

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

FINANCIAL STATEMENT AUDIT REPORT

OF

WHITE COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED
09/20/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Gayle E. Rogers	01-01-21 to 12-31-22
County Treasurer	Barbara Nydegger	01-01-21 to 12-31-22
Clerk of the Circuit Court	Laura Cosgray	01-01-21 to 12-31-22
County Sheriff	William Brooks	01-01-21 to 12-31-22
County Recorder	Lori Austin	01-01-21 to 12-31-22
President of the Board of County Commissioners	David Diener	01-01-21 to 12-31-22
President of the County Council	Raymond L. Kramer, Jr.	01-01-21 to 12-31-22



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF WHITE COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of White County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2021, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of December 31, 2021, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of December 31, 2021, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Management's Responsibilities for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 31, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Beth Kelley, CPA, CFE
Deputy State Examiner

August 31, 2022

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

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

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

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

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

WHITE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
County General	\$ 9,742,125	\$ 15,370,453	\$ 14,040,701	\$ 11,071,877
Accident Reports	22,957	4,183	-	27,140
Airport	1,408,704	349,498	435,447	1,322,755
Campaign Finance Enforce - Co	550	10	-	560
LIT EDIT County Portion	1,618,602	918,417	734,096	1,802,923
City & Town Court Cost	3,247	5,845	6,137	2,955
Clerk Record Perpetuation	35,011	14,461	103	49,369
Community Corrections	616,248	208,492	222,093	602,647
Innkeepers- Promotion	201,943	126,840	60,000	268,783
Sales Disclosure Co Share	55,954	7,915	10	63,859
Cum Bridge	3,715,422	1,398,064	3,052,925	2,060,561
Cum Capital Development	1,461,102	1,239,519	656,020	2,044,601
Co Drug Free Community	25,363	26,402	26,829	24,936
Economic Development Fee	7,200	-	-	7,200
Emergency Plan/Right to Know	23,247	5,715	8,295	20,667
Enhanced Access Fund	4,000	1,750	-	5,750
County Extradition	59,207	-	2,721	56,486
Firearm Training	26,167	5,265	20,341	11,091
General Drain Improvement	54,314	122,577	150,254	26,637
Health	209,592	336,699	266,154	280,137
ID Security Protection Fund	67,617	7,949	-	75,566
Health - Local Health Mtrc	139,748	33,189	26,700	146,237
Local Road & Street	401,321	470,806	350,250	521,877
Misdemeanor Fund	27,483	16,521	5,514	38,490
Highway	58,379	2,254,447	1,897,563	415,263
Plat Book Fees	40,890	22,555	10	63,435
Rainy Day Fund	316,295	71,483	11,900	375,878
Recorder Perpetuation	207,749	139,548	64,008	283,289
Riverboat Tax	299,788	80,151	-	379,939
Sex & Violent Offender Admin	1,040	-	-	1,040
Sheriff's Pension Trust	317,215	12,983	-	330,198
Supplemental PD Svcs	6,126	6,833	-	12,959
Surplus Tax	61,604	47,915	61,699	47,820
Surveyor's Corner Perpetuation	113,604	164,715	24,477	253,842
Tax Sale Cost	40,984	24,665	21,186	44,463
Tax Sale Redemption	3,613	228,364	230,544	1,433
Tax Sale Surplus	806,850	1,719,014	1,335,839	1,190,025
Health - In Lhd Trust Acct	223,421	17,905	8,466	232,860
Vehicle Inspection Fund	2,369	1,086	-	3,455
Auditors Ineligible Deductions	76,422	-	16,133	60,289
Elected Official Training Fund	22,395	7,949	3,031	27,313
County Offender Transport	388	245	-	633
Statewide 911	402,531	472,249	549,653	325,127
Reassessment	857,886	159,148	103,003	914,031
Adult Probation Admin Fee	50,895	16,760	-	67,655
Probation	217,213	58,127	15,442	259,898
Juvenile Probation	8,076	2,935	-	11,011
State View Cemetery	1,574	-	500	1,074
Alcohol & Drug	484,140	45,889	40,080	489,949
Ditch Maintenance	1,571,697	1,033,722	402,937	2,202,482
DUI Enforcement Grant	1,477	-	-	1,477
Sheriff K-9 Donation Fund	25,003	1,935	4,164	22,774
County Payroll	32,975	2,374,384	2,374,668	32,691
Settlement	-	35,328,193	35,328,193	-
E911 - Wireless Surtax	1,185	-	1,185	-
CVET Tax	91	278,539	278,630	-
Financial Institution Tax	(91)	332,139	332,048	-
Fines & Forfeitures	2,343	16,062	15,848	2,557
Infraction Judgement	1,406	26,848	26,743	1,511
Special Death Benefit	20	560	540	40
State Disclosure Fee	595	7,865	7,290	1,170
Coroners Education Fund	236	3,470	3,240	466
Interstate Compact State Share	10	240	250	-
State Mtg Recording Fund	268	4,090	3,718	640
Child Restraint Fees	-	225	225	-
Education Plate Fee	56	713	769	-
Riverboat Gaming Fund	-	145,811	145,811	-
Prosecutor PCA 93.563	495	-	-	495
Title IV-D Incentive	53,426	7,404	14,586	46,244
Prosecutor Incentive 4D	107,934	11,550	9,104	110,380
Clerk Incentive 4D	44,992	7,404	6,644	45,752
Clerk Trust Fund	284,191	1,946,720	1,892,639	338,272
Sheriff Inmate Trust	6,907	420,489	417,652	9,744
Sheriff Commissary	52,388	74,368	26,493	100,263
Treasurer After Settlement Collections	1,108,182	1,231,950	1,108,182	1,231,950
Innkeepers Tax Lake Enhance	156,504	190,260	139,994	206,770

