
Receipts:					
Taxes	-	29,798,028	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	3,521,803	272,190	268,786	-
Charges for services	-	14,649	-	-	-
Fines and forfeits	-	-	-	-	8,687
Other receipts	2,322,398	70,926	-	-	-
Total receipts	2,322,398	33,405,406	272,190	268,786	8,687
Disbursements:					
Personal services	2,323,340	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	740	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	33,404,666	272,099	268,877	9,313
Total disbursements	2,323,340	33,405,406	272,099	268,877	9,313
Excess (deficiency) of receipts over disbursements	(942)	-	91	(91)	(626)
Cash and investments - ending	$ 32,975	$ -	$ 91	$ (91)	$ 2,343

WHITE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

	Infraction Judgement	Overweight Vehicles	Special Death Benefit	State Disclosure Fee	Coroners Education Fund
Cash and investments - beginning	$ 4,091	$ -	$ 50	$ 315	$ 158
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	4,390	2,914
Fines and forfeits	23,922	10	430	-	-
Other receipts	-	-	-	-	-
Total receipts	23,922	10	430	4,390	2,914
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	26,607	10	460	4,110	2,835
Total disbursements	26,607	10	460	4,110	2,835
Excess (deficiency) of receipts over disbursements	(2,685)	-	(30)	280	79
Cash and investments - ending	$ 1,406	$ -	$ 20	$ 595	$ 237

WHITE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

	Interstate Compact State Share	State Mtg Recording Fund	Sex & Violent Off Admin State	Campaign Finance Enforcement	Child Restraint Fees
Cash and investments - beginning	$ 3	$ 250	$ 55	$ 500	$ 75
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	3,178	-	-	-
Fines and forfeits	10	-	-	-	300
Other receipts	-	-	-	-	-
Total receipts	10	3,178	-	-	300
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	500	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3	3,160	55	-	375
Total disbursements	3	3,160	55	500	375
Excess (deficiency) of receipts over disbursements	7	18	(55)	(500)	(75)
Cash and investments - ending	$ 10	$ 268	$ -	$ -	$ -

WHITE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

	Education Plate Fee	Riverboat Gaming Fund	93.563 Prosecutor PCA	Title IV-D Incentive	Prosecutor Incentive 4D
Cash and investments - beginning	$ -	$ -	$ 495	$ 55,560	$ 104,962
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	825	-	-	-	-
Intergovernmental receipts	-	145,983	-	7,991	12,014
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	825	145,983	-	7,991	12,014
Disbursements:					
Personal services	-	-	-	-	4,000
Supplies	-	-	-	-	-
Other services and charges	-	-	-	10,125	5,042
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	769	145,983	-	-	-
Total disbursements	769	145,983	-	10,125	9,042
Excess (deficiency) of receipts over disbursements	56	-	-	(2,134)	2,972
Cash and investments - ending	$ 56	$ -	$ 495	$ 53,426	$ 107,934

WHITE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

	Clerk Incentive 4D	Community Corrections State Funds	E911 Wireless Surtax	After Settlement Collections	Sheriff Inmate Trust
Cash and investments - beginning	$ 44,366	$ -	$ 1,185	$ 1,096,048	$ 5,551
Receipts:					
Taxes	-	-	-	1,108,182	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	7,991	353,677	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	394,722
Total receipts	7,991	353,677	-	1,108,182	394,722
Disbursements:					
Personal services	-	309,214	-	-	-
Supplies	-	-	-	-	-
Other services and charges	7,366	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	1,096,048	393,366
Total disbursements	7,366	309,214	-	1,096,048	393,366
Excess (deficiency) of receipts over disbursements	625	44,463	-	12,134	1,356
Cash and investments - ending	$ 44,991	$ 44,463	$ 1,185	$ 1,108,182	$ 6,907

WHITE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

	Jail Commissary	Clerk"s Trust	Innkeepers Tax Lake Enhance	MVH Restricted	Hnw TIF03
Cash and investments - beginning	$ 39,601	$ 345,620	$ 378,441	$ 361,202	$ 447,844
Receipts:					
Taxes	-	-	124,322	-	17
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,837,211	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	1,526,408	-	-	-
Other receipts	100,578	-	14,787	-	-
Total receipts	100,578	1,526,408	139,109	1,837,211	17
Disbursements:					
Personal services	-	-	-	487,152	-
Supplies	-	-	-	1,112,608	-
Other services and charges	-	-	361,047	11,828	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	148,311	-
Other disbursements	87,790	1,587,838	-	-	-
Total disbursements	87,790	1,587,838	361,047	1,759,899	-
Excess (deficiency) of receipts over disbursements	12,788	(61,430)	(221,938)	77,312	17
Cash and investments - ending	$ 52,389	$ 284,190	$ 156,503	$ 438,514	$ 447,861

