

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

FINANCIAL STATEMENT AND  
FEDERAL SINGLE AUDIT REPORT  
OF  
WHITE COUNTY, INDIANA  
January 1, 2013 to December 31, 2013



**FILED**  
07/01/2014



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Gayle E. Rogers	01-01-13 to 12-31-14
Treasurer	Jill Guingrich	01-01-13 to 12-31-16
Clerk	Paula L. Lantz	01-01-11 to 12-31-14
Sheriff	Patrick Shafer	01-01-11 to 12-31-14
Recorder	Bruce Lambert	01-01-11 to 12-31-14
President of the Board of County Commissioners	John C. Heimlich	01-01-13 to 12-31-16
President of the Common Council	Dennis E. Carter	01-01-13 to 12-31-14



**STATE OF INDIANA**  
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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, 2013, and the related notes to the financial statement.

***Management's Responsibility for the Financial Statement***

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

***Auditor's Responsibility***

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As discussed in Note 1 of 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, 2013.

***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, 2013, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

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

In accordance with *Government Auditing Standards*, we have also issued a report dated April 29, 2014, 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 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 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.


***Accompanying Information***

*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the *U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

  
Paul D. Joyce, CPA  
State Examiner

April 29, 2014



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL  
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

TO: THE OFFICIALS OF WHITE COUNTY, INDIANA

We have audited, 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, the financial statement of White County (County), which comprises the financial position and results of operations for the year ended December 31, 2013, and the related notes to the financial statement, and have issued our report thereon dated April 29, 2014, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of the internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2013-001 and 2013-002 to be material weaknesses.



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL  
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*  
(Continued)

***Compliance and Other Matters***

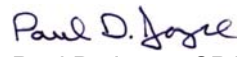
As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***White County's Response to Findings***

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

  
Paul D. Joyce, CPA  
State Examiner

April 29, 2014

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## 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, 2013

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
After Settlement Collections	\$ 497,909	\$ 26,733,564	\$ 26,829,230	\$ 402,243
Sheriff's Inmate Trust	3,411	271,484	265,748	9,147
Prosecutors Check Deception Program	1,028	5,145	5,148	1,025
Jail Commissary	47,871	98,139	113,496	32,514
Clerk's Trust	882,277	3,641,051	3,909,265	614,063
Sheriff's Cashbook	358	436,700	436,758	300
Treasurer	623,559	786,875	623,559	786,875
County General	3,742,602	9,698,095	10,704,064	2,736,633
Accident Report	952	778	799	931
Aviation	920,957	539,787	255,261	1,205,483
CAGIT County Certified Shares	-	2,010,868	314,944	1,695,924
CEDIT County Share	3,635,965	793,062	1,261,812	3,167,215
City and Town Court Costs	11,258	8,051	-	19,309
Clerk's Records Perpetuation	57,165	13,246	18,425	51,986
Community Corrections	219,759	308,697	274,640	253,816
Congressional School Interest	13,710	115	1,840	11,985
Congressional School Principal	46,000	-	-	46,000
Sales Disclosure - County Share	25,444	3,280	-	28,724
Cumulative Bridge	4,756,759	1,015,493	128,770	5,643,482
Cumulative Building	1,124,528	-	748,974	375,554
Cumulative Building Hospital	6,093	-	-	6,093
Drug Free Community	35,114	34,299	36,259	33,154
Economic Development Fee	6,700	-	-	6,700
Emergency Planning/Right To Know	65,454	4,269	22,461	47,262
Emergency Telephone System	395,670	434,906	319,171	511,405
Extradition and Sheriff's Assistance	86,165	200	1,593	84,772
Firearms Training	14,244	13,710	12,052	15,902
General Drain Improvement	507,768	77,120	47,852	537,036
Health	525,623	201,520	156,681	570,462
Levy Excess	99,368	4,058	103,426	-
Local Health Maintenance	121,161	33,139	13,043	141,257
Local Road and Street	121,515	249,119	240,000	130,634
Misdemeanant	4,792	8,516	11,116	2,192
Motor Vehicle Highway	249,447	2,659,066	2,326,840	581,673
Rainy Day	945,267	-	-	945,267
Reassessment - 2009	45,307	-	45,307	-
Reassessment - 2015	411,703	152,967	40,229	524,441

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

WHITE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Recorder's Records Perpetuation	125,096	69,123	54,460	139,759
Riverboat	173,362	80,245	-	253,607
Sheriff's Pension Trust	187,907	12,987	-	200,894
Surplus Tax	88,210	43,441	89,851	41,800
Surveyor's Corner Perpetuation	37,825	6,700	1,360	43,165
Tax Sale Fees	16,378	24,817	20,390	20,805
Tax Sale Redemption	-	106,624	89,171	17,453
Tax Sale Surplus	162,857	493,089	271,587	384,359
Local Health Department Trust Account	124,869	8,953	6,205	127,617
Vehicle Inspection	6,882	1,115	433	7,564
Wireless Emergency Telephone System	1,185	-	-	1,185
Guardian Ad Litem	6,130	-	-	6,130
Auditors Ineligible Deductions	94,181	100,661	1,368	193,474
County Elected Officials Training	6,536	4,327	834	10,029
Statewide 9-1-1	209,978	440,839	336,188	314,629
Adult Probation Administrative	38,944	25,399	52,531	11,812
Juvenile Probation Administrative	10,615	426	11,041	-
Supplemental Adult Probation Services	(3,665)	93,691	88,582	1,444
Supplemental Juvenile Probation Services	4,472	14,262	8,794	9,940
Cemetery Operating	4,771	23	360	4,434
Drainage Maintenance	2,178,971	428,653	518,906	2,088,718
Drug Task Force	356	9,314	9,312	358
DUI Task Force	518	5,000	5,086	432
K-9	23,501	625	16,299	7,827
Payroll Clearing	4,207	-	-	4,207
Payroll Withholding - Donations	-	1,235	1,235	-
Payroll Withholding - Insurance	29,869	406,427	390,840	45,456
Payroll Withholding - Other	435	16,116	16,251	300
Payroll Withholding - Child Support	-	20,790	20,792	(2)
Payroll Withholding - Deferred Compensation	-	19,295	19,295	-
Payroll Withholding - Federal	-	565,599	565,599	-
Payroll Withholding - FICA & Medicare	-	421,447	421,447	-
Payroll Withholding - Local Tax	-	73,061	73,061	-
Payroll Withholding - PERF	-	181,635	181,635	-
Payroll Withholding - Sheriff Pension	-	18,934	18,934	-
Payroll Withholding - State	-	190,666	190,666	-
Sheriff Pension Holding	-	1,300	1,300	-
HEA 1001 State Homestead Credit	18	102	80	40