WHITE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
MVH Restricted	438,514	2,036,393	1,532,954	941,953
HNW TIF03	447,861	328,134	-	775,995
MACP TIF09	8,597	7,679	-	16,276
HRA-Health Reimbursement Acct	17,029	1,639	17,029	1,639
Police Week Donations Drug Fre	3,667	-	-	3,667
County Enforce Educa #2	453	-	451	2
Law Enforce Forfeiture	5,929	-	-	5,929
E-911 Surtax Fund	12,656	-	-	12,656
Health Dept Gift Fund	4,496	-	-	4,496
Sheriff Drug Awareness	2,943	-	-	2,943
Health Ins Claims Reimb Fund	1,452,253	2,789,389	3,202,621	1,039,021
WCRDC Loan Fund Montil Fire Sta	1,250,000	-	-	1,250,000
Solid Waste Reserve Fund	2,046,963	1,358,966	1,336,997	2,068,932
Drainage Approval Fee	16,054	4,000	3,613	16,441
Emergency Management Volunteer	4,981	-	-	4,981
Public Right Of Way Fees	122,295	215,889	225,265	112,919
Law Enforcement Education	68,636	4,158	-	72,794
Recorders Enhanced Access Fund	128,906	33,578	10,600	151,884
Wind Farm Economic Dev Fund	691,710	6,152,043	3,360,234	3,483,519
Verasun Economic Dev Fund	955,282	-	955,282	-
Solar Farm Economic Dev Fund	-	480,000	280,000	200,000
Farm Cash Rent Fund	141,102	28,454	1,159	168,397
Soil & Water (Payroll)	(104)	1,988	1,884	-
WC Econ Dev Payroll	-	165,020	165,020	-
WC Tourism Authority PR	-	29,216	29,035	181
LIT Property Tax Relief	7,763	396,058	395,865	7,956
LIT Shares	-	11,315,952	11,315,952	-
LIT Edit	-	1,414,494	1,414,494	-
Airport Rd Relocate 20.106	(59,374)	20,701	6,116	(44,789)
Airport Land Acquisition	-	47,085	47,085	-
Airport Entitlement Grant	(28,073)	-	-	(28,073)
Roundabout FHWA 20.205	(54,867)	77,355	100,922	(78,434)
Addictions Response 93.788	120,000	60,000	50,643	129,357
Sheriff Drug Task Force 20.601	(1,636)	-	-	(1,636)
White Co Council On Aging	-	254,862	254,862	-
AIP FY21 Rd 225S Const	-	-	8,183	(8,183)
Pre Disaster Mitigation 97.047	-	18,000	18,000	-
Airport-AIP1716 WI FNC 20.106	239,249	62,165	239,249	62,165
USDA WWTP 11.307 Wolcott	-	4,689,846	3,633,524	1,056,322
USDA REDLG 1100W	(575,857)	1,797,011	1,221,154	-
EMA SHSP Sub-Grant	698	-	-	698
EMA SHSP 2020 97.067	-	29,170	29,170	-
Sheriff Op Pull Over 20.616	871	-	-	871
Airport Grant Apron/Tax 20.106	(417,450)	417,450	-	-
Health-Phep ISDH Prepar 93.074	228	-	-	228
Health PHEP Coop Agrmt 93.069	1,390	15,579	15,448	1,521
Marine Patrol Grant (2005)	2,552	5,000	4,768	2,784
Bridge 89 1902807 20.205	-	63,480	63,920	(440)
CARES COVID Airport	(3,977)	61,000	57,023	-
CARES COVID CESF 16.034	(53,805)	53,805	-	-
CARES COVID SOS Election	(2,029)	2,029	-	-
OCRA CDBG COVID 14.228 Bus	-	250,000	250,000	-
CARES COVID ISDH Vaccines	-	40,320	40,320	-
Health COVID 52940 93.268	-	-	6,000	(6,000)
Health COVID 53497 93.268	-	-	14,283	(14,283)
ARP Grant Fund	-	2,340,766	41,088	2,299,678
GAL/CASA Carroll White Program	7,293	19,916	8,265	18,944
Recycling Grant 52733	-	85,671	18,216	67,455
CTP Grant Comm Correction	63,449	-	-	63,449
Comm Corrections State Funds	52,552	353,677	328,196	78,033
Highway - Comm Crossings Grant	-	1,234,130	1,234,130	-
Solid Waste Operating	6,082,419	3,982,468	4,131,510	5,933,377
SOLID WASTE MANAGEMENT	-	63,260	63,260	-
Totals	\$ 41,202,480	\$ 112,478,273	\$ 103,123,467	\$ 50,557,286