WHITE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

	MACP TIF09	HRA-Health Reimbursement Acct	Highway - New Road Fund	Police Week Donations Drug Fre	County Enforce Educa #2
Cash and investments - beginning	$ -	$ 25,618	$ 34,755	$ 3,757	$ 3,210
Receipts:					
Taxes	8,597	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	80
Other receipts	-	32,064	-	-	227
Total receipts	8,597	32,064	-	-	307
Disbursements:					
Personal services	-	40,653	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	34,755	90	3,064
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	40,653	34,755	90	3,064
Excess (deficiency) of receipts over disbursements	8,597	(8,589)	(34,755)	(90)	(2,757)
Cash and investments - ending	$ 8,597	$ 17,029	$ -	$ 3,667	$ 453

WHITE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

	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	$ 6,196	$ 2,943	$ 1,948,529
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	3,578,657
Total receipts	-	-	-	-	3,578,657
Disbursements:					
Personal services	-	-	-	-	4,049,933
Supplies	-	-	-	-	-
Other services and charges	-	-	1,700	-	25,000
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	1,700	-	4,074,933
Excess (deficiency) of receipts over disbursements	-	-	(1,700)	-	(496,276)
Cash and investments - ending	$ 5,929	$ 12,656	$ 4,496	$ 2,943	$ 1,452,253

WHITE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

	WCRDC Loan Fund Monti Fire Sta	Solid Waste Reserve Fund	Out Of School Suspension	EMA Radio Reimbursement	SRO Grant Reimbursement
Cash and investments - beginning	$ 1,000,000	$ 15,233,754	$ 9,243	$ 469	$ (7,373)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	1,241,125	-	-	-
Fines and forfeits	-	-	1,155	-	-
Other receipts	250,000	301,751	-	-	23,922
Total receipts	250,000	1,542,876	1,155	-	23,922
Disbursements:					
Personal services	-	-	-	-	1,176
Supplies	-	-	-	-	-
Other services and charges	-	1,793,479	-	-	15,373
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	12,936,187	-	-	-
Other disbursements	-	-	10,398	469	-
Total disbursements	-	14,729,666	10,398	469	16,549
Excess (deficiency) of receipts over disbursements	250,000	(13,186,790)	(9,243)	(469)	7,373
Cash and investments - ending	$ 1,250,000	$ 2,046,964	$ -	$ -	$ -

WHITE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

	WC Econ Dev Revolving Fund	Drainage Approval Fee	Emergency Management Volunteer	Public Right Of Way Fees	Law Enforcement Education
Cash and investments - beginning	$ -	$ 10,054	$ 5,252	$ 75,233	$ 65,713
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	6,000	-	62,313	-
Fines and forfeits	-	-	-	-	3,796
Other receipts	3,250,000	-	-	50	-
Total receipts	3,250,000	6,000	-	62,363	3,796
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	3,250,000	-	271	15,300	873
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	3,250,000	-	271	15,300	873
Excess (deficiency) of receipts over disbursements	-	6,000	(271)	47,063	2,923
Cash and investments - ending	$ -	$ 16,054	$ 4,981	$ 122,296	$ 68,636

WHITE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

	Recorders Enhanced Access Fund	Wind Farm Economic Dev Fund	Verasun Economic Dev Fund	Comm Tax Certificate Sale	Farm Cash Rent Fund
Cash and investments - beginning	$ 102,614	$ 4,398,905	$ 1,955,282	$ -	$ 102,902
Receipts:					
Taxes	-	-	-	3,737	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	26,292	531,026	-	-	44,350
Fines and forfeits	-	-	-	-	-
Other receipts	-	10,476	-	-	-
Total receipts	26,292	541,502	-	3,737	44,350
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	954,177	1,000,000	3,737	6,150
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	86,051	-	-	-
Other disbursements	-	3,208,470	-	-	-
Total disbursements	-	4,248,698	1,000,000	3,737	6,150
Excess (deficiency) of receipts over disbursements	26,292	(3,707,196)	(1,000,000)	-	38,200
Cash and investments - ending	$ 128,906	$ 691,709	$ 955,282	$ -	$ 141,102

WHITE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

	Soil & Water (Payroll)	WC Econ Dev Payroll	WC Tourism Authority	LIT Property Tax Relief	LIT Shares
Cash and investments - beginning	$ (1,798)	$ -	$ -	$ 6,727	$ -
Receipts:					
Taxes	-	-	-	384,808	10,994,521
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,163	172,464	86,784	-	-
Total receipts	3,163	172,464	86,784	384,808	10,994,521
Disbursements:					
Personal services	1,469	172,464	86,784	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	192,030	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	191,742	10,994,521
Total disbursements	1,469	172,464	86,784	383,772	10,994,521
Excess (deficiency) of receipts over disbursements	1,694	-	-	1,036	-
Cash and investments - ending	$ (104)	$ -	$ -	$ 7,763	$ -