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

WHITE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
State Fines and Forfeitures	4,116	27,849	18,638	13,327
Infraction Judgements	2,482	58,113	57,135	3,460
Overweight Vehicle Fines	-	890	890	-
Special Death Benefit	22,575	3,810	560	25,825
Sales Disclosure - State Share	175	3,280	3,360	95
Coroners Training & Con't Education	82	2,850	2,646	286
Child Restraint Violations Fines	25	725	750	-
Inheritance Tax	223,805	828,994	1,046,893	5,906
Education Plate Fees Agency	-	956	956	-
Innkeepers Tax Collections	648,208	441,875	465,370	624,713
93.563 Prosecutor PCA	146	438	89	495
93.563 Title IV-D Incentive	29,007	9,840	-	38,847
93.563 Prosecutor IV-D Incentive-Post Oct '99	45,982	16,376	10,097	52,261
93.563 Clerk IV-D Incentive-Post Oct '99	39,395	9,840	644	48,591
HRA Health Reimbursement	-	317,397	-	317,397
County Enforcement Education #2	283	2,083	1,874	492
Law Enforcement Forfeiture	2,345	5,250	1,357	6,238
E911 Surtax	12,656	-	-	12,656
Sheriff Drug Awareness	3,018	860	286	3,592
Out Of School Suspension	(2,479)	11,371	7,373	1,519
Jail Lease/Rental	35,611	24,603	1,500	58,714
Drainage Approval Fee	10,491	12,400	19,030	3,861
Operation Pull Over	13	6,367	6,365	15
EMA Volunteers	3,816	1,325	2,065	3,076
Airport Construction Project	1,744	-	-	1,744
Election Clerk Hava Grant	2	10,000	-	10,002
Public Right Of Way Fee	49,133	32,632	-	81,765
Pre-Trial Diversion	40,802	8,470	9,248	40,024
Alcohol & Drug	297,551	24,199	8,370	313,380
Law Enforcement Education	60,122	7,561	7,159	60,524
Pretrial Deferral	30,332	11,660	23,455	18,537
Jury Fees	88,820	4,065	18,721	74,164
Health Dept Bio Terrorism	32,232	23,525	48,339	7,418
Food Training	2,467	-	-	2,467
State Meeting Recording	-	3,130	2,933	197
Airport Project (State)	(280)	17,535	-	17,255
Wolcott Corridor Expansion	16,714	45,000	85,000	(23,286)
Bullet Proof Vest Program	100	-	-	100
Community Come Back Grant	3,264	-	-	3,264

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

WHITE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
6th Street/ West Shafer Drive Grant	(530,238)	16,033	190,775	(704,980)
Marine Patrol Grant	947	15,000	15,894	53
White Co Council On Aging	-	168,193	168,193	-
Comm Corrections State	(63,081)	367,825	349,935	(45,191)
Security Protection	27,471	4,327	-	31,798
County Revenue	17,928	-	17,928	-
Civil Service Fee	26,463	1,093	27,556	-
Small Claims Fee	69,063	2,690	71,753	-
CTP Grant Comm Corrections	17,260	23,740	-	41,000
Courthouse Security	(1,723)	1,723	-	-
Recorders Enhanced Access	26,978	4,200	-	31,178
Adult Offenders Interstate	4,557	1,010	5,567	-
Wind Farm Economic Development	5,174,201	-	104,766	5,069,435
Verasun Economic Development	2,295,670	-	-	2,295,670
County Levy Excess	473,010	-	473,010	-
Bioterrorism Hospital Planning	114	14,406	14,406	114
County Home Escrow	30,000	-	30,000	-
Rural Demo Project Enforce	(18)	18	-	-
WCMH Escrow	-	95,500	95,500	-
EMA Competitive Grant	(4,054)	7,544	3,490	-
Comm Tax Certificate Sale	33,453	2,615	20,928	15,140
AP Meadowbrook Sub 2 Escrow	2,442	1	-	2,443
Homesteads (SRI Portion)	6,688	21,462	17,537	10,613
EMA Rainy Day	15,010	-	-	15,010
Solid Waste Reserve	12,331,668	2,136,107	-	14,467,775
Soil & Water (Payroll)	(1,970)	-	2,298	(4,268)
Health - NACCHO Grant HRC	-	4,000	3,999	1
Health - NACCHO BPRS 189	-	17,744	17,744	-
Health Dept Gift	16,104	40	-	16,144
Solid Waste Management	1,429	97,549	97,349	1,629
Solid Waste Operating	6,838,157	2,049,005	2,263,897	6,623,265
Totals	<u>\$ 52,299,595</u>	<u>\$ 61,151,334</u>	<u>\$ 58,596,284</u>	<u>\$ 54,854,645</u>

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

WHITE COUNTY  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

*A. Reporting Entity*

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

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

*B. Basis of Accounting*

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

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

*C. Cash and Investments*

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

*D. Receipts*

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

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers 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 which include 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: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.



WHITE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution 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 which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine 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 which include receipts derived 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 which include amounts received from various sources which can include, but are 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 include outflows 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 which include 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 office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

WHITE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*F. Interfund Transfers*

The County may, from time to time, transfer money 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 money 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 money 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 February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

**Note 4. Deposits and Investments**

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

WHITE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and 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  
1 North Capitol Street, Suite 001  
Indianapolis, IN 46204  
Ph. (888) 526-1687

*Funding Policy and Annual Pension Cost*

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

WHITE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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. This is a result of the funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2013.

**Note 8. Combined Funds**

Funds related to Special Death Benefit (2 funds), Innkeepers Tax (2 funds), Ditch Maintenance (3 funds), and Adult Probation (3 funds) were reported individually in the prior financial statement but were combined into one fund for each type in the current financial statement.

#### SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's Annual Report information can be found on the Gateway 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 Annual Report of the County which is 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 supplementary 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, 2013

	After Settlement Collections	Sheriff's Inmate Trust	Prosecutors Check Deception Program	Jail Commissary	Clerk's Trust	Sheriff's Cashbook	Treasurer
Cash and investments - beginning	\$ 497,909	\$ 3,411	\$ 1,028	\$ 47,871	\$ 882,277	\$ 358	\$ 623,559
Receipts:							
Taxes	24,489,445	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	2,244,119	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	271,484	5,145	98,139	3,641,051	436,700	786,875
Total receipts	<u>26,733,564</u>	<u>271,484</u>	<u>5,145</u>	<u>98,139</u>	<u>3,641,051</u>	<u>436,700</u>	<u>786,875</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	26,829,230	265,748	5,148	113,496	3,909,265	436,758	623,559
Total disbursements	<u>26,829,230</u>	<u>265,748</u>	<u>5,148</u>	<u>113,496</u>	<u>3,909,265</u>	<u>436,758</u>	<u>623,559</u>
Excess (deficiency) of receipts over disbursements	(95,666)	5,736	(3)	(15,357)	(268,214)	(58)	163,316
Cash and investments - ending	<u>\$ 402,243</u>	<u>\$ 9,147</u>	<u>\$ 1,025</u>	<u>\$ 32,514</u>	<u>\$ 614,063</u>	<u>\$ 300</u>	<u>\$ 786,875</u>