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

WHITE COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement presents the financial information for the County.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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

C. Cash and Investments

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

D. Receipts

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

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

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

WHITE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

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

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

WHITE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

WHITE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

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

WHITE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

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

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

WHITE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2021.

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REQUIRED SUPPLEMENTARY INFORMATION

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	County General	Accident Reports	Airport	Campaign Finance Enforce - Co	LIT EDIT County Portion
Cash and investments - beginning	\$ 9,742,125	\$ 22,957	\$ 1,408,704	\$ 550	\$ 1,618,602
Receipts:					
Taxes	12,495,018	-	196,499	-	918,417
Licenses and permits	471,885	-	-	-	-
Intergovernmental receipts	766,806	-	18,004	-	-
Charges for services	284,093	4,183	79,893	10	-
Fines and forfeits	72,251	-	-	-	-
Other receipts	1,280,400	-	55,102	-	-
Total receipts	15,370,453	4,183	349,498	10	918,417
Disbursements:					
Personal services	8,100,715	-	2,990	-	-
Supplies	260,741	-	-	-	-
Other services and charges	4,968,461	-	145,654	-	553,337
Debt service - principal and interest	-	-	-	-	140,004
Capital outlay	710,784	-	286,803	-	40,755
Other disbursements	-	-	-	-	-
Total disbursements	14,040,701	-	435,447	-	734,096
Excess (deficiency) of receipts over disbursements	1,329,752	4,183	(85,949)	10	184,321
Cash and investments - ending	\$ 11,071,877	\$ 27,140	\$ 1,322,755	\$ 560	\$ 1,802,923

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	City & Town Court Cost	Clerk Record Perpetuation	Community Corrections	Innkeepers- Promotion	Sales Disclosure Co Share
Cash and investments - beginning	\$ 3,247	\$ 35,011	\$ 616,248	\$ 201,943	\$ 55,954
Receipts:					
Taxes	-	-	-	126,840	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	288	208,492	-	7,900
Fines and forfeits	5,845	14,173	-	-	-
Other receipts	-	-	-	-	15
Total receipts	5,845	14,461	208,492	126,840	7,915
Disbursements:					
Personal services	-	103	150,766	-	-
Supplies	-	-	4,368	-	-
Other services and charges	-	-	66,889	60,000	10
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	70	-	-
Other disbursements	6,137	-	-	-	-
Total disbursements	6,137	103	222,093	60,000	10
Excess (deficiency) of receipts over disbursements	(292)	14,358	(13,601)	66,840	7,905
Cash and investments - ending	\$ 2,955	\$ 49,369	\$ 602,647	\$ 268,783	\$ 63,859

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Cum Bridge	Cum Capital Development	Co Drug Free Community	Economic Development Fee	Emergency Plan/Right to Know
Cash and investments - beginning	\$ 3,715,422	\$ 1,461,102	\$ 25,363	\$ 7,200	\$ 23,247
Receipts:					
Taxes	1,003,624	642,319	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	92,983	58,851	-	-	4,756
Charges for services	300,755	-	-	-	-
Fines and forfeits	-	-	25,402	-	-
Other receipts	702	538,349	1,000	-	959
Total receipts	1,398,064	1,239,519	26,402	-	5,715
Disbursements:					
Personal services	-	-	2,267	-	174
Supplies	-	-	-	-	-
Other services and charges	2,588,198	117,671	24,562	-	4,456
Debt service - principal and interest	-	-	-	-	-
Capital outlay	464,727	538,349	-	-	3,665
Other disbursements	-	-	-	-	-
Total disbursements	3,052,925	656,020	26,829	-	8,295
Excess (deficiency) of receipts over disbursements	(1,654,861)	583,499	(427)	-	(2,580)
Cash and investments - ending	\$ 2,060,561	\$ 2,044,601	\$ 24,936	\$ 7,200	\$ 20,667