WHITE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

	LIT Edit	Airport 20.106 Rd Relocate	Airport Entitlement Grant	20.205 FHWA DES 1702835	EMA SHSP 97.067 Radios 800
Cash and investments - beginning	$ -	$ 891	$ (23,254)	$ (35,836)	$ -
Receipts:					
Taxes	1,374,315	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	167,248	-	73,765	148,911
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	1,374,315	167,248	-	73,765	148,911
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	148,911
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	227,513	4,818	92,795	-
Other disbursements	1,374,315	-	-	-	-
Total disbursements	1,374,315	227,513	4,818	92,795	148,911
Excess (deficiency) of receipts over disbursements	-	(60,265)	(4,818)	(19,030)	-
Cash and investments - ending	$ -	$ (59,374)	$ (28,072)	$ (54,866)	$ -

WHITE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

	93.788 Addictions Response	20.601 Drug Task Force Grant	White Co Council On Aging	20.106 Airport-AIP1716 WI FNC/	USDA REDLG 1100W
Cash and investments - beginning	$ 60,000	$ (1,636)	$ -	$ 239,249	$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	60,000	-	201,582	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	1,400,000
Total receipts	60,000	-	201,582	-	1,400,000
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	201,582	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	1,975,857
Other disbursements	-	-	-	-	-
Total disbursements	-	-	201,582	-	1,975,857
Excess (deficiency) of receipts over disbursements	60,000	-	-	-	(575,857)
Cash and investments - ending	$ 120,000	$ (1,636)	$ -	$ 239,249	$ (575,857)

WHITE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

	EMA SHSP Sub-Grant	EMA EMPG FFY2019 97.042	20.616 Operation Pull Over	20.106 Airport Grant Apron/Tax	93.074 Health-Phep ISDH Prepar
Cash and investments - beginning	$ 698	$ -	$ 871	$ (417,450)	$ 228
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	211	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	211	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	211	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	211	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	$ 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, 2020

	93.069 PHEP Cooperative Agrmt	6th St / W Shafer Dr Grant	Marine Patrol Grant (2005)	CARES COVID	CARES COVID Airport
Cash and investments - beginning	$ 197	$ (1,567,687)	$ 2,042	$ -	$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	28,816	431	5,000	789,200	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,590,348	-	-	-
Total receipts	28,816	1,590,779	5,000	789,200	-
Disbursements:					
Personal services	26,830	-	174	-	-
Supplies	169	-	-	-	-
Other services and charges	624	23,092	4,317	789,200	3,977
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	27,623	23,092	4,491	789,200	3,977
Excess (deficiency) of receipts over disbursements	1,193	1,567,687	509	-	(3,977)
Cash and investments - ending	$ 1,390	$ -	$ 2,551	$ -	$ (3,977)

WHITE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

	CARES COVID CESF 16.034	CARES COVID SOS Election	GAL/CASA Carroll White Program	CTP Grant Comm Correction	Comm Corrections State Funds
Cash and investments - beginning	$ -	$ -	$ -	$ 54,224	$ 2,077
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	18,704	9,225	132,629
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	6,013
Total receipts	-	-	18,704	9,225	138,642
Disbursements:					
Personal services	-	-	-	-	-
Supplies	5,200	-	-	-	-
Other services and charges	48,605	2,029	-	-	132,629
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	11,411	-	-
Total disbursements	53,805	2,029	11,411	-	132,629
Excess (deficiency) of receipts over disbursements	(53,805)	(2,029)	7,293	9,225	6,013
Cash and investments - ending	$ (53,805)	$ (2,029)	$ 7,293	$ 63,449	$ 8,090

WHITE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

	Highway - Comm Crossings Grant	Solid Waste Operating	SOLID WASTE MANAGEMENT	Totals
Cash and investments - beginning	$ -	$ 5,740,039	$ -	$ 56,506,432
Receipts:				
Taxes	-	-	-	61,300,190
Licenses and permits	-	-	-	928,080
Intergovernmental receipts	973,404	-	-	12,894,768
Charges for services	-	3,798,996	-	6,806,652
Fines and forfeits	-	-	-	1,771,480
Other receipts	262,794	14,813	59,422	18,127,442
Total receipts	1,236,198	3,813,809	59,422	101,828,612
Disbursements:				
Personal services	-	1,170,599	15,254	18,724,618
Supplies	-	3,870	-	1,917,866
Other services and charges	-	908,599	-	21,447,699
Debt service - principal and interest	-	-	-	46,668
Capital outlay	1,236,198	1,388,360	-	21,501,467
Other disbursements	-	-	44,168	53,494,244
Total disbursements	1,236,198	3,471,428	59,422	117,132,562
Excess (deficiency) of receipts over disbursements	-	342,381	-	(15,303,950)
Cash and investments - ending	$ -	$ 6,082,420	$ -	$ 41,202,482

WHITE COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2020

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

	Ending Balance
Governmental activities:	
Land	$ 4,135,214
Infrastructure	105,968,810
Buildings	26,161,200
Improvements other than buildings	7,858,008
Machinery, equipment, and vehicles	11,928,375
Construction in progress	1,581,280
Total governmental activities	157,632,887
Solid Waste:	
Total Solid Waste	-
Total capital assets	$ 157,632,887

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/.