WHITE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

	County General	Accident Report	Aviation	CAGIT County Certified Shares	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 3,742,602	\$ 952	\$ 920,957	\$ -	\$ 3,635,965	\$ 11,258	\$ 57,165
Receipts:							
Taxes	4,927,717	-	248,610	-	-	-	-
Licenses and permits	133,142	-	-	-	-	-	-
Intergovernmental	413,275	-	23,446	-	-	-	-
Charges for services	126,890	778	84,521	-	-	-	-
Fines and forfeits	94,942	-	-	-	-	8,051	-
Other receipts	4,002,129	-	183,210	2,010,868	793,062	-	13,246
Total receipts	<u>9,698,095</u>	<u>778</u>	<u>539,787</u>	<u>2,010,868</u>	<u>793,062</u>	<u>8,051</u>	<u>13,246</u>
Disbursements:							
Personal services	4,318,505	-	32,475	-	1,005,501	-	-
Supplies	287,708	-	12,152	-	-	-	-
Other services and charges	1,490,832	-	34,953	-	36,400	-	-
Capital outlay	451,816	-	175,681	-	66,000	-	-
Other disbursements	4,155,203	799	-	314,944	153,911	-	18,425
Total disbursements	<u>10,704,064</u>	<u>799</u>	<u>255,261</u>	<u>314,944</u>	<u>1,261,812</u>	<u>-</u>	<u>18,425</u>
Excess (deficiency) of receipts over disbursements	<u>(1,005,969)</u>	<u>(21)</u>	<u>284,526</u>	<u>1,695,924</u>	<u>(468,750)</u>	<u>8,051</u>	<u>(5,179)</u>
Cash and investments - ending	<u>\$ 2,736,633</u>	<u>\$ 931</u>	<u>\$ 1,205,483</u>	<u>\$ 1,695,924</u>	<u>\$ 3,167,215</u>	<u>\$ 19,309</u>	<u>\$ 51,986</u>

WHITE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

	Community Corrections	Congressional School Interest	Congressional School Principal	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Building	Cumulative Building Hospital
Cash and investments - beginning	\$ 219,759	\$ 13,710	\$ 46,000	\$ 25,444	\$ 4,756,759	\$ 1,124,528	\$ 6,093
Receipts:							
Taxes	-	-	-	-	873,636	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	82,391	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	308,697	115	-	3,280	59,466	-	-
Total receipts	308,697	115	-	3,280	1,015,493	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	13,813	-	-	-	-	-	-
Other services and charges	100,827	-	-	-	62,835	-	-
Capital outlay	-	-	-	-	65,935	748,974	-
Other disbursements	160,000	1,840	-	-	-	-	-
Total disbursements	274,640	1,840	-	-	128,770	748,974	-
Excess (deficiency) of receipts over disbursements	34,057	(1,725)	-	3,280	886,723	(748,974)	-
Cash and investments - ending	\$ 253,816	\$ 11,985	\$ 46,000	\$ 28,724	\$ 5,643,482	\$ 375,554	\$ 6,093



WHITE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

	Drug Free Community	Economic Development Fee	Emergency Planning/ Right To Know	Emergency Telephone System	Extradition and Sheriff's Assistance	Firearms Training	General Drain Improvement
Cash and investments - beginning	\$ 35,114	\$ 6,700	\$ 65,454	\$ 395,670	\$ 86,165	\$ 14,244	\$ 507,768
Receipts:							
Taxes	-	-	-	397,426	-	-	551
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	37,480	-	-	-
Charges for services	-	-	-	-	-	13,710	-
Fines and forfeits	33,819	-	-	-	-	-	-
Other receipts	480	-	4,269	-	200	-	76,569
Total receipts	<u>34,299</u>	<u>-</u>	<u>4,269</u>	<u>434,906</u>	<u>200</u>	<u>13,710</u>	<u>77,120</u>
Disbursements:							
Personal services	3,000	-	998	215,398	-	-	-
Supplies	2,270	-	21	75	-	-	-
Other services and charges	30,989	-	85	92,572	-	-	-
Capital outlay	-	-	21,357	11,126	-	-	-
Other disbursements	-	-	-	-	1,593	12,052	47,852
Total disbursements	<u>36,259</u>	<u>-</u>	<u>22,461</u>	<u>319,171</u>	<u>1,593</u>	<u>12,052</u>	<u>47,852</u>
Excess (deficiency) of receipts over disbursements	<u>(1,960)</u>	<u>-</u>	<u>(18,192)</u>	<u>115,735</u>	<u>(1,393)</u>	<u>1,658</u>	<u>29,268</u>
Cash and investments - ending	<u>\$ 33,154</u>	<u>\$ 6,700</u>	<u>\$ 47,262</u>	<u>\$ 511,405</u>	<u>\$ 84,772</u>	<u>\$ 15,902</u>	<u>\$ 537,036</u>

WHITE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

	Health	Levy Excess	Local Health Maintenance	Local Road and Street	Misdemeanant	Motor Vehicle Highway	Rainy Day
Cash and investments - beginning	\$ 525,623	\$ 99,368	\$ 121,161	\$ 121,515	\$ 4,792	\$ 249,447	\$ 945,267
Receipts:							
Taxes	148,816	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	14,035	-	33,139	249,119	-	2,492,524	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	8,516	-	-
Other receipts	38,669	4,058	-	-	-	166,542	-
Total receipts	<u>201,520</u>	<u>4,058</u>	<u>33,139</u>	<u>249,119</u>	<u>8,516</u>	<u>2,659,066</u>	<u>-</u>
Disbursements:							
Personal services	143,025	-	8,718	-	-	1,835,397	-
Supplies	880	-	-	-	11,116	171,892	-
Other services and charges	12,776	-	4,325	240,000	-	287,148	-
Capital outlay	-	-	-	-	-	32,403	-
Other disbursements	-	103,426	-	-	-	-	-
Total disbursements	<u>156,681</u>	<u>103,426</u>	<u>13,043</u>	<u>240,000</u>	<u>11,116</u>	<u>2,326,840</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>44,839</u>	<u>(99,368)</u>	<u>20,096</u>	<u>9,119</u>	<u>(2,600)</u>	<u>332,226</u>	<u>-</u>
Cash and investments - ending	<u>\$ 570,462</u>	<u>\$ -</u>	<u>\$ 141,257</u>	<u>\$ 130,634</u>	<u>\$ 2,192</u>	<u>\$ 581,673</u>	<u>\$ 945,267</u>

WHITE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

	Reassessment - 2009	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat	Sheriff's Pension Trust	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 45,307	\$ 411,703	\$ 125,096	\$ 173,362	\$ 187,907	\$ 88,210	\$ 37,825
Receipts:							
Taxes	-	103,296	-	80,245	-	43,441	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	9,742	-	-	-	-	-
Charges for services	-	-	69,123	-	-	-	6,700
Fines and forfeits	-	-	-	-	12,987	-	-
Other receipts	-	39,929	-	-	-	-	-
Total receipts	-	152,967	69,123	80,245	12,987	43,441	6,700
Disbursements:							
Personal services	48	-	-	-	-	-	-
Supplies	50	2,928	-	-	-	-	1,360
Other services and charges	6,000	37,301	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	39,209	-	54,460	-	-	89,851	-
Total disbursements	45,307	40,229	54,460	-	-	89,851	1,360
Excess (deficiency) of receipts over disbursements	(45,307)	112,738	14,663	80,245	12,987	(46,410)	5,340
Cash and investments - ending	\$ -	\$ 524,441	\$ 139,759	\$ 253,607	\$ 200,894	\$ 41,800	\$ 43,165