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Enhanced Access Fund	County Extradition	Firearm Training	General Drain Improvement	Health
Cash and investments - beginning	\$ 4,000	\$ 59,207	\$ 26,167	\$ 54,314	\$ 209,592
Receipts:					
Taxes	-	-	-	122,577	145,790
Licenses and permits	1,750	-	-	-	30,896
Intergovernmental receipts	-	-	-	-	13,358
Charges for services	-	-	5,265	-	11,862
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	134,793
Total receipts	1,750	-	5,265	122,577	336,699
Disbursements:					
Personal services	-	-	-	-	240,253
Supplies	-	-	-	-	476
Other services and charges	-	2,721	20,341	150,254	25,425
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	2,721	20,341	150,254	266,154
Excess (deficiency) of receipts over disbursements	1,750	(2,721)	(15,076)	(27,677)	70,545
Cash and investments - ending	\$ 5,750	\$ 56,486	\$ 11,091	\$ 26,637	\$ 280,137

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	ID Security Protection Fund	Health - Local Health MtnC	Local Road & Street	Misdemeanant Fund	Highway
Cash and investments - beginning	\$ 67,617	\$ 139,748	\$ 401,321	\$ 27,483	\$ 58,379
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	33,139	470,806	-	2,036,393
Charges for services	7,949	-	-	-	51,513
Fines and forfeits	-	-	-	16,521	-
Other receipts	-	50	-	-	166,541
Total receipts	7,949	33,189	470,806	16,521	2,254,447
Disbursements:					
Personal services	-	18,000	-	-	1,025,354
Supplies	-	6,039	-	-	449,150
Other services and charges	-	2,661	350,250	5,514	402,598
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	20,461
Other disbursements	-	-	-	-	-
Total disbursements	-	26,700	350,250	5,514	1,897,563
Excess (deficiency) of receipts over disbursements	7,949	6,489	120,556	11,007	356,884
Cash and investments - ending	\$ 75,566	\$ 146,237	\$ 521,877	\$ 38,490	\$ 415,263

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Plat Book Fees	Rainy Day Fund	Recorder Perpetuation	Riverboat Tax	Sex & Violent Offender Admin
Cash and investments - beginning	\$ 40,890	\$ 316,295	\$ 207,749	\$ 299,788	\$ 1,040
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	80,151	-
Charges for services	22,555	-	139,548	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	71,483	-	-	-
Total receipts	22,555	71,483	139,548	80,151	-
Disbursements:					
Personal services	-	-	1,428	-	-
Supplies	-	-	-	-	-
Other services and charges	10	11,900	62,580	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	10	11,900	64,008	-	-
Excess (deficiency) of receipts over disbursements	22,545	59,583	75,540	80,151	-
Cash and investments - ending	\$ 63,435	\$ 375,878	\$ 283,289	\$ 379,939	\$ 1,040

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Sheriff's Pension Trust	Supplemental PD Svc's	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Cost
Cash and investments - beginning	\$ 317,215	\$ 6,126	\$ 61,604	\$ 113,604	\$ 40,984
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	2,372	-	-	164,715	24,618
Fines and forfeits	10,611	-	-	-	-
Other receipts	-	6,833	47,915	-	47
Total receipts	12,983	6,833	47,915	164,715	24,665
Disbursements:					
Personal services	-	-	-	2,500	-
Supplies	-	-	-	21,977	-
Other services and charges	-	-	54,767	-	21,186
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	6,932	-	-
Total disbursements	-	-	61,699	24,477	21,186
Excess (deficiency) of receipts over disbursements	12,983	6,833	(13,784)	140,238	3,479
Cash and investments - ending	\$ 330,198	\$ 12,959	\$ 47,820	\$ 253,842	\$ 44,463

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Tax Sale Redemption	Tax Sale Surplus	Health - In Lhd Trust Acct	Vehicle Inspection Fund	Auditors Ineligible Deductions
Cash and investments - beginning	\$ 3,613	\$ 806,850	\$ 223,421	\$ 2,369	\$ 76,422
Receipts:					
Taxes	-	1,719,014	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	17,905	-	-
Charges for services	-	-	-	1,086	-
Fines and forfeits	-	-	-	-	-
Other receipts	228,364	-	-	-	-
Total receipts	228,364	1,719,014	17,905	1,086	-
Disbursements:					
Personal services	-	-	6,000	-	-
Supplies	-	-	2,023	-	-
Other services and charges	188,161	1,335,839	443	-	16,133
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	42,383	-	-	-	-
Total disbursements	230,544	1,335,839	8,466	-	16,133
Excess (deficiency) of receipts over disbursements	(2,180)	383,175	9,439	1,086	(16,133)
Cash and investments - ending	\$ 1,433	\$ 1,190,025	\$ 232,860	\$ 3,455	\$ 60,289

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Elected Official Training Fund	County Offender Transport	Statewide 911	Reassessment	Adult Probation Admin Fee
Cash and investments - beginning	\$ 22,395	\$ 388	\$ 402,531	\$ 857,886	\$ 50,895
Receipts:					
Taxes	-	-	-	145,790	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	471,064	13,358	-
Charges for services	7,949	-	-	-	571
Fines and forfeits	-	245	-	-	16,189
Other receipts	-	-	1,185	-	-
Total receipts	7,949	245	472,249	159,148	16,760
Disbursements:					
Personal services	-	-	549,653	18,734	-
Supplies	-	-	-	1,020	-
Other services and charges	3,031	-	-	83,249	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	3,031	-	549,653	103,003	-
Excess (deficiency) of receipts over disbursements	4,918	245	(77,404)	56,145	16,760
Cash and investments - ending	\$ 27,313	\$ 633	\$ 325,127	\$ 914,031	\$ 67,655

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Probation	Juvenile Probation	State View Cemetery	Alcohol & Drug	Ditch Maintenance
Cash and investments - beginning	\$ 217,213	\$ 8,076	\$ 1,574	\$ 484,140	\$ 1,571,697
Receipts:					
Taxes	-	-	-	-	1,033,722
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	94	-
Charges for services	10,654	-	-	1,510	-
Fines and forfeits	47,473	2,935	-	43,986	-
Other receipts	-	-	-	299	-
Total receipts	58,127	2,935	-	45,889	1,033,722
Disbursements:					
Personal services	-	-	-	6,000	-
Supplies	-	-	-	-	-
Other services and charges	15,442	-	500	34,080	402,937
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	15,442	-	500	40,080	402,937
Excess (deficiency) of receipts over disbursements	42,685	2,935	(500)	5,809	630,785
Cash and investments - ending	\$ 259,898	\$ 11,011	\$ 1,074	\$ 489,949	\$ 2,202,482

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	DUI Enforcement Grant	Sheriff K-9 Donation Fund	County Payroll	Settlement	E911 - Wireless Surtax
Cash and investments - beginning	\$ 1,477	\$ 25,003	\$ 32,975	\$ -	\$ 1,185
Receipts:					
Taxes	-	-	-	31,315,679	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	3,663,926	-
Charges for services	-	1,935	-	52,703	-
Fines and forfeits	-	-	-	305	-
Other receipts	-	-	2,374,384	295,580	-
Total receipts	-	1,935	2,374,384	35,328,193	-
Disbursements:					
Personal services	-	-	2,374,668	-	-
Supplies	-	4,164	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	35,328,193	1,185
Total disbursements	-	4,164	2,374,668	35,328,193	1,185
Excess (deficiency) of receipts over disbursements	-	(2,229)	(284)	-	(1,185)
Cash and investments - ending	\$ 1,477	\$ 22,774	\$ 32,691	\$ -	\$ -

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	CVET Tax	Financial Institution Tax	Fines & Forfeitures	Infraction Judgement	Special Death Benefit
Cash and investments - beginning	\$ 91	\$ (91)	\$ 2,343	\$ 1,406	\$ 20
Receipts:					
Taxes	-	91	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	278,539	332,048	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	16,062	26,848	560
Other receipts	-	-	-	-	-
Total receipts	278,539	332,139	16,062	26,848	560
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	278,630	332,048	15,848	26,743	540
Total disbursements	278,630	332,048	15,848	26,743	540
Excess (deficiency) of receipts over disbursements	(91)	91	214	105	20
Cash and investments - ending	\$ -	\$ -	\$ 2,557	\$ 1,511	\$ 40