WHITE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

	<u>Tax Sale Fees</u>	<u>Tax Sale Redemption</u>	<u>Tax Sale Surplus</u>	<u>Local Health Department Trust Account</u>	<u>Vehicle Inspection</u>	<u>Wireless Emergency Telephone System</u>	<u>Guardian Ad Litem</u>
Cash and investments - beginning	\$ 16,378	\$ -	\$ 162,857	\$ 124,869	\$ 6,882	\$ 1,185	\$ 6,130
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	8,953	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	24,817	106,624	493,089	-	1,115	-	-
Total receipts	<u>24,817</u>	<u>106,624</u>	<u>493,089</u>	<u>8,953</u>	<u>1,115</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	20,390	89,171	271,587	6,205	433	-	-
Total disbursements	<u>20,390</u>	<u>89,171</u>	<u>271,587</u>	<u>6,205</u>	<u>433</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>4,427</u>	<u>17,453</u>	<u>221,502</u>	<u>2,748</u>	<u>682</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 20,805</u>	<u>\$ 17,453</u>	<u>\$ 384,359</u>	<u>\$ 127,617</u>	<u>\$ 7,564</u>	<u>\$ 1,185</u>	<u>\$ 6,130</u>

WHITE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

	Auditors Ineligible Deductions	County Elected Officials Training	Statewide 9-1-1	Adult Probation Administrative	Juvenile Probation Administrative	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services
Cash and investments - beginning	\$ 94,181	\$ 6,536	\$ 209,978	\$ 38,944	\$ 10,615	\$ (3,665)	\$ 4,472
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	440,839	-	-	-	-
Charges for services	-	-	-	-	-	51,094	1,897
Fines and forfeits	-	-	-	25,399	-	-	-
Other receipts	100,661	4,327	-	-	426	42,597	12,365
Total receipts	100,661	4,327	440,839	25,399	426	93,691	14,262
Disbursements:							
Personal services	-	-	336,188	-	-	29,956	-
Supplies	-	-	-	-	-	3,272	364
Other services and charges	-	-	-	-	-	45,594	3,980
Capital outlay	-	-	-	-	-	4,422	2,450
Other disbursements	1,368	834	-	52,531	11,041	5,338	2,000
Total disbursements	1,368	834	336,188	52,531	11,041	88,582	8,794
Excess (deficiency) of receipts over disbursements	99,293	3,493	104,651	(27,132)	(10,615)	5,109	5,468
Cash and investments - ending	\$ 193,474	\$ 10,029	\$ 314,629	\$ 11,812	\$ -	\$ 1,444	\$ 9,940

WHITE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

	Cemetery Operating	Drainage Maintenance	Drug Task Force	DUI Task Force	K-9	Payroll Clearing	Payroll Withholding - Donations
Cash and investments - beginning	\$ 4,771	\$ 2,178,971	\$ 356	\$ 518	\$ 23,501	\$ 4,207	\$ -
Receipts:							
Taxes	-	368,521	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	9,314	5,000	-	-	-
Charges for services	-	-	-	-	625	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	23	60,132	-	-	-	-	1,235
Total receipts	23	428,653	9,314	5,000	625	-	1,235
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	16,299	-	-
Other services and charges	360	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	518,906	9,312	5,086	-	-	1,235
Total disbursements	360	518,906	9,312	5,086	16,299	-	1,235
Excess (deficiency) of receipts over disbursements	(337)	(90,253)	2	(86)	(15,674)	-	-
Cash and investments - ending	\$ 4,434	\$ 2,088,718	\$ 358	\$ 432	\$ 7,827	\$ 4,207	\$ -

WHITE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

	Payroll Withholding - Insurance	Payroll Withholding - Other	Payroll Withholding - Child Support	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare	Payroll Withholding - Local Tax
Cash and investments - beginning	\$ 29,869	\$ 435	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	406,427	16,116	20,790	19,295	565,599	421,447	73,061
Total receipts	406,427	16,116	20,790	19,295	565,599	421,447	73,061
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	390,840	16,251	20,792	19,295	565,599	421,447	73,061
Total disbursements	390,840	16,251	20,792	19,295	565,599	421,447	73,061
Excess (deficiency) of receipts over disbursements	15,587	(135)	(2)	-	-	-	-
Cash and investments - ending	\$ 45,456	\$ 300	\$ (2)	\$ -	\$ -	\$ -	\$ -

WHITE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

	Payroll Withholding - PERF	Payroll Withholding - Sheriff Pension	Payroll Withholding - State	Sheriff Pension Holding	HEA 1001 State Homestead Credit	State Fines and Forfeitures	Infraction Judgements
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 18	\$ 4,116	\$ 2,482
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	102	-	-
Fines and forfeits	-	-	-	-	-	27,849	58,113
Other receipts	181,635	18,934	190,666	1,300	-	-	-
Total receipts	181,635	18,934	190,666	1,300	102	27,849	58,113
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	181,635	18,934	190,666	1,300	80	18,638	57,135
Total disbursements	181,635	18,934	190,666	1,300	80	18,638	57,135
Excess (deficiency) of receipts over disbursements	-	-	-	-	22	9,211	978
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 40	\$ 13,327	\$ 3,460



WHITE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Cont Education	Child Restraint Violations Fines	Inheritance Tax	Education Plate Fees Agency
Cash and investments - beginning	\$ -	\$ 22,575	\$ 175	\$ 82	\$ 25	\$ 223,805	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	828,994	-
Charges for services	-	-	3,280	-	-	-	-
Fines and forfeits	890	3,810	-	2,850	725	-	-
Other receipts	-	-	-	-	-	-	956
Total receipts	890	3,810	3,280	2,850	725	828,994	956
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	890	560	3,360	2,646	750	1,046,893	956
Total disbursements	890	560	3,360	2,646	750	1,046,893	956
Excess (deficiency) of receipts over disbursements	-	3,250	(80)	204	(25)	(217,899)	-
Cash and investments - ending	\$ -	\$ 25,825	\$ 95	\$ 286	\$ -	\$ 5,906	\$ -

WHITE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

	Innkeepers Tax Collections	93.563 Prosecutor PCA	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	HRA Health Reimbursement	County Enforcement Education #2
Cash and investments - beginning	\$ 648,208	\$ 146	\$ 29,007	\$ 45,982	\$ 39,395	\$ -	\$ 283
Receipts:							
Taxes	439,974	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	438	9,840	16,376	9,840	-	-
Charges for services	-	-	-	-	-	-	2,083
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,901	-	-	-	-	317,397	-
Total receipts	<u>441,875</u>	<u>438</u>	<u>9,840</u>	<u>16,376</u>	<u>9,840</u>	<u>317,397</u>	<u>2,083</u>
Disbursements:							
Personal services	-	-	-	3,000	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	465,370	89	-	7,097	644	-	1,874
Total disbursements	<u>465,370</u>	<u>89</u>	<u>-</u>	<u>10,097</u>	<u>644</u>	<u>-</u>	<u>1,874</u>
Excess (deficiency) of receipts over disbursements	<u>(23,495)</u>	<u>349</u>	<u>9,840</u>	<u>6,279</u>	<u>9,196</u>	<u>317,397</u>	<u>209</u>
Cash and investments - ending	<u>\$ 624,713</u>	<u>\$ 495</u>	<u>\$ 38,847</u>	<u>\$ 52,261</u>	<u>\$ 48,591</u>	<u>\$ 317,397</u>	<u>\$ 492</u>

WHITE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

	Law Enforcement Forfeiture	E911 Surtax	Sheriff Drug Awareness	Out Of School Suspension	Jail Lease/Rental	Drainage Approval Fee	Operation Pull Over
Cash and investments - beginning	\$ 2,345	\$ 12,656	\$ 3,018	\$ (2,479)	\$ 35,611	\$ 10,491	\$ 13
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	6,367
Charges for services	-	-	860	-	-	400	-
Fines and forfeits	5,250	-	-	11,371	-	-	-
Other receipts	-	-	-	-	24,603	12,000	-
Total receipts	5,250	-	860	11,371	24,603	12,400	6,367
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	1,500	200	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,357	-	286	7,373	-	18,830	6,365
Total disbursements	1,357	-	286	7,373	1,500	19,030	6,365
Excess (deficiency) of receipts over disbursements	3,893	-	574	3,998	23,103	(6,630)	2
Cash and investments - ending	\$ 6,238	\$ 12,656	\$ 3,592	\$ 1,519	\$ 58,714	\$ 3,861	\$ 15

WHITE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

	EMA Volunteers	Airport Construction Project	Election Clerk Hava Grant	Public Right Of Way Fee	Pre-Trial Diversion	Alcohol & Drug	Law Enforcement Education
Cash and investments - beginning	\$ 3,816	\$ 1,744	\$ 2	\$ 49,133	\$ 40,802	\$ 297,551	\$ 60,122
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	10,000	-	-	-	-
Charges for services	-	-	-	32,632	-	-	-
Fines and forfeits	-	-	-	-	-	-	7,561
Other receipts	1,325	-	-	-	8,470	24,199	-
Total receipts	1,325	-	10,000	32,632	8,470	24,199	7,561
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,065	-	-	-	9,248	8,370	7,159
Total disbursements	2,065	-	-	-	9,248	8,370	7,159
Excess (deficiency) of receipts over disbursements	(740)	-	10,000	32,632	(778)	15,829	402
Cash and investments - ending	\$ 3,076	\$ 1,744	\$ 10,002	\$ 81,765	\$ 40,024	\$ 313,380	\$ 60,524

WHITE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

	Pretrial Deferral	Jury Fees	Health Dept Bio Terrorism	Food Training	State Meeting Recording	Airport Project (State)	Wolcott Corridor Expansion
Cash and investments - beginning	\$ 30,332	\$ 88,820	\$ 32,232	\$ 2,467	\$ -	\$ (280)	\$ 16,714
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	23,525	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	11,660	4,065	-	-	3,130	17,535	45,000
Total receipts	11,660	4,065	23,525	-	3,130	17,535	45,000
Disbursements:							
Personal services	-	16,856	12,260	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	1,865	36,079	-	-	-	-
Capital outlay	-	-	-	-	-	-	85,000
Other disbursements	23,455	-	-	-	2,933	-	-
Total disbursements	23,455	18,721	48,339	-	2,933	-	85,000
Excess (deficiency) of receipts over disbursements	(11,795)	(14,656)	(24,814)	-	197	17,535	(40,000)
Cash and investments - ending	\$ 18,537	\$ 74,164	\$ 7,418	\$ 2,467	\$ 197	\$ 17,255	\$ (23,286)

WHITE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

	Bullet Proof Vest Program	Community Come Back Grant	6th Street/ West Shafer Drive Grant	Marine Patrol Grant	White Co Council On Aging	Comm Corrections State	Security Protection
Cash and investments - beginning	\$ 100	\$ 3,264	\$ (530,238)	\$ 947	\$ -	\$ (63,081)	\$ 27,471
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	16,033	15,000	168,193	367,825	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	4,327
Total receipts	-	-	16,033	15,000	168,193	367,825	4,327
Disbursements:							
Personal services	-	-	-	-	-	326,195	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	190,775	-	-	-	-
Other disbursements	-	-	-	15,894	168,193	23,740	-
Total disbursements	-	-	190,775	15,894	168,193	349,935	-
Excess (deficiency) of receipts over disbursements	-	-	(174,742)	(894)	-	17,890	4,327
Cash and investments - ending	\$ 100	\$ 3,264	\$ (704,980)	\$ 53	\$ -	\$ (45,191)	\$ 31,798

WHITE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

	County Revenue	Civil Service Fee	Small Claims Fee	CTP Grant Comm Corrections	Courthouse Security	Recorders Enhanced Access	Adult Offenders Interstate
Cash and investments - beginning	\$ 17,928	\$ 26,463	\$ 69,063	\$ 17,260	\$ (1,723)	\$ 26,978	\$ 4,557
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	23,740	-	-	-
Charges for services	-	-	-	-	-	4,200	-
Fines and forfeits	-	1,093	2,690	-	-	-	1,010
Other receipts	-	-	-	-	1,723	-	-
Total receipts	-	1,093	2,690	23,740	1,723	4,200	1,010
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	17,928	27,556	71,753	-	-	-	5,567
Total disbursements	17,928	27,556	71,753	-	-	-	5,567
Excess (deficiency) of receipts over disbursements	(17,928)	(26,463)	(69,063)	23,740	1,723	4,200	(4,557)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 41,000	\$ -	\$ 31,178	\$ -

WHITE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

	Wind Farm Economic Development	Verasun Economic Development	County Levy Excess	Bioterrorism Hospital Planning	County Home Escrow	Rural Demo Project Enforce	WCMH Escrow
Cash and investments - beginning	\$ 5,174,201	\$ 2,295,670	\$ 473,010	\$ 114	\$ 30,000	\$ (18)	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	14,406	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	18	95,500
Total receipts	-	-	-	14,406	-	18	95,500
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	104,766	-	473,010	14,406	30,000	-	95,500
Total disbursements	104,766	-	473,010	14,406	30,000	-	95,500
Excess (deficiency) of receipts over disbursements	(104,766)	-	(473,010)	-	(30,000)	18	-
Cash and investments - ending	\$ 5,069,435	\$ 2,295,670	\$ -	\$ 114	\$ -	\$ -	\$ -



WHITE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

	EMA Competitive Grant	Comm Tax Certificate Sale	AP Meadowbrook Sub 2 Escrow	Homesteads (SRI Portion)	EMA Rainy Day	Solid Waste Reserve	Soil & Water (Payroll)
Cash and investments - beginning	\$ (4,054)	\$ 33,453	\$ 2,442	\$ 6,688	\$ 15,010	\$ 12,331,668	\$ (1,970)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	7,544	-	-	-	-	-	-
Charges for services	-	-	-	-	-	2,136,107	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	2,615	1	21,462	-	-	-
Total receipts	7,544	2,615	1	21,462	-	2,136,107	-
Disbursements:							
Personal services	-	-	-	-	-	-	2,298
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,490	20,928	-	17,537	-	-	-
Total disbursements	3,490	20,928	-	17,537	-	-	2,298
Excess (deficiency) of receipts over disbursements	4,054	(18,313)	1	3,925	-	2,136,107	(2,298)
Cash and investments - ending	\$ -	\$ 15,140	\$ 2,443	\$ 10,613	\$ 15,010	\$ 14,467,775	\$ (4,268)