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	State Disclosure Fee	Coroners Education Fund	Interstate Compact State Share	State Mtg Recording Fund	Child Restraint Fees
Cash and investments - beginning	\$ 595	\$ 236	\$ 10	\$ 268	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	7,865	3,470	-	4,090	-
Fines and forfeits	-	-	240	-	225
Other receipts	-	-	-	-	-
Total receipts	7,865	3,470	240	4,090	225
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	10	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	7,280	3,240	250	3,718	225
Total disbursements	7,290	3,240	250	3,718	225
Excess (deficiency) of receipts over disbursements	575	230	(10)	372	-
Cash and investments - ending	\$ 1,170	\$ 466	\$ -	\$ 640	\$ -

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Education Plate Fee	Riverboat Gaming Fund	Prosecutor PCA 93.563	Title IV-D Incentive	Prosecutor Incentive 4D
Cash and investments - beginning	\$ 56	\$ -	\$ 495	\$ 53,426	\$ 107,934
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	713	-	-	-	-
Intergovernmental receipts	-	145,811	-	7,404	11,150
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	400
Total receipts	713	145,811	-	7,404	11,550
Disbursements:					
Personal services	-	-	-	-	8,253
Supplies	-	-	-	-	-
Other services and charges	-	-	-	14,586	851
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	769	145,811	-	-	-
Total disbursements	769	145,811	-	14,586	9,104
Excess (deficiency) of receipts over disbursements	(56)	-	-	(7,182)	2,446
Cash and investments - ending	\$ -	\$ -	\$ 495	\$ 46,244	\$ 110,380

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Clerk Incentive 4D	Clerk Trust Fund	Sheriff Inmate Trust	Sheriff Commissary	Treasurer After Settlement Collections
Cash and investments - beginning	\$ 44,992	\$ 284,191	\$ 6,907	\$ 52,388	\$ 1,108,182
Receipts:					
Taxes	-	-	-	-	1,231,950
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	7,404	-	-	-	-
Charges for services	-	-	-	74,368	-
Fines and forfeits	-	1,946,720	-	-	-
Other receipts	-	-	420,489	-	-
Total receipts	7,404	1,946,720	420,489	74,368	1,231,950
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	6,644	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	1,892,639	417,652	26,493	1,108,182
Total disbursements	6,644	1,892,639	417,652	26,493	1,108,182
Excess (deficiency) of receipts over disbursements	760	54,081	2,837	47,875	123,768
Cash and investments - ending	\$ 45,752	\$ 338,272	\$ 9,744	\$ 100,263	\$ 1,231,950

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Innkeepers Tax Lake Enhance	MVH Restricted	HNW TIF03	MACP TIF09	HRA-Health Reimbursement Acct
Cash and investments - beginning	\$ 156,504	\$ 438,514	\$ 447,861	\$ 8,597	\$ 17,029
Receipts:					
Taxes	190,260	-	328,134	7,679	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	2,036,393	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	1,639
Total receipts	190,260	2,036,393	328,134	7,679	1,639
Disbursements:					
Personal services	-	535,841	-	-	-
Supplies	-	715,702	-	-	-
Other services and charges	139,994	148,411	-	-	17,029
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	133,000	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	139,994	1,532,954	-	-	17,029
Excess (deficiency) of receipts over disbursements	50,266	503,439	328,134	7,679	(15,390)
Cash and investments - ending	\$ 206,770	\$ 941,953	\$ 775,995	\$ 16,276	\$ 1,639

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Police Week Donations Drug Fre	County Enforce Educa #2	Law Enforce Forfeiture	E-911 Surtax Fund	Health Dept Gift Fund
Cash and investments - beginning	\$ 3,667	\$ 453	\$ 5,929	\$ 12,656	\$ 4,496
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	451	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	451	-	-	-
Excess (deficiency) of receipts over disbursements	-	(451)	-	-	-
Cash and investments - ending	\$ 3,667	\$ 2	\$ 5,929	\$ 12,656	\$ 4,496

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Sheriff Drug Awareness	Health Ins Claims Reimb Fund	WCRDC Loan Fund Monti Fire Sta	Solid Waste Reserve Fund	Drainage Approval Fee
Cash and investments - beginning	\$ 2,943	\$ 1,452,253	\$ 1,250,000	\$ 2,046,963	\$ 16,054
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	1,263,466	4,000
Fines and forfeits	-	-	-	-	-
Other receipts	-	2,789,389	-	95,500	-
Total receipts	-	2,789,389	-	1,358,966	4,000
Disbursements:					
Personal services	-	3,202,621	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	3,613
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	798,648	-
Other disbursements	-	-	-	538,349	-
Total disbursements	-	3,202,621	-	1,336,997	3,613
Excess (deficiency) of receipts over disbursements	-	(413,232)	-	21,969	387
Cash and investments - ending	\$ 2,943	\$ 1,039,021	\$ 1,250,000	\$ 2,068,932	\$ 16,441