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Health - NACCHO Grant HRC	Health - NACCHO BPRS 189	Health Dept Gift	Solid Waste Management	Solid Waste Operating	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 16,104	\$ 1,429	\$ 6,838,157	\$ 52,299,595
Receipts:						
Taxes	-	-	-	-	-	32,121,678
Licenses and permits	-	-	-	-	-	133,142
Intergovernmental	4,000	17,744	-	-	-	7,603,241
Charges for services	-	-	-	-	2,049,005	4,584,007
Fines and forfeits	-	-	-	-	-	306,926
Other receipts	-	-	40	97,549	-	16,402,340
Total receipts	4,000	17,744	40	97,549	2,049,005	61,151,334
Disbursements:						
Personal services	-	-	-	-	322,798	8,612,616
Supplies	-	-	-	-	4,635	528,835
Other services and charges	-	-	-	-	96,508	2,623,129
Capital outlay	-	-	-	-	1,832,480	3,688,419
Other disbursements	3,999	17,744	-	97,349	7,476	43,143,285
Total disbursements	3,999	17,744	-	97,349	2,263,897	58,596,284
Excess (deficiency) of receipts over disbursements	1	-	40	200	(214,892)	2,555,050
Cash and investments - ending	\$ 1	\$ -	\$ 16,144	\$ 1,629	\$ 6,623,265	\$ 54,854,645

WHITE COUNTY  
SCHEDULE OF CAPITAL ASSETS  
December 31, 2013

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	\$ 2,659,234
Infrastructure	87,247,811
Buildings	13,812,223
Improvements other than buildings	2,927,161
Machinery, equipment, and vehicles	6,488,425
Construction in progress	<u>1,029,728</u>
Total capital assets	<u>\$ 114,164,582</u>

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF WHITE COUNTY, INDIANA

***Report on Compliance for Each Major Federal Program***

We have audited White County's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2013-004. Our opinion on each major federal program is not modified with respect to these matters.

The County's response to the noncompliance findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

***Report on Internal Control Over Compliance***


Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2013-003 and 2013-004 to be material weaknesses.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

  
Paul D. Joyce, CPA  
State Examiner

April 29, 2014

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#### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the County. The schedule and notes are presented as intended by the County.

WHITE COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2013

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of the Interior</u>				
Fish and Wildlife Cluster				
Wildlife Restoration and Basic Hunter Education	Indiana Department of Natural Resources	15.611		
Wildlife Restoration			#300W1A22D45000	\$ 1,277
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster				
Highway Planning and Construction	Indiana Department of Transportation	20.205		
6th St/W Shafer Drive			DES 040050	16,021
Bridge Inspection			DES 0902022	59,466
Total - Highway Planning and Construction Cluster				75,487
Highway Safety Cluster				
State and Community Highway Safety	Indiana Criminal Justice Institute	20.600		
Operation Pull-Over Enforcement			#032NHTSA4022013	6,367
Alcohol Impaired Driving Countermeasures Incentive Grants I	Indiana Criminal Justice Institute	20.601		
Drug Task Force Grant			#032NHTSA4102013	9,314
Total - Highway Safety Cluster				15,681
Airport Improvement Program	Direct grant	20.106		
Airport Construction Program			AIP-3-18-0057-1211	24,471
Formula Grants for Rural Areas	Indiana Department of Transportation	20.509		
PMTF Operating Assistance Grant - Council on Aging Transit Grant			FY 2011	24,879
			FY 2012	95,736
Total - Formula Grants for Rural Areas				120,615
Total - Department of Transportation				236,254
<u>Department of Health and Human Services</u>				
Public Health Emergency Preparedness	Indiana State Department of Health	93.069		
2011 Public Health Preparedness and Response for Bioterrorism			A70-3-0532153	13,958
			A70-3-0532183	7,867
Total - Public Health Emergency Preparedness				21,825
Hospital Preparedness Program (HPP) and Public Health Emergency	Indiana State Department of Health	93.074		
Preparedness (PHEP) Aligned Cooperative Agreements				
Bioterrorism Hospital Planning			BPRS 189-70	13,525
			BHP 189-1	4,657
Total - Hospital Preparedness Program (HPP) and				
Public Health Emergency Preparedness (PHEP)				
Aligned Cooperative Agreements				18,182

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

WHITE COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2013  
(Continued)

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Health and Human Services (continued)</u>				
Centers for Disease Control and Prevention- Investigations and Technical Assistance Bio Preparedness and Response Program	Indiana State Department of Health	93.283	A70-3-0532153 A70-3-0532183	3,786 <u>2,133</u>
Total - Centers for Disease Control and Prevention-Investigations and Technical Assistance				<u>5,919</u>
Child Support Enforcement	Indiana Department of Child Services	93.563		
General Child Support Enforcement			2013	126,888
Clerk Incentive 4D			2013	9,840
Prosecutor Incentive 4D			2013	16,376
Title 4D Incentive			2013	9,840
IV-D Cost Allocation			2013	<u>43,909</u>
Total - Child Support Enforcement				<u>206,853</u>
Voting Access for Individuals with Disabilities-Grants to States Election Clerk HAVA Grant	Indiana State Department of Health	93.617	0631003INVOTE10	<u>10,000</u>
Total - Department of Health and Human Services				<u>262,779</u>
<u>Department of Homeland Security</u>				
Boating Safety Financial Assistance Marine Patrol Grant	Indiana Department of Natural Resources	97.012	#300LE1BOATGRT13	<u>8,176</u>
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042		
EMA Competitive Grant			C44P-3-051B	4,054
Emergency Management Performance Grant			C449-3-318B	<u>25,328</u>
Total - Emergency Management Performance Grants				<u>29,382</u>
Total - Department of Homeland Security				<u>37,558</u>
Total federal awards expended				<u>\$ 537,868</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

WHITE COUNTY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statement. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

**Note 2. Subrecipients**

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2013:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>2013</u>
Formula Grants for Rural Areas	20.509	<u>\$ 120,615</u>

WHITE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**Section I - Summary of Auditor's Results**

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	yes

Identification of Major Programs:

<u>CFDA</u>	<u>Name of Federal Program</u>
20.509	Formula Grants for Rural Areas
93.563	Child Support Enforcement

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee?	no
--	----

**Section II - Financial Statement Findings**

**FINDING 2013-001 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING**

We noted several deficiencies in the internal control system of the County related to financial transactions and reporting. We believe the following deficiencies constitute material weaknesses:

1. Lack of Segregation of Duties: Control activities should be selected and developed at various levels of the County to reduce risks to the achievement of financial reporting objectives. The County has not separated incompatible activities related to receipts, disbursements, payroll and related liabilities, and cash and investment balances. The failure to establish these controls could enable material misstatements or irregularities to remain undetected.

WHITE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

2. **Preparing Financial Statements:** Effective internal control over financial reporting involves the identification and analysis of the risks of material misstatement to the County's audited financial statement and then determining how those identified risks should be managed. The County has not identified risks to the preparation of a reliable financial statement and as a result has failed to design effective controls over the preparation of the financial statement to prevent or detect material misstatements, including notes to the financial statement.
3. **Monitoring of Controls:** Effective internal control over financial reporting requires the Board of Commissioners to monitor and assess the quality of the County's system of internal control. The Board of Commissioners has not performed either an ongoing or separate evaluation of their system of internal controls. The failure to exercise their oversight responsibility places the County at risk that controls may not be designed or operating effectively to provide reasonable assurance that controls will prevent or detect material misstatements in a timely manner. Additionally, the County has no process to identify or communicate corrective actions to improve controls.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

***FINDING 2013-002 - INTERNAL CONTROLS OVER THE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS***

The County did not have a proper system of internal control in place to prevent or detect and correct errors on the Schedule of Expenditures of Federal Awards (SEFA). The County should have proper controls in place over the preparation of the SEFA to ensure accurate reporting of federal awards. Without a proper system of internal control in place that operates effectively, material misstatements of the SEFA could remain undetected. The County Auditor independently prepares the SEFA without oversight, review, or approval.

The SEFA presented for audit included several immaterial errors. Program names and pass-through entity identifying numbers were not always complete or accurate. Total federal awards expended included some State matching amounts and other immaterial amounts which could not be verified.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

WHITE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

***Section III - Federal Award Findings and Questioned Costs***

***FINDING 2013-003 - INTERNAL CONTROLS OVER COMPLIANCE REQUIREMENTS  
THAT HAVE A DIRECT AND MATERIAL EFFECT TO CHILD SUPPORT ENFORCEMENT***

Federal Agency: Department of Health and Human Services  
Federal Program: Child Support Enforcement  
CFDA Number: 93.563  
Federal Award Year: 2013  
Pass-Through Entity: Indiana Department of Child Services

Management of the County has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and some of the compliance requirements that have a direct and material effect to the program. This includes the following compliance requirements: Activities Allowed, Allowable Costs, Cash Management, and Reporting. The failure to establish an effective internal control system places the County at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could also allow non-compliance with compliance requirements and allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the grant.

Management of the County has contracted with an external consulting company to develop a cost allocation plan and submit monthly reports based on payroll and claim information supplied by the County Auditor's Office. Amounts submitted on the monthly reports are based on the consultant's cost allocation plan for the County and do not directly tie to the payroll and claim information provided. No one at the County verified the accuracy of the reports submitted to the State for reimbursement. Segregation of duties, such as an oversight, review, or approval process has not been established.

These deficiencies were reported in the County's 2012 Audit Report. The County's Summary Schedule of Prior Audit Findings, as presented in this report, does not accurately represent the current status of the finding.

An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement, or a type of compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

The failure to establish internal controls could enable material noncompliance to go undetected. Noncompliance with the grant agreement or the compliance requirements that have a direct and material effect on the program could result in the loss of federal funds to the County.

WHITE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

We recommended that the County's management establish controls, including segregation of duties, related to the grant agreement and the compliance requirements that have a direct and material effect on the program.

***FINDING 2013-004 - INTERNAL CONTROLS OVER COMPLIANCE REQUIREMENTS THAT HAVE A DIRECT AND MATERIAL EFFECT TO FORMULA GRANTS FOR RURAL AREAS***

Federal Agency: Department of Transportation  
Federal Program: Formula Grants for Rural Areas  
CFDA Number: 20.509  
Federal Award Years: FY 2011 and FY 2012  
Pass-Through Entity: Indiana Department of Transportation

*Internal Controls*

Management of the County has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and the Subrecipient Monitoring requirements that have a direct and material effect on the program. The failure to establish an effective internal control system places the County at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could also allow noncompliance with compliance requirements and allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the grant.

An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement, or a type of compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

The lack of internal controls results in an increased risk that federal reports contain errors which would not be detected and corrected.

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

*Compliance*

The County has not performed site visits to monitor the subrecipient's fiscal operations and compliance with grant requirements. They also did not monitor compliance with their own Pass-Through Agreement which states that the White County Council on Aging is to supply monthly financial and ridership reports which shall include revenue and expense statements including a detailed report of expenses by budget category.



WHITE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

Circular A-133 Section .400(d) states in part:

"Pass-through entity responsibilities. A pass-through entity shall perform the following for the Federal awards it makes: . . .

- (2) Advise sub-recipients of requirements imposed on them by Federal laws, regulations, and the provisions of contracts or grant agreements as well as any supplemental requirements imposed by the pass-through entity.
- (3) Monitor the activities of sub-recipients as necessary to ensure that Federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved."

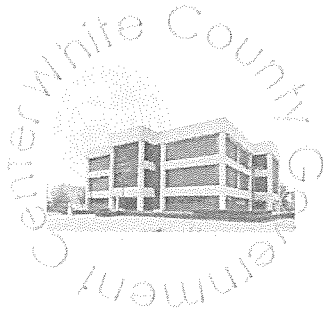
The failure to monitor the subrecipient was noncompliance with the grant agreement and could result in the loss of federal funds to the County.

We recommended that the County's management establish procedures to ensure compliance with the Subrecipient Monitoring requirements.

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#### AUDITEE PREPARED DOCUMENTS

The subsequent documents were provided by management of the County. The documents are presented as intended by the County.



**Gayle E. Rogers**

**White County Auditor**

110 N Main St., PO Box 260, Monticello, IN 47960

Ph: 574-583-5761 Fax: 574-583-2884 grogers@whitecountyindiana.us

### Summary Schedule of Prior Audit Findings

March 27, 2014

Contact: Gayle Rogers

Title: Auditor

Phone: 574-583-1515

#### Section III – Federal Award Findings and Questioned Costs

#### Finding 2012-3 – INTERNAL CONTROLS OVER COMPLIANCE REQUIREMENTS THAT HAVE A DIRECT AND MATERIAL EFFECT TO CHILD SUPPORT ENFORCEMENT

Federal Agency: U.S. Department of Health and Human Services

Federal Program: Child Support Enforcement

CFDA Number: 93.563

Pass-through Entity: Indiana Department of Health and Human Services

Remedy: White County added the Courts and Prosecutor's office to its contract with Maximus, which already included the Clerk's office and the cost allocation plan. Maximus is a state approved Title IV-D consultant utilizing proprietary software to calculate returns. Maximus engaged in a study of both the courts and the Prosecutor's office to determine the funds to be captured. Claims are submitted to the Auditor from department heads to be processed. Payroll and claims information is compiled by the Auditor's 2<sup>nd</sup> Deputy and forwarded on to Maximus for final determination of eligibility and calculation. Monthly reporting is provided by Maximus to the affected department heads for review. The Auditor submits a quarterly statement to the state reflecting sums received by each fund. From department heads to Auditor's office to state approved consultant (Maximus) back to department heads and Auditor's office then on to the state once more, White County authorities believe all reasonable internal controls and segregation of duties have been satisfied.

#### Finding 2012-4 – INTERNAL CONTROLS OVER COMPLIANCE REQUIREMENTS THAT HAVE A DIRECT AND MATERIAL EFFECT TO AIRPORT IMPROVEMENT PROGRAM

Federal Agency: U.S. Department of Transportation

Federal Program: Airport Improvement Program

CFDA Number: 20.106

Remedy: The White County Auditor was contacted by the Federal Aviation Administration to provide proof of internal control. The following resulted in satisfaction of internal control by the FAA. The Board of Aviation Commission (BOAC) meets the second Monday of each month. The President of the Board works closely with CHA (formerly RW Armstrong) in the completion of the grant application process. Once the application is completed, it is taken to the Board for perusal and approval. Upon receiving majority approval, a copy of the application is submitted to the County Auditor's Office to be placed in the file. Once approved, a copy of the approved grant is submitted to the County Auditor. During the course of the grant, the Board is in charge of ensuring conformance of the 12 steps. Funding of claims is budgeted as stipulated in the grant by the White County Council. As invoices come in, they are taken to the monthly BOAC meeting for Board approval to assure they are in line with the grant requirements. The claims are then taken to the County Auditor for payment. The County Auditor enters the claims for payment after ensuring available funding and assuring that the claim falls within the budget line item corresponding with the parameters of the grant. Auditor questions are directed to the Board and CHA. Warrants are then submitted to the White County Board of Commissioners for approval prior to release. Grant monies received are receipted into the grant fund for dispersal. The Board receives a copy of all receipts. The County Auditor sends a monthly report to all county departments detailing fund history, beginning and ending balances and any current activity as a check and balance for all funds.