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Emergency Management Volunteer	Public Right Of Way Fees	Law Enforcement Education	Recorders Enhanced Access Fund	Wind Farm Economic Dev Fund
Cash and investments - beginning	\$ 4,981	\$ 122,295	\$ 68,636	\$ 128,906	\$ 691,710
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	215,889	-	33,578	5,276,640
Fines and forfeits	-	-	4,158	-	-
Other receipts	-	-	-	-	875,403
Total receipts	-	215,889	4,158	33,578	6,152,043
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	225,265	-	10,600	53,086
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	1,338,729
Other disbursements	-	-	-	-	1,968,419
Total disbursements	-	225,265	-	10,600	3,360,234
Excess (deficiency) of receipts over disbursements	-	(9,376)	4,158	22,978	2,791,809
Cash and investments - ending	\$ 4,981	\$ 112,919	\$ 72,794	\$ 151,884	\$ 3,483,519

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Verasun Economic Dev Fund	Solar Farm Economic Dev Fund	Farm Cash Rent Fund	Soil & Water (Payroll)	WC Econ Dev Payroll
Cash and investments - beginning	\$ 955,282	\$ -	\$ 141,102	\$ (104)	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	480,000	28,454	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	1,988	165,020
Total receipts	-	480,000	28,454	1,988	165,020
Disbursements:					
Personal services	-	-	-	1,884	165,020
Supplies	-	-	-	-	-
Other services and charges	-	280,000	1,159	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	955,282	-	-	-	-
Total disbursements	955,282	280,000	1,159	1,884	165,020
Excess (deficiency) of receipts over disbursements	(955,282)	200,000	27,295	104	-
Cash and investments - ending	\$ -	\$ 200,000	\$ 168,397	\$ -	\$ -

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	WC Tourism Authority PR	LIT Property Tax Relief	LIT Shares	LIT Edit	Airport Rd Relocate 20.106
Cash and investments - beginning	\$ -	\$ 7,763	\$ -	\$ -	\$ (59,374)
Receipts:					
Taxes	-	396,058	11,315,952	1,414,494	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	20,701
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	29,216	-	-	-	-
Total receipts	29,216	396,058	11,315,952	1,414,494	20,701
Disbursements:					
Personal services	29,035	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	395,865	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	6,116
Other disbursements	-	-	11,315,952	1,414,494	-
Total disbursements	29,035	395,865	11,315,952	1,414,494	6,116
Excess (deficiency) of receipts over disbursements	181	193	-	-	14,585
Cash and investments - ending	\$ 181	\$ 7,956	\$ -	\$ -	\$ (44,789)

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Airport Land Acquisition	Airport Entitlement Grant	Roundabout FHWA 20.205	Additions Response 93.788	Sheriff Drug Task Force 20.601
Cash and investments - beginning	\$ -	\$ (28,073)	\$ (54,867)	\$ 120,000	\$ (1,636)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	47,085	-	77,355	60,000	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	47,085	-	77,355	60,000	-
Disbursements:					
Personal services	-	-	-	50,203	-
Supplies	-	-	-	440	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	47,085	-	100,922	-	-
Other disbursements	-	-	-	-	-
Total disbursements	47,085	-	100,922	50,643	-
Excess (deficiency) of receipts over disbursements	-	-	(23,567)	9,357	-
Cash and investments - ending	\$ -	\$ (28,073)	\$ (78,434)	\$ 129,357	\$ (1,636)

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	White Co Council On Aging	AIP FY21 Rd 225S Const	Pre Disaster Mitigation 97.047	Airport-AIP1716 WI FNC 20.106	USDA WWTP 11.307 Wolcott
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 239,249	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	254,862	-	18,000	62,165	2,257,019
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	2,432,827
Total receipts	254,862	-	18,000	62,165	4,689,846
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	254,862	-	18,000	-	27,501
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	8,183	-	-	3,606,023
Other disbursements	-	-	-	239,249	-
Total disbursements	254,862	8,183	18,000	239,249	3,633,524
Excess (deficiency) of receipts over disbursements	-	(8,183)	-	(177,084)	1,056,322
Cash and investments - ending	\$ -	\$ (8,183)	\$ -	\$ 62,165	\$ 1,056,322

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	USDA REDLG 1100W	EMA SHSP Sub-Grant	EMA SHSP 2020 97.067	Sheriff Op Pull Over 20.616	Airport Grant Apron/Tax 20.106
Cash and investments - beginning	\$ (575,857)	\$ 698	\$ -	\$ 871	\$ (417,450)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	29,170	-	39,147
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,797,011	-	-	-	378,303
Total receipts	1,797,011	-	29,170	-	417,450
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	29,170	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	443,228	-	-	-	-
Other disbursements	777,926	-	-	-	-
Total disbursements	1,221,154	-	29,170	-	-
Excess (deficiency) of receipts over disbursements	575,857	-	-	-	417,450
Cash and investments - ending	\$ -	\$ 698	\$ -	\$ 871	\$ -

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Health-Phep ISDH Prepar 93.074	Health PHEP Coop Agrmt 93.069	Marine Patrol Grant (2005)	Bridge 89 1902807 20.205	CARES COVID Airport
Cash and investments - beginning	\$ 228	\$ 1,390	\$ 2,552	\$ -	\$ (3,977)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	15,579	5,000	-	61,000
Charges for services	-	-	-	63,480	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	15,579	5,000	63,480	61,000
Disbursements:					
Personal services	-	14,500	296	-	-
Supplies	-	455	-	-	-
Other services and charges	-	493	4,472	-	57,023
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	63,920	-
Other disbursements	-	-	-	-	-
Total disbursements	-	15,448	4,768	63,920	57,023
Excess (deficiency) of receipts over disbursements	-	131	232	(440)	3,977
Cash and investments - ending	\$ 228	\$ 1,521	\$ 2,784	\$ (440)	\$ -

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	CARES COVID CESF 16,034	CARES COVID SOS Election	OCRA CDBG COVID 14,228 Bus	CARES COVID ISDH Vaccines	Health COVID 52940 93,268
Cash and investments - beginning	\$ (53,805)	\$ (2,029)	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	53,805	2,029	250,000	40,320	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	53,805	2,029	250,000	40,320	-
Disbursements:					
Personal services	-	-	-	29,069	-
Supplies	-	-	-	11,251	-
Other services and charges	-	-	250,000	-	6,000
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	250,000	40,320	6,000
Excess (deficiency) of receipts over disbursements	53,805	2,029	-	-	(6,000)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ (6,000)

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Health COVID 53497 93.268	ARP Grant Fund	GAL/CASA Carroll White Program	Recycling Grant 52733	CTP Grant Comm Correction
Cash and investments - beginning	\$ -	\$ -	\$ 7,293	\$ -	\$ 63,449
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	2,340,766	19,916	85,671	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	2,340,766	19,916	85,671	-
Disbursements:					
Personal services	13,701	-	-	-	-
Supplies	332	-	-	-	-
Other services and charges	250	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	41,088	-	18,216	-
Other disbursements	-	-	8,265	-	-
Total disbursements	14,283	41,088	8,265	18,216	-
Excess (deficiency) of receipts over disbursements	(14,283)	2,299,678	11,651	67,455	-
Cash and investments - ending	\$ (14,283)	\$ 2,299,678	\$ 18,944	\$ 67,455	\$ 63,449

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Comm Corrections State Funds	Highway - Comm Crossings Grant	Solid Waste Operating	SOLID WASTE MANAGEMENT	Totals
Cash and investments - beginning	\$ 52,552	\$ -	\$ 6,082,419	\$ -	\$ 41,202,480
Receipts:					
Taxes	-	-	-	-	64,749,907
Licenses and permits	-	-	-	-	505,244
Intergovernmental receipts	353,677	925,597	-	-	17,579,207
Charges for services	-	-	3,950,443	-	12,798,162
Fines and forfeits	-	-	-	-	2,250,749
Other receipts	-	308,533	32,025	63,260	14,595,004
Total receipts	353,677	1,234,130	3,982,468	63,260	112,478,273
Disbursements:					
Personal services	229,659	-	1,339,700	17,262	18,136,649
Supplies	-	-	3,748	-	1,481,886
Other services and charges	98,537	-	549,684	45,998	14,358,814
Debt service - principal and interest	-	-	-	-	140,004
Capital outlay	-	1,234,130	842,053	-	10,746,955
Other disbursements	-	-	1,396,325	-	58,259,159
Total disbursements	328,196	1,234,130	4,131,510	63,260	103,123,467
Excess (deficiency) of receipts over disbursements	25,481	-	(149,042)	-	9,354,806
Cash and investments - ending	\$ 78,033	\$ -	\$ 5,933,377	\$ -	\$ 50,557,286

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OTHER INFORMATION

WHITE COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2021

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	\$ 4,135,214
Infrastructure	107,981,097
Buildings	26,699,549
Improvements other than buildings	8,789,026
Machinery, equipment, and vehicles	13,285,982
Construction in progress	<u>286,003</u>
Total capital assets	<u>\$ 161,176,871</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/>.