#### Finding 2012-5 – EQUIPMENT AND REAL PROPERTY MANAGEMENT

Federal Agency: U.S. Department of Transportation

Federal Program: Airport Improvement Program

CFDA Number: 20.106

Remedy: The White County Auditor was contacted by the Federal Aviation Administration to provide proof of internal control. The following resulted in satisfaction of internal control by the FAA. An updated asset listing and inventory is completed by an outside firm for all of White County Government, including the airport, annually. The Board not only has input, but right of approval of this listing. Supporting documentation signed by the BOAC may be found in the Auditor's office. This documentation includes, but is not limited to, equipment listing and whether it is new or replacement and acquired in whole or in part with grant funds, description, serial or other identification number, source, acquisition date, cost, percentage of Federal cost participation, location, use and condition and any pertinent disposition information including date of disposal and sale price. Any procurement or disposal of equipment or real property cannot be authorized without BOAC approval. The airport manager is responsible for maintenance of the airport equipment. The Board reviews all procurement, disposal and maintenance requests to ensure conformance with grant assurances.

#### Finding 2012-6 – REAL PROPERTY ACQUISITION AND RELOCATION ASSISTANCE


Federal Agency: U.S. Department of Transportation

Federal Program: Airport Improvement Program

CFDA Number: 20.106

Remedy: The White County Auditor was contacted by the Federal Aviation Administration to provide proof of internal control. The following resulted in satisfaction of internal control by the FAA. It is the responsibility of the BOAC to approve any and all acquisition and relocation assistance that is to take place. With the internal controls now in place, no check is issued without the Auditor receiving a state approved claim form signed by the President of the BOAC. As stated in 2012-4, the County Auditor may not issue payment prior to County Commissioner review and approval.

Respectfully Submitted,



Gayle E. Rogers

White County Auditor



**Gayle E. Rogers**

**White County Auditor**

110 N Main St., PO Box 260, Monticello, IN 47960

Ph: 574-583-5761 Fax: 574-583-2884 grogers@whitecountyindiana.us

April 29, 2014

State Board of Accounts

Annual Audit 2013 Corrective Action

## **Section II – Financial Statement Findings**

### **Finding 2013-001-Internal Controls Over Financial Transactions and Reporting**

Reports of collections and claims are signed by department heads prior to submission to the accounting staff. Reports of collections are first verified in the Treasurer's office, then sent to the Auditor's office for production of a Quietus which is signed by both the Auditor and the Treasurer and a copy disbursed to the department head. The Treasurer is responsible for depositing all collections. Claims are reviewed and entered into the accounting software by the Auditor; payroll claims are entered by the 2<sup>nd</sup> Deputy. Claims are emailed to the County Commissioners a minimum of five days, but generally seven to ten days, prior to their public meeting at which they will either approve or deny the claims. This gives the Commissioners time to evaluate the claims and come to the Auditor's office to review and receive clarification of the claims so they are familiar with the claims before the public meeting. All claims are approved by the Board of County Commissioners in a public meeting after which warrants are distributed to the respective department heads for disbursement to employees and vendors.

Investment fund detail is the responsibility of the 2<sup>nd</sup> Deputy in the Auditor's office and currently reviewed monthly by the Auditor. The County Council and the County Board of Commissioners receive monthly fund reports including revenues, expenditures and balances of each county fund. The Auditor is responsible for reporting financial statements and balancing the statement with the accounting software. There have been no misstatements in 2013 or 2014. A strong communication network exists between the Auditor, the County Council and the Board of County Commissioners which facilitates upper management's awareness of the financial office and its segregation of duties.

### **Finding 2013-002-Internal Control Over the Schedule of Expenditures of Federal Awards**

County entities applying for grants are required to submit copies of applications, awards and all reports to the Auditor's office for review and filing. All claims, excluding schools, townships and libraries are processed through the Auditor's office. When a grant administration service is involved, that service is required to

funnel all reports and forms to the White County Auditor. Expenditures are processed as described in Finding 2013-001 above. The White County Board of Commissioners, the White County Council and county department heads have daily access to accurate, up-to-date fund history in the Auditor's office of all county funds for grant tracking purposes. The Auditor's office has made great strides in complying with SEFA requirements. Each grant is tracked in its own fund and all paperwork, including receipts and disbursements, is copied and kept in a separate folder labeled appropriately. Care is taken to locate and notate pertinent information such as names, pass through entities and identifying numbers. The Auditor is in close contact with applicable department heads to ensure accurate receipting, disbursing and tracking. The Auditor continues to gather knowledge in the area of grant education and hopes to take advantage of any available training in this field.

### **Section III – Federal Award Findings and Questioned Costs**

#### **Finding 2013-003-Internal Controls Over Compliance Requirements That Have a Direct and Material Effect to Child Support Enforcement**

White County has contracted with Maximus, a state approved consultant, to process its Title IV-D federal and state reimbursement. Maximus visited White County to conduct a study in each affected department to determine the percentage of reimbursement for which White County is entitled. Those departments are in communication with Maximus anytime necessary if they have a question or to inform Maximus of any departmental changes that might make a difference in Title IV-D calculation. Maximus possesses proprietary software for this calculation. The calculation information is not available to the county. The department head submits payroll and claims to the Auditor for processing. The Auditor's deputy submits requested funding information to Maximus. Maximus supplies the Clerk's and Prosecutor's offices with monthly reports. The Auditor compiles the quarterly report to the state along with funding backup reports. Maximus provides White County with an annual report for departments, Commissioners and Council to review. Contracting with Maximus is negotiated by the Board of Commissioners.

Due to the nature of confidentiality of Maximus, a state approved vendor for this service, it is neither economically responsible nor efficient in any manner to consider White County employees investing the time and effort to mirror the work that Maximus contracts to do for us. We were not capturing the maximum amount possible when we were doing this work in house. We trust the state to recommend and approve only vendors capable of doing the job correctly and to the utmost advantage of the county.

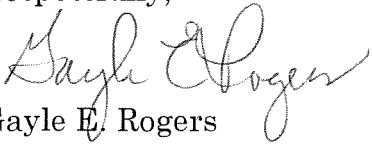
#### **Finding 2013-004-Internal Controls Over Compliance Requirements That Have a Direct and Material Effect to Formula Grants For Other Than Urbanized Areas**

The White County Council on Aging provides the county with quarterly reports regarding their transit activity. The Commissioners and Auditor review the material and the Commissioner President signs the grant request. The Auditor compares the approved request with the funding received and processes a warrant in the amount received to the Council on Aging.



The Auditor plans a site visit to verify compliance with the grant requirements. The Auditor will also obtain monthly reporting from the Council on Aging as outlined in the Pass-Through Agreement.

Respectfully,

A handwritten signature in cursive script, appearing to read "Gayle E. Rogers".

Gayle E. Rogers

White County Auditor

#### OTHER REPORT

In addition to this report, a Supplemental Compliance Report has been issued for the County. That report can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.